## BHARATHIAR UNIVERSITY, COIMBATORE-641 046

**B.Com-CS (Corporate Secretarship)**

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

**SCHEME OF EXAMINATIONS : CBCS PATTERN**

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

<table>
<thead>
<tr>
<th>Course</th>
<th>Credits</th>
<th>Theory</th>
<th>Practical</th>
<th>Practical</th>
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<tr>
<td>III Core XII – Cost Accounting</td>
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<td>III Core XIII – Industrial Law</td>
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<td>III Core XIV – Corporate Accounting-II</td>
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<td>III Core XV – MS Office and Tally</td>
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<td>III Elective –I :</td>
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<td>IV Institutional Training (Two Weeks)</td>
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<td>V Skill based Subject-3: MS Office and Tally (Practical)</td>
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### SEMESTER –VI

<table>
<thead>
<tr>
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<th>Credits</th>
<th>Theory</th>
<th>Practical</th>
<th>Practical</th>
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<tbody>
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<td>III Core XVI – Security Laws and Financial Market</td>
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<tr>
<td>III Core XVII - Corporate Laws</td>
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<td>III Core XVIII - Organizational Behaviour</td>
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<td>III Elective –II :</td>
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<td>III Elective –III :</td>
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<td>V Skill based Subject-4 : Securities Management</td>
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<td>IV Extension Activities @</td>
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**Total** 3500 140

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

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

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

### List of Elective Papers (Colleges can choose any one of the paper as electives)

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>Taxation-I</th>
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<tbody>
<tr>
<td></td>
<td>B</td>
<td>Financial Management</td>
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<td></td>
<td>C</td>
<td>Personal Management</td>
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<thead>
<tr>
<th>Elective – II</th>
<th>A</th>
<th>Taxation –II</th>
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<tbody>
<tr>
<td></td>
<td>B</td>
<td>Marketing Management</td>
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<td>C</td>
<td>Corporate Governance</td>
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<th>Elective - III</th>
<th>A</th>
<th>Management Accounting</th>
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<tr>
<td></td>
<td>B</td>
<td>Business Environment</td>
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<td></td>
<td>C</td>
<td>Auditing</td>
</tr>
</tbody>
</table>


SEMESTER – I  

FINANCIAL ACCOUNTING -I

Unit – II : Rectification of errors – Bank Reconciliation Statement.
Unit – III : Bills of Exchange (including Accomodation 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.

(Problems – 80 % and Theory 20 %)

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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

Unit – III
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
Responsibilities of Business.

Reference Books :

2. Dr. Saxena – Business Administration and Management.
MANAGERIAL ECONOMICS

Unit – I

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

Unit – IV

Unit – V

TEXT BOOKS
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.

(Problems – 80 % and Theory 20 %)

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SEMESTER – II

LAW OF INSURANCE


Reference Books:
SEMESTER – II

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Unit I: Introduction


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: Keyboard, 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


TEXT BOOKS:

1. Fundamental of Information Technology Alexis leon, Mathews

REFERENCE BOOKS:

1. C.S.V. Murthi, Information Technology
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

(Problems – 80 % and Theory 20 %)

COMMERCIAL LAW

Unit – I

Unit - II

Unit – III

Unit – IV
Special contracts – Indemnity and guarantee – 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

Unit – II

Unit – III

Unit – IV

Unit – V

Reference Books:-
1. N.D.Kapoor – COMPANY LAW AND 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:

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

Unit – II

Unit – III

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

Unit – V

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

UNIT - I

UNIT – III

UNIT – IV

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
SEMESTER IV

GENERAL LAWS

Unit – I


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


Unit – V


BOOKS RECOMMENDED

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

CORPORATE FINANCE

UNIT – I

UNIT – II

UNIT – III

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

Books Recommended:
1. Kuchal S.C - Corporation Finance
2. Kulkarni..P - Financial Management
3. Pandey I.M - Financial Management
4. 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 if 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 Bowley's and Pearsons co-efficient of skewness correlation meaning and definition – scatter diagram Pearsons correlation co-efficient and liner 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


BOOKS FOR REFERNCE

1. S.P.Gupta                                         : Statistical Methods
2. Sanchetti & Kapoor                                : Advanced Statistical Methods
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

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 – I

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

Unit – III

Unit- IV

Unit – V

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

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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 – Suthan 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

UNIT – II

UNIT – III

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

TEXT BOOK :

REFERENCE BOOK:
Skill Based Subject-3

PRACTICAL : 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

UNIT-II

UNIT –III

UNIT –IV

UNIT-V

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


Unit – II

Environment Laws
a) Water (prevention and control of Pollution) Act – 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


Book Recommended
1. Economic and other legislation - Gulshan Kapoor
2. Corporate Laws - Taxman Publications
3. Economic Laws - YCSI Study Material
4. Intellectual Properly Rights Law - B.S.Xlasyaran
SEMESTER –VI
ORGANIZATIONAL BEHAVIOUR

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

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

UNIT – IV
Motivation and Leadership

UNIT – V
Organizational System and Dynamics

Reference Books:

1. Robbins 1998 Organizational Behaviour, New Delhi, Prentice Hall of India Pvt Ltd
Skill Based Subject-4

SEMESTER-VI : SECURITIES MANAGEMENT

UNIT – I

UNIT – II

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

UNIT – IV

Unit – V

Recommended Books:

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Elective – I  A  Taxation – I
(Direct Tax)

UNIT – I

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

Books Recommended:
Gaur & Narang - Income Tax Law & Practice.
Elective – I  B  Financial Management

UNIT – I (Theory Only)

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)

UNIT – IV (Theory Only)

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
4. S.N.Maheswari - Management Accounting.
Elective – I | C Personal Management

UNIT - I

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
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

UNIT–V

Books Recommended:

Tax Law – Dinker pagare
Indirect Tax – Dr. v. Balachandran
Elective – II  B  Marketing Management

UNIT - I
Definition of Marketing - Marketing Management- Marketing concept - meaningImportance of marketing in developing countries - Functions of Marketing - Marketingenvironment: various environmental factors affecting the marketing function.

UNIT - II

UNIT - III

UNIT - IV
Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencingpricing decisions - Competitors action to price changes - multiproduct pricing. PhysicalDistribution - Management of physical distribution - marketing risks.

UNIT - V

REFERENCE BOOKS:
1. Philip Kotler - Marketing Management
2. Rajan Nair - Marketing Management
3. Cundiff and Still - Fundamentals of modern marketing
Unit I:

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:

Unit IV:

Unit V:

References:
3. Corporate Governance - Dr.S.Singh - Excel Books.
Elective – III A Management Accounting

UNIT –I

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 capital Budgeting – Importance of Capital Budgeting – Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods.

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

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Elective – III B Business Environment

UNIT I
Business environment - The concept and significance - constituents of business environment - Business and society, Business & ethics - Social responsibility - Environmental Pollution and control. 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


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 ExchangeManagement Act-1 Securities and Exchange Board of India Act - Customs & Central Excise Act- - Pattents Act .

1. Adhikari M - Economic Environment of management
2. Francis Cherunilam - Business Environment
3. Pruti S. - Economic & Managerial Environment in India
5. Davis & Keith William C. Frederik - Business and society
6. Amarchand D - Government and Business
8. A.N.Agarwal - Indian Economy - Wishwa Prakashan
Unit – I

Unit – II

Unit – III

Unit – IV

Unit - V

Books for Reference:
1. B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd