

**VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS), ERODE-12**

**2019-2020 and onwards**

**B.Com (Corporate Secretaryship)**

**Course content and Scheme of Examination (CBCS & OBE 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        | 18TAMU101/<br>18HINU101/ | Tamil/Hindi/             | 6              | 3              | 25        | 75  | 100   | 3         |
| II   | Language II       | 18ENHU101                | English Paper I          | 6              | 3              | 25        | 75  | 100   | 3         |
| III  | Core              | 19CCUC101                | Principles of Accounting | 6              | 3              | 25        | 75  | 100   | 4         |
|      |                   | 19CCUC102                | Business Management      | 5              | 3              | 25        | 75  | 100   | 4         |
|      | Allied A.I        | 18CCUA101                | Business Economics       | 5              | 3              | 25        | 75  | 100   | 5         |
| IV   | Foundation Course | 18FOCUIES                | Environmental Studies    | 2              | 3              | -         | 100 | 100   | 2         |
|      |                   |                          |                          |                |                |           |     |       | <b>21</b> |

**SEMESTER II**

|    |                 |                          |  |   |   |    |     |     |           |
|----|-----------------|--------------------------|--|---|---|----|-----|-----|-----------|
| I  | Language I      | 18TAMU202/<br>18HINU202/ | Tamil/Hindi/                           | 6 | 3 | 25 | 75  | 100 | 3         |
| II | Language II     | 18ENHU202                | English Paper II                       | 6 | 3 | 25 | 75  | 100 | 3         |
| II | Core            | 19CCUC203                | Financial Accounting -I                | 6 | 3 | 25 | 75  | 100 | 4         |
|    |                 | 18CCUC204                | Business Law                           | 5 | 3 | 25 | 75  | 100 | 3         |
|    | Allied A.II     | 18CCUA404/<br>19CCUA202  | Fundamentals of Information Technology | 5 | 3 | 25 | 75  | 100 | 5         |
| IV | Value Education | 18VEDU2HR                | Value Education and Human Rights       | 2 | 3 | -  | 100 | 100 | 2         |
|    |                 |                          |  |   |   |    |     |     | <b>20</b> |

| 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                    | 19CCUC305               | Financial Accounting II                 | 5              | 3              | 25        | 75  | 100   | 4         |
|                     |                         | 18CCUC306               | Investment Management                   | 5              | 3              | 25        | 75  | 100   | 4         |
|                     |                         | 18CCUC307               | Company Law and Secretarial Practice I  | 5              | 3              | 25        | 75  | 100   | 3         |
|                     |                         | 18CCUC308               | Practical Banking                       | 5              | 3              | 25        | 75  | 100   | 3         |
|                     | Allied B.I              | 18CCUA202/<br>19CCUA303 | Business Mathematics                    | 5              | 3              | 25        | 75  | 100   | 5         |
| IV                  | Skill Based Subject I   |                         |   | 3              | 3              | 25        | 75  | 100   | 3         |
|                     | Basic Tamil             |                         |   | 2              | -              | 100       | -   | 100   | 2         |
|                     | Advanced Tamil          |                         |   |                | 3              | 25        | 75  |       |           |
|                     | Non - Major Elective I  | 15CCUN301               |   |                | 3              | -         | 100 |       |           |
|                     |                         |                         |   |                |                |           |     |       | <b>24</b> |
| SEMESTER IV         |                         |                         |   |                |                |           |     |       |           |
| III                 | Core                    | 18CCUC409               | Corporate Accounting I                  | 5              | 3              | 25        | 75  | 100   | 4         |
|                     |                         | 18CCUC410               | Company Law and Secretarial Practice II | 5              | 3              | 25        | 75  | 100   | 4         |
|                     |                         | 18CCUC411               | Secretarial Communication               | 5              | 3              | 25        | 75  | 100   | 3         |
|                     |                         | 18CCUCP01               | MS Office & Tally (Practicals)          | 5              | 3              | 40        | 60  | 100   | 3         |
|                     | Allied B.II             | 18CCUA303/<br>19CCUA404 | Business Statistics                     | 5              | 3              | 25        | 75  | 100   | 5         |
| IV                  | Skill Based Subject -II | 13CCUS402               | **MultiSkill Development Paper          | 3              | 1*             | 40        | 60  | 100   | 3         |
|                     | Basic Tamil             |                         |   | 2              | -              | 100       | -   | 100   | 2         |
|                     | Advanced Tamil          |                         |   |                | 3              | 25        | 75  |       |           |
|                     | Non –Major Elective II  | 11CCUN402               |   |                | 3              | -         | 100 |       |           |
| *Online Examination |                         |                         |   |                |                |           |     |       | <b>24</b> |

