

VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS), ERODE-12

Academic Year 2015-2016 and onwards

B.Com(Corporate Secretaryship)

Course content and Scheme of Examination (CBCS Pattern)

SEMESTER I

Part	Study component	Subject Code	Title of the Paper	Inst. Hrs/Week	Exam Dur. Hrs.	Max Marks			Credits
						CIA	ESE	Total	
I	Language I	15TAMU101/ 14HINU101/ 08SANU101	Tamil/Hindi/ Sanskrit	6	3	25	75	100	3
II	Language II	13ENHU101	English Paper I	6	3	25	75	100	3
III	Core	08CCUC101	Financial Accounting I	6	3	25	75	100	4
		10CCUC102	Business Management	5	3	25	75	100	4
	Allied A.I	08CCUA101	Managerial Economics	5	3	25	75	100	5
IV	Foundation Course	09FOCUIES	Environmental Studies	2	3	-	100	100	2

SEMESTER II

I	Language I	15TAMU202/ 14HINU202/ 08SANU202	Tamil/Hindi/ Sanskrit	6	3	25	75	100	3
II	Language II	13ENHU202	English Paper II	6	3	25	75	100	3
II	Core	10CCUC203	Financial Accounting II	6	3	25	75	100	4
		13CCUC204	Commercial Law	5	3	25	75	100	3
	Allied A.I	10CCUA202	Business Mathematics	5	3	25	75	100	5
IV	Value Education	14VEDU2HR	Value Education and Human Rights	2	3	-	100	100	2

SEMESTER III									
Part	Study component	Subject Code	Title of the Paper	Inst. Hrs/Week	Exam Dur. Hrs.	Max Marks			Credits
						CIA	ESE	Total	
III	CORE	11CCUC305	Financial Accounting III	5	3	25	75	100	4
		15CCUC306	Investment Management	5	3	25	75	100	3
		08CCUC307	Company Law and Secretarial Practice I	5	3	25	75	100	3
		09CCUC308	Practical Banking	5	3	25	75	100	3
	Allied B.I	08CCUA303	Business Statistics	5	3	25	75	100	5
IV	Skill Based Subject I			3	3	25	75	100	3
	Basic Tamil				-	100	-	100	2
	Advanced Tamil			2	3	25	75		
	Non - Major Elective I	15CCUN301			3	-	100		
SEMESTER IV									
III	Core	09CCUC409	Corporate Accounting I	6	3	25	75	100	4
		08CCUC410	Company Law and Secretarial Practice II	5	3	25	75	100	4
		13CCUC411	Secretarial Communication	5	3	25	75	100	3
		15CCUCP01	MS Office & Tally(Practicals)	5	3	25	75	100	3
	Allied B.II	08CCUA404	Fundamentals of Information Technology	4	3	25	75	100	5
IV	Skill Based Subject -II	13CCUS402	**MultiSkill Development Paper	3	1*	40	60	100	3
	Basic Tamil				-	100	-	100	2
	Advanced Tamil			2	3	25	75		
	Non -Major Elective II	11CCUN402			3	-	100		

*Online Examination

SEMESTER V									
Part	Study component	Subject Code	Title of the Paper	Inst. Hrs/Week	Exam Dur. Hrs.	Max Marks			Credits
						CIA	ESE	Total	
III	Core	15CCUC512	Cost Accounting	5	3	25	75	100	4
		15CCUC513	Industrial Law	4	3	25	75	100	3
		15CCUC514	Corporate Accounting II	5	3	25	75	100	4
		15CCUC515	Taxation I	5	3	25	75	100	4
		15CCUC516	Corporate Finance	3	3	40	60	100	3
	Elective I	10CCUE5PV	Practical Training	5	-	-	100	100	5
IV	Skill Based Subject III			3	3	25	75	100	3
SEMESTER VI									
III	Core	10CCUC617	Security laws & Financial Markets	6	3	25	75	100	4
		15CCUC618	Economic legislations	5	3	25	75	100	4
		15CCUC619	General Laws	5	3	25	75	100	4
	Elective II	13CCUE602	Taxation II	5	3	25	75	100	5
	Elective III	08CCUE603	Management Accounting	6	3	25	75	100	5
IV	Skill Based Subject IV			3	3	25	75	100	3
V	Extension Activity		NSS/NCC/Physical Education/YRC/ Green Society/ CCC/EDP	-	-	-	-	100	1
I-VI SEMESTERS TOTAL								4000	140

SKILL BASED PAPERS			
S.NO	Subject Code	Semester	Title of the paper
1	09CCUS301	III	Financial Markets (Cafeteria system)
2	13CCUS402	IV	**Multiskill Development Paper
3	11CCUS503	V	Mutual Funds (Cafeteria System)
4	11CCUS604	VI	Online Trading (Cafeteria System)

** Multiskill development paper (Skill based Subject II) in Semester IV is common through the college and on-line ESE is for 60 Marks and CIA for 40 Marks.

NON-MAJOR ELECTIVES		
S.NO	Subject code	Title of the Paper
1	10TMU301	Basic Tamil *
	10TMU402	
2	09ADTU301	Advanced Tamil**
	09ADTU402	
3	15CCUN301	Modern Retail Techniques (Cafeteria System)
	11CCUN402	Income Tax Law & Documentation(Cafeteria System)

***For Students whose Part I in Secondary Education is not Tamil**

***For Students whose Part II in Higher Secondary Education is not Tamil**

SELF LEARNING PAPERS (OPTIONAL)					
S.No	Subject code	Title of the Paper	Exam Dur. Hrs.	Max. Marks	Credits
1	13CCUSL01	Office Management	3	100	5
2	13AUGSL05	General Awareness	3	100	5

**SEMESTER – I
CORE PAPER – I
FINANCIAL ACCOUNTING I**

Instructional Hrs. : 90

Max. Marks: CIA – 25; ESE - 75

Sub.Code:08CCUC101

Credits: 4

Objective: To Enable the Students Acquire Knowledge Regarding the Basics of Financial Accounting.

UNIT I **25Hrs.**

Accounting Concepts, Conventions – Journal – Ledger – *Subsidiary books* – Trial Balance.

UNIT II **20Hrs.**

Rectification of Errors – *Bank Reconciliation Statement*.

UNI III **15Hrs.**

Bills of Exchange (including *Accommodation Bills* with simple adjustments).

UNI IV **10Hrs.**

Trading and Profit and Loss Account – *Balance Sheet* (with simple adjustments).

UNIT V **20Hrs.**

Average Due Date – *Account Current*.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Reddy T.S & Murthy. A,** *Financial Accounting-* Margham Publications,Chennai -5th Edition , 2010.

REFERENCE BOOKS

1. **Grewal T. S,***Double Entry Book Keeping,* Sultan Chand & Sons, New Delhi, 14th Edition, 2004.

2. **Jain S.P. & Narang K.L,***Advanced Accountancy ,* Kalyani Publication ,New Delhi , 10th Edition, 1999.

3. **Shukla M.C,***Principles of Accountancy,* Sultan Chand & Sons, New Delhi , 13th Edition, 1997.

Note: Theory – 20%; Problems – 80%.

Skill Based Activities (excluded for external examination)

Bank Reconciliation Statement

**SEMESTER – I
CORE PAPER – II
BUSINESS MANAGEMENT**

**Instructional Hrs. : 75
Max. Marks: CIA-25**

**Sub.Code: 10CCUC102
Credits: 4**

Objective: To help the Students Acquire Knowledge about the Functions of Business Management.

UNIT I

12Hrs.

Management: Meaning – Difference between Management and Administration – Management is an Art / Science – *Levels* and Functions of Management.

UNIT II

12Hrs.

Planning: Policies and *Procedures* – Methods - Decision Making.

UNIT III

18Hrs.

Organization : Structure – Principles – Theories of Organization – Span of Management – *Centralization and Decentralization* – Line and Staff Functions – Delegation – Functional Organization – Formal and Informal Organization.

UNIT IV

18Hrs.

Direction: Communication – Motivation – Morale – Leadership – Co-Ordination-Internal and External Co-Ordination – *Committees In Management*.

UNIT V

15Hrs.

Control: Steps – Control Process – *Source* Tools-Control Techniques.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Ramasamy.T.**, *Principles of Management*, Himalaya Publishing House, Mumbai, 4th Edition, 2002.

REFERENCE BOOKS

1. **DinkarPagare, BusinessManagement, Sultan** Chand & Sons, New Delhi, 5th Edition, 1996.

2. **Gupta C.B.**, *BusinessManagement*, Sultan Chand & Sons, New Delhi, 5th Edition, 2000.

3. **Tripathi P.C., Reddy.P.N.**, *Principles of management*, Tata McGraw Hill, New Delhi, 2nd, Edition, 1991.

