# UNIVERSITY OF MADRAS

**B.Com.(Corporate Secretaryship) Degree Course**  
(With effect from the academic year 2019-2020)

**ANNEXURE - II**

## REVISED SCHEME OF EXAMINATION

### SEMESTER I

<table>
<thead>
<tr>
<th>Course Components</th>
<th>Name of the Course</th>
<th>Credits</th>
<th>Ins. Hrs</th>
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### SEMESTER II

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* Non-Major Elective – Any one of the following (Semester-wise)

## I Semester

1. Fundamentals of Accounting
2. Fundamentals of Company Law
3. Basic Elements of Logistics Management
4. Introduction to Financial Markets

## II Semester

1. Every day Banking
2. Basic Principles in Management
3. Fundamentals of Insurance
4. Basics of Corporate E-Management
## THIRD SEMESTER

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### PART-IV

Environmental Studies  
(Examination will be held in Semester IV)

## FOURTH SEMESTER

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### PART-IV

Environmental Studies
The question shall cover 20% theory and 80% Problems in the following Accounting papers:

a. Financial Accounting - I Semester
c. Corporate Accounting-I - III Semester
d. Statistics – I - III Semester
e. Corporate Accounting -II - IV Semester
f. Statistics – II - IV Semester
g. Management Accounting - V Semester
h. Income Tax Law and Practice-I - V Semester
i. Cost Accounting - VI Semester
j. Income Tax Law and Practice-II - VI Semester

**PATTERN OF QUESTION PAPER**

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B.Com.(Corporate Secretaryship) Degree Course
(With effect from the academic year 2019-2020)
SYLLABUS
Semester – 1
Core paper 1 – Financial Accounting

Unit – 1

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings.

Unit – II

Preparations of Receipt and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit – III

Account Current – Average Due Date – Sale or Return Account.

Unit – IV


Unit – V


Reference Books:

1. R.L. Gupta & V.K Gupta – Advanced Accounting
3. Shukla&Grewal – Advanced Accounting
5. P.C.Tulsian – Financial Accounting
7. R.L Gupta &Radhaswamy – Advanced Accounting – Volume I
CORE PAPER II – COMPANY LAW AND SECRETARIAL PRACTICE – I

Unit – I

Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer – Compulsory Appointment – Qualification and Disqualification - Powers, duties, and responsibilities of Secretary – Resignation and removal of Company Secretary - Officer in default.

Unit – II
Incorporation of Company – Memorandum and Articles of Association – Provision for Entrenchment - effect of registration - Commencement of business- Alteration of Memorandum and Articles of Association - Doctrine of Constructive notice-Ultra vires and Indoor Management - Duties of Company Secretary in the formation and Incorporation of company.

Unit - III

Unit – IV

Unit – V
Meaning of the term member and difference between a member and share holder and contributory. How to become a member - rights and responsibilities of a member - Transfer and Transmission of Shares (including depository mode) – Nomination and its importance – Who can be admitted as a member - Manner of becoming a member – Can a member be removed- Statutory register to be maintained – Electronic mode.

Reference Books:
Dr.B.Ravi – Company Law and Secretarial Practice (New Companies Act 2013).
V.Balachandran and M.Govindarajan,- Company Law & Practice, Vijay Nicole, Chennai.
UNIT - I


UNIT - II

Introduction to Internet - Hardware and software - Requirements of internet Internet Service Providers (ISPs), Internet Addressing - E-Mail - web Using the Web Browsers - Facilities of Internet - Intranet Internet Securities standard - Website establishments - Advertising in the web.

UNIT - III

Management Information System (MIS) - Concept - Definition - role of management - MIS - Software product development and methodologies.

UNIT - IV

Application of MIS in Manufacturing sector - Decision support system - Enterprise Management System - Development of MIS - Software product development and methodologies.