| <b>SEMESTER V</b>           |                         |              |  |                |                |           |     |       |         |
|-----------------------------|-------------------------|--------------|--|----------------|----------------|-----------|-----|-------|---------|
| Part                        | Study component         | Subject Code | Title of the Paper                                     | Inst. Hrs/Week | Exam Dur. Hrs. | Max Marks |     |       | Credits |
|                             |                         |              |  |                |                | CIA       | ESE | Total |         |
| III                         | Core                    | 18CCUC512    | Cost Accounting  | 5              | 3              | 25        | 75  | 100   | 4       |
|                             |                         | 18CUC513     | Industrial Law   | 4              | 3              | 25        | 75  | 100   | 3       |
|                             |                         | 18CCUC514    | Corporate Accounting II                                | 5              | 3              | 25        | 75  | 100   | 4       |
|                             |                         | 18CCUC515    | Taxation I   | 5              | 3              | 25        | 75  | 100   | 4       |
|                             |                         | 18CCUC516    | Corporate Finance                                      | 3              | 3              | 40        | 60  | 100   | 3       |
|                             | Elective I              | 18CCUE5PV    | Practical Training                                     | 5              | -              | -         | 100 | 100   | 5       |
| IV                          | Skill Based Subject III |              |  | 3              | 3              | 25        | 75  | 100   | 3       |
| <b>SEMSETER VI</b>          |                         |              |  |                |                |           |     |       |         |
| III                         | Core                    | 18CCUC617    | Security laws & Financial Markets                      | 6              | 3              | 25        | 75  | 100   | 4       |
|                             |                         | 18CCUC618    | Economic legislations                                  | 5              | 3              | 25        | 75  | 100   | 4       |
|                             |                         | 18CCUC619    | General Laws   | 5              | 3              | 25        | 75  | 100   | 4       |
|                             | Elective II             | 18CCUE602    | Taxation II  | 5              | 3              | 25        | 75  | 100   | 5       |
|                             | Elective III            | 18CCUE603    | 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       |
| <b>I-VI SEMESTERS TOTAL</b> |                         |              |  |                |                |           |     | 4000  | 140     |

| <b>SKILL BASED PAPERS</b> |                     |                 |   |
|---------------------------|---------------------|-----------------|---|
| <b>S.NO</b>               | <b>Subject Code</b> | <b>Semester</b> | <b>Title of the paper</b>   |
| 1                         | 18CCUS301           | III             | Financial Markets (Cafeteria system)                              |
| 2                         | 18CCUS402           | IV              | **Multiskill Development Paper                                    |
| 3                         | 18CCUS503           | V               | Mutual Funds (Cafeteria System)                                   |
| 4                         | 18CCUS604           | VI              | Women Entrepreneurship in Small Scale Business (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.

| <b>NON-MAJOR ELECTIVES</b> |                     |  |
|----------------------------|---------------------|--|
| <b>S.NO</b>                | <b>Subject code</b> | <b>Title of the Paper</b>                        |
| 1                          | 18TMU301            | Basic Tamil *                                    |
|                            | 18TMU402            |  |
| 2                          | 18ADTU301           | Advanced Tamil**                                 |
|                            | 18ADTU402           |  |
| 3                          | 18CCUN301           | Modern Retail Techniques (Cafeteria System)      |
|                            | 18CCUN402           | 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**

| <b>SELF LEARNING PAPERS (OPTIONAL)</b> |                     |                           |                       |                   |                |
|--|---------------------|---------------------------|-----------------------|-------------------|----------------|
| <b>S.No</b>                            | <b>Subject code</b> | <b>Title of the Paper</b> | <b>Exam Dur. Hrs.</b> | <b>Max. Marks</b> | <b>Credits</b> |
| 1                                      | 18CCUSL04           | Office Management         | 3                     | 100               | 5              |
| 2                                      | 18AUGSL05           | General Awareness         | 3                     | 100               | 5              |

**\*Same Syllabus as batch 2017-2018**

MOOCs Non-ranking Compulsory Credit Course will be introduced in Part V for UG from the Academic Year 2019-20 and Onwards.

## UG-Components of CIA

### Bloom's Taxonomy Based Assessment Pattern

#### Components of CIA Marks

| Tests (I & II) | Assignment / Seminar / Subject Viva | Model Examination | Total |
|----------------|-------------------------------------|-------------------|-------|
| 10             | 5                                   | 10                | 25    |

#### CIA

| Bloom's Category | Section | Choice                              | Marks      | Total |
|------------------|---------|-------------------------------------|------------|-------|
| K1               | A       | Compulsory<br>(MCQ -2, Fill ups -2) | 4x1=4      | 30    |
| K3 & K4          | B       | Either / Or                         | 5 x 2 = 10 |       |
| K4 & K5          | C       | Open Choice (2 out of 3)            | 2 x 8 = 16 |       |

#### Model and End Semester Examination

| Bloom's Category | Section | Choice                              | Marks      | Total |
|------------------|---------|-------------------------------------|------------|-------|
| K1               | A       | Compulsory<br>(MCQ -5, Fill ups -5) | 10x1=10    | 75    |
| K3 & K4          | B       | Either / Or                         | 5 x 5 = 25 |       |
| K4 & K5          | C       | Open Choice (5 out of 8)            | 5 x 8 = 40 |       |

#### Change in Assessment Pattern for specific courses

#### CIA

| Course Code                 | Course Name   | Bloom's Category | Section | Choice                              | Marks       | Total |
|-----------------------------|---|------------------|---------|-------------------------------------|-------------|-------|
| 18CCUC101                   | Principles of Accounting                                | K1               | A       | Compulsory<br>(MCQ -2, Fill ups -2) | 4x1=4       | 30    |
| 19CCUC203<br>&<br>19CCUC305 | Financial Accounting-I<br>&<br>Financial Accounting- II | K2               | B       | Either / Or                         | 2 x 6 = 12  |       |
| 18CCUC409                   | Corporate Accounting-I                                  | K2& K3           | C       | Either / Or                         | 1 x 14 = 14 |       |

## Model and End Semester Examination

| Course Code           | Course Name                                       | Bloom's Category | Section | Choice                         | Marks       | Total |
|-----------------------|---|------------------|---------|--------------------------------|-------------|-------|
| 18CCUC101             | Principles of Accounting                          | K1,K2            | A       | Compulsory (MCQ-5, Fill ups-5) | 10 x 1 = 10 | 75    |
| 18CCUC305             | Higher Financial Accounting                       | K2               | B       | Either / Or                    | 5 x 4 = 20  |       |
| 19CCUC203 & 19CCUC305 | Financial Accounting-I & Financial Accounting- II | K2 & K3          | C       | Open Choice (3 out of 5)       | 3 x 15 = 45 |       |
| 18CCUC409             | Corporate Accounting-I                            |                  |         |                                |             |       |

