



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 (PO)

PO1: Apply knowledge in the various areas of corporate secretaryship viz., accounting, management, laws, and taxes relating to companies.

PO2: Keep pace with dynamic industry changes and management practices.

PO3: Acquire knowledge and skills needed to contribute to the corporate world

PO4: Communicate effectively on complex corporate activities in association with corporate community and with society at large.

PROGRAMME SPECIFIC OUTCOME (PSO)

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, Finance, Economics, International trade, Marketing, Management, Law, Entrepreneurial Development, Business communication, Statistics, GST and Income Tax.

PSO3: To develop skills to excel in job market.

Subject Name: Core Paper I – Financial Accounting
Subject Code: AY21A

Year : I
Semester : I

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.

CO4: Explain Insurance claims.

CO5: Enumerate Single entry system.

CO6: Illustrate Hire purchase and Installment system

CO7: Assess Account current and average due

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 - Pearson 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

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.

Subject Name: Non – Major Elective – Office Automation
Subject Code: SE51B

Year : I
Semester : I

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. Weihrich 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
 - a. Use bar chart(X-axis: Semester, Y-axis: % marks).
 - b. 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, New Delhi.
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., New Delhi.
5. P.Radhika & Anita Raman, Corporate Accounting, McGraw Hill Education, New Delhi.

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 Company Law 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 –CompanyLaw&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: Analyze 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
CO5: 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.

SKBPC

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

CO2: Elucidate financial instruments in primary and secondary market

CO3: Enumerate mechanism of stock market trading

CO4: Discuss credit rating agencies and its function

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

SKBPC

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 COSTING

Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

Reference Books

1. B.K.Bhar – Cost Accounting, Academic Publishers.
2. Jain & Narang – Cost and Management Accounts, Kalyani Publishers,
3. S.N.Maheshwari – Cost & Management Accounts, Sultan Chand & Sons, New Delhi.
4. S.P.Iyengar – Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
5. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai.
6. A.Murthy & S.Gurusamy, Cost Accounting, Vijay Nichole Prints, Chennai.
7. S.Thothadri & S. Nafeesa, Cost Accounting, McGraw Hill Edu., New Delhi.

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.

UNIT-I: CORPORATE GOVERNANCE

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT-II: LEVELS OF GOVERNANCE STRUCTURE

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT-III: CORPORATE GOVERNANCE FORUMS

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT-IV: CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

UNIT-V: BUSINESS ETHICS

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

Reference Books

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.ChandPublication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Journals

- Journal of Corporate Governance Research – Macrothink Institute
- Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals

E-learning Resources

- <https://elearningindustry.com>
- <https://essentialskillz.com>

COURSE OUTCOME

- CO1:** Explain meaning, objectives, importance of corporate governance
CO2: Describe levels of governance structure
CO3: Explain corporate governance forum
CO4: Enumerate corporate social responsibility
CO5: Illustrate business ethics

UNIT-I: FORMATION OF CONTRACT

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

UNIT-II: OFFER, ACCEPTANCE AND CONSIDERATION

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

UNIT-III: OTHER ELEMENTS OF VALID CONTRACT

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

UNIT-IV: PERFORMANCE OF CONTRACT

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

UNIT-V: SALE OF GOODS ACT

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

Reference Books:

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. Badre Alam, S. & Saravanel, P. Mercantile Law
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
8. Shukla, M.C, Business Law, S. Chand & Co.

E-Resources

www.cramerz.com

www.digitalbusinesslawgroup.cm

<http://swcu.libguides.com/buslaw>

<http://libguides.slu.edu/businesslw>

COURSE OUTCOME

- CO1:** Illustrate formation of contract
- CO2:** Discuss offer, acceptance and consideration
- CO3:** Describe elements of valid contract
- CO4:** Enumerate performance of contract
- CO5:** Demonstrate sale of goods act

SKPCC

UNIT- I: INTRODUCTION

History of Income tax in India - Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

UNIT- II: INCOME FROM SALARY

Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80C

UNIT- III: INCOME FROM HOUSE PROPERTY

Meaning - Exemptions - Annual Value - Meaning and Computation - Deductions from Annual Value – Legal Provisions.

UNIT- IV: PROFITS AND GAINS FROM BUSINESS OR PROFESSION

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes

UNIT- V: E-FILING & SUBMISSION OF RETURNS

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Duedate for filing returns - Various Returns - Permanent Account Number (PAN) - Usage of PAN

Reference Books

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt.Ltd.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
7. Anita Raman, Income Tax Theory, Law and Practice, McGraw Hill Education, New Delhi.