UNIT - V


REFERENCE BOOKS:
2. Alexix Leon, Mathew Leon - Fundamentals of Information Technology
3. John Callahan - Every Students guide to Internet.
4 W.S Jawadekar - Management Information System
5 K.K.Bajai and Debjani Nag - E-Commerce - The cutting edge of Business
UNIT - I

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations – Role and Importance of Marketing – Classification of Markets

UNIT - II

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments)

UNIT - III


UNIT - IV

Marketing mix – meaning – introduction to stages for new product development – types-introduction to product life cycle- product mix- price- pricing policy & methods place- channels of distribution (levels) - channel members- promotion – communication mix – basic of advertisement, sales promotion & personal selling.

UNIT - V

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS (management information system), marketing regulation.

REFERENCE BOOKS:
2. William J Stanton – Marketing
4. Still and Cundiff – Marketing Management
5. Dr. K. Nirmala Prasad and Sherlaker – Marketing Management
7. Ramasamy Namakumari – Principles of Marketing
9. Dr. C. B. Gupta and Dr. N. Rajan Nair – Marketing Management.
ALLIED- I PAPER I – (c) MANAGERIAL ECONOMICS

UNIT - I
  Nature and scope of Managerial Economics - Role of Managerial Economist in business - Managerial Economics and Decision Making

UNIT - II
  Law of demand - Elasticity of Demand - Price, Income, Cross and Advertising - Demand Forecasting - Law of supply - Elasticity of demand - Elasticity of supply

UNIT - III
  Cost Curves - Revenue curves - Pricing under different market forms - Perfect competition, Monopoly, Monopolistic competition and oligopoly - price Discrimination - Break even analysis.

UNIT - IV
  Capital Budgeting - Investment Decisions - Importance of Capital Budgeting.

UNIT - V
  Nature of profit - Theories of profit.

REFERENCE BOOKS:
1. Varshney and Maheswari - Managerial Economics
2. P.L. Metha - Managerial Economics
3. D.N. Dwivedi - Managerial Economics
4. R.Cauvery and others - Managerial Economics
NON MAJOR ELECTIVE PAPER I –
1. FUNDAMENTALS OF ACCOUNTING

Level of Knowledge: Basic Level

Unit – I
   Need for Accounting – Definition of Accounting – its Objectives and Advantages –
   Internal & External Users - Branches of Accounting - Methods of Accounting - Types of

Unit – II
   Book Keeping - Journal – Ledger - Subsidiary Books - Petty Cash Book - Single, Double,
   Triple column Cash Book - Trial Balance - Final Accounts - simple problems on recording of
   Journal entries, preparation and balancing of various Ledger Accounts -preparation of Trial
   Balance and Final Accounts (Sole Proprietorship Concern only) – Accounts of Non-Trading
   Concerns.

REFERENCE BOOKS:

2. FUNDAMENTALS OF COMPANY LAW

Level of Knowledge: Basic Level

Unit – I
   Origin of Company – its Meaning and Definition – its Characteristic features - Difference
   between Company and Partnership & Sole Proprietorship Firms - Illegal association -
   Classification of companies - Definition of Public limited and Private limited Company- Distinguish between Public limited and Private limited company - Association not for profit (Sec
   25 Company)

Unit – II
   Promoter – Mode of incorporating a Company- Condition to be complied for its
   registration – Conclusiveness of Certificate of Incorporation - Effect of its Registration –
   Memorandum of Association and its clauses – Articles of Association – Certificate of
   Commencement of Business - Prospectus – Types of Share capital – Definition of Member –
   Directors, their Powers and Duties – Types of Company Meetings.

REFERENCE BOOKS:
1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – A Text Book of Company Law
3. Dr.Sreenivasan – Company Law and Secretarial Practice
4. Upendra Prasad – Indu – Corporate Law and Secretarial Practice
3. BASIC ELEMENTS OF LOGISTICS MANAGEMENT

Level of Knowledge: Basic Level

Unit – I


Unit – II


Reference Books:

1. Strategic Logistics Management – Lambert
2. Logistical Management – The Integrated Supply Chain Process – Bowersox
3. Logistics & Supply Chain Management – Christopher
4. Supply Chain Management – Sunil Chopra
5. Logistics & Supply Chain Management – Raghuram