Skill Based Activities (excluded for external examination)

Leadership

SEMESTER – I
ALLIED – A: PAPER – I
MANAGERIAL ECONOMICS

Instructional Hrs: 75
Max. Marks: CIA-25; ESE-75

Sub.Code: 08CCUA101
Credits: 5

Objective: To Enable the Students Acquire Knowledge Regarding the Fundamentals of Managerial Economics.

UNIT I **15 Hrs.**

Introduction : Definition and Nature of Managerial Economics – Scope– Role and Responsibilities of Managerial Economist – *Law of Demand* – Demand Distinctions – Elasticity of Demand (Price , Income And Advertisement Elasticity's).

UNIT II **16 Hrs.**

Demand Forecasting: Importance– Factors Involved– Methods – Criteria of a Good Forecasting Method – Production Function – Law of Variable Proportions – Returns To Scale.

UNIT III **13 Hrs.**

Cost Analysis: *Cost Concepts* – Cost – Output Relationship in the Short Run, Cost – Output Relationship in the Long Run– Pricing Under Different Market Conditions. Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.

UNIT IV **15 Hrs.**

Pricing Policies And Methods: Factors Governing Prices – Objectives of Pricing Policy – *Pricing Methods*-Economies and Diseconomies Of Scale.

UNIT V **16 Hrs.**

Nature of Profit – Profit Theories – Business Cycle and Business Policies, Meaning, Phases of Business Cycle – Effects of Business Cycle – Measures to Control the Business Cycle.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

Sankaran K., *Managerial Economics*, Margham publications, Chennai, Latest Edition, 2004.

REFERENCE BOOKS

1. **Cavery R Sudha Nayak U.K., Girija M., & Meenakshi.R.,** *Managerial Economics*, SultanChand & Sons, New Delhi, 19th Edition, 2005.
2. **Goplalakashan D.,** *A study of managerial economics*, Himalaya Publishing house, Mumbai, Latest Edition, 2003.
3. **Varshney R.L & Maheswari K.L., Metha P.L.,** *Managerial Economics*, SultanChand & Sons, New Delhi, 19th Edition, 2005.

Skill Based Activities (excluded for external examination) Factors involved in demand forecasting.

SEMESTER – I
PART – IV
ENVIRONMENTAL STUDIES

Instructional Hrs.: 30
MaxMarks: ESE-100

Sub.Code: 09FOCUIES.
Credits: 2

Objective: To Enable the Students to Acquire Knowledge about Natural Resources Pollution, Bio diversity, Public Awareness on various Environmental issues.

UNIT I

10 Hrs.

The Multidisciplinary Nature of Environmental Studies: Definition, Scope and Importance, *Need for public awareness*, Natural resources and Associated Problems – Forest Resources, Water Resources, Mineral Resources, Food Resources, Energy Resources, Land Resources, Role of an Individual in Conservation of Natural Resources, Equitable use of Resources for Sustainable Lifestyles.

UNIT II

5 Hrs.

Eco system: Concept of an Ecosystem, Structure and Function of an Ecosystem – *Producers, Consumers and decomposers*. Energy flow in the ecosystem – Food chain, Food Webs and Ecological pyramids, Ecological Succession.

UNIT III

5 Hrs.

Biodiversity and its conservation: Introduction – Definition, Genetic, Species and Ecosystem diversity. *Conversion of biodiversity* – In-situ and Ex-situ Conservation of Biodiversity.

UNIT IV

5 Hrs.

Pollution: Definition, Causes, Effects and Control Measures of Air Pollution, Water Pollution, Soil Pollution, *noise pollution*, Thermal Pollution. Disaster Management, Floods, Earthquake, Cyclone and Landslides.

UNIT V

5 Hrs.

Social issues: Global warming, Ozone layer, Depletion, Acid Rain, Nuclear Accidents and Holocaust (case studies). *Consumerism and waste products*, Environmental Protection Act-Air, Water, Wildlife, Forest issues involved in enforcement of Environmental Legislation. Public Awareness.

Field work

Visit to a local area to document environmental assets – river/ forest/ grass land/ hill/ mountain.

Visit to a local polluted site – urban/rural/industrial/agricultural.

Study of common plants, insects, birds.

Study of simple ecosystems – pond, river, and hill slopes, etc

Note: *Italics denotes Self Study Topics.*

REFERENCE: Environment studies – Bharathiar University, Coimbatore, Published by BU.

**SEMESTER – II
CORE PAPER – III
FINANCIAL ACCOUNTING II**

Instructional Hrs.: 90
Max. Marks: CIA – 25; ESE - 75

Sub.Code: 10CCUC203
Credits: 4

Objective: To Enable the Students Acquire Knowledge Regarding the Basics of Financial Accounting.

UNIT I **18Hrs.**

Depreciation : Methods of Depreciation-*Self Balancing Ledgers*.

UNIT II **21Hrs.**

Consignments Accounts – *Joint Venture* Accounts.

UNIT III **15Hrs.**

Branch Accounts: *debtors system* and Stock and Debtors system (excluding foreign branch and independent branch) - Departmental Accounts.

UNIT IV **15Hrs.**

Accounting of Non – Trading Concerns.

UNIT V **15Hrs.**

Single Entry: preparation of *statement of affairs* – conversion of single entry to double entry – calculation of missing figures.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Reddy T.S & MurthyA.,** *Financial Accounting-* Margham Publications Chennai - 5th Edition – 2010.

REFERENCE BOOKS

1. **Grewal T.S.,***Double Entry Book Keeping*, SultanChand & Sons, NewDelhi, 14th Edition, 2004.
2. **Jain S.P & Narang K.L.,** *Advanced Accountancy*, Kalyani Publication, NewDelhi, 10th Edition, 1999.
3. **Shukla M.C,** *Principles of Accountancy*, Sultan Chand & Sons, NewDelhi , 13th Edition, 1997.

Note:Theory – 20%; Problems – 80%.

Skill Based Activities (excluded for external examination)

Departmental Accounts – (3 days internship training in any departmental stores and submission of report).

**SEMESTER – II
CORE PAPER – IV
COMMERCIAL LAW**

**Instructional Hrs. :75
Max. Marks: CIA-25; ESE-75**

**Sub.Code: 13CCUC204
Credits: 3**

Objective: To Help the Students to Acquire the Knowledge Regarding Various Types of Contract.

UNIT I **13Hrs.**

Sources of Law: Law of Contract – Nature – Kinds - Essentials of Contract – Offer and Acceptance – *Intention to create legal relations* - Consideration – Capacity to Contract.

UNIT II **15Hrs.**

Free Consent: Mistake – Misrepresentation – Fraud – Coercion and Undue influence – Legality of Object – *Agreement not declared Void* – Legal Formalities.

UNI III **16Hrs.**

Contingent Contracts: *Performance of Contract* – Remedies for Breach of Contract – Quasi Contracts.

UNIT IV **16Hrs.**

Special Contracts: Indemnity and Guarantee- Agency– Bailment and *Pledge*.

UNIT V **15Hrs.**

Law Relating to Sale of *Goods*.

Note: *Italics* denotes Self Study Topics

TEXT BOOK

1. **Kapoor N.D.**, *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi, 5th Edition, 1989.

REFERENCE BOOKS

1. **Balachandran V.** *Business Law*, Tata Mc Graw Hill, New Delhi, 2010
2. **Daver S.R.**, *Mercantile Law*, Progressive Corporation, Chennai, 20th Edition, 1980.
3. **Gulshan S.S., Jain.M.K.**, *A text book of commercial law*, S.Chand & company Ltd., New Delhi, 1st Edition, 1979.

Skill Based Activities (excluded for external examination)

Mistake – Misrepresentation- Case studies.

SEMESTER – II
ALLIED- A: PAPER – II
BUSINESS MATHEMATICS

Instructional Hrs.: 75

Max. Marks: CIA-25; ESE-75

Sub.Code : 10CCUCA202

Credits: 5

Objective: To Enable the Students to Develop Knowledge and Understanding of Business Mathematics.

UNIT I

15 Hrs.

Set theory: Arithmetic and Geometric Series – Simple and compound interest – *Discounting of Bills.*

UNIT II

15 Hrs.

Matrix: Basic Concepts – Addition and Multiplications of Matrix – Inverse of a Matrix – *Rank of A Matrix* – Solution of Simultaneous Linear Equations.

UNIT III

15 Hrs.

Variables, Constants and Functions: *Limits of Algebraic Functions* – Simple Differentiation of Algebraic Functions.

UNIT IV

15 Hrs.

Derivations: Meaning- Evaluation of First and Second Order Derivations – *Maxima and Minima* – Application to Business Problems.

UNIT V

15 Hrs.

Elementary Integral Calculus: Determining Indefinite and *Definite Integrals* of Simple Functions.

