**B. Com. Corporate Secretaryship**

Syllabus

AFFILIATED COLLEGES

**Program Code: 2AF**

**2021 – 2022 onwards**



**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF,**

**World Ranking: Times -801-1000,Shanghai -901-1000, URAP – 1047)**

**Coimbatore - 641 046, Tamil Nadu, India**



|  |  |
| --- | --- |
| **Program Educational Objectives (PEOs)** | |
| The **B. COM CS** program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | Demonstrate ability to adapt to a rapidly changing environment by learning new skills and new competencies for application thereof . |
| PEO2 | Acquire the spirit of compassion, kinship and commitment for National Harmony |
| PEO3 | Progressively adopt and learn continuously through ICT modules |
| PEO4 | Enable the students to acquire professional qualification at the earliest. |
| PEO5 | Prepare young and Capable Company Secretaries and Professional for managing Corporate Organisation efficiently. |

|  |  |
| --- | --- |
| **Program SpecificOutcomes (PSO)** | |
| After the successful completion of **B.COM CS** program, the students are expected to | |
| PSO1 | Inculcating analytical heart and mind to manage day- to- day business activities |
| PSO2 | Solve the practical problems in the area of Company Administration and GST in conformity with the Societal, Legal and Cultural environment |
| PSO3 | Understand the problems of Corporate sector and inculcate in the required skills for better Corporate Management. |
| PSO4 | Be an active member of a corporate team with Leadership Attitude. |



|  |  |
| --- | --- |
| **Program Outcomes (POs)** | |
| After the successful completion of **B.COM CS** program, the students are expected to | |
| PO1 | Become knowledgeable in the subject of Corporate Laws and apply the principles  of the same to the requirements of the Employer / Institution / Own Business or Enterprise. |
| PO2 | Gain Analytical skills in the field/area of Accounting and Taxation |
| PO3 | Understand and Appreciate Professional Ethics, Community Living and Nation Building Initiatives. |
| PO4 | Capable of handling several departments in companies. |
| PO5 | Understanding and giving solutions to various Financial Problems. |
| PO6 | Able to identify and adopt compliance formalities in Company Administration |





# BHARATHIAR UNIVERSITY:: COIMBATORE 641 046

**B.COM CS (Corporate Secretaryship) (CBSC PATTERN)**

*(For the students admitted during the academic year 2021 – 22 onwards)*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
| 11T/M/H | Language-I | 4 | 6 | - | 50 | 50 | 100 |
| 12E | English-I | 4 | 6 | - | 50 | 50 | 100 |
| 13A | Core I – Financial Accounting-I | 4 | 5 | - | 50 | 50 | 100 |
| 13B | Core II – Business Management | 4 | 5 | - | 50 | 50 | 100 |
| 1AA | Supportive-I Managerial Economics | 4 | 6 | - | 50 | 50 | 100 |
| 1FA | Environmental Studies # | 2 | 2 | - | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **SECOND SEMESTER** | | | | | | | |
| 21T/M/H | Language-II | 4 | 6 | - | 50 | 50 | 100 |
| 21E | English-II | 4 | 6 | - | 50 | 50 | 100 |
| 23A | Core III – Financial Accounting-II | 4 | 5 | - | 50 | 50 | 100 |
| 23B | Core IV – Law of Insurance | 4 | 5 | - | 50 | 50 | 100 |
| 2AA | Supportive II – Fundamental of Information Technology | 4 | 6 | - | 50 | 50 | 100 |
| 2FB | Value Education – Human Rights # | 2 | 2 | - | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **THIRD SEMESTER** | | | | | | | |
| 33A | Core V – Financial Accounting- III | 4 | 6 | - | 50 | 50 | 100 |
| 33B | Core VI – Commercial Law | 4 | 6 | - | 50 | 50 | 100 |
| 33C | Core VII – Company Law and Secretarial Practice - I | 4 | 7 | - | 50 | 50 | 100 |
| 3AC | Supportive : III - Business Mathematics | 4 | 6 | - | 50 | 50 | 100 |
| 3ZA | Skill based Subject- 1 :Office Administration | 3 | 3 | - | 30 | 45 | 75 |
| 3FB/ | Tamil @ /Advanced Tamil # | 2 | 2 | - |  | 50 | 50 |
| 3FC/ | (or) Non-Major Elective–I : |  |  |  |  |  |  |
| 3FD/ | Yoga for Human Excellence |  |  |  |  |  |  |
| 3FG | # / Women’s Rights # |  |  |  |  |  |  |
|  | Constitution of India# |  |  |  |  |  |  |
| **Total** | | **21** | **30** | **-** | **230** | **295** | **525** |