4. INTRODUCTION TO FINANCIAL MARKETS

Level of Knowledge: Basic Level

Unit – I


Unit – II


REFERENCE BOOKS:

1. E.Dharmaraj – Financial Services
2. B.Santhanam - Financial Services
3. Mahendra Raja - Financial Services
4. M.Y.Khan- Financial Services
SEMESTER – II

CORE PAPER III – ADVANCED FINANCIAL ACCOUNTING

Unit – 1

Branch accounts – Dependent Branches – Stock & Debtors System

Unit – II

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

Unit – III

Hire-purchase and Instalment System – Default and repossession – Instalment Purchase System.

Unit – IV

Partnership Accounts – Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit – V

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piece – meal distribution.

Reference books:
4. R.K. Gupta & Radhaswamy – Advanced Accounting
5. S.N. Maheswari – Financial Accounting
6. T.S. Shukla & Grewal – Advanced Accounting
CORE PAPER IV – HUMAN RESOURCE MANAGEMENT

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V
Professional Ethics - Honesty,-Integrity.- Transparency –Accountability-Confidentiality-Objectivity.- Respect. -Obedience to the law.

REFERENCE BOOKS
5. Tripathi - Human Resource Management

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(a) CORPORATE FINANCE

UNIT - I
Corporate Finance - Definition - Scope and Importance - Finance function - scope - classification and description of Finance function.

UNIT – II

UNIT - III
Capitalisation - Over Capitalisation - Capital gearing - Lease financing types, Importance and limitations.

UNIT - IV
Working capital management - importance - Financing of Working capital management - receivable - Inventories and cash management

UNIT - V

REFERENCE BOOKS

1 Kulkarni - Corporate Finance
2 VasantDoshi - Indian Financial System
3 I.M.Pandey - Financial management
4 S.N.Maheswari - Corporate Finance
(b) BUSINESS COMMUNICATION

UNIT - I


UNIT - II


UNIT - III


UNIT - IV

Company Correspondence - Correspondence with Shareholders - Debenture holders / F.D holders, Government Departments, Statutory Bodies - Office staff, customers and Public and Directors.

UNIT - V


REFERENCE BOOKS

1 L.Gartside - Modern Business Correspondence
2 Ramesh And Pattresh - Effective Business English And Correspondence
3 Bhal And Nagamiah - Modern Business Correspondence
4 Koralahalli - Business Correspondence
UNIT - I

UNIT - II
Trade policy - Case for protection - Regional integration - European Union - EEC - UNCTAD - GATT - Asian - Development Bank

UNIT - III
WTO - Functions of WTO - An Overview

UNIT - IV

UNIT - V
International monetary system - IMF - SDR - International liquidity - IBRD

REFERENCE BOOKS:
1 K.R.Gupta - International Economics
2 P.Saravanan - International Marketing
3 S.S.Ankara - Money, Banking and International trade
4 Francis Cherunilas - International Trade and Export Marketing
I EVERYDAY BANKING

UNIT- I

UNIT- II

REFERENCE BOOKS :
1. B.Santhanam- Banking & Financial systems, Margham Publications
2. S.N.Maheshwari Banking theory, law and practice , Kalyani Publications
3. Parameswaran- Indian Banking, S.Chand& Co.

WEB REFERENCES:
2. https://www.sbi.co.in/portal/web/services/internet-banking
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

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2. BASIC PRINCIPLES IN MANAGEMENT

Level of Knowledge: Basic Level

UNIT - I


UNIT - II


REFERENCE BOOKS:
1. Dr.C.B.Gupta – Business Management
2. Dr.Premavathi – Principles of Management
3. L.M.Prasad – Principles of Management
4. Dinkar Pagare – Business Management

3. FUNDAMENTALS OF INSURANCE

Level of Knowledge: Basic Level

Unit – I


Unit – II


REFERENCE BOOKS:
1. A.Murthy – Elements of Insurance
2. M.N.Mish – Insurance – Principles and Practice
4. BASICS OF CORPORATE E-MANAGEMENT

