

**B.Com. Corporate Secretryship with Computer Applications**

Syllabus

AFFILIATED COLLEGES

**Program Code: 2AG**

**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**



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| **Program Educational Objectives (PEOs)** | |
| The **B. COM CSCA** program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | The students will ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law. |
| PEO2 | An attitude for working effectively and efficiently in a business environment |
| PEO3 | To make the students competent in taking up wide range of responsible positions  in the Secretarial, Legal, Finance, Accounts, Personnel and Administrative departments. |
| PEO4 | To impart the most current knowledge and skills for the individuals to get them placed at middle level professionals in the corporate sector. |
| PEO5 | To make the students to prepare for the Company Secretaryship Program. |



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| **Program Specific Outcomes (PSO)** | |
| After the successful completion of **BCOM CSCA** program, the students are expected to | |
| PSO1 | To produce competent professionals like Company secretaries, Chartered  Accountants, Cost and Management Accountants through appropriate teaching programs. |
| PSO2 | To provide right skills, attitudes and values by imparting training in reputed Companies / Corporate. |
| PSO3 | To understand the law and best practices in key function matters and to apply them in Secretaryship functions and ensure corporate compliance. |
| PSO4 | To develop the skills of research, analyzing, evaluating problems and taking business decisions. |
| PSO5 | To acquire knowledge to nurture in intellectual, interpersonal and societal skills. |

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| **Program Outcomes (POs)** | |
| After the successful completion of **B.COM CS.CA** 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 varied Financial Problems. |
| PO6 | Able to identify and adopt compliance formalities in Company Administration. |



**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**B.Com- CS with CA (Corporate Secretaryship with Computer Applications) (CBSC PATTERN)**

(For the students admitted during the academic year 2021-22 and onwards)

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| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
|  | **SEMESTER –I** |  |  |  |  |  |  |
| 11T/M/H/F | Language-I | 4 | 6 | - | 50 | 50 | 100 |
| 11E | English-I | 4 | 6 | - | 50 | 50 | 100 |
| 13A | Core I – Financial Accounting-I | 4 | 5 | - | 50 | 50 | 100 |
| 13B | Core II – Business Management | 4 | 4 | - | 50 | 50 | 100 |
| 1AA | Supportive I - Computer Applications in Corporate Office | 4 | 5 | - | 50 | 50 | 100 |
| 23P | Computer Practical – I | - | - | 2 | - | - | - |
| 1FA | Environmental Studies # | 2 | 2 | - | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
|  | **Total** | **22** | **28** | **2** | **250** | **300** | **550** |
|  | **SEMESTER –II** |  |  |  |  |  |  |
| 21T/M/H/F | 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 |
| 23P | Supportive II – Computer Practical – I | 4 | - | 6 | 50 | 50 | 100 |
| 2FB | Value Education – Human Rights # | 2 | 2 | - | - | 50 | 50 |
|  |  |  |  |  |  |  |  |
|  | **Total** | **22** | **24** | **6** | **250** | **300** | **550** |
|  | **SEMESTER –III** |  |  |  |  |  |  |
| 33A | Core V – Commercial Law | 4 | 6 | - | 50 | 50 | 100 |
| 33B | **Core VI –** Company Law and Secretarial Practice -I | 4 | 6 | - | 50 | 50 | 100 |
| 33C | Core VII – Programming in C | 4 | 6 | - | 50 | 50 | 100 |
| 3AC | Supportive: III - Business Mathematics | 4 | 5 | - | 50 | 50 | 100 |
|  | Computer Practical-II |  |  | 2 | - | - | - |
| 3ZA | Skill based Subject- 1 : Corporate Communication | 3 | 3 |  | 30 | 45 | 75 |
| 3FB/3FC/3FD  /3FG | Tamil @ /Advanced Tamil #  (or) Non-Major Elective–I : | 2 | 2 |  |  | 50 | 50 |
|  | Yoga for Human Excellence # / |  |  |  |  |  |
|  | Women’s |  |  |  |  |  |
|  | Rights # Constitution of India# |  |  |  |  |  |
|  | **Total** | **21** | **28** | **2** | **230** | **295** | **525** |