### Components of CIA Marks (Core Practicals)

| Tests (I & II) | Skill | Record | Model Examination | Total |
|----------------|-------|--------|-------------------|-------|
| 10             | 15    | 5      | 10                | 40    |

### Assessment Pattern for Self learning courses End Semester Examination

| Course Code | Course Name       | Choice                   | Marks        | Total      |
|-------------|-------------------|--------------------------|--------------|------------|
| 13CCUSL04   | Office Management | Open Choice (5 out of 8) | 5 x 20 = 100 | <b>100</b> |

## SEMESTER – I

| CODE      | COURSE TITLE             |
|-----------|--------------------------|
| 19CCUC101 | PRINCIPLES OF ACCOUNTING |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 87 | 3 | - | 4      |

### Preamble

To acquire knowledge on basic principles of accounting theory, concepts and conventions, preparation of financial statements, Bank Reconciliation Statement and Bills of Exchange for effective accounting management.

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Recall the fundamental concepts of accounting and book keeping                   | K1 & K2         |
| CO2       | Solve the errors in book keeping and identify the effect of BRS in an enterprise | K3              |
| CO3       | Apply the interest rate calculation and due dates for the bills of exchange      | K3              |
| CO4       | Have a comprehensive knowledge in preparing the final accounts                   | K2              |
| CO5       | Analyse the methods of recording transactions                                    | K3              |

### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S   | S   | M   | M   | L   |
| CO2 | M   | M   | M   | M   | M   |
| CO3 | S   | S   | L   | L   | S   |
| CO4 | S   | M   | M   | M   | S   |
| CO5 | S   | M   | S   | S   | S   |

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I

(25 Hrs.)

Accounting Concepts, Conventions-Accounting standards on IFRS – Journal – Ledger – Subsidiary books – Trial Balance.

### UNIT II

(20 Hrs.)

Rectification of Errors – Bank Reconciliation Statement.

### UNIT III

(15 Hrs.)

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

### UNIT IV

(10 Hrs.)

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

### UNIT V

(20 Hrs.)

Sale or Return: Meaning-Methods of recording-when transaction are very few, frequent and large in number

**Distribution of Marks: 20% Theory, 80 % Problems**

#### Text Books

| Sl.No. | Author Name           | Title of the Book    | Publisher                     | Year and Edition     |
|--------|-----------------------|----------------------|-------------------------------|----------------------|
| 1.     | Reddy T.S & Murthy. A | Financial Accounting | Margham Publications, Chennai | 2012, Latest Edition |

#### Reference Books

| Sl.No. | Author Name            | Title of the Book         | Publisher                      | Year and Edition     |
|--------|------------------------|---------------------------|--------------------------------|----------------------|
| 1.     | Jain S.P. & Narang K.L | Advanced Accountancy      | Kalyani Publication, New Delhi | 2016, Latest Edition |
| 2.     | Shukla M.C             | Principles of Accountancy | Sultan Chand & Sons, NewDelhi  | 2016, Latest Edition |

#### Web Resources

[http:// www.business-case-analysis.com](http://www.business-case-analysis.com)

[http:// financeaccountingsimplified.com](http://financeaccountingsimplified.com)

<http://thecommercetutor.com>

#### Pedagogy

Lecture, Assignment, Seminar, Chalk and talk, Quiz



## SEMESTER – I

| CODE      | COURSE TITLE        |
|-----------|---------------------|
| 19CCUC102 | BUSINESS MANAGEMENT |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 72 | 3 | - | 4      |

### Preamble

The subject aims to educate on the functions and theories of management, organization structure, communication skills, and leadership qualities and build competencies among the students as entrepreneurs and managers

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Recall the levels and functions of management   | K1& K2          |
| CO2       | Understand why planning, policies, procedures, methods and decision making are important            | K2              |
| CO3       | Understand the organization structure and apply them in business                                    | K2 & K3         |
| CO4       | Understand the importance of Communication and leadership skills and disseminate in an organisation | K2              |
| CO5       | Analyse the control process and techniques in an organization                                       | K3              |

### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S   | L   | M   | M   | M   |
| CO2 | S   | M   | S   | L   | S   |
| CO3 | M   | M   | S   | S   | M   |
| CO4 | M   | M   | S   | S   | M   |
| CO5 | S   | M   | S   | M   | S   |

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I

(12 Hrs.)

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

### UNIT II

(12 Hrs.)

Planning -Features, Importance, Limitation, Planning process, Types of plans-Objectives-Strategy-Policy-Procedure-Method-Rule-Budget, Plan Vs Programme, Policies and procedures-Decision Making.

### UNIT III

(18 Hrs.)

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

(18 Hrs.)

Direction- Features-Importance- Limitation-Elements of Direction- Elements of Directing- Supervision-Motivation-Leadership-Communication.

### UNIT V

(15 Hrs.)

Control - Features, Importance, Limitation, Steps – Control Process- Essentials – Source Tools-PERT-CPM-Control Techniques.