Level of Knowledge: Basic Level

UNIT-I

UNIT-II

REFERENCE BOOKS:

1. Alexix Leon, Mathew Leon – Fundamentals of Computer Science and Communication Engineering
2. Alexix Leon, Mathew Leon – Fundamentals of Information Technology
4. W.S.Jawadekar – Management Information System
5. K.K.Bajaj and Debnani Nag – E-Commerce – The Cutting Edge of Business
SEMESTER III
CORE PAPER V – CORPORATE ACCOUNTING – I

UNIT-I

UNIT–II

UNIT–III

UNIT – IV
Acquisition of business – purchase consideration – Calculation of goodwill. – Profits prior to incorporation – Time Ratio – Sales Ratio – Treatment of pre-acquisition profit.

UNIT – V

REFERENCE BOOKS:
1. R.L.Gupta – Corporate Accounting
2. Study material – CA intermediate – paper-5 – Advanced Accounting
3. Study material – ICSI – Executive programme – Module 2 – paper-5 – Corporate andManagement Accounting
4. Jain &Narang – Company Accounts
5. T.S.Reddy&A.Murthy – Corporate Accounting
6. Shukla&Grewal – Advanced Accounting
7. Chakraborthy – Advanced Accountancy

Web References
https://www.icai.org/post.html?post_id=14495
https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf

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Maximum Marks for End Semester External Examination 75

Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.
CORE PAPER VI - COMPANY LAW & SECRETARIAL PRACTICE - II

UNIT – I

BORROWING POWERS


UNIT – II

COMPANY MANAGEMENT


UNIT - III

MEETINGS and PROCEDURES

Board Meeting – Committee Meeting- Mandatory Committees and its importance- role and Composition – Powers of the Board and Video Conference – Notice, Agenda and Minutes – Role of Company Secretary

Shareholders Meeting – Kinds of Meetings and the Compliance of Legal requirement – Electronic Voting – Postal Ballot- Role of Company Secretary - Rules relating to general meetings - Kinds of Resolutions

UNIT – IV

DIVIDENDS, ACCOUNTS and AUDIT

Declaration and Payment of dividend and the legal procedure and compliance requirement.

Appointment of auditors – Internal and Branch audit, Statutory audit, Secretarial Audit- Importance- Eligibility, Qualification and Disqualifications – Remuneration – Powers and Duties- prohibited Services – Auditors report.

UNIT – V

WINDING UP

Corporate restructuring – Special Courts- Mediation and conciliation Panel-Class action – Modes of Winding up-National Company Law Tribunal(NCLT) – Corporate Governance.

Reference Books:
Dr.B.Ravi – Company Law and Secretarial Practice (New Companies Act 2013).
UNIT – I


UNIT – II

Classification and Tabulation of Data – Types and Importance – Presentation of Data including Diagrammatic and Graphical methods – Bar Diagram, Pie Diagram, Histogram and Ogive. Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.

UNIT – III

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic Mean, Combined Mean and Weighted Mean.

UNIT – IV

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation

UNIT – V

Measures of Skewness – Meaning, Definition and Types – Karl Pearson’s coefficient of Skewness and Bowley’s Coefficient of Skewness.

REFERENCE BOOKS:

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
4. R.S.N.Pillai&B.Bhagavathi – Statistics

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UNIT – I


UNIT – II

Vouching – Cash Transactions – Credit Sales – Credit Purchases – Payment of Wages – Objects of Internal Check – Difference between Internal Control and Internal Audit.

UNIT – III

Verification and Valuation of Assets and liabilities – Verification of Inventories and Investments.

UNIT – IV


UNIT – V

Specialized Audits – Points to be considered while Auditing Educational Institution, Hotels, Banking and Insurance companies.

