



SRI KANYAKA PARAMESWARI
ARTS & SCIENCE COLLEGE FOR WOMEN
Managed by SKPD & Charities
Affiliated to University of Madras
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DEPARTMENT OF CORPORATE SECRETARYSHIP

PROGRAMME OUTCOME

PO1: Effective Communication: Communicate effectively on complex corporate activities in association with corporate community and with society at large.

PO2: Ethics: Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices.

PO3: Environment: Manage personnel to meet changing organizational needs in a business environment. Evaluate the implications of changing environmental factors on organizational choices within a global environment.

PO4: Self Directed: Recognize the need for and have the preparation and ability to engage in independent and lifelong learning. Able to motivate and direct themselves to face the complex corporate challenges.

PROGRAMME SPECIFIC OUTCOME

PSO1: To prepare learners to face modern day challenges in the corporate world by providing practical exposure.

PSO2: To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Economics, Finance, Management, Law, Entrepreneurial Development, GST and Income Tax.

PSO3: Develop skills to excel in job market.

UNIT - I: PREPARATION OF FINANCIAL STATEMENTS

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

UNIT -II: RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

UNIT - III: DEPRECIATION AND INSURANCE CLAIMS

Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Change in method - Concept of useful life under Companies Act, 2013 - Insurance Claims - Calculation of Claim Amount - Average Clause.

UNIT -IV: SINGLE ENTRY SYSTEM

Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

UNIT- V: HIRE PURCHASE AND INSTALLMENT SYSTEM

Hire purchase system - Default and repossession - Hire purchase trading account - Instalment system - calculation of profit - Average Due Date and Account Current

Reference Books:

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
6. S.Thothadri & S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

COURSE OUTCOME

CO1: Explain Final accounts, Receipts and Payment accounts and Income and Expenditure accounts

CO2: Analyze Rectification of errors and Bank reconciliation statement

CO3: Describe method of Calculation of depreciation.

CO5: Explain Insurance claims.

CO4: Enumerate Single entry system.

CO5: Illustrate Hire purchase and Installment system

CO6: Assess Account current and average due date

UNIT- I: COMMUNICATION

Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

UNIT- II: BUSINESS LETTERS

Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.

UNIT - III: CORRESPONDENCE

Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

UNIT-IV: REPORTS AND MEETINGS

Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.

UNIT- V: FORMS OF COMMUNICATION

Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

Reference Books:

1. Rajendra Paul & Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.
6. Mary Ellen Guffey, Business Communication - Process and Product, International Thomson Publishing, Ohio.
7. Sundar, K. A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-Resources

www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chron.com

COURSE OUTCOME

CO1: Enumerate Principles and barriers of effective communication

CO2: Analysis of business letters

CO3: Discuss Company correspondence with bank, insurance companies, shareholders, and Directors

CO4: Explain Report writing

CO5: Describe various forms communication

Subject Name: Allied-I – International Trade
Subject Code: AY31A

Year: I
Semester: I

UNIT- I: Theories of International Trade – Ricardo – Haberlers Opportunity cost - Heckscher Ohlin theorem.

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: Balance of payments – Disequilibrium – Remedies – Exchange control – Purchasing Power parity Theory.

UNIT- V: International monetary system – IMF – SDR – International liquidity – IBRD.

Reference Books:

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd.
2. P. Saravanan – International Marketing
3. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai.
4. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House.

COURSE OUTCOME

CO1: Discuss theories of international trade

CO2: Enumerate Trade policy.

CO3: Describe functions of WTO

CO4: Discuss Balance of payment and exchange control

CO5: Analyse International monetary system and international liquidity.

UNIT – I: Introductory concepts: History - Generation - Classification - Block diagram - Memory unit – CPU.

UNIT – II: Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems & its features: DOS – UNIX – Windows. Introduction to Programming Languages: C, C++ and its features.

UNIT – III : Word Processing: Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, numbering; printing – Preview, options, merge .

UNIT – IV: Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing.

UNIT – V: Power point: Introduction to Power point - Features – Understanding slide types – creating & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects.

TEXT BOOKS:

1. Alexis Leon and Mathews Leon, "*Fundamentals of information technology*", Leon Press 1999, 2nd Edition.
2. Peter Norton, "*Introduction to Computers*", Tata McGraw Hill.