## Text Books

| Sl.No. | Author Name  | Title of the Book        | Publisher                         | Year and Edition     |
|--------|--------------|--------------------------|-----------------------------------|----------------------|
| 1.     | Ramasamy.T   | Principles of Management | Himalaya Publishing House, Mumbai | 2014, Latest Edition |
| 2.     | DinkarPagare | Business Management      | Sultan Chand & Sons, New Delhi    | 2015, Latest Edition |

## Reference Books

| Sl.No. | Author Name             | Title of the Book        | Publisher                   | Year and Edition     |
|--------|-------------------------|--------------------------|-----------------------------|----------------------|
| 1.     | Tripathi P.C.,Reddy.P.N | Principles of Management | Tata McGraw Hill, New Delhi | 2013, Latest Edition |

## Web Resources

- <http://www.managementstudyguide.com>
- <http://study.com>academy>lesson>
- <http://link.springer.com>chapter>

## Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

| <b>CODE</b> | <b>COURSE TITLE</b> |
|-------------|---------------------|
| 18CCUA101   | BUSINESS ECONOMICS  |

| <b>Category</b> | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
|-----------------|------------|------------|----------|----------|----------|---------------|
| Allied          | 25         | 75         | 70       | 5        | -        | 5             |

### Course Outcomes

On the successful completion of the course, students will be able to

| <b>CO Number</b> | <b>CO Statement</b>  |
|------------------|--|
| <b>CO1</b>       | Remember the basic economic theories                               |
| <b>CO2</b>       | Understand the methods of forecasting and production functions     |
| <b>CO3</b>       | Understand the different market conditions                         |
| <b>CO4</b>       | Apply comprehensive knowledge on cost analysis and pricing methods |
| <b>CO5</b>       | Know the phases of business  |

### Syllabus

#### **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)- Demand Forecasting: Importance– Factors, Methods and Criteria of a Good Forecasting Method.

#### **UNIT II (16 Hrs.)**

Production Function – Factors of Production-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.

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### Text Books

| Sl.No. | Author Name   | Title of the Book       | Publisher                         | Year and Edition      |
|--------|---|-------------------------|-----------------------------------|-----------------------|
| 1.     | Cavery R Sudha<br>Nayak U.K.,<br>Girija M.,&<br>Meenakshi.R | Managerial<br>Economics | Sultan Chand & Sons,<br>New Delhi | 2014, Latest Edition. |
| 2.     | Sankaran K  | Managerial<br>Economics | Margham<br>publications, Chennai  | 2014, Latest Edition  |

### Reference Books

| Sl.No. | Author Name                                    | Title of the Book                     | Publisher                            | Year and Edition               |
|--------|--|---------------------------------------|--------------------------------------|--------------------------------|
| 1.     | Goplala krishan D                              | A study of<br>Managerial<br>Economics | Himalaya Publishing<br>House, Mumbai | 2011, Latest Edition           |
| .2.    | Varshney R.L &<br>Maheswari K.L.,<br>Metha P.L | Managerial<br>Economics               | Sultan Chand & Sons,<br>New Delhi    | 2010, 19 <sup>th</sup> Edition |

### Web Resources

[www.economicdiscussion.com](http://www.economicdiscussion.com)

[www.academic.edu](http://www.academic.edu)

<http://www.scribd.com/docu>

### Pedagogy

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

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**SEMESTER – II**

| <b>CODE</b> | <b>COURSE TITLE</b>    |
|-------------|------------------------|
| 19CCUC203   | FINANCIAL ACCOUNTING-I |

**Preamble**

The subject aims to educate the methods of accounting in trading and non-trading concerns, Joint ventures, and Price level changes

| <b>Category</b> | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
|-----------------|------------|------------|----------|----------|----------|---------------|
| Core            | 25         | 75         | 87       | 3        | -        | 4             |

**Course Outcomes**

On the successful completion of the course, students will be able to

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| <b>CO1</b>       | Estimate depreciation under SL and WDV methods.   | K1& K3                 |
| <b>CO2</b>       | Conceptually define consignment and Joint Venture   | K1& K2                 |
| <b>CO3</b>       | Solve royalty accounts and estimate its Income & preparing the hire purchase accounts and Income from royalty | K3                     |
| <b>CO4</b>       | Apply the accounting rules in non-profit organisations  | K3                     |
| <b>CO5</b>       | Connect knowledge and record business changes that are envisaged by the course syllabus                       | K3                     |

**Mapping with Programme Outcomes**

| <b>COs</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> |
|------------|------------|------------|------------|------------|------------|
| <b>CO1</b> | S          | S          | S          | M          | M          |
| <b>CO2</b> | M          | S          | M          | M          | M          |
| <b>CO3</b> | M          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | M          | S          | L          |
| <b>CO5</b> | M          | M          | S          | S          | S          |

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I (15 Hrs.)

Depreciation: Methods of Depreciation-Straight Line Method-Written Down Value Method.

### UNIT II (24 Hrs.)

Consignments Accounts – Joint Venture Accounts.

### UNIT III (21 Hrs.)

**Royalty** (excluding sub lease.)- **Hire Purchase** (Excluding Hire Purchase Trading Account) and Installment.

### UNIT IV (15 Hrs.)

Accounting of Non – Profit organisation.

### UNIT V (15 Hrs.)

Accounting for incomplete records: Preparation of Statement of Affairs – Conversion of Single Entry to Double Entry – Calculation of missing figures.

### Distribution of Marks: 20% Theory, 80% Problems

#### Text Books

| Sl.No. | Author Name           | Title of the Book         | Publisher                      | Year and Edition              |
|--------|-----------------------|---------------------------|--------------------------------|-------------------------------|
| 1.     | Reddy T.S & Murthy. A | Financial Accounting      | Margham Publications, Chennai  | 2012, 6 <sup>th</sup> Edition |
| 2.     | Grewal T. S,          | Double Entry Book Keeping | Sultan Chand & Sons, New Delhi | 2016, Latest Edition          |

#### Reference Books

| Sl.No. | Author Name            | Title of the Book         | Publisher                      | Year and Edition      |
|--------|------------------------|---------------------------|--------------------------------|-----------------------|
| 1.     | Jain S.P. & Narang K.L | Advanced Accountancy      | Kalyani Publication, New Delhi | 2016, Latest Edition, |
| 2.     | Shukla M.C             | Principles of Accountancy | Sultan Chand & Sons, New Delhi | 2016, Latest Edition, |