REFERENCE BOOKS:

1. Tandon B.N. – Practical Auditing
2. Spicer and Peglar – Auditing
3. DinakarPagare – Principles and Practice of Auditing
4. V.H.Krishnadwala – Auditing
5. R.G.Saxena – Auditing
6. Dr.Prema – Practical Auditing

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UNIT - I


UNIT - II


UNIT - III

Organisation in Fair Trade – International – Regional – National Bodies – Functions – Structure

UNIT - IV


UNIT - V


TEXT BOOK:

1. Fair Trade: A Beginners Guide by Jacqueline Decarlo

REFERENCE BOOKS:

2. Guide to Fair Trade, 2007 – by Coop America
4. Handbook on Right to Information Act – National Institute of Social Defence, Delhi
7. Corporate Social Responsibility in India – by Sanjay K. Agarwal
UNIT – I
Amalgamations – meaning – types - AS 14 – Conditions - Amalgamation in the nature of Merger – Amalgamation in the nature of purchase – Pooling of interest method – Purchase method – Calculation of purchase consideration – Entries in the books of Transferor and Transferee company (intercompany investments excluded)

UNIT – II

UNIT – III
Liquidation – Calculation of Liquidator’s Remuneration - Liquidator’s final statement of receipts and payments

UNIT – IV

UNIT – V

REFERENCE BOOKS:
1. R.L.Gupta – Corporate Accounting
2. Study material – CA intermediate – paper-5 – Advanced Accounting
3. Study material – ICSI – Executive programme – Module 2 – paper-5 – Corporate andManagement Accounting
4. Jain &Narang – Company Accounts
5. T.S.Reddy&A.Murthy – Corporate Accounting
6. Shukla&Grewal – Advanced Accounting
7. Chakraborty – Advanced Accountancy

WEB REFERENCES
https://www.icai.org/post.html?post_id=14495
https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf

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SEMESTER-IV

CORE PAPER VIII – BUSINESS MANAGEMENT

UNIT – I
MANAGEMENT:
Importance - Definition – Nature and Scope of Management process - Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of Thought and approaches.

UNIT – II
PLANNING:

UNIT – III
ORGANIZING:

UNIT – IV
DIRECTING:

UNIT – V
CO-ORDINATING AND CONTROLLING:
Co-ordination – Need, Type and Techniques and Requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

REFERENCE BOOKS
2. DinakarPagare – Principles of Management
3. C.B.Gupta – Business Management
4. L.M.Prasad – Principles of Management
ALLIED PAPER IV

(a) STATISTICS – II

UNIT – I

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Scatter Diagram, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

UNIT – II

Regression Analysis – Meaning and Importance – Regression Equations.

UNIT – III


UNIT – IV


UNIT – V

Interpolation and Extrapolation – Definition and Uses - Newtons, Lagrange and Binomial Expansion methods.

REFERENCE BOOKS:

1. S.P. Gupta – Statistical Methods
2. D.N. Gupta – Business Statistics
4. R.S.N. Pillai & B.Bhagavathi – Statistics
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ALLIED PAPER IV
(b) BANKING THEORY, LAW AND PRACTICE

UNIT - I

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.

UNIT - II

Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM cards - Debit Cards - Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking

UNIT - III

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman.

UNIT - IV

Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Pre-cautions to be taken by a Banker.

UNIT - V


REFERENCE BOOKS
1. Sundaram&Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
2. B.Santhanam- Banking & Financial systems(MARGHAM PUBLISHERS)
3. S.N.Maheshwari Banking theory, law and practice (KALYANI PUBLICATIONS)
4. Parameswaran- Indian Banking (S. CHAND &Co.)
5. Tandon-Banking law theory & practice

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(c) ELEMENTS OF INSURANCE

UNIT – I

UNIT – II

UNIT – III
Life Insurance Products Team Insurance, Whole Life, Endowment Annuities. Insurance Documents – Proposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy Form etc., policy conditions and privileges – Age admission, Revival, Loans Claims etc.,

UNIT – IV
Introduction to General Insurance.Fire, Motor, Marine, Health, Miscellaneous.