REFERENCE BOOK:

1. Jennifer Ackerman Kettel, Guy Hat-Davis and Curt Simmons, "*Microsoft 2003*", Tata McGraw Hill.

WEB REFERENCE:

- NPTEL & MOOC courses titled Office Automation.
- https://www.livewireindia.com/microsoftoffice_automation_software_training.php

COURSE OUTCOME

CO1: Describe the history, generation, and basic concepts of computer

CO2: Discuss input ,output devices and operating systems

CO3: Explain how to create documents using MS-Word

CO4: Develop formulae and charts in MS-Excel

CO5: Explain the presentation skills using MS-Powerpoint

UNIT- I: BRANCH ACCOUNTS

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

UNIT-II: DEPARTMENTAL ACCOUNTS

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

UNIT- III: PARTNERSHIP ACCOUNTS

Admission of a Partner - Retirement of a Partner - Death of a Partner.

UNIT- IV: PARTNERSHIP ACCOUNTS

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

UNIT - V: ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

Objectives and uses of financial statements for users - role of accounting standards - development of accounting standards in India - requirements of International Accounting Standards - Role of IFRS - IFRS adoption or convergence in India - Implementation plan in India - IndAS - Difference between IndAS and IFRS

Reference Books:

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
5. Tulsian P.C. - Financial Accounting. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
6. S.Thothadri & S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

COURSE OUTCOME

CO1: Prepare Branch accounts and departmental accounts

CO2: Describe Partnership accounts including admission, retirement, death and insolvency of a partner and dissolution of partnership

CO3: Enumerate Accounting standard for financial reporting

UNIT- I: INTRODUCTION TO MANAGEMENT

Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.

UNIT- II: PLANNING and Organising

Planning –need and importance –forms – types – steps – decision making – types – process. Organisation- types - Organisation structure –Centralisation and Decentralisation – Departmentation.

UNIT- III: HUMAN RESOURCE MANAGEMENT

Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.

UNIT- IV: PERFORMANCE APPRAISAL AND INCENTIVES

Performance Appraisal – methods – promotions and transfer – incentives – monetary and non-monetary- welfare and social security measures.

UNIT- V: DIRECTION AND CONTROL

Direction – purpose – requirements of effective direction – motivation theories.
Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process.

Reference Books:

1. Wehrich and Koontz, Essentials of Management, McGraw Hill, New Delhi
2. Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.
3. C.B.Gupta – Business Management, Sultan Chand & Sons, New Delhi.
4. L.M.Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
5. L.M.Prasad – Human Resource Management, Sultan Chand & Sons, New Delhi.
6. Ashwathappa, Human Resource Management, Tata McGraw Hill, New Delhi.
7. Tripathi - Human Resource Management, Sultan Chand & Sons, New Delhi.

COURSE OUTCOME

- CO1:** Discuss the Nature and scope of Management process
CO2: Describe Planning and decision making process.
CO3: Explain Organization and organization structure.
CO4: Distinguish Personnel management Vs HRM
CO5: Analyze Recruitment, selection, and training methods
CO6: Evaluate Performance appraisal system and incentives
CO7: Enumerate Theories of motivation
CO8: Describe Co-ordination and control process.

UNIT- I: Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT- II: Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT- III: Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT- IV: Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT- V: Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

Reference Books:

1. Shankaran S, Business Economics - Margham Publications - Ch -17
2. Mehta P L, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
6. Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

COURSE OUTCOME

CO1: Explain basic concepts of economics

CO2: Discuss demand and supply functions

CO3: Analyse consumer behaviour

CO4: Enumerate production and product pricing

MS-WORD

1. Text Manipulation: Write a paragraph about your institution and Change the font size and type, Spell check, Aligning and justification of Text
2. Bio data: Prepare a Bio-data.
3. Find and Replace: Write a paragraph about yourself and do the following. Find and Replace - Use Numbering Bullets, Footer and Headers.
4. Tables and manipulation: Creation, Insertion, Deletion (Columns and Rows). Create a mark sheet.
5. Mail Merge: Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters.