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|  | **SEMESTER –IV** |  |  | | |  | | |  | |  | |  | |
| 43A | Core VIII – Corporate Accounting | 4 | 5 | | | - | | | 50 | | 50 | | 100 | |
| 43B | Core IX -Advance Company Law and Secretarial Practice | 4 | 5 | | | - | | | 50 | | 50 | | 100 | |
| 43C | Core X – Data Base Management System | 4 | 5 | | | - | | | 50 | | 50 | | 100 | |
| 4AD | Core XI – Business Statistics | 4 | 5 | | | - | | | 50 | | 50 | | 100 | |
| 43P | Supportive: IV–Computer Practical-II (Tally ERP 9.0) | 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** | **25** | | | **5** | | | **280** | | **345** | | **625** | |
|  | **SEMESTER –V** |  |  | |  | | | |  | |  | |  | |
| 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 | 5 | | - | | | | 50 | | 50 | | 100 | |
| 53D | Core XV – Taxation | 4 | 5 | | - | | | | 50 | | 50 | | 100 | |
| 53E | Business Environment # | 2 | 2 | | - | | | | - | | 50 | | 50 | |
| 5EB/5EA | Elective –I : | 4 | 4 | | - | | | | 50 | | 50 | | 100 | |
| 5ZC | Skill based Subject- 3 : Marketing Management | 3 | 3 | | - | | | | 30 | | 45 | | 75 | |
|  | **Total** | **25** | **30** | |  | | | | **280** | | **345** | | **625** | |
|  | **SEMESTER –VI** |  |  | |  | | | |  | |  | |  | |
| 63A | Core XVI –Corporate Laws | 4 | 6 | | - | | | | 50 | | 50 | | 100 | |
| 63B | Core XVII – Corporate Governance | 4 | 6 | | - | | | | 50 | | 50 | | 100 | |
| 6EA | Core XVIII – Goods And Service Tax | 4 | 5 | | - | | | | 50 | | 50 | | 100 | |
| 6EA/  6EB/  6EC | Elective –II : | 4 | 5 | | - | | | | 50 | | 50 | | 100 | |
| 6ED/  6EE/  6EF | Elective –III : | 4 | 5 | | - | | | | 50 | | 50 | | 100 | |
| 6ZD | Skill based Subject- 4 : Securities Management | 3 | 3 | | - | | | | 30 | | 45 | | 75 | |
| 67A | Extension Activities @ | 2 | - | | - | | | | 50 | | - | | 50 | |
|  | **Total** | **25** | **30** | | **-** | | | | **330** | | **295** | | **625** | |
|  | **Total** | **140** | 165 | | 15 | | | | **1620** | | **1880** | | **3500** | |
| **ONLINE COURSES** | | | | | | | | | | | | | | |
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**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.**
* **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 – III the subject Corporate Communication the course code in skeleton should be added as 3ZA from 2021 – 2022 and onwards.**
* **In the scheme of examination Semester IV Skill Based Subject - Practical Banking course code to be written as 4ZA**

## 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 XVII corporate governance has introduced by replacing VI Course code 6EB management accounting as (Elective II- A) for the students admitted in 2021-2022 and onwards.**

Includes 50% / 30% continuous internal assessment marks for theory and practical papers respectively.

**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

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

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| Elective Papers (Colleges can choose any one of the paper as electives) | | |
| Elective – I | A | Visual Basic (Theory) |
| B | Management Information System |
| C | Oracle (RDBMS) |
| Elective – II | A | Internet and E-Commerce |
| B | Management Accounting |
| C | Introduction To Industry 4.0 |
| Elective - III | A | Visual Basic (Practical) |
| B | HTML - Java Script |
| C | Web Technology |

# Third



**SEMESTER-III**

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| **Course code** | | **33B** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core VI** | | | **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 | | | | | | | | | |
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| **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 COMPANY** | | | **15-- 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. | | | | | | | | | |
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| **Unit:2** | | **MEMORANDUM AND ARTICLES** | | | **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. | | | | | | | | | |
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| **Unit:3** | | **PROSPECTUS** | | **20- hours** | | | | | |
| Prospectus – Meaning and contents – Deposits – Deemed Deposits - Secretarial duties with regard to Prospectus and Deposits. | | | | | | | | | |
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| **Unit:4** | | **SHARE CAPITAL** | | **18-- 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. | | | | | | | | | |
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| **Unit:5** | | **BORROWING POWERS** | | **15-- hours** | | | | | |
| Borrowing powers – methods of borrowPaingge–24moorftg8a6ges and charges – registration of charges – | | | | | | | | | |