UNIT – V

REFERENCE BOOKS

1 Life Insurance – Institute of Insurance, Mumbai
2 General Insurance – Institute of Insurance, Mumbai
5 Srinivasan – Principles of Insurance law (1977) Ramanuja Publisher, Banglore
6 Dr.B.Varadharajan – Insurance: Volume 1 and 2 (1979) Tamilnadu Text Book Society

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SEMESTER - V
CORE PAPER IX – MANAGEMENT ACCOUNTING

UNIT I


UNIT II


UNIT III


UNIT IV

Budget and budgetary control- meaning, objectives, merits and demerits - types of budgets- production, cash and flexible budgets.

UNIT V


REFERENCE BOOKS

1. Dr. Maheswari S.N.- Management Accounting
2. Chadwick- The Essence of Management Accounting
3. Charles T. Horngen and Gary N. Sundem- Introduction to management accounting
4. Sharma and ShashiK.Gupta- Management accounting

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CORE PAPER X – SECURITIES LAWS AND MARKET OPERATIONS

UNIT-I
Introduction

UNIT-II
Stock Market

Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.

UNIT-III
Stock Exchanges

Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading - Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.

UNIT-IV
Trading Pattern in OTC and NSE

Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.

UNIT-V
Demat Trading & Mutual Funds

Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services.

Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.

Reference Books:

Readings

- **Himalaya publishing House** - Capital Market in India
  - E. Gordon & H. Natarajan
- **Vikas publishing House Pvt, Ltd** - Indian Financial system
  - H.R. Machiirmu
- **Bharat Law House** - Guide to Indian Capital Market
  - Sanjeev Agarwal
- **Taxman Allied Service (P) Ltd** - SEBI practice Manual
  - V.L. Iyer
- **Tata McGraw Hill** - Indian Financial Systems
  - M.Y. Khan
- **Taxman**
  1. SEBI Manual

Reference

- **Sultan Chand & Co. Ltd**
  1. Investment Management – security Analysis and Portfolio Management
     V.K. Bhalia
- **Skylark**
  2. The working of Stock Exchange in India, H.R. Machirmu
  3. Inside Capital Market. N. Gopalaswamy
  4. SEBI Annual Reports, SEBI, Mumbai
- **NSE Yearly Publication**
  1. Indian Securities Market – A review

Journals

- **Taxman** - SEBI and Corporate Laws
- **Corporate Law Adviser**,
- **SEBI Monthly Bulletin**
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CORE PAPER XI - INCOME TAX LAW AND PRACTICE – I

UNIT I
BASIC CONCEPTS

Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

RESIDENTIAL STATUS, INCIDENCE OF TAX & BASIS OF CHARGE:


EXEMPTED INCOMES:

Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT II
INCOME FROM SALARIES

Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(c).

UNIT III
INCOME FROM HOUSE PROPERTY

Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT IV
PROFITS AND GAINS OF BUSINESS AND PROFESSION


UNIT V
ADMINISTRATION OF INCOME TAX ACT


REFERENCE BOOKS:

1. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
UNIT I


UNIT II


UNIT III


UNIT IV


UNIT V


REFERENCE BOOKS:

1. N.D.Kapoor – Mercantile Law
2. Avatar Singh - Mercantile Law
3. M.C.Shukla – Mercantile Law

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ELECTIVE I - ENTREPRENEURIAL DEVELOPMENT

UNIT I

UNIT II
Entrepreneurial Development – Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute - All India Financial Institutions (IDBI, IFCI, ICICI, IRDBI.)

UNIT III
PROJECT MANAGEMENT

UNIT IV
Entrepreneurial Development Programmes (EDP) - their role, relevance and achievements - Role of Government in organizing EDPs - critical evaluation.-

UNIT V
ECONOMIC DEVELOPMENT & ENTREPRENEURIAL GROWTH
Role of Entrepreneur in economic growth - strategic approaches in the changing economic scenario for Small-Scale Entrepreneurs – Networking - Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

REFERENCE BOOKS:
1. Srinivasn N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai- Project Management
4. Jayashree Suresh- Entrepreneurial Development
5. Holt- Entrepreneurship- New venture creation
8. Dr. C.B. Gupta & Dr. S.S. Khanka- Entrepreneurship & small business