MS-EXCEL

1. Data sorting-Ascending and Descending (both numbers and alphabets)
2. Mark list preparation for a student
3. Individual Pay Bill preparation.
4. Invoice Report preparation.
5. Drawing Graphs. Take your own table.

MS-POWERPOINT

1. Create a slide show presentation for a seminar.
2. Preparation of Organization Charts
3. Create a slide show presentation to display percentage of marks in each semester for all students
 1. Use bar chart(X-axis: Semester, Y-axis: % marks).
 2. Use different presentation template different transition effect for each slide.

COURSE OUTCOME

- CO1:** Create word document using MS-Word and manipulate text with word processing features
- CO2:** Create bio-data and mail merge in MS-Word
- CO3:** Prepare mark list for a student and prepare bills using MS-Excel
- CO4:** Draw various types of graphs in MS-Excels

UNIT - I: SHARE CAPITAL

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

UNIT- II: DEBENTURES & ACQUISITION OF BUSINESS

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

UNIT -III: FINAL ACCOUNTS

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration- Calculation and Legal Provisions.

UNIT-IV: VALUATION OF SHARES AND GOODWILL

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

UNIT -V: ALTERATION OF SHARE CAPITAL

Meaning - Internal Reconstruction - Reduction of Share Capital.

Reference Books:

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, NewDelhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
3. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., NewDelhi.
5. P.Radhika & Anita Raman, Corporate Accounting, McGraw Hill Education, NewDelhi.

E-Resources

www.accountingcoach.com
www.futureaccountant.com
www.education.svtuition.org

COURSE OUTCOME

CO1: Explain accounting treatment for Issue of shares, debentures and Redemption of preference shares and debentures

CO2: Analyze acquisition of business and profit prior to incorporation

CO3: Prepare Company final accounts

CO4: Describe procedure for the Valuation of goodwill and shares

CO5: Discuss Alteration of share capital

UNIT- I: INCORPORATION OF COMPANY AND ROLE OF COMPANY

SECRETARY

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice– Ultravires and indoor management – lifting of Corporate veil.

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

UNIT- II: PROSPECTUS & SHARECAPITAL

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis-statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT- III: MEMBERS AND SHAREHOLDERS

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT- IV: KEY MANAGERIAL PERSONNEL AND MEETINGS

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings.

UNIT- V: WINDING UP

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up -NCLT – Special courts – Mediation and Conciliation panel.

Reference Books:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Paractice, VijayNicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on CompanyLaw and Practice, Vijay Nicole Pprints, Chennai
5. Taxman’s Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency,New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, MarghamPublications, Chennai

Journals:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

E – learning resources

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

COURSE OUTCOME

CO1: Discuss in detail the evolution of Company Law and procedure for incorporation of company

CO2: Describe the role of Company Secretary and his rights, duties and powers

CO3: Elucidate prospectus, its types and secretarial duties in issue of prospectus

CO4: Explain issue of share capital, right & bonus issue, dividend, interim dividend and secretarial duties in issue of share capital

CO5: Illustrate Members, Shareholders & Contributory

CO6: Demonstrate key managerial personnel and the procedure for convening different types of meeting

CO7: Explain modes of winding up

CO8: Describe NCLT , Special court Mediation and Conciliation panel.

UNIT – I: INTRODUCTION

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data
- Presentation of Statistical Data - Graphs and Diagrams

UNIT- II: MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III: CORRELATION AND REGRESSION ANALYSIS

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

UNIT –IV: TIME SERIES

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT – V: INDEX NUMBERS

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

Reference Books:

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th revised edition 2013
3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House
4. Sharma J K, Fundamentals of Business Statistics, 2nd edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt.Ltd, Chennai

E-Resources

www.spss.co.in

<https://statlearning.class.stanford.edu>

<http://www.mit.edu>

www.springer.com

COURSE OUTCOME

CO1: Describe meaning and characteristics of Statistics. Explain presentation of data by diagrammatic and graphical methods.