#### Web Resources

[www.futureaccountant.com](http://www.futureaccountant.com)>study-note

<https://www.myaccountingcourse.com>>

<https://sol.du.ac.in>>mod>book>view

#### Pedagogy

Lecture, Assignment, Seminar Chalk and talk, Quiz

## SEMESTER – II

| CODE      | COURSE TITLE |
|-----------|--------------|
| 18CCUC204 | BUSINESS LAW |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 72 | 3 | - | 3      |

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement   |
|-----------|--|
| CO1       | Understand the essentials and capacity to contract                         |
| CO2       | Enable them to acquire knowledge on significance of consent of the parties |
| CO3       | Understand the execution and remedies for non execution of contracts       |
| CO4       | Impart knowledge on special contracts                                      |
| CO5       | Make them apply the essentials of contract in business and LLP             |

### Syllabus

#### UNIT I

(13 Hrs.)

Sources of Business Law - Law of Contract – Nature - Essentials of Contract –Kinds of Contract- Offer – Types - Requisites of valid offer-Revocation- Acceptance –Essentials –Revocation- Consideration – Essentials- Privity of contract-Contract without Consideration .

#### UNIT II

(15 Hrs.)

Capacity to Contract - Free Consent - Mistake – Misrepresentation – Fraud – Coercion and Undue influence – Legality of Object – Agreement not declared Void.

#### UNIT III

(16 Hrs.)

Contingent Contracts- Performance of Contract – Remedies for Breach of Contract.

#### UNIT IV

(16 Hrs.)

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

#### UNIT V

(15 Hrs.)

Sale of Goods Act 1930-Indian Partnership Act 2008-Limited Liability Partnership.

**Text Books**

| Sl.No. | Author Name | Title of the Book             | Publisher                         | Year and Edition      |
|--------|-------------|-------------------------------|-----------------------------------|-----------------------|
| 1.     | Kapoor N.D. | Elements of<br>Mercantile Law | Sultan Chand & Sons,<br>New Delhi | 2014, Latest Edition. |

**Reference Books**

| Sl.No. | Author Name                     | Title of the Book | Publisher                            | Year and Edition      |
|--------|---------------------------------|-------------------|--------------------------------------|-----------------------|
| 1.     | Balachandran V.&<br>Thothadri.S | Business Law      | Tata Mc Graw Hill, New<br>Delhi      | 2010, Second Edition, |
| 2.     | Daver S.R.,                     | Mercantile Law,   | Progressive Corporation,<br>Chennai, | 2014, Latest Edition  |

**Web Resources**

[www.dphu.org>books>books-4074-0](http://www.dphu.org/books/books-4074-0)

[www.simplynotes.in>inm-comb-com-2](http://www.simplynotes.in/inm-comb-com-2)

[www.shareyoursays.com>knowledge](http://www.shareyoursays.com/knowledge)

**Pedagogy**

Lecture, PPT, Assignment, Group Discussion, Seminar



## SEMESTER – II

| CODE      | COURSE TITLE                           |
|-----------|--|
| 19CCUA202 | FUNDAMENTALS OF INFORMATION TECHNOLOGY |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Allied   | 25  | 75  | 72 | 3 | - | 5      |

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement   |
|-----------|--|
| CO1       | Recall the classification of computers                 |
| CO2       | Understand why the various main memories are important |
| CO3       | Impart knowledge on Input and Output devices           |
| CO4       | Understand the Operating system                        |
| CO5       | Analyse the Internet Basics                            |

### Syllabus

#### 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.

**Text Books**

| Sl.No. | Author Name                         | Title of the Book                      | Publisher           | Year and Edition    |
|--------|-------------------------------------|--|---------------------|---------------------|
| 1.     | <b>Parameshwaran R</b>              | Computer Application in Business       | Sultan Chand & sons | Latest edition 2015 |
| 2.     | <b>Alexis Leon<br/>Mathews Leon</b> | Fundamentals of Information Technology | Vikas Publications  | Latest edition 2016 |

**Reference Books**

| Sl.No. | Author Name         | Title of the Book                         | Publisher                 | Year and Edition    |
|--------|---------------------|---|---------------------------|---------------------|
| 1.     | <b>Khandare S.S</b> | Computer Science & Information Technology | Sultan Chand &Company Ltd | Latest edition 2015 |

**Web Resources**

<http://study.com>academy>lesson>

<http://link.springer.com>chapter>

**Pedagogy**

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

### SEMESTER – III

| CODE      | COURSE TITLE            |
|-----------|-------------------------|
| 19CCUC305 | FINANCIAL ACCOUNTING-II |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 73 | 2 | - | 3      |

#### Preamble

To acquire, knowledge accounting for price level changes & partnership accounts.

#### Course Outcome

On the successful completion of the course, students will be able to

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Calculate the prices according to prevailing market conditions                | K3              |
| CO2       | Prepare departmental accounts and solve problems in branch accounting         | K2              |
| CO3       | Understand the fundamental concepts of Partnership accounts and book keeping. | K1&K2           |
| CO4       | Estimate partners share at the time of retirement                             | K2              |
| CO5       | Apply accounting procedures in dissolution                                    | K3              |

#### Mapping with Programme Outcomes

| <i>POs</i> | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|-----|-----|-----|-----|-----|
| <i>COs</i> |     |     |     |     |     |
| CO1        | L   | L   | S   | M   | S   |
| CO2        | S   | M   | S   | S   | L   |
| CO3        | L   | L   | S   | M   | L   |
| CO4        | S   | M   | M   | S   | L   |
| CO5        | L   | M   | L   | S   | S   |

S-Strong; M-Medium; L-Low.