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SEMESTER - VI
CORE PAPER XIII – COST ACCOUNTING

UNIT - I
COST ACCOUNTING


UNIT - II
MATERIALS

Stores record- purchase records- purchase order- Goods received note- Bin card-Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

UNIT - III
LABOUR

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

UNIT – IV
OVERHEADS: (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT – V

Methods of Costing:


REFERENCE BOOKS

1 B.K.Bhar – Cost Accounts
2 Jain &Narang – Cost and Management Accounts
3 S.N.Maheshwari – Cost & Management Accounts
4 S.P.Iyengar – Cost and Management Accounting
5 T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting
UNIT I
FACTORIES ACT 1948

UNIT II
INDUSTRIAL DISPUTES ACT 1947

UNIT III
THE WORKMEN COMPENSATION ACT 1923
Need for the Act – Scope & Coverage of the Act – Definitions – Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV
EMPLOYEES STATE INSURANCE ACT 1948
Objects-definitions-ESI corporation, functions- contribution and recovery- benefits-penalties for false claims

UNIT V
EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952
Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

REFERENCE BOOKS:
1. N.D.Kapoor – Industrial Law.
2. P.C.Tripathi - Industrial Law.
3. Dr.M.R.Sreenivasan - Industrial Law.

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Maximum Marks for End Semester External Examination 75
UNIT I
CAPITAL GAINS


UNIT II
INCOME FROM OTHER SOURCES

Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.

UNIT III
AGGREGATION OF INCOME

Provisions relating to income of other persons to be clubbed in Asseesee's Total Income – Income of minor Child – Deemed Incomes.

SET-OFF AND CARRY FORWARD OF LOSSES:

Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT IV
DEDUCTIONS FROM GROSS TOTAL INCOME:

Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)

UNIT V
ASSESMENT OF INDIVIDUALS

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals.

REFERENCE BOOKS:
1. Dr. Vinod K Singhania& Dr. Kapil Singhania - Income Tax.

4. PATTERN OF QUESTION PAPER

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<tr>
<th>Part</th>
<th>Total Questions</th>
<th>Questions to be Answered</th>
<th>Marks per Question</th>
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Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.
CORE PAPER XVI
GOODS AND SERVICES TAX & CUSTOMS LAW

UNIT - I
Direct and Indirect Taxes – Features of Indirect Taxes - Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST

UNIT - II
Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act ) – Value of Supply (Section 15 of CGST Act.)

UNIT - III
Levy and collection of CGST & IGST – Composition levy - Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- Cancellation of registration.- Tax invoice, Credit and Debit Notes

UNIT – IV
The Customs Act, 1962 - Definitions- Territorial Waters of India, High Seas, Indian Customs Water-Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods .

UNIT- V
Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

REFERENCE BOOKS:
1. GST and Customs Law – V.Balachandran – Sultanchand & Sons New Delhi
2. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
4. Indirect Taxes – Datey – Tax man publications
5. Study Material – CA intermediate Paper 4B – Indirect Taxes- Module 1 & 2

WEB REFERENES
www.gst.gov.in
http://www.cbic.gov.in/
https://cleartax.in/s/gst-law-goods-and-services-tax
https://www.profitbooks.net/gst-india-overview/
https://www.investopedia.com/terms/g/gst.asp
https://gst.taxmann.com/

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Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to
(a) Office Management
(b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting, machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the, functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

In view of the objective of the course to prepare the students to become professionals like Chartered Accountants, Cost Accountants and Company Secretaries, it is proposed to give on the job training with Practicing Chartered Accountants, Cost Accountants or Company Secretaries. For Institutional training the students may either select to go to a company or to a practicing professional.
The paper on Institutional Training shall carry hundred marks and Internal and External Viva - Voce based on a report submitted by the candidate, under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The students undergoing training in Chartered Accountant/Cost Accountant /Company Secretary’s office shall prepare a report on any Public Ltd Company Listed in BSE or NSE. The Report shall include information about the profile, products, projects, milestones, performance specifically analysis of financial performance for the past 5 years of the selected company.

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall value the report. The marks shall be sent to the University before 31st March of the Third year. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.

*****