|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **FOURTH SEMESTER** | | | | | | | | |
| 43A | Core VIII – Corporate Accounting | | 4 | 5 | - | 50 | 50 | 100 |
| 43B | Core IX -Company Law and Secretarial Practice - II | | 4 | 5 | - | 50 | 50 | 100 |
| 43C | Core X – General Laws | | 4 | 5 | - | 50 | 50 | 100 |
| 43D | Core XI - Corporate Finance | | 4 | 5 | - | 50 | 50 | 100 |
| 4AC | Supportive: IV- Business Statistics | | 4 | 5 | - | 50 | 50 | 100 |
| 4ZA | Skill based Subject- 2 : Practical Banking | | 3 | 3 | - | 30 | 45 | 75 |
| 4FB/  4FE | Tamil @ / Advanced Tamil #(or)  Non-major elective –II  : General Awareness # | | 2 | 2 | - |  | 50 | 50 |
|  | Total | | **25** | **30** |  | **280** | **345** | **625** |
| **FIFTH SEMESTER** | | | | | | | | |
| 53A | Core XII – Cost Accounting | | 4 | 6 | - | 50 | 50 | 100 |
| 53B | Core XIII – Industrial Law | | 4 | 5 | - | 50 | 50 | 100 |
| 53C | Core XIV – Advanced Corporate Accounting | | 4 | 6 | - | 50 | 50 | 100 |
| 53D | Core XV – Taxation | | 4 | 5 | - | 50 | 50 | 100 |
| 5EA/5EB/  5EC | Elective –I: | | 4 | 5 | - | 50 | 50 | 100 |
| 57A | Institutional Training (One Month) | | 2 | - | - | 25 | 25 | 50 |
| 5ZP | Skill based Subject- 3 :MS Office and Tally 2013  Version (Practical) | | 3 |  | 3 | 30 | 45 | 75 |
|  | Total | | **25** | **27** | **3** | **305** | **320** | **625** |
| **SIXTHSEMESTER** | | | | | | | | |
| 63A | | Core XVI – Security Laws and Financial Market | 4 | 5 | - | 50 | 50 | 100 |
| 63B | | Core XVII- Corporate Laws | 4 | 5 | - | 50 | 50 | 100 |
| 63C | | Core XVIII - Corporate Governance | 4 | 5 | - | 50 | 50 | 100 |
| 6EA/6EB/  6EC | | Elective –II : | 4 | 6 | - | 50 | 50 | 100 |
| 6ED/6EE/  6EF | | Elective –III: | 4 | 6 | - | 50 | 50 | 100 |
| 6ZD | | Skill based Subject- 4 :Auditing | 3 | 3 | - | 30 | 45 | 75 |
| 67A | | Extension Activities @ | 2 | - | - | 50 | - | 50 |
|  | | **Total** | **25** | **30** |  | **330** | **295** | **625** |
|  | | Total | **140** | **177** | **3** | **1645** | **1855** | **3500** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ONLINE COURSES** | | | | | | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**Note:** The existing syllabus be followed for the above papers except-

* **Semester - III Course code 33B the title renamed as Company Law and Secretarial Practice and Semester IV Course code 43B the title renamed as Advanced Company Law and Secretarial Practice for the students admitted in 2021-2022 and onwards.**
* **Semester – IV core X the subject General Law syllabus in Unit- II the content Collection of Cheque in repeated twice and it is corrected.**
* **In Semester - IV Course code 43A the title renamed as Corporate Accounting and Semester V Course code 53C the title renamed as Advanced Corporate Accounting for the students admitted in 2021-2022 and onwards.**
* **In Semester – V the course code 53B the subject the Industrial Law the units III, IV and V are revised from 2021 – 2022 and onwards**
* **In Semester – V core paper XV – Taxation - I course code 53C should be revised as 53D and renamed as Taxation from 2021 – 2022 and onwards.**
* **In Semester - VI Course code XVIII corporate governance has introduced by replacing Course code 6ED management accounting for the students admitted in 2021-2022 and onwards.**

# (The Viva should be conducted by calling External Experts in V Semester. The External Experts will be arranged by the University)

**Value added courses:** Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.

**Job oriented certificate courses:** Two courses (Each Department for entire program)- It is optional for affiliated colleges.