**Syllabus****UNIT I****12Hrs.**

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 II****15Hrs.**

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 III****15Hrs.**

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

**UNIT IV****18Hrs.**

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

**UNIT V****15Hrs.**

Accounting for price level changes - Self Balancing Ledgers.

**Text Books**

| Sl.No. | Author Name             | Title of the Book    | Publisher                      | Year and Edition                 |
|--------|-------------------------|----------------------|--------------------------------|----------------------------------|
| 1.     | Reddy T.S. & Murthy. A, | Financial Accounting | Margham publications, Chennai, | 5 <sup>th</sup> Edition, 2012.   |
| 2.     | Gupta R.L., & Radhasamy | Advanced Accountancy | Sultan Chand & Sons, New Delhi | 11 <sup>th</sup> Edition – 2005. |

**Reference Books**

| Sl.No. | Author Name                                   | Title of the Book | Publisher                                     | Year and Edition                        |
|--------|---|-------------------|---|---|
| 1.     | <b>Shukla</b><br>M.C., Y.S.Grewel., S.C.GUPTA | Advanced Accounts | S Chand & Company Private Limited , New Delhi | 26 <sup>th</sup> revised Edition , 2013 |

**Web Resources**

[https://www.tutorialspoint.com/financial\\_accounting/financial\\_royalty\\_accounts.htm](https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm)

<http://financialaccountingcoach>

<https://www.accountingtools.com>

**Pedagogy**

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

### SEMESTER – III

| CODE      | COURSE TITLE          |
|-----------|-----------------------|
| 18CCUC306 | INVESTMENT MANAGEMENT |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 73 | 2 | - | 4      |

#### Course Outcome

On the successful completion of the course, students will be able to

| CO Number | CO Statement  |
|-----------|---|
| CO1       | Recall the levels and functions of Management                         |
| CO2       | Understand the theories of investment management and stock market     |
| CO3       | Acquire knowledge on methods of management of risk and returns        |
| CO4       | Impart knowledge on method of valuation of securities                 |
| CO5       | Identify the performance evaluation and diversification of portfolios |

#### Syllabus

##### 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.

#### Text Books

| Sl.No. | Author Name  | Title of the Book     | Publisher                        | Year and Edition    |
|--------|--------------|-----------------------|----------------------------------|---------------------|
| 1.     | Preethisingh | Investment Mangement  | Himalaya Publications            | 19th Edition, 2010  |
| 2.     | Bhalla V.K   | Investment Management | S.Chand & Company Ltd.,New Delhi | 19th Edition , 2018 |

#### Reference Books

| Sl.No | Author Name                                | Title of the Book     | Publisher                      | Year and Edition              |
|-------|--|-----------------------|--------------------------------|-------------------------------|
| 1.    | Radha V.,ParameswaranR.,&Nedunchezian. V.R | Investment Management | Presanna Publications, Chennai | 1 <sup>st</sup> Edition, 2002 |

#### Web Resources

- <https://www.investopedia.com>
- <https://investinganswers.com/financial-dictionary/investing/investment-management>
- <https://www.quora.com>

#### Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

## SEMESTER – III

| CODE      |     | COURSE TITLE                             |    |   |   |        |
|-----------|-----|--|----|---|---|--------|
| 18CCUC307 |     | COMPANY LAW AND SECRETARIAL PRACTICE – I |    |   |   |        |
| Category  | CIA | ESE                                      | L  | T | P | Credit |
| Core      | 25  | 75                                       | 73 | 2 | - | 3      |

### Course Outcomes

On the successful completion of the course students will be able to

| CO Number | CO Statement   |
|-----------|--|
| CO1       | Understand the Characteristics and Classification of Companies.                                      |
| CO2       | Impart knowledge on the preparation of various documents of the company and Incorporation Procedures |
| CO3       | Acquire knowledge on issue of prospectus and shares to the public                                    |
| CO4       | Have a comprehensive knowledge on type of shares, share capital and transfer procedures              |
| CO5       | Understand the borrowing powers of the Company.  |

### Syllabus

#### UNIT-I

**15 Hrs**

Company: Meaning –Definition-Characteristic features of the company-Lifting or Piercing the Corporate Veil- Classification of Companies.

#### UNIT –II

**15Hrs**

Memorandum of Association-Contents-Procedure for Alteration –Secretarial duties-Articles of Association-Contents-Procedures for Alteration-Doctrine of Indoor Management-Constructive notice-Distinguish between MOA & AOA.

#### UNIT-III

**15 Hrs**

Prospectus- Meaning-Definition-Objectives-Contents of Prospectus-Statement in Lieu of Prospectus- Red herring Prospectus-Abridged Prospectus- Shelf Prospectus-Misleading prospectus-Liabilities in case of Mis-statements.

#### UNIT-IV

**15Hrs**

Share Capital-Kinds of Share Capital-Kinds of Shares, Sweat Equity Shares-Conditions for Issue of Sweat Equity Shares- Transfer and Transmission of Shares- Secretarial Duties.

#### UNIT-V

**15 Hrs**

Borrowing Powers- Ultra Virus Borrowing- Charges- Types of Charges-Pari Pasue- Charge-Punishment for Non-Filing of Charges -Rectification by Central Government in Registration of Charges.