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

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| legal provisions - secretarial duties with regard to borrowing. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- 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 | The future manufacturing business | | |
| 2 |  | | |
| 4 |  | | |
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| Course Designed By: Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | | | |

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| **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 |

**SEMESTER-III**

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| **Course code** | | **3ZA** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Supportive- Skill based subject-I** | | | **CORPORATE COMMUNICATION** | | **3** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. This course enables the learners to update with the Modern Trend of Communication Applicable to Business. 2. To develop the written and oral Business Communication Skills. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Recall the importance of communication | | | | | | | K1 | |
| 2 | Understand why communication, letter writing is important in an Organizations. | | | | | | | K2 | |
| 3 | Understand and apply the layout of business letters and application letters. | | | | | | | K3 | |
| 4 | Evaluate the reply letters to the shareholders. | | | | | | | K3 | |
| 5 | Creating the Drafting letters. | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **COMMUNICATION** | | | **8-- hours** | | | | |
| Meaning and objectives of communication-Functions of communication-Process of Communication-Barriers to communication. Essentials of good oral an written  communication | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **ESSENTIALS OF LETTERS** | | | **10-- hours** | | | | |
| Essentials and Lay-out of business letters. Drafting letters of enquiry-Order letters- Complaint letters-Circular letter and Preparation of Resume. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **PREPARATION OF LETTERS** | | **10-- hours** | | | | | |
| Preparation of internal memos-Office circular, office orders, public notices and invitations. Messages through Electronic media-Press releases. | | | | | | | | | |
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| **Unit:4** | | **ESSENTIALS OF GOODSPEECH** | | **8-- hours** | | | | | |
| Essentials of good speech-Qualities of a good speaker-importance of non-verbal communication-participation in group discussion, debates, seminars and interviews. | | | | | | | | | |
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| **Unit:5** | | **COMMUNICATION WITH VISUAL APPEAL** | | **7-- hours** | | | | | |
| Communication with visual appeal- drafting and designing advertisements for the print media- Designing posters for social causes-Designing with Electronic media. | | | | | | | | | |
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\*S-Strong; M-Medium; L-Low

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
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|  | | **Total Lecture hours** | **45-- hours** |
| **Text Book(s)** | | | |
| 1 | Rajendra pal and J.S.Korlahalli. Essentials of Business Communication, Sultan Chand & Sons publication , New Delhi | | |
| 2 | Katheresan, Radha Business Communication Prasanna Publishers,Chennai, 2003.  2015, Latest Edition | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | R.S.N.Pillai and Bagavathi. Modern commercial correspondence, Sultan Chand & Sons publication , New Delhi | | |
| 2 | Raghunathan N.S., Santhanam.B Business Communication Margham Publications,  Chennai 2013, Latest Edition | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Business communication | | |
| 2 |  | | |
| 4 |  | | |
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| Course Designed By: Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | | | |

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| **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 |

# Fourth



## SEMESTER-IV

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| **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, students will be able to: | | | | | | | | | |
| 1 | Enabling the students to understand the features of Shares. | | | | | K1&K2 | | | |
| 2 | To understand about the 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 the amalgamation of companies. | | | | | K3 | | | |
| 5 | Students can 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** | | **ISSUE AND REDEMPTION OF DEBENTURES** | | | **15-- hours** | | | | |
| Issue and redemption of debentures | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **FINAL ACCOUNTS OF COMPANIES** | |  |  | **15--** | **hours** | | |
| **FINAL ACCOUNTS OF COMPANIES**  Profit prior to incorporation – Final accounts of companies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **AMALGAMATION AND ABSORPTION** | |  |  | **15--** | **hours** | | |
| Amalgamation and absorption | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **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 Margham Publications,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 |  |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By: Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | |



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

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| **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 |

**SEMESTER-IV**

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| **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, students 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** | | **COMPANY MEETING** | | **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 REGISTERS** | | **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. | | | | | | | |
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**\*S-Strong; M-Medium; L-Low**

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| **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 | Company Law and Secretarial Practice – 2013 Act ICSI STUDY MATERIAL | | |
| 2 |  | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Fundamentals of accounting | | |
| 2 | Senior accounting | | |
| 4 |  | | |
|  | | | |
| Course Designed By: Dr.D.Yuvaraaj [Yuvakirthik73@gmail.com](mailto:Yuvakirthik73@gmail.com) | | | |