Note: *Italics* Denotes Self Study Topics

TEXT BOOK

1. Navaneetham.P., *Business Mathematics & Statistics*, Jai Publications, Trichy, June 2008.

REFERENCE BOOKS

1. Darmapatham A.V., *Business Mathematics*, Viswanathan Publications, Chennai, 1st Edition, 1999.

2. Pillai R.S.N., & BagavathiV., *Business Mathematics*, S.Chand & Company, New Delhi, 1st Edition, 2001.

3. Vittal P.R., *Buisness Mathematics*, Margham Publications, Chennai, 2nd Editon, 1994.

Skill Based Activities (excluded for external examination)

Assignment - Discounting of Bills and Present Value.

**SEMESTER – III
CORE PAPER – V
FINANCIAL ACCOUNTING – III**

Instructional Hrs. : 75

Max .Marks: CIA – 25, ESE - 75

Sub.Code:11CCUC305

Credits: 4

Objective: To Enable the Students to Understand the Methods of Keeping Partnership Accounts.

UNIT I

12Hrs.

Royalty including *sub lease*.

UNIT II

15Hrs.

Hire Purchase (Excluding Hire Purchase Trading Account) and Installment.

UNIT III

15Hrs.

Partnership Accounts – I: Partner’s Capital and Current Account – Admission of a partner – *Calculation of Ratios* – Treatment of Goodwill (Application of Accounting Standards 10) – Revaluation of Assets and Liabilities.

UNIT IV

18Hrs.

Partnership Accounts – II: Retirement of a Partner – Purchase of the Retiring partner’s share by the remaining partners – *Death of partner* – Treatment of Joint Life Policy.

UNIT V

15Hrs.

Partnership Accounts –III: Dissolution – Accounting Procedures – *Insolvency of Partners* –Piecemeal Distribution – Method.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK:

1. **Reddy T.S. & Murthy. A,** *Financial Accounting*, Margham publications, Chennai, 5th Edition, 2010.

REFERENCE BOOKS

1. **Gupta R.L,** *Advanced Accountancy*, SultanChand & Sons, New Delhi, 12th Edition, 2008.

2. **Gupta R.L., & Radhasamy,** *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 11th Edition – 2005.

3. **Shukla M.C.,** *Advanced Accountancy* , Sultan Chand & Sons ,New Delhi, 15^h Edition , 2003

Note:Theory – 20%; Problems – 80%.

Skill Based Activities (excluded for external examination)

Hire Purchase – (2 days internship training in any two wheeler company and submission of report).

**SEMESTER – III
CORE PAPER – VI
INVESTMENT MANAGEMENT**

**Instructional Hrs. :75
Max. Marks: CIA-25; ESE-75**

**Sub.Code: 15CCUC306
Credits: 4**

Objective: To Help the Students Acquire Knowledge Regarding Investment Management Techniques.

UNIT I **15 Hrs.**

Investment - Meaning, Nature and Types of Investment – Features – Sources of Investment Information – *Investment Gambling*.

UNIT II **15 Hrs.**

Primary Market – Meaning – Role of The New Issue Market –Mechanics of Floating New Issues – Secondary Market – Mechanics of Security Trading in Stock Exchanges – *Kinds of Trading Activity* – Membership Rules in a Stock Exchange.

UNIT III **15 Hrs.**

Return on Investment – Measurement of Returns – *Methods of Measurement* – Risk on Investment – Meaning and Classification – Measurement of Risk and its Impact on Investment Decision.

UNIT IV **15 Hrs.**

Security Valuation – Economic Analysis – Industry Analysis - *Company Analysis*.

UNIT V **15 Hrs.**

Portfolio Analysis – Selection - *Diversification* – Performance Evaluation.

Note: *Italics* Denotes Self Study Topics.

TEXT BOOK

1. **Preethisingh-** *Investment Mangement*, Himalaya Publications, 1st Edition, 1996.

REFERENCE BOOKS

1. **Bhalla V.K.**, *Investment Management*, S.Chand & Company Ltd., New Delhi, 1st Edition 1995.

2. **Gopala Krishnan.C.**, *Investment Management*, Kalyani Publications, New Delhi, 1st Edition, 1995.

3. **Radha V., ParameswaranR., & Nedunchezian.V.R.**, *Investment Management*, Presanna Publications, Chennai, 1st Edition, 2002.

Skill Based Activities (Excluded For External Examination)

Types Of Investment – Study On Investors' Attitude In Investment.

SEMESTER – III
CORE PAPER – VII
COMPANY LAW & SECRETARIAL PRACTICE –I

Instructional Hrs. :75

Max.Marks: CIA-25; ESE-75

Sub.Code: 08CCUC307

Credits: 3

Objective: To Enable the Students Acquire Knowledge Regarding the Formation of a Company.

UNIT I **15Hrs.**

Company: Meaning – Definition – *Kinds of Companies* – Doctrine of Lifting of Corporate Veil – Promotion of a Company – Company Secretary – Definition – Appointment – Legal Position – Qualification of a Secretary – Duties of Secretary at the Stage of Commencement.

UNIT II **15Hrs.**

Memorandum of Association: Contents – Procedure for Alteration – Secretarial Duties – Articles of Association - Contents – Procedure for Alteration – Doctrine of Indoor Management – *Distinction Between Memorandum And Articles.*

UNIT III **15Hrs.**

Prospectus: Definition – *Issue of Prospectus* – Statements in Lieu of Prospectus – Legal Formalities – Secretarial Duties with Regard to Prospectus.

UNIT IV **15Hrs.**

Share Capital: Kinds of Share Capital – Alteration – Reduction – Types of Shares Issues – *Allotment of Shares* – Share Certificate – Share Warrant – Transfer and Transmission of Shares – Procedure for Transfer – Buy Back of Shares by a Company – Secretarial Duties.

UNIT V **15Hrs.**

Borrowing Powers: *Registration of Charges* – Effects of Non – Registration of Charges – Secretarial Duties.

Note: *Italics denotes Self Study Topics.*

TEXT BOOK:

1. **Kapoor N.D.**, *Company Law & Secretarial Practice*, Sultan Chand & Sons, New Delhi, 13th Edition, 2010.

REFERENCE BOOKS:

1. **Balachandran V.**, *Text Book of Company Secretarial Practice*, Sultan Chand & Sons, New Delhi, 3rd Edition, 1998.

2. **Ghosh P.K.**, *A Text Book Of Company Secretarial Practice*, Sultan Chand & Sons, New Delhi, 3rd Edition, 1997.

3. **Kuchaal M.C.**, *Secretarial Practice*. Vikas Publishing House, New Delhi, 16th Edition, 2000.

Skill Based Activities (Excluded For External Examination) Collection of Memorandum of Association and Articles of Association.

**SEMESTER – III
CORE PAPER – VIII
PRACTICAL BANKING**

Instructional Hrs. :75
Max.Marks: CIA-25; ESE-75

Sub.Code: 09CCUC308
Credits: 3

Objective: To Help the Students Acquire Knowledge Regarding the Functioning of Banks.

UNIT I

15 Hrs.

Banking: Evolution, Development of Banking in India ,Meaning - Definition of Banking, Banker and Customer. *Features of Banking* – Classification of Banks.

UNIT II

15 Hrs.

Commercial Banks: Functions of Commercial Banks, Customers Account with the Banker – *Types of Customers.*

UNIT III

15 Hrs.

Definition of Cheque: Essentials and *Types of Cheque* – Crossing and Types of Crossing – Endorsements and its Effects, Essentials of Endorsement - Types of Endorsement.

UNIT IV

15Hrs.

Credit Cards: Meaning - Definitions – Operation of Credit Card, Advantages and *Disadvantages of Credit Card.*

UNIT V

15 Hrs.

Factoring: Functions of Factoring, Types of Factoring, Factoring & Bill Discounting, Mechanism of Factoring, *Limitations of Factoring.*

Note: *Italics Denotes Self Study Topics.*

TEXT BOOKS

1. **Kandasami.S., Natarajan.S, Parameswaran R.,** *Banking Law & Practice*, S. Chand & Company Ltd., New Delhi, 1st Edition, 2003.
2. **Parameswaran R& Natarajan S,** *Indian Banking.* S. Chand & Company Ltd., New Delhi, 1st Edition, 2002.

REFERENCE BOOKS

1. **Nirmala Prasad K., Chandra Dass J.,** *Banking Theory Law & Practice*, Himalaya Publishing House, New Delhi, 1st Edition, 2005.
2. **Sundaram & Varshney.,** *Banking Law, Theory & Practice*, Sultan Chand & Sons, New Delhi, 15th Edition, 2002.
3. **VarshenyP.N. ,** *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 19th Edition, 2003.

Skill Based Activities (Excluded For External Examination)

Collection of Forms and Challans of Banks.

SEMESTER – III
ALLIED - B: PAPER – I
BUSINESS STATISTICS

Instructional Hrs. :75
Max. Marks: CIA-25; ESE-75

Sub.Code: 08CCUA303
Credits: 5

Objective: To Enable the Students to Acquire Knowledge Regarding Various Measures of Statistics and Apply them in Practical Situations.