$ Includes 50% / 30% 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 papers as electives) | | |
| Elective – I | A | **MS Office and Tally** |
| B | Financial Management |
| C | Business Environment |
| Elective – II | A | **Goods and Services Tax (GST)** |
| B | Marketing Management |
| C | Securities Management |
| Elective - III | A | Organizational Behavior |
| B | Management Accounting |
| C | Introduction to Industry 4.0 |

# .





Third Semester



# SEMESTER-III

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **33C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core VII** | | | **COMPANY LAW AND SECRETARIAL PRACTICE** | | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  This course aims to enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Understanding the various types of Companies and the issues associated with the Companies | | | | | | K1&K2 | | |
| 2 | Summarize Procedure for incorporation of the company. | | | | | | K2 | | |
| 3 | Discuss Matters to be stated in the prospectus. | | | | | | K3 | | |
| 4 | Analyze Sources of raising capital. | | | | | | K3 | | |
| 5 | Define borrowing powers and legal charges. | | | | | | K4 | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Introduction to Companies** | | | **20-- hours** | | | | |
| 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:2** | | **Documents Of Companies** | | | **20-- hours** | | | | |
| 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:3** | | **Prospectus** | | **20- hours** | | | | | |
| Prospectus – Meaning and contents – Deposits – Deemed Deposits - Secretarial duties with regard to Prospectus and Deposits. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Share Capital** | | **20-- hours** | | | | | |
| 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:5** | | **Borrowings and Mortgages** | **23- hours** |
| Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **105-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act | | |
| 2 | Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | ICSI Study Material -Company Law and Secretarial Practice ICSI 2013, Latest Edition | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate procedure | | |
| 2 | Corporate finance | | |
| 3 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | S | M | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low





Fourth



**SEMESTER-IV**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **43A** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core VIII** | | | **CORPORATE ACCOUNTING** | | **4** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. This course aims to enlighten the students on the accounting procedures followed by the Companies. 2. To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Enabling the students to understand the features of Shares. | | | | | K1&K2 | | | |
| 2 | Develop an understanding about redemption of Shares and Debenture and its types. | | | | | K 2& K3 | | | |
| 3 | To give an exposure to the company final accounts | | | | | K3 | | | |
| 4 | To provide knowledge on amalgamation of companies. | | | | | K3 | | | |
| 5 | To get an idea about internal reconstruction | | | | | K3&K4 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Issue of Shares** | | | **15-- hours** | | | | |
| Accounting for issue of shares (Including forfeiture and reissue)-Redemption of preference shares. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Redemption of Debentures** | | | **15-- hours** | | | | |
| Issue and redemption of debentures | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Final Accounts of Companies** | |  |  | **15--** | | **hours** | |
| Profit prior to incorporation – Final accounts of companies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Amalgamation and Absorption** | |  |  | **15--** | | **hours** | |
| Amalgamation and absorption | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Internal and External reconstruction** | |  |  | **13--** | | **hours** | |
| Internal and External reconstruction | | | | | | | | | |
|  | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Reddy T.S & Murthy. A Corporate Accounting MarghamPublications,Chennai 2012, 6th Edition | | |
| 2 | R.L.Gupta Advance Accountancy | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Jain S.P. &. Narang K.L Corporate Accounting Kalyani Publication, New Delhi 2016,Latest Edition, | | |
| 2 | Shukla M.C Advanced AccountingSultan Chand &Sons, New Delhi 2016,Latest Edition, | | |
| **(Problems – 80 % and Theory 20 %)** | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Senior second- financial accounting | | |
| 2 | Introduction of accounting | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low