**Text Books**

| Sl.No. | Author Name                             | Title of the Book   | Publisher                            | Year and Edition     |
|--------|---|---|--------------------------------------|----------------------|
| 1.     | Dr. V. Balachandran and M. Govindarajan | A student hand book on Company Law and Secretarial Practice | Vijay Nicol Imprints Private Limited | 2016, Latest Edition |
| 2.     | N.D. Kapoor                             | Elements of Merchantile Law                                 | Sultan Chand & Sons, New Delhi       | 2014, Latest Edition |

**Reference Books**

| Sl.No. | Author Name         | Title of the Book                    | Publisher | Year and Edition     |
|--------|---------------------|--------------------------------------|-----------|----------------------|
| 1.     | ICSI Study Material | Company Law and Secretarial Practice | ICSI      | 2013, Latest Edition |

**Web Resources**

<http://www.icsi.com>

<https://taxguru.in/company-law/memorandum-articles-association-companies-act2013.html>

<https://www.investopedia.com/terms/p/prospectus.asp>

**Pedagogy**

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz



### SEMESTER – III

| CODE      | COURSE TITLE      |
|-----------|-------------------|
| 18CCUC308 | PRACTICAL BANKING |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 73 | 2 | - | 3      |

#### Course Outcomes

On the successful completion of the course students will be able to

| CO Number | CO Statement  |
|-----------|---|
| CO1       | Recall the basic concept of banking and evolution of banking industry |
| CO2       | Impart knowledge on different types of accounts and customers         |
| CO3       | Have a comprehensive knowledge on cheques, crossing and endorsements  |
| CO4       | Enable them to use different types of cards safely                    |
| CO5       | Have knowledge on factoring services and bills discounting methods    |

#### Syllabus

**UNIT I** **15 Hrs. Banking:** Evolution, Development of Banking in India, Meaning - Definition of Banking, Banker and Customer, Features of Banking – Classification of Banks.

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

**UNIT II** **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.

**Cards System:** Meaning - Definitions – Types of Cards, Advantages and Disadvantages of Cards System.

**UNIT III** **15 Hrs.**

Electronic Banking; –IT Application in Banking–Automated Clearing Systems–Electronic Fund Management–Real Time Gross Settlement (RTGS)–National Electronic Funds Transfer (NEFT)–Automated Teller Machines (ATMs) – International Payment Systems–Cyber Crimes and Fraud Management

**UNIT IV** **15Hrs.**

Corporate Governance - Effective Corporate Governance Practices - Corporate Governance in Banks - Prevention of Money Laundering Act, 2002 (PMLA) Banking Codes and Standards Board of India (BSCSBI)

**UNIT V** **15 Hrs.**

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

Factoring, Limitations of Factoring.

### Text Books

| Sl.No. | Author Name                                     | Title of the Book         | Publisher                             | Year and Edition     |
|--------|---|---------------------------|---------------------------------------|----------------------|
| 1.     | Kandasami.S.,<br>Natarajan.S,<br>Parameswaran R | Banking Law &<br>Practice | S. Chand & Company<br>Ltd., New Delhi | 4th Edition,<br>2010 |
| 2.     | Dr.N.Ramamurthy                                 | Corporate Banking.        | S.Chand & Company<br>Ltd., New Delhi  | 2nd Edition,<br>2016 |

### Reference Books

| Sl.No. | Author Name         | Title of the Book                 | Publisher                         | Year and Edition |
|--------|---------------------|-----------------------------------|-----------------------------------|------------------|
| 1.     | Sundaram & Varshney | Banking Law,<br>Theory & Practice | Sultan Chand & Sons,<br>New Delhi | Reprint, 2015.   |
| 2      | ICSI MATERIAL       |                                   |                                   |                  |

### Web Resources

<https://www.paisabazaar.com/banking/>

<https://www.ibef.org/industry/banking>

<https://www.equitymaster.com>

### Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

| <b>CODE</b> | <b>COURSE TITLE</b>  |
|-------------|----------------------|
| 19CCUA303   | BUSINESS MATHEMATICS |

| <b>Category</b> | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
|-----------------|------------|------------|----------|----------|----------|---------------|
| Allied          | 25         | 75         | 73       | 2        |          | 5             |

### Course Outcomes

On the successful completion of the course, students will be able to

| <b>CO Number</b> | <b>CO Statement</b>                            |
|------------------|--|
| <b>CO1</b>       | Apply the functions of mathematics in business |
| <b>CO2</b>       | Remember the matrix and set functions          |
| <b>CO3</b>       | Understand the variables and constants         |
| <b>CO4</b>       | Acquire knowledge on derivations               |
| <b>CO5</b>       | Apply the basic functions of integrals         |

### Syllabus

#### 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

**Text Books**

| Sl.No. | Author Name   | Title of the Book                 | Publisher                 | Year and Edition      |
|--------|---------------|-----------------------------------|---------------------------|-----------------------|
| 1.     | Navaneetham.P | Business Mathematics & Statistics | Jai Publications, Trichy, | 2013, Latest Edition. |

**Reference Books**

| Sl.No. | Author Name                 | Title of the Book     | Publisher                          | Year and Edition      |
|--------|-----------------------------|-----------------------|------------------------------------|-----------------------|
| 1.     | Darmapatham A.V             | Business Mathematics  | Viswanathan Publications, Chennai, | 2010, latest Edition. |
| 2.     | Pillai R.S.N., & BagavathiV | Business Mathematics, | S.Chand & Company, New Delhi       | 2010, Latest Edition. |

**Web Resources**

[https://www.geeksforgeeks.org>set-theory](https://www.geeksforgeeks.org/set-theory)  
[www.mathcentre.ac.uk](http://www.mathcentre.ac.uk)>uploaded  
[www.shesolvesmath.com](http://www.shesolvesmath.com)>algebra>matrix

**Pedagogy**

Lecture, Assignment, Chalk and talk, Quiz, Group Discussion

**SEMESTER – III**

| CODE      | COURSE TITLE      |
|-----------|-------------------|
| 18CCUS301 | FINANCIAL MARKETS |

| Category                | CIA | ESE | L  | T | P | Credit |
|-------------------------|-----|-----|----|---|---|--------|
| Skill Based Subject – I | 25  | 75  | 45 | - | - | 3      |