UNIT I **15 Hrs.**

Statistics : Its relevance to modern business – Sources of Statistical data – Primary and Secondary data – *Collection of data* – Planning of Statistical Investigation – Questionnaire – Schedules.

UNIT II **15 Hrs.**

Tabulation and Presentation: Of data including Diagrammatical and Graphical methods – Frequency distribution – *Structure and Formation* – Discrete and Continuous series.

UNIT III **15 Hrs.**

Measures of Central Tendency: Measures of Dispersion and Skewness, *Standard Deviation*.

UNIT IV **15 Hrs.**

Correlation and Regression Analysis: Pearson's Coefficient of Correlation – Rank Correlation – Regression Equations – Time Series Analysis (*Graphic method*, semi average method, moving average method and method of least square).

UNIT V **15 Hrs.**

Index Number: Uses – Laspayre, Paasche's and *Fisher's Index Numbers* – Test of Index Numbers.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. Navaneetham P., *Business mathematics and statistics*, Jai publishers, Trichy, June 2008.

REFERENCE BOOKS

1. Gupta.S.P., & Gupta M.P., *Business statistics*, S.Chan & Company, New Delhi, 11th Edition, 2000.

2. Pillai R.S.N., & Bagavathi, *Business Statistics*, S. Chand & company, New Delhi, Edition, 2001.

3. Vittal P.R., *Buisness Statistics*, Margham Publications, Chennai, 2nd Editon, 1994

Note:Theory – 20%; Problems – 80%.

Skill Based Activities (excluded for external examination)

Primary and Secondary Data- Collection and Analysis.

**SEMESTER – III
SKILL BASED SUBJECT – I
FINANCIAL MARKETS**

**Instructional Hrs. : 45
Max.Marks: CIA-25; ESE-75**

**Sub.Code: 09CCUS301
Credits: 3**

Objective: To Help the Students Acquire the Knowledge Regarding Various Financial Instruments.

UNIT I **8Hrs.**

Financial Market: Investment – Meaning, Options for Investment –Types of Investment. *Options-Types of Financial Markets:* Equity, debt, derivatives, commodities.

UNIT II **8Hrs.**

Securities Markets: Securities – Functions – Role and *Functions of SEBI* – Participants Involved.

UNIT III **9Hrs.**

Primary Market: Role of Primary Market – Issue of shares- *Different kinds of Issue* – Price of Issue – Registrar – Prospectus – Listing Agreement.

UNIT IV **12 Hrs.**

Secondary Market: Role of Secondary Market – Meaning of Stock Exchange – *Stock Trading* –NEAT – Contract Note –Precautions before investing in Stock Markets.

UNIT V **8Hrs.**

Depositories :Meaning – Benefits – *Depository Participants* - Dematerialisation of shares –Process Involved.

Note: *Italics* denotes Self Study Topics

REFERENCE BOOKS

1. **Gangadhar .V,Ramesh Babu.G**,*Investment Management*,Anmol publications Pvt., Ltd.,,New Delhi,1st Edition,2003.

2. **Joseph Anbarasu.D,Boominathan.V.K, Manoharan.P**, *Financial Services*, Sultan Chand & Sons,new Delhi,2nd Edition,2004.

3. **Radha.V, Oomen P.T**,*Capital Market & Financial services*, Prasanna & Co,Chennai,2005.

SEMESTER – III
NON – MAJOR ELECTIVE - I
MODERN RETAIL TECHNIQUES

Instructional Hrs. 30
Max .Marks: ESE 100

Sub.Code:15CCUN301
Credits: 2

Objective: To Enable the Students to gain Working Experience in Retailing.

UNIT I

5 Hrs.

Retailing –introduction-functions- characteristics &responsibilities of retailers- retail life cycle – classification of retail institutions – *benefits of retailing* – setting up retail organization.

UNIT II

3 Hrs.

Retail store planning- planning retail location - store design, circulation plan in store layout, *retail space management*.

UNIT III

6 Hrs.

Human resources environment of retailing – recruiting and selecting retail personnel- compensating retail personnel – *supervision of retail personnel*.

UNIT IV

6 Hrs.

Operational dimensions – store security – insurance – credit management – computerization – outsourcing – *risk management*.

UNIT V

10 Hrs.

Practical Sessions (Training to students on retailing)

TEXT BOOK

1. T.Svagnanasithi & R.Rajesh, Retail Business Management, Bharathiar University Edition.

REFERENCE BOOKS

1. Chettan Bajaj, Rajnishtuli & Nidhi Srivastava, *Retail Management*, Oxford

University press, New Delhi, 1st Edition, 2007.

2. Swapna Pradhan, *Retail Management*, Tata McGraw Hill Education Private Ltd.,

New Delhi – 2nd Edition – 2009.

3. Sivakumar A, *Retail Marketing* ,Excel Books ,New Delhi ,1st Edition, 2000

**SEMESTER – IV
CORE PAPER -IX
CORPORATE ACCOUNTING – I**

**Instructional Hrs. : 90
Max.Marks: CIA-25; ESE-75**

**Sub.Code :09CCUC409
Credits: 4**

Objective: To Help the Students to Develop Knowledge and Understanding of Corporate Accounting and its Application.

UNIT I **18 Hrs.**

Shares : Issues – Forfeiture – Re-Issue – Redemption Of Preference Shares.

UNIT II **18 Hrs.**

Debentures : Issue – Redemption.

UNIT II **18Hrs.**

Profit Prior To Incorporation – *Final Accounts* (With Simple Adjustments).

UNIT IV **18Hrs.**

Amalgamation – Absorption (With Simple Adjustments).

UNIT V **18 Hrs.**

External Reconstruction- Capital Reduction.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Reddy T.S., &Murthy A.,** *Corporate Accounting*, Margam Publications, Chennai, 5th Edition, 2007.

REFERENCE BOOKS

1. **Jain S.P, Narang.K.L.,** *Corporate Accounting*, Kalyani Publishers,New Delhi,3rd Edition, 2004.
2. **Radhaswamy M.,** *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 11th Edition, 2001.
3. **Shukla S.M.,** *Advanced Accounting*. Sahitya Bhawan, Agra, 5th Edition, 1984.

Note:

Theory – 20%; Problems – 80%

Skill Based Activities (Excluded For External Examination)

Profit Prior to Incorporation (Assignment)

SEMESTER – IV
CORE PAPER –X
COMPANY LAW & SECRETARIAL PRACTICE – II

Instructional Hrs. : 75
Max.Marks: CIA-25; ESE-75

Sub.Code: 08CCUC410
Credits: 4

Objective: To Enable the Students to Acquire Knowledge Regarding the Management and accounts of a Company.

UNIT I **15Hrs.**
Company Meeting :Meaning – Kinds of Meetings – Requisites of a Valid meeting – Agenda – Minutes – Quorum – Proxy – *Voting procedure* – Poll – Resolution – Secretarial Duties.

UNIT II **15Hrs.**
Directors: *Directors* - Appointment – Qualification – Removal – Resignations – Retirement – Casual Vacancy – Powers, Duties, Liabilities – Secretarial duties, Managing Director – Appointment and Removal – Managerial Remuneration – Secretarial duties.

UNIT III **15Hrs.**
Books of Accounts and Registers : Inspections – Annual Returns – Circulation and Filing – Directors Report – Chairman’s Speech – Appointment of Auditors – Auditors report – *Removal of auditors* – Secretarial duties.

UNIT IV **15Hrs.**
Dividend : Meaning and Definition – Statutory Provision – Powers of Board of Directors regarding dividend – *Interim dividend* – Unclaimed Dividend – Dividend Warrant – Payment of interest out of capital – Secretarial duties in connection with Dividend.

UNIT V **15Hrs.**
Winding-up : Meaning – *Modes of Winding up* – Petitions for winding up – Consequences of winding up – Appointment of Official Liquidator – Duties of Secretary in respect of each winding up.

Note: *Italics denotes Self Study Topics.*

TEXT BOOK

1. **Kapoor N.D.**, *Company Law & Secretarial Practice*, Sultan Chand & Sons, New Delhi, 13th Edition, 2010.

REFERENCE BOOKS

1. **Balachandran V.**, *Text book of company secretarial practice*, Sultan Chand & Sons, New Delhi, 3rd Edition, 1998.
2. **Ghosh P.K.**, *A text book of Company Secretarial Practice*, Sultan Chand & Sons, New Delhi, 3rd Edition, 1997.
3. **Kuchaal M.C.**, *Secretarial Practice*. Vikas Publishing House, New Delhi, 16th Edition, 2000.

Skill Based Activities (excluded for external examination)

Collection of Annual report.

**SEMESTER – IV
CORE PAPER – XI
SECRETARIAL COMMUNICATION**

**Instructional Hrs. :75
Max. Marks: CIA-25; ESE-75**

**Sub. Code: 13CCUC411
Credits: 3**

Objective: To help the Students to Acquire Knowledge Regarding the Secretarial Communication.