CO2: Evaluate measures of central tendency, measures of variation and measures of skewness

CO3: Analyse correlation and Regression

CO4: Forecast Time series analysis

CO5: Calculate Index Numbers

UNIT -I: INTERNAL RECONSTRUCTION

Meaning - Alteration of share capital - accounting procedures

UNIT- II: AMALGAMATION AND EXTERNAL RECONSTRUCTION

Meaning - Amalgamation in the nature of merger, purchase - External Reconstruction - Applicability of AS 14 - Calculation of purchase consideration (all methods) - Journal entries in the books of Transferor and the Transferee Companies revised balance sheet (excluding inter-company holdings)

UNIT -III: CONSOLIDATION ACCOUNTING

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

UNIT- IV: BANKING COMPANY ACCOUNTS

Bank accounts - concept of NPAs - Asset classification - Preparation of Final Accounts of Banking Companies.

UNIT- V: LIQUIDATION

Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account

Reference Books:

1. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.
2. Jain, S.P. & Narang K.L., Advanced Accounts - Kalyani Publishers.
3. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S. Chand and Company, New Delhi.
5. P.Radhika & Anita Raman, Advanced Corporate Accounting, McGraw Hill Education, New Delhi.

E-Resources

www.accountingcoach.com
[www. Accountingstudyguide.com](http://www.Accountingstudyguide.com)
www.futureaccountant.com
www.education.svtuition.org

COURSE OUTCOME

- CO1:** Explain External and internal reconstruction of a company
- CO2:** Explain Amalgamation
- CO3:** Prepare Consolidation accounting for Holding and Subsidiary Company
- CO4:** Prepare Banking company accounts
- CO4:** Prepare Liquidator's final statement of accounts

UNIT- I: INTRODUCTION

History and Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types - powers of Union and States to levy taxes

UNIT – II: GST – OVERVIEW & CONCEPTS

Background behind implementing GST- The need for GST- Business impact- Objectives and Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events - Types of Suppliers - Composite and Mixed Suppliers - Composite Levy - Cross empowerment.

UNIT – III: GST TAXATION/ ASSESSMENT PROCEEDINGS

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers.

UNIT-IV: GST AUDIT

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties - NAPA (National Anti- Profiteering Authority).

UNIT-V: CUSTOMS DUTY

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones - Export Incentive Schemes.

Suggested Readings:

1. Sweta Jain, GST law and practice, Taxmann Publishers, July 2017.
2. Datt V S, GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
3. Anurag Pandey, Law and Practice of GST- Sumedha Publication House, 2017
4. Vandana Bange, Beginners- Guide Aadhaya Prakashan Publisher, 2017
5. Govindarajan, A practical guide send text publishers, July 2017
6. Datta, D C, Layman's Guide on GST, Taxman Publications
7. Reddy & Dr. Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai

E-Resources

www.legalserviceindia.com

www.indiacorporateadvisor.c

www.tnvat.gov.in

www.cbec.gov.in

www.aces.gov.in

COURSE OUTCOME

CO1: Explain history, concept, types and canons of taxation

CO2: Discuss the basic concepts of GST

CO3: Enumerate GST Taxation/ Assessment proceedings

CO4: Discuss tax audit

CO5: Explain Customs duty.

UNIT- I: PRIMARY MARKET / NEW ISSUE MARKET

Meaning – Functions of New issue market – Methods of floating new issues- Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

UNIT- II: SECONDARY MARKET / STOCK EXCHANGE

Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

UNIT-III: FINANCIAL INSTRUMENTS IN NEW ISSUE & SECONDARY MARKET

Treasury bills- Commercial bills- Certificate of deposits- Equity shares-Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

UNIT- IV: MECHANISM OF STOCK MARKET TRADING

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps- Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)

UNIT- V: CREDIT RATING AGENCY

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE

Reference Books:

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, NewAgeInternational.
6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New Delhi.

Journals

- Taxman – SEBI and Corporate Laws

- Corporate Law Advisor
- SEBI Monthly Bulletins
- NSE Yearly Publications

e-Learning Resources

- <http://corporatefinanceinstitute.com>
- www.bseindia.com
- www.managementstudyguide.com
- www.investopedia.com

COURSE OUTCOME

CO1: Explain Primary & Secondary Markets

CO3: Elucidate financial instruments in primary and secondary market

CO4: Enumerate mechanism of stock market trading

CO5: Discuss credit rating agencies and its function

Subject Name: Environmental Studies Programme
Subject Code: ENV4B

Year : II
Semester : IV

UNIT I: Introduction to Environmental Studies Multidisciplinary nature of environment studies, Scope and importance; concept of sustainability and sustainable development.