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| **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 |



**SEMESTER-IV**

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| **Course code** | | **4ZA** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Supportive-Skilled Based Subjects-2** | | | **PRACTICAL BANKING** | | **3** | **-** | | **-** | **3** |
| **Pre-requisite** | | |  | | **Syllabus version** | |  | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:  1. This course enables the learners to update with the Modern banking practices, develop the knowledge in the field of banking. | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | | | | |
| 1 | Understand and explain the conceptual framework of banking | | | | | | | K1 | |
| 2 | To learn about the functions of banks and types of customers. | | | | | | | K2 | |
| 3 | To acquire knowledge on cheque and endorsement. | | | | | | | K3 | |
| 4 | Illustrate the various electronic payment methods | | | | | | | K3 | |
| 5 | Understand the concept of factoring and internet banking | | | | | | | K4  &6 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| **INTRODUCTION OF BANKING,**  Meaning & Definition of Banking, Banker and customer. Features of banking – Classification of Banks | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | **10-- hours** | | | | |
| **COMMERCIAL BANKS**  Functions of Commercial banks, customers account with the Banker – Types of Customers. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **10-- hours** | | | | | |
| **CHEQUE AND ENDORSEMENT**  Definition of Cheque – essentials and types of Cheque – crossing and types of crossing – endorsements and its effects, essentials of endorsement – Types of endorsement. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **8-- hours** | | | | | |
| **CREDIT CARDS**  Credit cards – Meaning & Definition – Operation of credit card, Advantages and Disadvantages of credit card. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **5-- hours** | | | | | |
| **FACTORING**  Factoring, Functions of Factoring, ATM, phone banking, Internet banking. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |

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| Expert lectures, online seminars - webinars SCAA DATED: 23.0 | | | |
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|  | | **Total Lecture hours** | **45-- hours** |
| **Text Book(s)** | | | |
| 1 | Indian Banking – R. Parameswaran, S, Natarajan. | | |
| 2 | A Text book of Banking - Radhasamy M & Vasudevan | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Banking of India - Panandigar.S.J | | |
| 2 | Banking and Financial Systems - Santhanam | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Banking and financial market | | |
| 2 |  | | |
| 4 |  | | |
|  | | | |
| Course Designed By: Mrs.P.Neelaveni [snvaan@gmail.com](mailto:snvaan@gmail.com) | | | |



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

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| **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 |

# Fifth Semester



**SEMESTER-V**

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| **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, students will be able to: | | | | | | | | | | |
| 1 | Explain Factories Act, 1948 (health, safety and welfare measures) | | | | | | K1 | | | |
| 2 | Describe Industrial Disputes Act, 1947 | | | | | | K2 | | | |
| 3 | Illustrate Trade Union Act, 1926 and The Contract Labour Act 1970 | | | | | | K2 | | | |
| 4 | Demonstrate Payment of Wages Act, 1936 & Minimum Wages Act 1948 | | | | | | K3 | | | |
| 5 | Demonstrate the Workmen Compensation Act, 1923 | | | | | | K2 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **FACTORIES ACT 1948** | | | **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 1947** | | | **15-- hours** | | | | | |
| Industrial Disputes Act 1947 – Provision relating to strike, lockout and retrenchment- Layoff – closure – Machinery to solve disputes. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | **EMPLOYEE STATE INSURANCE ACT 1948** | | **15-- hours** | | | | | | |
| Employee State Insurance Act 1948 – definition –its-medical board – purpose for which funds can be spent – benefits: Definition and Employees Provident Fund- Miscellaneous Provision Act 1952: Schemes | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **PAYMENT OF BONUS ACT 1965** | | **15-- hours** | | | | | | |
| 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 –. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | **MINIMUM WAGE ACT 1948** | | **13-- hours** | | | | | | |
| The minimum wage Act 1948 – workmen‟s compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases. | | | | | | | | | | |
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\*S-Strong; M-Medium; L-Low

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| **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 laws | | |
| 2 | Manufacturing strategy | | |
| 4 |  | | |
|  | | | |
| Course Designed By: Mrs.P.Neelaveni [snvaan@gmail.com](mailto:snvaan@gmail.com) | | | |

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| **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 |