# SEMESTER-IV

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **43B** | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
| **Core-IX** | | | **ADVANCED COMPANY LAW AND SECRETARIAL**  **PRACTICE** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | |  | **Syllabus Version** | |  | |
| **Course Objectives:** | | | | | | | |
| The main objectives of this course are to:  To an enlighten the students’ knowledge on Companies Act 2013, knowledge on Formation of Company, Documents required and Acts pertaining to it. | | | | | | | |
|  | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | |
| 1 | Remember the basic levels of company | | | | | K1 | |
| 2 | Identify the role of Directors, Kinds of Directors Application for DIN under Companies rules 2014 | | | | | K2 | |
| 3 | Evaluate the Corporate Governance, objectives, Need, Role of Auditors in Corporate Governance. | | | | | K2 | |
| 4 | Understand the dividend, payment of dividend, dividend warrant. | | | | | K2 | |
| 5 | Know the winding up procedures and Secretarial duties regarding winding up. | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | |
|  | | | | | | | |
| **Unit:1** | | **Introduction to Meetings** | | **15-- hours** | | | |
| Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum – proxy – voting – poll – motion and resolution – Secretarial Standards (SS -1 & SS -2)  – Secretarial duties in connection with meetings.. | | | | | | | |
|  | | | | | | | |
| **Unit:2** | | **Directors** | | **15- hours** | | | |
| Directors – appointment – qualification – Kinds – removal – casual vacancy – powers, duties,  liabilities – managing director – appointment – rights and duties – KMP (Key Managerial Person) – Secretarial duties. | | | | | | | |
|  | | | | | | | |
| **Unit:3** | | **Books of Accounts and Auditors** | | **15-- hours** | | | |
| 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:4** | | **Dividend** | | **15-- hours** | | | |
| 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:5** | | **Winding Up** | **13-- hours** |
| Winding up – meaning – modes of winding up – petitions for winding up – consequences of  winding up – National Company Law Tribunal (NCLT) – duties of secretary in respect of each winding up. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act | | |
| 2 | Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | ICSI STUDY MATERIAL | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate planning and procedures | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low



# SEMESTER-IV

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **43C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core X** | | | **GENERAL LAWS** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To acquire the knowledge on basic understanding of legislative practices in general law inthe conduct of the corporate affairs | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Explain Basic provisions of Companies meetings | | | | | | | K1 | |
| 2 | Acquire knowledge about the Key managerial person | | | | | | | K2 | |
| 3 | Understand the methods of appointment and removal of auditors | | | | | | | K2 | |
| 4 | Enumerate Legal procedure for declaration and payment of dividend | | | | | | | K2 | |
| 5 | To learn about winding of companies. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Basic Concepts of law and Fundamental Rights** | | | **15-- hours** | | | | |
| **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:2** | | **Negotiable Instruments Act,1881** | | | **15-- hours** | | | | |
| **Negotiable Instruments Act, 1881 –** characteristics – Types- Promissory Note- Bill of  Exchange – Cheque – crossing of cheque – payment of cheque- collection of cheque- **–** Online Payment | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Transfer of property Act,1882** | | **15-- hours** | | | | | |
| **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:4** | | **Registration Act,1908** | | **15-- hours** | | | | | |
| **Registration Act,1908:** Registerable documents – compulsory and optional – Time and place of  registration – consequences of non-registration – description of property – miscellaneous Provisions | | | | | | | | | |
|  | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit:5** | | **Arbitration Act,1940** | **13-- hours** |
| **Arbitration Act, 1940:** Arbitration Agreement – Definitions – Appointment of Arbitrator – Powers of Arbitrator – Awards – Setting aside of Awards. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | General Laws – N.D.KAPOOR | | |
| 2 | Dr.J.N.Pandey Constitutional Law of India Central law Agency 24th Edition 2019 | | |
|  | | | |
| **Reference Books** | | | |
| 1 | ICSI StudyMaterial, BareActs. | | |
| 2 | Durgadas and Basu The Constitution of India Lexis Nexis 24th Edition 2018 | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Advance corporate strategy | | |
| 2 |  | | |
|  |  | | |
|  | | | |
| Course Designed By:Mrs.G.JacqulineAdaikalam [hodcorporate@bishopambrose.in](mailto:hodcorporate@bishopambrose.in) | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low