UNIT II: Ecosystem (2 Lectures) What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem; Food chains, food webs and ecological succession, case studies of the following ecosystem: a) Forest ecosystem b) Grassland ecosystem c) Dessert ecosystem d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT III: Natural Resources: Renewable and Non-renewable Resources (6 Lectures) Land resources and land use change: Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over – exploitation of surface and ground water, floods, droughts, conflicts over water(international and inter- state).Energy resources: Renewable and non renewable energy sources use of alternate energy sources, growing energy needs, case studies.

UNIT IV: Biodiversity and conservation (8 Lectures)Levels of biological diversity: Genetics, species and ecosystem diversity, Biogeographical zones of India: Biodiversity patters and global biodiversity hot spots. India as a mega-biodiversity nation, Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological economic, social, ethical, aesthetic and informational value.

UNIT V: Environmental pollution (8 Lectures) Environmental pollution: Types, causes, effects and controls: Air, Water, Soil and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

UNIT VI: Environmental policies & Practices (8 Lectures) Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & control of pollution) Act, Water Prevention & control of pollution) Act; Wildlife Protection ACT; Forest Conservation Act. International Agreements: Montreal and Kyoto protocols and convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights and human wildlife conflicts in Indian context.

UNIT VII: Human Communities and the Environment (7 Lectures) Human population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies. Disaster management: floods, Earthquake, cyclone, and landslides. Environmental movements: Chipko, silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies e.g. CNG Vehicles in Delhi)

UNIT VIII: Field work Visit to an area to document environmental assets: River /Forest / Flora/Fauna etc. Visit to a local polluted site- Urban/Rural/Industrial/Agricultural. Study of common plants, Insects, birds, and basic principles of identification. Study of simple ecosystem- Pond, River, Delhi Ridge etc.

COURSE OUTCOME

CO1: Discuss Scope and importance of EVS

CO2: Create Public Awareness on environmental issues

CO3: Explain Structure and functions of ecosystem

CO4: Enumerate Renewable and non-renewable natural resources

CO5: Describe Biodiversity, environmental pollution, environmental policies and practices.

CO6: Explain Link between human communities and the environment

Subject Name: Core Paper IX – Management Accounting
Subject Code: CYA5E

Year: III
Semester: V

UNIT – I: Management Accounting – Meaning, Scope, Importance and Limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

Analysis and interpretation of Financial Statements, nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.

UNIT - II: Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, Computation of ratios – Preparation of Balance sheet.

UNIT – III : Funds – meaning – schedule of changes in working capital – Funds from operation – Fund flow Statement – AS 3 – Cash flow from Operating Activities - Direct Method – Indirect Method – Investment Activities – Financing Activities - Cash Flow Statements – (Simple problems Only)

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

UNIT- V: Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart.

Reference Books

1. Dr. Maheswari S.N.- Management Accounting
2. Chadwick- The Essence of Management Accounting
3. Sharma and ShashiK.Gupta- Management accounting
4. T.S. Reddy &Y. Hari Prasad Reddy.
5. Hansen/ Mowen- Cost management accounting and control.

COURSE OUTCOME

CO1: Explain Management accounting concepts and techniques for business decisions.

CO2: Discuss Analysis and interpretation of financial statements.

CO3: Prepare fund flow and cash flow statement

CO4: Explain Marginal costing

CO5: Prepare Budget and budgetary control

CO6: Discuss Ratio analysis

Subject Name: Core Paper X – Securities Laws and Market Operations
Subject Code: CYA5B

Year: III
Semester: V

UNIT-I: INTRODUCTION

Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection

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 OTCEI 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:

1. Gupta, L.C. : Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Machi Raju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com. nse-india.com.
3. Chandratre K.R.; et al : Capital Issue, SEBI & Listing; Bharat Publishing_House, New Delhi.
4. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
5. ICSI - Study Material - Securities Law & Regulations of Financial Markets

COURSE OUTCOME

CO1: Describe SEBI Act 1992

CO2: Explain Primary & Secondary Markets

CO3: Discuss Mechanics of Stock Market.