## SEMESTER-V

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| **Course code** | | **53C** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core-XIV** | | | **ADVANCED CORPORATE ACCOUNTING** | | **4** | **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, student 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** | | | **10-- hours** | | | | |
| Valuation of shares and goodwill | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **LIQUIDATION OF COMPANIES** | | **10-- hours** | | | | | |
| Liquidation of companies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **BANKING COMPANY ACCOUNTS** | | **18-- hours** | | | | | |
| Banking company accounts (New format) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **INSURANCE COMPANY ACCOUNTS** | | **15-- hours** | | | | | |
| Insurance company accounts (New format) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | **Total Lecture hours** | | **75-- hours** | | | | | |



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

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| **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 | Senior financial accounting |
| 2 |  |
| 4 |  |
|  | |
| Course Designed By: Mrs.P.Neelaveni [snvaan@gmail.com](mailto:snvaan@gmail.com) | |

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| **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 |

**SEMESTER-V**

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| **Course code** | | | | | **53D** | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Core-XV** | | | | | | **TAXATION** | | **4** | | **1** | | **-** | **4** |
| **Pre-requisite** | | | | | |  | | **Syllabus version** | | |  | | |
| **Course Objectives:** | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. To provide an in-depth knowledge on the provisions of Income Tax. 2. To familiarize the students with recent amendments in Income-tax. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | |
| 1 | Recall the basic concepts of Income tax and Income Tax Act, 1961 and Determine Residential status | | | | | | | | | | | K1 | |
| 2 | Understand Income tax provisions relating to computation of Income under the head salary, House property | | | | | | | | | | | K2 | |
| 3 | Discuss the Income tax provisions relating to computation of Income under the head Business and Profession. | | | | | | | | | | | K3 | |
| 4 | Explain Income tax provisions relating to computation of Income under the head setoff and carry forward | | | | | | | | | | | K3 | |
| 5 | Discuss Procedure for assessment | | | | | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Unit:1** | | | | | **BASIC CONCEPTS OF INCOME TAX** | | | **10-- hours** | | | | | |
| Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income].. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Unit:2** | | | | **COMPUTATION OF INCOME FROM SALARIES** | | | | **20-- hours** | | | | | |
| Computation of Income under various heads. Income from salaries – Income from House Property. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Unit:3** | | | **COMPUTATION OF INCOME UNDER BUSINESS** | | | | | **15-hours** | | | | | |
| Computation of Income under various heads. Business or Profession – Capital Gain. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Unit:4** | | | | | **INCOME FROM OTHER SOURCES** | | **15-- hours** | | | | | | |
| Income from other sources – set off and carry forward and set off losses – Deduction in total income. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Unit:5** | | **INCOME TAX AUTHORITIES AND THEIR POWERS** | | | | | | | **13--**  **hours** | | | | |
| Income Tax Authorities and their Powers – filing of Returns – Procedure for Assessment. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | |
| **Unit:6** | | | | | **Contemporary Issues** | | **2 hours** | | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | | | | |

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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Gaur & Narang - Income Tax Law & Practice. | | |
| 2 |  | | |
|  |  | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Reddy and Murthy T.S Income Tax Law and PracticeKalyani Publications, New Delhi 2019 | | |
| 2 | Balachandran.V and Thothadri.S Taxation law and Practice-I Prentice Hall, New Delhi 2019 | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Direct tax | | |
| 2 | Corporate tax planning | | |
| 4 |  | | |
|  | | | |
| Course Designed By: Mrs.P.Neelaveni [snvaan@gmail.com](mailto:snvaan@gmail.com) | | | |



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

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| **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 |

# Sixth Semester



# **SEMESTER VI**

|  |  |  |  |  |  |  |  |  |  |
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| **Course code** | | **63B** | **TITLE OF THE PAPER** | | **L** | **T** | | **P** | **C** |
| **Core-XVII** | | | **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 | | | | | | | | | |
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| **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. | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
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|  | | **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. | | |
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| **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 |  | | |
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| Course Designed By:Dr.M.Devarajan devamcs@gmail.com | | | |

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| **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**