Fifth Semester





# SEMESTER-V

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **53B** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core XII** | | | **INDUSTRIAL LAW** | | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To impart various provisions of the important Acts related to Factories and Employees. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Explain Factories Act, 1948 (health, safety and welfare measures) | | | | | | | K1 | |
| 2 | Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment | | | | | | | K2 | |
| 3 | Illustrate Trade Union Act, 1926 and The Contract Labour (Regulation &Abolition) Act 1970 (growth, function, amalgamation and dissolution of trade union, welfare and health of contract labour) | | | | | | | K2 | |
| 4 | Demonstrate Payment of Wages Act, 1936 & Minimum Wages Act 1948 minimum rate of wages, time of payment and responsibility of payment) CO3 | | | | | | | K2 | |
| 5 | Demonstrate the Workmen Compensation Act, 1923 (distribution of compensation, medical examination, notice and claim) | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Factories Act** | | | **15-- hours** | | | | |
| Factories Act 1948 – provisions relating to Health, Safety and Welfare – Employment of child and young men – adult workers – women workers. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Industrial Disputes Act** | | | **15-- hours** | | | | |
| Industrial Disputes Act 1947 – Provision relating to strike, lockout and retrenchment- Layoff – closure – Machinery to solve dispute. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Employee State Insurance Act** | | **15-- hours** | | | | | |
| Employee State Insurance Act 1948 – definition –its-medical board – purpose for which funds can be spent – benefits : Employees Provident and Miscellaneous Provision Act 1952 | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Payment of Bonus Act** | | **15-- hours** | | | | | |
| Payment of Bonus Act 1965-meaning of gross profit- computation of available and allowable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act –. The minimum wage Act 1948 | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
|  | | | |
| **Unit:5** | | **Workmen’s compensation Act** | **13-- hours** |
| workmen’s compensation Act 1923 – employers liability &non- liability. Partial - permanent- total disablement – accusation diseases. | | | |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor - Industrial Laws. | | |
| 2 | Sundaram S.M., Industrial law SreeMeenakshi publications, Karaikudi 5th Edition 2006 | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Arunkumarsen&Jitendra Kumar mitra- Industrial law The world Press Pvt.Ltd,Kolkata, 23rd Editon, 2004. | | |
| 2 | MalikP.L., Industrial law-Eastern Book company, Lucknow 7th Editon, 2000 | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate planning and procedure | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low

# SEMESTER-V

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **53C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core-XIV** | | | **ADVANCED CORPORATE ACCOUNTING** | | **5** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Aims to enlighten the students on the accounting procedures followed by the Companies. 2. To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | To learn about holding company accounts. | | | K1&K2 | | | | | |
| 2 | Acquire knowledge about goodwill. | | | K2&K3 | | | | | |
| 3 | Prepare Liquidator’s final statement of receipts and payments | | | K3 | | | | | |
| 4 | Prepare Final accounts of Banking companies. | | | K3 | | | | | |
| 5 | Prepare Final accounts of Insurance companies | | | K3 | | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Holding Companies** | | | **20-- hours** | | | | |
| Holding companies (New format). | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Valuation of Shares and Goodwill** | | | **15- hours** | | | | |
| Valuation of shares and goodwill | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Liquidation of Companies** | | **15-- hours** | | | | | |
| Liquidation of companies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Banking Company** | | **20-- hours** | | | | | |
| Banking company accounts (New format) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Insurance Company** | | **18-- hours** | | | | | |
| Insurance company accounts (New format) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | **Total Lecture hours** | | **90-- hours** | | | | | |

|  |  |
| --- | --- |
| **Text Book(s)** | |
| 1 | T.S.Reddy& Murthy – Corporate Accounting |
| 2 | Jain &Narang - Advanced Accountancy – Kalyani Publishers |
|  |  |
|  | |
| **Reference Books** | |
| 1 | R L Gupta - Advanced Accountancy – Sulthan Chand Publishers |
| 2 | Pillai.RSN, Bhagavathy and Uma. S Advanced Accountancy Vol -II S.Chand Co 2016 |
| **Problems – 80 % and Theory 20 %** | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | Advance accounting |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low