CO4: Explain Trading pattern in OTCEI and NSE.

CO5: Enumerate Demat trading and Mutual funds.

Subject Name: Core Paper XI – Income Tax Law and Practice – I

Subject Code: CYA5C

Year: III

Semester: V

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:

Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

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

Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

UNIT- V: ADMINISTRATION OF INCOME TAX ACT

Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

Reference Books:

1. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
3. V.P.Gaur & D.B.Narang - Income Tax law and practice.

COURSE OUTCOME

CO1: Explain Basic concepts of Income tax and Income Tax Act, 1961

CO2: Determine Residential status

CO3: Describe Exempted income

CO4: Explain Income tax provisions relating to computation of Income under the head salary, house property and Business or Profession.

CO5: Discuss Procedure for assessment

Subject Name: Core Paper XII – Commercial Law
Subject Code: CYA5D

Year: III
Semester: V

UNIT- I : Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.

UNIT- II : Structure and Formation of Contract – Essential Elements of Contracts – Consensus- ad –idem – Offer – Acceptance – Lawful Consideration- Capacity of parties – Free Consent – Mistake – Misrepresentation – Fraud – Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.

UNIT- III: Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety’s Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.

UNIT- IV : Contract of Agency – Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Agent when personally liable – Delegations of Authority – Sub-Agent – Substituted Agent – Termination of Agency – Irrevocable Agency

UNIT-V: Law of Sale of Goods – Definition – Sale and Agreement to Sell – Sale and Hire-Purchase – Conditions & Warranties – Duties & Rights of Buyer & Seller – Right of Unpaid Seller – Auction Sale

Reference Books:

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

COURSE OUTCOME

CO1: Explain Basic concepts of Indian Contract Act.

CO2: Describe Structure and formation of contract

CO3: Discuss Contract of Indemnity and Guarantee

CO4: Enumerate Contract of agency

CO5: Demonstrate Law of Sale of goods

Subject Name: Core XIII – Elective -Entrepreneurial Development
Subject Code: CYE5A

Year: III
Semester: V

UNIT-I: Concept of Entrepreneurship – Entrepreneurship – Meaning – Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur.

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

UNIT-III: Project Management- Business Idea Generation Techniques - Identification of Business Opportunities - Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report Tools of Appraisal.

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
6. J.S. Saini & S.K. Dhameja- Entrepreneurship & Small business
7. P.C. Jain- Handbook for New entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka- Entrepreneurship & small business

COURSE OUTCOME

CO1: Explain Concept of entrepreneurship.

CO2: Discuss Role of financial institutions in the development of entrepreneurs.

CO3: Evaluate Parameters to assess opportunities and constraints for new business ideas and device a business plan.

CO4: Analyze the Role of entrepreneur in economic growth and development of women entrepreneurship

Subject Name: Value Education
Subject Code: VAE5Q

Year: III
Semester: V

UNIT- I : Value education – its purpose and significance in the present world – value system – The role of culture and civilization- Holistic living- Balancing the outer and inner Body, Mind and Intellectual level-Duties and responsibilities.

UNIT- II : Salient values for life- Truth, Commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity and inclusiveness, Self esteem and self confidence, punctuality- Time, task and resource management- Problem solving and decision making skills- Interpersonal and Intra personal relationship- Team work- Positive and creative thinking.

UNIT-III: Human Rights- Universal declaration of human rights- Human Rights violations National Integration- Peace and non-violence- Dr. APJ Kalam’s ten points for enlightened citizenship- Social Values and Welfare of the citizen- The role of media in value building.

UNIT- IV: Environment and Ecological balance- Interdependence of all beings- Living and non-living. The binding of man and nature - Environment conservation and enrichment.

UNIT-V: Social Evils- Corruption, Cyber crime, Terrorism- Alcoholism, Drug addiction Dowry- Domestic violence- Untouchability- Female infanticide- Atrocities against women How to tackle them.