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| **Course code** | | **6EA** | **TITLE OF THE COURSE** | | **L** | | **T** | | **P** | **C** |
| **Core-XVIII** | | | **GOODS AND SERVICE TAX(GST)** | | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | |  | | **Syllabus version** | | |  | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:  Understand the traders who are responsible to pay GST to State Government and exemptions, provisions relates to exemption from registration and e-filing. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefits of GST. | | | | | | | K1 | | |
| 2 | Provides information to understand the traders who are responsible to pay GST to State Government and exemptions | | | | | | | K2 | | |
| 3 | Regulates the procedure and time for registration of traders and provide awareness relates to exemption from registration. | | | | | | | K2  &K 3 | | |
| 4 | Demonstrate the documents which is necessity to filing regards outward goods, inward goods, annual returns and claims | | | | | | | K2 | | |
| 5 | Defines about GST network and structure of e- filling. | | | | | | | K2 | | |
| **K1** – Remember; **K2** – Understand; **K3** – Apply; **K4** – Analyze; **K5** – Evaluate; **K6** – Create | | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTION TO GOODS AND SERVICES TAX (GST)** | | | | **15-- hours** | | | | |
| Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes  – Benefits of implementing GST – Constitutional amendments – Structure of GST – Central GST. | | | | | | | | | | |
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| **Unit:2** | | **CGST ACT, SGST ACT (TAMILNADU STATE)** | | | **15-- hours** | | | | | |
| Salient features of CGST Act, SGST Act (Tamilnadu State) – Meaning and Definitions – Tamilnadu GST Council – Rates of GST. | | | | | | | | | | |
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| **Unit:3** | | **PROCEDURE UNDER GST** | | **15-- hours** | | | | | | |
| Procedure and Levy Under GST-Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration –  Exempted goods and services. | | | | | | | | | | |
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| **Unit:4** | | **ASSESSMENT AND RETURNS** | | **15-- hours** | | | | | | |
| Assessment and Returns-Furnishing details of outward supplies and inward supplies, First return  – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability. | | | | | | | | | | |



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

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| **Unit:5** | | **GST AND TECHNOLOGY** | **13-- hours** |
| GST and Technology GST Network – Structure – Powers and Functions. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Deloitte – GST Era Beckons, Wolters Kluwer. | | |
| 2 | Madhukar N. Hiregange – Goods and Services Tax, Wolters Kluwer | | |
| 3 | Goods & Service Tax – India Journey – N. K. Gupta & Sunnania Batia – Barat‟s Publication | | |
|  | | | |
| **Reference Books** | | | |
| 1 | All About GST – V. S. Datey – Taxman‟s | | |
| 2 | Guide to GST – CA. Rajat Mohan | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | Introduction of GST | | |
| 2 | Corporate tax planning | | |
| 4 |  | | |
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| Course Designed By: Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |

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| **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 |

# Elective Paper



## SEMESTER-VI

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| **Course code** | | | **6EB** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Core-XVII** | | | | **MANAGEMENT ACCOUNTING** | | **5** | **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 | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student 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 | | | | | | | | | | |
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| **Unit:1** | | | **INTRODUCTION** | | | **15-- hours** | | | | |
| Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting. | | | | | | | | | | |
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| **Unit:2** | | | **RATIO ANALYSIS** | | | **20-- hours** | | | | |
| Analysis and interpretation of Financial statements – Analysis for Liquidity.  Profitability and solvency –Accounting ratios- their significance, utility and Limitations. | | | | | | | | | | |
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| **Unit:3** | | **FUND FLOW AND CASH FLOW ANALYSIS** | | | **18-- hours** | | | | | |
| Fund Flow analysis – Cash Flow analysis. | | | | | | | | | | |
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| **Unit:4** | | | **BUDGETS AND BUDGETARY CONTROL** | | **15-- hours** | | | | | |
| Budgets and Budgetary control – Objectives, Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing. | | | | | | | | | | |
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| **Unit:5** | | | **CAPITAL BUDGETING** | | **20-- hours** | | | | | |
| Concept of capital Budgeting –Importance of Capital Budgeting –Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods | | | | | | | | | | |
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\*S-Strong; M-Medium; L-Low

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | MAGESWARI- Management Accounting – Sulthan Chand Publishers | | |
| 2 | SharmaR.K., & Shahi K.Gupta Kalyani Publishers, New Delhi 2016 | | |
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| **Reference Books** | | | |
| 1 | Reddy T.S., and Hari Prasad Reddy Y Management Accounting Margham Publications, Chennai 3rd Edition, 2005 | | |
| 2 | Nisar Ahamad 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 | Accounting for management decision | | |
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| Course Designed By: Dr.J.Thiravia Mary Gloria [thiraviagloria@gmail.com](mailto:thiraviagloria@gmail.com) | | | |

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| **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 |