Sixth





# SEMESTER VI

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **63C** | **TITLE OF THE PAPER** | | **L** | **T** | | **P** | **C** |
| **Core-XVIII** | | | **CORPORATE GOVERNANCE** | | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  To enable the students to learn Corporate Governance ,Corporate Social Responsibility, Ethics and Sustainability of Corporate World | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | To recall corporate emergence of corporate governance | | | | | | | K1 | |
| 2 | To understand legal position and liabilities of governance committees | | | | | | | K2 | |
| 3 | To analyses business ethics | | | | | | | K2 | |
| 4 | To discuss Corporate Social Responsibility in India | | | | | | | K2 | |
| 5 | To enumerate recent trends of Corporate Sustainability | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Introduction to Corporate Governance** | | | **20-- hours** | | | | |
| Introduction of Corporate Governance - Definitions - Need - Features – Objectives- Elements of Good Governance - Principles For Periodic Disclosure - Corporate Governance Theories -Governance Developments In India - Confederation of Indian Industry (CII)- Kumar Mangalam Birla Committee (2000) - N.R. Narayana Murthy Committee (2003) - Governance Under Companies Act, 2013. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Board Committees** | | | **20-- hours** | | | | |
| Board Committees- Need and Advantages -Various Committees - Audit Committee -Nomination and Remuneration -Stakeholders Relationship - Corporate Governance Committee- Regulatory, Compliance and Government Affairs Committee – Science Technology And Sustainability Committee- Risk Management Committee. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Business Ethics** | | **18-- hours** | | | | | |
| Ethics - The Concept of Business Ethics - Theories - Scope of - Organization Structure and Ethics - Role of Board of Directors - Code of Ethics - Code of Conduct - Model Code & Ethics – Credo - Training And Communication - Ethics Committee - Functions - Integrity Pact - Whistle Blower Policy - Mechanism- Social And Ethical Accounting - Principles - Ethics Audit and Dilemma.. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Corporate Social Responsibility** | | **15-- hours** | | | | | |
| Corporate Social Responsibility - Definitions - Importance - Essentials - Factors Influencing CSR - Principles - Triple Bottom Line Approach - National Voluntary Guidelines on Social, Environmental And Economic Responsibilities of Business - CSR UMDER - Applicability of CSR Policy - Constitutions of CSR Committee - Contents of CSR Policy - Expenditure - Board’s Responsibility - Reporting And Auditing | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Corporate Sustainability** | | **15-- hours** | | | | | |
| Corporate Sustainability - and CSR - Government Role in Improving Sustainability Reporting – KYOSEI - Triple Bottom Line (TBL) - Benefits- Sustainability Indices - Sustainability Reporting Framework in India - Challenges in Reporting - Contemporary Developments- Integrated Reporting - Relation Between Integrated Reporting And Sustainability Reporting. | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
|  | | | |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Dr.M.Devarajan - Corporate Governance- Narain Publications, Chennai | | |
| 2 | Dr.S.S.Khanka- S.Chand - Business Ethics and Corporate Governance | | |
| 3 | Corporate Governance – The new paradigm – N. Gopal samy Wheeler Publishing. | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Corporate Governance - Dr.S.Singh - Excel Books. | | |
| 2 | ICSI Material | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Corporate Governance | | |
| 2 |  | | |
|  | | | |
| Course Designed By:Dr.M.Devarajan devamcs@gmail.com | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low



# SEMESTER-VI

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | **6ED** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Elective-III-C** | | | **MANAGEMENT ACCOUNTING** | | **4** | **1** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  1. To help the students to acquire knowledge regarding the concepts of management accounting through various techniques | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Explain Management accounting concepts and techniques for business decisions | | | | | | K1 | | |
| 2 | Discuss Analysis and interpretation of financial statements | | | | | | K2& K3 | | |
| 3 | Prepare fund flow and cash flow statement. | | | | | | K3 | | |
| 4 | Prepare Budget and budgetary control | | | | | | K3& K4 | | |
| 5 | To learn about concept of capital budgeting.. | | | | | | K4& K5 | | |
| **K1**– Remember; **K2**– Understand; **K3**– Apply; **K4**– Analyze; **K5**– Evaluate; **K6**– Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Introduction to Management Accounting** | | | **15-- hours** | | | | |
| Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Analysis and Interpretation of Financial Statements** | | | **15-- hours** | | | | |
| Analysis and interpretation of Financial statements – Analysis for Liquidity.  Profitability and solvency –Accounting ratios- their significance, utility and Limitations. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Fund Flow and Fund Flow Analysis** | | **15-- hours** | | | | | |
| Fund Flow analysis – Cash Flow analysis. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Budgets and Budgetary control** | | **15-- hours** | | | | | |
| Budgets and Budgetary control – Objectives, Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Capital Budgeting** | | **13-- hours** | | | | | |
| Concept of capital Budgeting –Importance of Capital Budgeting –Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods | | | | | | | | | |
|  | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | MAGESWARI- Management Accounting –Sulthan Chand Publishers | | |
| 2 | SharmaR.K., &ShahiK.Gupta Kalyani Publishers, New Delhi 2016 | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Reddy T.S., and Hari Prasad Reddy Y Management Accounting Margham Publications, Chennai 3rd Edition, 2005 | | |
| 2 | NisarAhamad Management Accounting Anmol Publications Pvt., Ltd.,, New Delhi 2014 | | |
| **Distribution of Marks: 20% Theory, 80 % Problems** | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Management Accounting | | |
| 2 | Content of management system | | |
| 4 |  | | |
| Distribution of Marks: 20% Theory, 80 % Problems | | | |
| Course Designed By:Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Mapping with Programme Outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

\*S-Strong; M-Medium; L-Low