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COURSE OUTCOME

CO1: Discuss Self-esteem, ego, anger manifestation, Indian ethos in ethics and individuals personality in the eyes of others

CO2: Describe Leadership, ethical business decisions, basic principles of professional ethics and mass media ethics.

CO3: Explain Effects of advertising, value of faith, social awareness and commitment and the steps for the protection of environment

CO4: Analyse Impact of globalization and consumer awareness, signs for an everlasting peace, evolution of human rights and the international law in operation

CO5: Discuss Intellectual activities and responsibility of citizen

Subject Name: Core Paper XIV – Cost Accounting
Subject Code: CYA6A

Year: III
Semester: VI

UNIT – I: COST ACCOUNTING

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

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 COST ACCOUNTING

Unit Costing – Job Costing (excluding contract costing) – Process Costing – simple process accounts (excluding inter process and equivalent production, joint product) Operation and Operating 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 Murthy and Reddy – Cost Accounting

COURSE OUTCOME

CO1: Explain Elements of cost and preparation of cost sheet and tenders.

CO2: Describe the Procedure for preparation of Stores ledger

CO3: Illustrate Calculation of wages

CO4: Demonstrate Classification and apportionment of overheads

CO5: Explain Unit costing, Job costing, Process costing, Operation and Operating costing.

Subject Name: Core Paper XV – Industrial Laws
Subject Code: CYA6E

Year: III
Semester: VI

UNIT- I: FACTORIES ACT 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT- II: INDUSTRIAL DISPUTES ACT 1947

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

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.

COURSE OUTCOME

CO1: Explain Factories Act, 1948 (health, safety and welfare measures)

CO2: Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment)

CO3: Demonstrate The Workmen Compensation Act, 1923 (distribution of compensation, medical examination, notice and claim)

CO4: Illustrate Employees State Insurance Act 1948 (ESI Corporation, contribution and recovery, penalties for false claims)

CO5: Enumerate Employees Provident Fund and Miscellaneous Provisions Act, 1952 (Provident fund schemes, contribution and recovery, penalties and offences)

Subject Name: Core Paper XVI – Income Tax Law and Practice – II
Subject Code: CYA6F

Year: III
Semester: VI

UNIT-I: CAPITAL GAINS

Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head 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 Assessee'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: ASSESSMENT OF INDIVIDUALS

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

Reference Books:

1. Dr.Vinod K Singhania&Dr.KapilSinghania - Income Tax.
2. T.S. Reddy &Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
3. V.P.Gaur&D.B.Narang - Income Tax law and practice.

COURSE OUTCOME

CO1: Explain Income tax provisions relating to computation of Capital gain and Income from other sources.

CO2: Apply Income tax provisions relating to Clubbing of income & set-off and carry forward of losses.

CO3: Explain Deductions from Gross total income

CO4: Illustrate Assessment of individuals and computation of tax liability.

Subject Name: Core Paper XVII – Goods and Service Tax & Customs Law Year: III

Subject Code: CYA6G

Semester: VI

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

UNSAT – 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. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
3. Understanding GST : Kamal Garg, Barat's Publication.
4. Indirect Taxes – Datey – Tax man publications
5. Study Material – CA intermediate Paper 4B – Indirect Taxes- Module 1 & 2
6. Study Material – CA final- paper 8- Indirect Tax laws- Modules 1 & 2

Web References

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/>

COURSE OUTCOME

CO1: Explain the Concept, need and framework of GST

CO2: Describe the Concept of supply (Composite and mixed supplies, Intra and interstate supply, time and value of supply)

CO3: Illustrate Levy and collection of CGST and IGST

CO4: Discuss the Customs Act, 1962 (levy, collection and types of customs duty, valuation of goods)

CO5: Enumerate Customs procedure (Import and export procedure, baggage rules and exemptions)

Subject Name: Core Paper XVIII – Institutional Training

Subject Code: CYE6Q

Year: III

Semester: VI

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).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and banks.
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.

COURSE OUTCOME

CO1: To acquaint the students with Company's activities, organization structure

CO2: Study of layout, working conditions, office maintenance, safety and sanitary conditions.

CO3: Study of the Secretarial service, communication, equipments, postal and mailing services and equipments.

CO4: Acquaintance with office machines and equipments and accounting, machines.

CO5: Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.