UNIT I **15Hrs.**

Communication – Types, *Importance*, Barriers. Business Communication – Structure and Layout of Business letters.

UNIT II **15 Hrs.**

Letters of Enquiry, *Orders*, Complaints and Adjustments, Trade enquiries and reference.

UNIT III **15 Hrs.**

Banking Correspondence, *Circular letters* – Applications for Situations.

UNIT IV **15 Hrs.**

Secretarial correspondence : *Letters of allotment* – reply letters for shareholders enquiries.

UNIT V **15 Hrs.**

Drafting: Drafting of Chairman’s Speech, *Agenda*, Minutes, Reports.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK:

RajendraPal, Korlahalli J.S., *Essentials of business communication*, Sultan Chand & Sons, New Delhi, 9th Edition, 2003.

REFERENCE BOOKS

1. **Katheresan, Radha .**, *Business Communication*, Prasanna Publishers, Chennai, 2003.
2. **Raghunathan N.S., Santhanam.B.**, *Business Communication*, Margham Publications, Chennai, 3rd Edition, 2006.
3. **Ramesh M.S., Pattanchetty C.C.**, *Effective Business English & Correspondence*, R.Chand & Co, New Delhi, 20th Edition, 1999.

Skill Based Activities (excluded for external examination)

Chairman’s Speech – Role play

**SEMESTER – IV
MS-OFFICE AND TALLY
ONLY PRACTICAL**

**Instructional Hrs. : 60
Max. Marks: CIA-40; ESE-60**

**Sub.Code: 15CCUCP01
Credits: 3**

Objective: To Enable the Students Acquire Practical Knowledge in Ms Office and Tally.

UNIT I

12 Hrs

Ms Word

1. Type Chairman's Speech/Auditors Report/Minutes/Agenda and Perform the Following Operations:

Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignments, Header & Footer, Inserting Pages And Page Numbers, Find And Replace.

2. Prepare an *Invitation for the College* Function Using Text Boxes and Clip Arts.

3. Prepare a Class Time Table and Perform the Following Operations:

Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change the Table Format.

UNIT II

12 Hrs.

Ms Excel

4. Prepare a Mark List of Your Class (Minimum Of Five Subjects) and Perform the Following Operations:

Data Entry, Total, Average, Result and Ranking by Using Arithmetic and Logical Functions and Sorting.

5. Prepare *Final Accounts* (Trading, Profit & Loss Account and Balance Sheet) by Using Formula.

UNIT III

12 Hrs.

Ms Power Point

6. Design Presentation Slides for a Product of Your Choice. The Slides Must Include

Name, Brand Name, Type of a Product, Characteristics, Special Features, Price,

Special Offer, Etc. Add Voice If Possible To Explain the Features of the Product .The Presentation Should Work in Manual Mode.

7. Design Presentation *Slides for Organization Details* for Five Levels of Hierarchy of a Company by Using Organization Chart.

UNIT IV

12 Hrs.

Ms Access

8 .Prepare a payroll for Employee Data Base of an Organization With the Following

Details:

Employee Id, Employee Name, Date of Birth, Department & Designation, Date of Appointment, Basic Pay, Dearness Allowance, House Rent Allowance and Other Deductions if any. Perform Queries for Different Categories.

9. Create Mailing Labels for Student Data Base which Should include Atleast 3 Tables&Each Table must have 2 Fields with the Following Details:

Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

10. Create Forms for the Sample Table Assets.

UNIT V

12 Hrs.

Tally

11. Create a New Company, Group Voucher & Ledger & Record Minimum 10 Transactions & Display the Relevant Results.

12. Prepare Trial Balance, *Profit & Loss Account & Balance Sheet* (With Minimum of any Five Adjustments).

Note: *Italics* Denotes Self Study Topics.

REFERENCE BOOKS

1.**Joyce Cox, Polly Urban** ,*Quick Course In Microsoft Office For Windows 95 And Windows Nt*, Galgolia Publications,New Delhi, 1st Edition, 2001.

2.**Ramesh Bangia**,*Understading M.S.Office 2000*, Cyber Tech Publications,New Delhi,1st Editon .

3.**Taxali.R.K.**,*Pc Software Made Simple*, Tata Mcgraw-Hill, New Delhi,1st Edition,2001.

SEMESTER – IV
ALLIED B: PAPER – II
FUNDAMENTALS OF INFORMATION TECHNOLOGY

Instructional Hrs.:60
Max.Marks:CIA-25;ESE-75

Sub.Code: 08CCUA404
Credits:5

Objective: To Enable the Students to Acquire Knowledge about Fundamentals of Information Technology.

UNIT I **10Hrs.**

Introduction: Computer – Characteristics – *Classification* – Micro, Mini, Mainframe and Super computers ALU History of Computers – Generation of Computers Hardware, Software, Human ware.

UNIT II **11Hrs.**

Main Memory: RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.Auxiliary Memory: *Magnetic tape*, Hard disk, Floppy disk, CD – ROM.

UNIT III **12Hrs.**

I/O Devices: Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR,OMR, Bar code reader, Light Pen.**Output Devices:** VDU, Classification and *Characteristics of Monitors*, Printer, Plotter, Sound card and Speaker.

UNIT IV **15Hrs.**

Operating System: Introduction to computer software- OS – Classification and Function of OS – Programming languages-Machine languages – Assembly language – High level languages – Types of high level languages – *Compilers and Interpreters*.

UNIT V **12Hrs.**

Internet-Internet Basics: WWW – Web pages – Web browsers – searching the web Internet Access. Electronic Mail: *Introduction – E-mail* – basics – Advantages, creating e-mail id.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK:

1. **Parameshwaran R.**, *Computer Application in Business*, Sultan Chand & Company Ltd., New Delhi, 1st Edition, 1998.

REFERENCE BOOKS

1. **Alexis Leon, Mathews Leon**, *Fundamentals of Information Technology*, Vikas Publicatins, New Delhi, 1999.

2. **Khandare S.S.**, *Computer Science & Information Technology*, Sultan Chand & Company Ltd., New Delhi, 2001.

3. **Parameswaran R, Saravana Kumar R.**, *Text Book of Information Technology*, Sultan Chand & Sons, New Delhi, 2003.

Skill Based Activities (excluded for external examination)

E-mail- Creating mail id and sending mail.

SEMESTER – IV
SKILL BASED SUBJECT II
MULTISKILL DEVELOPMENT PAPER

Instructional Hrs : 45

Max.Marks :100 (ESE – 60 CIA – 40)

Sub Code: 13CCUS402

Credits: 3

Objective: 1. To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.
2. To familiarize the students with various types of tests that is employed by the diverse examining bodies.

UNIT I

9 Hrs.

Communication: Question tag – Gerund and Infinitives – Spotting the errors – Vocabulary – Synonyms – Antonyms - Prepositions – Articles – One word substitution – Sentence completion.

UNIT II

9 Hrs.

Numerical Aptitude : Problems on numbers - Problems on Ages – Percentage - Profit and loss - Ratio & Proportion - Time & Work - Time & Distance - *Simple Interest* - Compound Interest.

UNIT III

9 Hrs.

Critical Reasoning: Logical Inference Questions and Syllogism.

Analytical Reasoning: Arrangement problems – Family / Blood Relation Qualms – Sense of Directions – Age Doubts.

Verbal Reasoning: Verbal Analogy (Letter series and number series only) – Coding and Decoding.

UNIT IV

9 Hrs.

Self Introduction - Presentation Skills - Presentation through PowerPoint – **Soft Skills** - Interpersonal Skills – Employability Skills – Soft Skills Training – *Resume Preparation* – Interview Tips and Questions.

UNIT V

9 Hrs.

Group Discussion – Importance – Types of GD – GD Skills – GD Etiquette(do's and don'ts) – Essential Elements of a GD – *Movements and Gestures to be avoided in a GD* -

Online Services –Reservation –Banking –Purchases –Passport application.

Note:

Multiskill development paper (Skill based Subject II) in Semester IV is common throughout the college and on-line ESE is for 60 Marks and CIA for 40 Marks.
ONLINE EXAMINATION

SEMESTER - IV
PART – IV - NON – MAJOR ELECTIVE-II
INCOME TAX LAW AND DOCUMENTATION

Instructional Hrs. 30

Sub.Code: 11CCUN402

Max .Marks: ESE -100

Credits: 2

Objective: To Help the Students to Apply their Knowledge in Preparing Income Tax Return.

Unit I

5Hrs.

Tax: Meaning – Definition – *Kinds of tax* – Sharing of Tax between central and State government.

Unit II

3Hrs.

Direct tax – Assessee – Income – person – *Assessment Year* – Previous year.

Unit III

6Hrs.

Residential Status of an individual and *incidence of tax*.

Unit IV

8Hrs.