E-Resources

www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in

COURSE OUTCOME

CO1: Explain history of income tax and important definitions

CO2: Determine residential status and scope of total income

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: Describe e-filing procedure and submission of returns

UNIT- I: INTRODUCTION

Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

UNIT-II: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behaviour - Need for study - Consumer Buying Decision Process - Buying Motives. Marketing Research - MIS - Meaning and Differences.

UNIT- III: MARKETING MIX AND PRODUCT POLICY

Marketing Mix - Meaning - Product - Introduction - Product policy - Product Planning - Stages of New Product Development - Introduction to PLC - Packaging - Branding - Labelling - Product Mix - Price - Pricing Policies and methods.

UNIT- IV: CHANNELS OF DISTRIBUTION

Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

UNIT- V: RECENT TRENDS IN MARKETING

E - Marketing - Online Retailing - Shopping Malls - Consumer Protection Act - Salient Features - Consumerisation - Consumer Rights, Consumer Grievance Redressal Forums- Role of Social Media in Marketing.

Reference Books

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014
4. Gandhi, J.C, Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources

www.marketmotive.com
<http://emailmarketing.comm100.com/email-marketing-tutorial/>
www.marketing91.com
www.managementstudyguide.com

COURSE OUTCOME

- CO1:** Explain functions and importance of marketing
- CO2:** Discuss market segmentation and consumer behaviour
- CO3:** Describe marketing mix and product policy
- CO4:** Illustrate channels of distribution
- CO5:** Demonstrate recent trends in marketing

SKBPC

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.

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

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 Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
3. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

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 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)

UNIT- I: INTRODUCTION

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

UNIT- II: FINANCIAL STATEMENT ANALYSIS

Analysis and Interpretation of Financial Statements - Nature and Significance-Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

UNIT- III: RATIO ANALYSIS

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios-Calculation of Ratios.

UNIT- IV: CASH FLOW ANALYSIS & MARGINAL COSTING

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy-Shutdown or Continue - Exploring New Markets.

UNIT- V: BUDGETARY CONTROL & CAPITAL BUDGETING CONTROL.

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Reference Books

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A & Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

E-Resources

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.thestudentcpa.com

COURSE OUTCOME

CO1: Explain management accounting concepts and correlate with cost and financial accounting.

CO2: Discuss analysis and interpretation of financial statements.

CO3: Analysis of ratios

CO4: Prepare cash flow statement

CO5: Explain Marginal costing

CO6: Prepare Budget and budgetary control

CO7: Analyze capital budgeting

SKPCC

UNIT-I:

Entrepreneurship - Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT-II:

Developing Successful Business Ideas - Recognizing opportunities – trendanalysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT-III:

Opportunity Identification and Evaluation - Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises

UNIT-IV:

Business Planning Process - Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT-V:

Funding - Sources of Finance- Venture capital- Venture capital process- Business angle investors Commercial banks- Government Grants and Schemes - Crow funding

Reference Books:

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International BookHouse Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand& Sons
7. RajShankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-resources

<http://inventors.about.com/od/entrepreneur/>
<http://learnthat.com/tag/entrepreneurship/>
www.managementstudyguide.com
www.quintcareers.com www.entrepreneur.com

COURSE OUTCOME

- CO1:** Explain concept of entrepreneurship.
CO2: Demonstrate the steps of developing successful business ideas
CO3: Illustrate opportunity identification and evaluation
CO4: Analyze business planning process
CO5: Describe sources of finance

UNIT- I: INCOME FROM CAPITAL GAIN

Capital Gain - capital assets - types of capital assets - assets not included in capital assets - transfer of capital assets - Short term and Long term Capital Gains - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

UNIT- II: INCOME FROM OTHER SOURCES

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT- III: CLUBBING OF INCOMES AND SET OFF / CARRY FORWARD OF LOSSES

Clubbing of Incomes under various situations - Deemed Incomes – Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT- IV: DEDUCTIONS FROM GROSS INCOME

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT-V: INCOME TAX AUTHORITIES AND PROCEDURE OF ASSESSMENT

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax

Reference Books

1. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Anita Raman, Income Tax Theory, Law & Practice, McGraw Hill, New Delhi.
7. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

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www.incometaxindia.gov.in
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www.onlineservices.tin.egov-nsdl.com
www.cleartax.in

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.

CO5: Describe powers of income tax authorities and procedure for assessment

SKPCC

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 Organisation/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. 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, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administrative

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

NOTE:

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned

organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. 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.