Income from salary – *Income from House property* – Business/ Profession.

Unit V

8Hrs.

Income under the head capital gains & other sources *PAN card*.

Books Recommended

1. **Dr. V. Balachandran** – Indirect Taxation, Sultan Chand & Sons, New Delhi, 6th Edition 2001.
2. **V.P. Gaur and Narang** – Direct Tax , Kalyani publications, New Delhi, Current Edition.
3. **Reddy T.S & Murthy.A**, Income Tax law & Practice, Margham Publication, Chennai, Current Edition.

SEMESTER – V
CORE PAPER – XII
COST ACCOUNTING

Instructional Hrs. : 75
Max. Marks: CIA-25; ESE-75

Sub.Code : 15CCUC512
Credits: 4

Objective: To enable the Students to Develop Knowledge and Understanding of Elements of Costing and Apply their Knowledge in Solving Problems on Methods of Costing.

UNIT I **10Hrs.**

Cost Accounting : Meaning – Definition & Objectives – Advantages and Importance –Cost Terms – Concepts – *Elements of Costs* – Methods of costing.

UNIT II **15Hrs.**

Materials and Supplies : Purchases Receipts, Inspection of Stores – Various Forms – Inventory Control – *Bin cards* & Stores Ledger–Various Stores Level-Methods of Pricing (FIFO, LIFO and Average Price methods).

UNIT III **15Hrs.**

Recording Methods of Labours Time: *Time Card* – *Job Card* – Methods of Wage Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Overtime and Idle Time.

UNIT IV **16Hrs.**

Overheads: Allocation and Apportionment – Reapportionment (*direct redistribution*) – Simultaneous Equation Method and Repeated Distribution Method. Absorption of Overheads – Machine Hour Rate.

UNIT V **19Hrs.**

Methods of Costing: Contract Costing, *Process Costing with Losses* and Gain.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Jain S.P., & Narang K.L.**, *Cost Accounting Principles and Practice*, Kalyani Publishers, New Delhi, 17th Edition, 2004.

REFERENCE BOOKS

1. **Iyengar S.P.**, *Cost accounting*, Sultan Chand & Sons, NewDelhi, 9th Edition, 2000.
2. **Pillai R.S.N, Bagavathi V.**, *Cost accounting*, S.Chand & Company Ltd.,New Delhi, 1st Edition, 1999.
3. **Reddy T.S, Hariprasad Reddy Y.**, *Cost accounting* – Margam Publications, 1st Edition, 2004.

Note:Theory – 20%; Problems – 80%.

Skill Based Activities (excluded for external examination) :Cost Sheet.

**SEMESTER – V
CORE PAPER – XIII
INDUSTRIAL LAW**

Instructional Hrs. : 60
Max.Marks: CIA-25; ESE-75

Sub.Code: 15CCUC513
Credits: 3

Objective: To Help the Students to Acquire Knowledge Regarding Various Acts related to Factory and Employees.

UNIT I

12 Hrs.

Factories Act 1948: *Provisions Relating to Health, Safety, Welfare – Employment of Child, Young Person-Adult Workers – Women Workers.*

UNIT II

12 Hrs.

Industrial Disputes Act 1947: Provision Relating to Strike, Lockout, Retrenchment – Layoff – Closure – *Machinery to Solve Dispute.*

UNIT III

12 Hrs.

Payment of Bonus Act 1965: Meaning of Gross Profit – Computation of Available and Allocable Surplus – Eligibility for Bonus – *Minimum & Maximum Bonus* – Exemption – Applicability of the Act.

Payment of Wages Act 1936: *Permissible Deductions* – Time and Mode of Payment.

UNIT IV

12 Hrs.

Employees State Insurance Act 1948: Definition – Medical Board – Purpose for which funds can be spent – *Benefits.*

UNIT V

12 Hrs.

The Minimum Wages Act 1948: Workmen's Compensation Act 1923 – Employers Liability & Non-Liability – Disability, Partial – Permanent – Total Disablement – *Occupational Diseases.*

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Sundaram S.M.,** *Industrial law*, Sree Meenakshi publications, Karaikudi, 5th Edition 2006.

REFERENCE BOOKS

1. **Arunkumarsen & Jitendra Kumar mitra,** *Industrial law*, The World Press Pvt.Ltd, Kolkata, 23rd Editon, 2004.
2. **Kapoor N.D.,** *Elements of Industrial Law*, Sultan Chand & sons, New Delhi, 10th Editon, 2005.
3. **MalikP.L.,** *Industrial law*, Eastern Book company, Lucknow, 7th Editon, 2000.

Skill Based Activities (excluded for external examination) : Factory Visit and submission of report.

SEMESTER - V
CORE PAPER – XIV
CORPORATE ACCOUNTING – II

Instructional Hrs. :75
Max. Marks: CIA-25; ESE-75

Sub.Code: 15CCUC514
Credits: 4

Objective: To Help the Students to Apply their Knowledge in Preparing Accounts for Special Companies.

UNIT I **13Hrs.**

Valuation: Valuation of *Shares* and Valuation of Goodwill.

UNIT II **13Hrs.**

Liquidation : *Statement of affairs*-Liquidator's final statement.

UNIT III **13Hrs.**

Holding Company Accounts (excluding chain holdings): Capital profit, Revenue profit, Minority interest – Capital reserve or goodwill – revaluation of assets and liabilities – Bonus shares – *Dividend* – Intercompany owings- Unrealized profit.

UNIT IV **18Hrs.**

Banking Company Accounts: Profit *and Loss* - Balance Sheet.

UNIT V **18Hrs.**

Insurance Company Accounts: Life and General insurance-*Revenue account*, Profit and Loss-Balance Sheet.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Reddy T.S & Murthy A .,** *Corporate Accounting*, Margham Publications, Chennai, 4th Edition, 2004.

REFERENCE BOOKS

1. **Jain S.P & Narang K.L.,** *Corporate Accountancy*, Kalyani Publishers, New Delhi, 3rd Edition, 2000.
2. **Radhaswamy M.,** *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 11th Edition, 2001.
3. **Shukla S.M.,** *Advanced Accounting*, Sahitya Bhawan, Agra, 5th Edition, 1984.

Note: Theory – 20%; Problems – 80%

Skill Based Activities (excluded for external examination)

Intercompany owings

SEMESTER – V
CORE PAPER – XV
TAXATION – I

Instructional Hrs. : 75
Max. Marks: CIA-25; ESE-75

Sub.Code: 15CCUC515
Credits: 4

Objective: To Help the Students to Apply their Knowledge in Preparing Income Tax Return.

UNIT I **15 Hrs.**

Income Tax Act 1961: Important Definitions – Classes of Assessee – Residential Status & Incidence of Taxations.

UNIT II **20 Hrs.**

Computation of Income under Various Heads: Salaries: Income From House Property.

UNIT III **10 Hrs.**

Computation of Income under Various Heads: Business or Profession.

UNIT IV **15 Hrs.**

Capital Gains: – Other Sources.

UNIT V **15 Hrs.**

Deductions: In Total Income Set Off and Carry Forward of Losses.

Note: *Italics* denotes Self Study Topics

TEXT BOOK

1. **Gaur & Narang**, *Income Tax Law and Practice*, Kalyani Publications, New Delhi, Latest Edition.

REFERENCE BOOKS

1. **Mehrotra**, *Income Tax Law and Practice*, Sahitya Bhawan, New Delhi, Latest Edition.
2. **Reddy and Murthy T.S.**, *Income Tax Law and Practice*, Kalyani Publications, New Delhi , Latest Edition.
3. **Balachandran.V and Thothadri.S**, *Taxation law and practice-I* , Prentice Hall, New Delhi. Latest Edition.

Note: Theory – 20%; Problems – 80%.

Skill Based Activities (excluded for external examination)

Assessment Procedure (2 Days Practice in Auditor Office).

**SEMESTER –V
CORE PAPER – XVI
CORPORATE FINANCE**

Instructional Hrs. : 75
Max.Marks: CIA-25; ESE-75

Sub.Code: 15CCUC516
Credits: 3

Objective: To help the Students to Develop Knowledge and Understanding of the Acquisition and Development of Funds for Company.

UNIT I **14Hrs.**

Corporate Finance: Meaning, Nature and Scope of Corporate Finance – Financial Organization- Functions of Profit Maximization - *Importance of Financial Management*- Function of Financial Controller.

UNIT II **15Hrs.**

Financial Planning: Meaning of Financial Planning – Characteristics of a Sound Financial Plan – Factors Affecting Financial Plan – *Need of financial plan* – Capitalization – Over Capitalization and Under Capitalization – Watered Capital – Capital Gearing.

UNIT III **16Hrs.**

Share Capital: Types of Securities – Preference Shares - Equity Shares. Debt Capital – Meaning, Significance and *limitations of debentures*– Its Uses and Limitations – Operating Leverage – Financial Leverage – Combined Leverage.

UNIT IV **15Hrs.**

Term Loans : Institutional Finance – Unit Trust of India – Industrial Finance Corporation – *State Finance Corporation* – ICICI and IDBI.

UNIT V **15Hrs.**

Working Capital: Meaning – Classification of Working Capital - Importance of Working Capital – Determinants of Working Capital – *sources of working capital* – Foreign capital and Collaboration – Government of India - Guidelines for Foreign Investment.

Note: *Italics denotes Self Study Topics.*

TEXT BOOK

1. Maheswari S.N., *Financial Management*, Sultan Chand&Sons, New Delhi, 4th Edition, 1996.

REFERENCE BOOKS

1. Balla V.K., *Financial Management & policy*, Annomal Publications, New Delhi, 2nd Edition, 1998.
2. Kulkarani P., *Financial Management*, Himalaya Publishing House, Mumbai, 7th Edition, 1996.
3. Pandey I.M., *Financial Management*, Vikas Publishing House, New Delhi, 6th Edition, 2003.

**SEMESTER V
SKILL BASED PAPER III
MUTUAL FUNDS**

Instructional Hrs.: 45
Max.Marks: CIA: 25; ESE:75

Sub.Code : 11CCUS503
Credits:3

Objective : To help the students to acquire knowledge regarding mutual funds.

UNIT I 8Hrs.

Mutual Funds : Introduction – Structure in India –Benefits –NAV –risk involved in mutual fund ,
Rights of mutual fund holder.

UNIT II 10 Hrs.

Mutual fund products and Features : Equity fund –Open ended and close ended funds- index funds-
diversified large cap fund – mid cap fund – sectoral fund- other equity schemes.

UNIT III 10 Hrs.

Gold ETFS : Introduction to exchange traded funds – Salient features – Advantages – *Application of Exchange Traded funds* –Comparison of Exchange Traded Funds with other mutual funds.

UNIT IV 9Hrs.

Debt Funds : Salient features –Risk involved in debt funds – listing – *settlement* – debt mutual fund schemes.

UNIT V 8 Hrs.

Liquid Fund : Salient features –Floating rate scheme- *Portfolio churning in liquid funds.*

Note : Italics denotes self study topics.

REFERENCE BOOKS

1. **Gangadhar.V, Ramesh babu.G**, *Investment mamagement* , Anmol publications Pvt., Ltd., New Delhi, Ist Edition , 2003.
2. **Josep Anbarasu. D. Boominathan.v.k, Manoharan.P**, *Financial Services*, Sultan Chand & Sons, New Delhi, 2nd Edition, 2004.
3. **Radha .V. Oomen P.T**, *Capital Market & Financial Services*, Prasanna & Co, Chennai, 2005.

SEMESTER – VI
CORE PAPER – XVII
SECURITY LAWS AND FINANCIAL MARKETS

Instructional Hrs. :90
Max. Marks: CIA-25; ESE-75

Sub.Code: 10CCUC617
Credits: 4

Objective: To Enable the Students to Acquire Knowledge Regarding the Various Capital Market Legislations.

UNIT I **18 Hrs.**

Financial Markets: Capital Market – Money Market – Participants and *Instruments in Capital Market*.

UNIT II **18 Hrs.**

Securities Contract (Regulation) Act 1956 : Objects – Need for Regulatory Framework – Recognition and Withdrawal of Stock Exchanges – Bye Laws – Membership in Stock Exchanges – Eligibility – Powers of Central Government - Stock Exchanges Functions – Intermediaries – *Stock Brokers – Sub Brokers And Advisors*.

UNIT III **18 Hrs.**

SEBI Act 1992 : Objects – *Establishment of SEBI* – Powers and Functions of SEBI.

UNIT IV **18 Hrs.**

Mutual Funds : Meaning – Definition – *Types* – Performance Evaluation – SEBI Regulations in Mutual Funds.

UNIT V **18 Hrs.**

Depositories Act 1996: Importance – Definition – Depository Participants – Dematerialization – Opening of Demat – SEBI Regulations – Credit Rating – Concept – Importance – *Benefits in India* – Rating Process – Rating Symbols.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Shanmugam R.,** *Financial Services*, Wiley India Pvt., Ltd., New Delhi, 1st Edition, 2010.

REFERENCE BOOKS:

1. **GangadharV., Ramesh Babu G.,** *Investment management* , Anmol Publication Pvt., Ltd., New Delhi, 1st Edition, 2003.

2. **Joseph Anbarasu D, BoominathanV.K., Manoharan.P, Gnanaraj.G-**
Financial Services, Sultan Chand & Sons, New Delhi, 2nd Edition, 2004.

3. **Radha V., Oomen P.T.,** *Capital Markets & Financial Services*, Prassanna & Co, Chennai, 2005.

Skill based Activities (excluded for external examination)

Opening of Demat Account – (2 days practice in any share broking office).

SEMESTER – VI
CORE PAPER – XVIII
ECONOMIC LEGISLATIONS

Instructional Hrs. :75
Max.Marks: CIA-25; ESE-75

Sub.Code: 15CCUC618
Credits: 4

Objective: To Enable the Students to Acquire Knowledge Regarding the Various Economic Legislations.

UNIT I **15Hrs.**
Competition Act 2002: Objectives – Definitions – Competition Commission of India – Anti Competitive Agreements – *Abuse of Dominant Position* – Regulation of combinations – Penalties.
IDRA Act- Basic Concepts (Section 15 & Section 18)

UNIT II **17Hrs.**
Environmental Laws:
a. Water (Prevention and control of pollution) Act – Various Boards – Functions and Powers
b. Air (Provision and control of pollution) Act 1981 - Various Boards – Functions and Powers
c. Environmental Protection Act -1986 – Legal and regulatory frame work *procedures for obtaining various environmental clearances* – Role and Function of Environmental tribunal / authority – Appearance before Environmental Tribunal / Authority , Environmental Audit.

UNIT III **18Hrs.**
Foreign Exchange Management Act,1999: Objectives and Definitions under FEMA – Dealings in Foreign Exchange – Holding of Foreign Exchange etc – Current account transactions - Capital account transactions – Exemptions, authorized person –Penalties and enforcement – *Compounding of offences* – Director of enforcement – Appellate Tribunal etc.,

UNIT IV **15Hrs.**
Intellectual Property Rights (Trademarks – Copy Rights - Patent Laws): Introduction – *Procedural Formalities.*

UNIT V **10Hrs.**
Consumer Protection Act, 1986: Definitions –Consumer Dispute Redressal Agencies – *Consumer Rights.*

Information Technology Act: Digital Signature Certificate, Private Company, Public Company

Note: *Italics* denotes Self Study Topics.

TEXT BOOK : 1.SethurajanS.,&Radha.V.,*Corporate Laws, Economic & other legislations*,Chennai,1st Edition,2000.

REFERENCE BOOKS

1. **Gogna P.P.S.**,*Text book of business & corporate laws* ,S.Chand & Company Ltd., New Delhi, 1st Edition, 2003.
2. **Gulshan.S.S, Kapoor.G.K** – *A hand book of corporate laws*, S.Chand & Company Ltd., New Delhi, 3rd Edition, 1985.
3. **Taxman** – *Corporate Laws*, Taxman Allied Services, 1st Edition, 2000.

Skill Based Activities (excluded for external examination): Consumer Dispute Redressal Agencies – (Case studies with reference to Erode District).

**SEMESTER – VI
CORE PAPER – XIX
GENERAL LAWS**

Instructional Hrs .: 75
Max .Marks: CIA – 25, ESE - 75

Sub.Code: 15CCUC619
Credits: 3

Objective: To Help the Students acquire Knowledge regarding Constitution of India, Transfer of Property Act, Registration Act and Stamp Act.

UNIT I **15Hrs.**

Constitution of India: Salient Features – *Fundamental Rights* – Fundamental Duties.

UNIT II **15Hrs.**

Parliament: *Houses of Parliament* – Procedure of Passing Bills in Parliament - President, Vice President – Election, Powers, Council of Ministers, Speaker, Deputy Speaker, Union, State Territory.

UNIT III **15Hrs.**

Directive Principles: Of State Policy – *Center State Relations* – Supreme Court – High Court – Subordinate Court (Chief Judge, Other Judge – Qualification, Jurisdiction).

UNIT IV **15Hrs.**

Transfer of Property Act: Important Definitions – *Movable and Immovable Property* – Properties which cannot be transferred – Rule against Properties – Lispendence – Provisions Relating to Sale – Lease – Gift and Actionable Claims.

UNIT V **15Hrs.**

Registration Act: Registrable Documents - Compulsory and Optional – Time and Place of Registration – *Consequence of Non-Registration* – Description of Property – Miscellaneous Provisions.

Note: *Italics Denotes Self Study Topics.*

TEXT BOOK

1. **Rajni Abbi.**, *General Laws* , Sultan Chand & Sons , New Delhi , 6th Edition , 2005.

REFERENCE BOOKS

1. **Gulshan.S.S.**, *General Laws* , Sultan chand & Sons , New Delhi , 7th Edition, 2003.

Skill Based Activities (Excluded For External Examination)

Fundamental Rights – Case Studies

Note: Theory only.

Skill Based Activities (excluded for external examination) one day visit to financial institutions and submission of forms and challans.

**SEMESTER – VI
ELECTIVE PAPER II
TAXATION - II**

**Instructional Hrs. :75
Max.Marks: CIA-25; ESE-75**

**Sub.Code: 13CCUE602
Credits: 5**

Objective: To Enable the Students to Understand the Provisions of Sales Tax, Central Excise and Customs Act and Apply Their Knowledge in Preparing Tax Returns.

UNIT I

12 Hrs.

VAT: Meaning, Overview –VAT In India – Objectives – Methods – Benefits – Accounts Records and Returns – *VAT Around The World.*

UNIT II

15 Hrs.

Central Sales Tax Act: Definitions of Dealer, Registered Dealer, Turnover, Business, Goods, Inter State, Liability of Tax on Inter State Sales – *determination of taxable turnover.*

UNIT III

15 Hrs.

Central Excise Act, 1944: Excise Duty, Purpose of Charging Excise Duty, Items Subject to Excise Duty, Exemption from Excise Duty, Provisions Relating to Examinations and Verifications - Definition of Excisable Goods, Goods, Manufacture, Manufacturer- *Valuation of Excisable Goods*- Registration Provisions – Advalorem and Specific Duty , Bases and Types of Excise duty .

UNIT IV

18 Hrs.

Customs Duty 1962: *Levy and Collection of Customs Duty* – Power to Prohibit Importation and Exportation of Goods – Dutiable Goods –Detection and Prevention of Illegal Import and Export – Valuation Under Customs Act – Exemption from Duty – Refund of Customs Duty – Clearance of Import Goods – Clearance of Export Goods.

UNIT V

15 Hrs.

Warehousing: Needs and Requirements - *Customs Duty Drawback* – Refund of Customs Duty – Baggage, Postal, Articles and Stores – Search, Seizure, Arrest and Confiscation of Goods – Offences and Prosecutions.

Note: *Italics denotes Self Study Topics.*

TEXT BOOK

1. **Reddy T.S., & Hari Prasad Reddy Y.,** *Indirect Taxation*, Margham Publication, Chennai, 2nd Edition,2006.

REFERENCE BOOKS

1. **Balachandran V.,** *Indirect Taxation*, Sultan Chand & Sons, New Delhi, 15th Edition, 2012.
2. **Dinkar Pagare,** *Indirect Taxation*, Sultan Chand & Sons, New Delhi, 12th Edition, 1988.
3. **Radha&.Parameshwaran ,** *Indirect Taxation*, Prasanna, Chennai, 1st Edition, 2006.

Skill Based Activities (Excluded For External Examination)

VAT Around the World – Scrap Book.

**SEMESTER – VI
ELECTIVE - PAPER III
MANAGEMENT ACCOUNTING**

Instructional Hrs. :90
Max. Marks: CIA-25; ESE-75

Sub.Code: 08CCUE603
Credits: 5

Objective: To Help the Students to Apply their Knowledge in Using Various Tools of Financial Management.

UNIT I **10Hrs.**

Management Accounting: Meaning – Definitions – Scope and Objectives – *Advantages* – Distinctions between Management and Financial Accounting.

UNIT II **20Hrs.**

Analysis and Interpretation of Financial Statements: Comparative statement – Common Size statement – Trend Analysis – *Analysis for liquidity*, profitability and solvency – accounting ratios, their significance, utility and limitations.

UNIT III **20Hrs.**

Fund flow analysis - Cash flow analysis (New format)

UNIT IV **20Hrs.**

Budgets and Budgetary Control: Objectives, advantages – limitations – preparation of different *types of budgets*.

UNIT V **20Hrs.**

Concept of Capital Budgeting: Importance of Capital Budgeting – Kinds of Capital Investment Proposals- *capital budgeting appraisal methods*.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Reddy T.S., and Hari Prasad ReddyY.,** *Management Accounting*, Margham Publications, Chennai, 3rd Edition, 2005.

REFERENCE BOOKS

1. **Maheswari S.N.,** *Principles of management accounting*, Sultan Chand & Sons, New Delhi, 13th Edition, 2002.

2. **Nisar Ahamad,** *Management Accounting*, Anmol Publications Pvt., Ltd., New Delhi, 2nd Edition, 2004.

3. **SharmaR.K., & Shahi K.Gupta.,** *Management Accounting*, Kalyani Publishers, New Delhi, 2nd Edition, 1999.

Note:Theory – 20%; Problems– 80%

Skill based Activities (excluded for external examination)

Analysis for liquidity – (Analysis and Interpretation of Financial Statements of any Three Limited Company).

**SEMESTER VI
SKILL BASED PAPER -IV
ONLINE TRADING**

Instructional Hrs.: 45
Max.Marks: CIA: 2

Sub.Code : 11CCUS604
Credits: 3

Objective : To help the students to acquire knowledge in stock market.

UNIT I 8Hrs.

Online Trading: Meaning – *Types of Online trading* – advantages & Disadvantages –Online stock trading, How on line stock trading works.

UNIT II 8 Hrs.

Stock option online trading: Features – Forex online trading – Essentials –Currency online trading – Definitions- *Forward transactions*

UNIT III 9 Hrs.

Online Trading Software: How the process is arranged – Online Trading Platform-*Basic tips for successful online trading.*

UNIT IV 9 Hrs.

Major Indian Players: Major Indian Players in Online stock trading- Advantages of opening a Demat Account-How to transact-Pledging of Dematerialized securities.

UNIT V 10 Hrs.

Practical Training (10 days)

REFERENCES

www.arbtrading.com

www.5paisa.com

www.allbusiness.com

www.buzzle.com

www.ezinearticles.com

www.free-uk-shares.co.uk

**SELF STUDY PAPER -I
OFFICE MANAGEMENT**

Max.Marks : ESE-100

**Sub.Code : 13CCUSL01
Credits: 5**

Objective: To Enable the Students to Acquire Knowledge Regarding Basics of Office Management.

UNIT I

Office: Definition – Importance – Functions of an Office – Office Management – Elements – Functions of Office Management – Office Manager.

UNIT II

Office Organization: Principles- Types of Organization – Office Automation.

UNIT III

Office Systems and Procedures: Office Methods – Importance – Analysis of the Office System and Procedures – Contents of Office Manual.

UNIT IV

Office Accommodation and Layout: Advantages and Disadvantages – Office Furniture – Planning the Office Space – Open and Private Offices.

UNIT V

Working Environment: Office Forms – Filing – Indexing – Office Reports.

REFERENCE BOOK

1. **Katheresan & Radha**, *Office Management*, Prasana Publication, Chennai, 6th Edition, 2004.
2. **Gupta C.B.**, *Office Management*, Sultan Chand & Sons, New Delhi. 3rd Edition, 1999.
3. **Prasanta .K.Ghosh.**, *Office Management*, Sultan Chand & Sons, New Delhi. 11th Edition, 1997.

SELF LEARNING PAPER –GROUP – V (OPTIONAL)
Subject Title: General Awareness-(Online Examination)
Subject Code: 13AUGSL05

CONTENTS*

I	Verbal Aptitude	1
II	Data interpretation	27
III	Abstract reasoning	40
IV	Numerical Aptitude	45
V	Tamil Literature	58
VI	General Science & Technology	63
VII	Computer science	120
VIII	Economics & Commerce	131
IX	Social Studies	149
X	Sports	170
XI	Miscellaneous	184
XII	Current Affairs	187

REFERENCE

Book Title: General Awareness

Year of Publication: January 2010

Published By: Vellalar College for Women

QUESTION PAPER PATTERN FOR UG DEGREE COURSES

The pattern of the question papers for core, allied and elective subjects shall be as follows.

Maximum 75 marks

Section-A: Choose the best answer
(10 question-2 from each unit) 10x1=10 Marks

Section -B: Short answer questions of either / or type
(5 questions-1 from each unit) 5x5=25 Marks

Section-C: Essay type questions of Open Choice
(8 questions- atleast 1 question from each unit) 5x8=40 Marks

For skill based Subjects

Essay type questions of Open Choice
(8 questions- atleast 1 question from each unit) 5x15=75 Marks

For non major electives

Essay type questions of open choice
(8 questions – atleast 2 questions from each unit) 5x15=75 Marks

For self study papers

Essay type questions of Open Choice
(8 questions- atleast 1 question from each unit) 5x20=100 Marks

For practical papers

MS Office and Tally – Algorithm: 20 marks, Output: 30 marks and Record: 10 marks for 2 programmes.
(Maximum 60 marks).