**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.

**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,2<sup>nd</sup> Edition,2004.

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

**SEMESTER – III**

| CODE      | COURSE TITLE             |
|-----------|--------------------------|
| 18CCUN301 | MODERN RETAIL TECHNIQUES |

| Category                 | CIA | ESE | L  | T | P | Credit |
|--------------------------|-----|-----|----|---|---|--------|
| Non – Major Elective - I | -   | 100 | 30 | - | - | 2      |

**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 – 2<sup>nd</sup> Edition – 2009.
3. **Sivakumar A**, *Retail Marketing* , Excel Books ,New Delhi ,1<sup>st</sup> Edition, 2000

## SEMESTER – IV

| CODE      | COURSE TITLE            |
|-----------|-------------------------|
| 18CCUC409 | CORPORATE ACCOUNTING -I |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 87 | 3 | - | 4      |

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number  | CO Statement   |
|------------|--|
| <b>CO1</b> | Remember issue of shares, forfeiture, Re-issue and Redemption of preference shares.  |
| <b>CO2</b> | Conceptually define Debentures issue and Redemption  |
| <b>CO3</b> | Apply Final accounts, profit prior to incorporation.   |
| <b>CO4</b> | Evaluate simple adjustments to Amalgamation and Absorption accounts.   |
| <b>CO5</b> | Connect knowledge and record business changes that are envisaged by the course syllabus with preparation of Capital reduction. |

### Syllabus

**UNIT I** **18 Hrs.**

**Shares :** Issues – Forfeiture – Re-Issue – Redemption of Preference Shares.

**UNIT II** **18 Hrs.**

**Debentures :** Issue – Redemption (Without provisions)

**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

**Distribution of Marks: 20% Theory, 80% Problems**

**Text Books**

| Sl.No. | Author Name           | Title of the Book    | Publisher                     | Year and Edition              |
|--------|-----------------------|----------------------|-------------------------------|-------------------------------|
| 1.     | Reddy T.S & Murthy. A | Corporate Accounting | Margham Publications, Chennai | 2012, 6 <sup>th</sup> Edition |

**Reference Books**

| Sl.No. | Author Name            | Title of the Book    | Publisher                      | Year and Edition      |
|--------|------------------------|----------------------|--------------------------------|-----------------------|
| 1.     | Jain S.P. & Narang K.L | Corporate Accounting | Kalyani Publication, New Delhi | 2016, Latest Edition, |
| 2.     | Shukla M.C             | Advanced Accounting  | Sultan Chand & Sons, New Delhi | 2016, Latest Edition, |

**Web Resources**

[www.futureaccountant.com](http://www.futureaccountant.com)>study-note

<https://www.myaccountingcourse.com>>

<https://sol.du.ac.in>>mod>book>view

**Pedagogy**

Lecture, Assignment, Seminar Chalk and talk, Quiz



## SEMESTER – IV

| CODE      | COURSE TITLE                            |
|-----------|---|
| 18CCUC410 | COMPANY LAW AND SECRETARIAL PRACTICE II |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 72 | 3 | - | 4      |

On the successful completion of the course, students will be able to

| CO Number | CO Statement  |
|-----------|---|
| CO1       | Remember the basic levels of company  |
| CO2       | Identify the role of Directors, Kinds of Directors Application for DIN under Companies rules 2014 |
| CO3       | Understand the dividend, payment of dividend, dividend warrant.                                   |
| CO4       | Evaluate the Corporate Governance, objectives, Need, Role of Auditors in Corporate Governance.    |
| CO5       | Know the winding up procedures and Secretarial duties regarding winding up.                       |

### Syllabus

#### Unit-I

**15 Hrs.**

**Company Meeting-** Kinds of Meeting-requisites of valid meeting- Proxy-Resolution- Kinds of resolution- Secretarial Duties.

#### Unit –II

**15Hrs**

Directors- Kinds of Directors-Class of Directors-DIN-Application for DIN, Allotment for DIN under Companies Rules,2014 - Intimation of Charges of particulars in Din, Cancellation/Surrender/De-activation of DIN, punishment for contravention- Appointment of directors- Removal of Directors-Secretarial Duties.

#### Unit –III

**15Hrs**

Dividend-Meaning and Definition –Types of dividend- dividend warrant –Rules regarding payment of dividend- unpaid dividend- Investors Education & Protection Fund(IEPF)- Utilization of Fund – authority for the fund, Claim from the fund.

#### Unit-IV

**15 Hrs**

Corporate Governance- principles of Corporate Governance – Objectives- Need-Role of auditors in Corporate Governance – Requirements to strengthen the corporate governance.

#### Unit- V

**15 Hrs**

Winding up – Meaning and Definition- Modes of Winding up- Petitions for Winding up – Appointment of Liquidator – Duties of Company Secretary in respect of winding up

### Text Books

| Sl.No. | Author Name                    | Title of the Book  | Publisher                                    | Year and Edition      |
|--------|--------------------------------|--|--|-----------------------|
| 1.     | V.Balachandran &M.Govindarajan | A Student Hand Book on Company Law and Practice”             | Vijay Nicole Imprints Private Limited’ 2016. | 2014, Latest Edition. |
| 2.     | N.D.Kappoor                    | Companies Act 2013. Supplement to Elements of Mercantail Law | Sulan Chand & Sons,New Delhi,2014.           | 2014, Latest Edition  |

### Reference Books

| Sl.No. | Author Name         | Title of the Book | Publisher | Year and Edition |
|--------|---------------------|-------------------|-----------|------------------|
| 1.     | ICSI STUDY MATERIAL |                   |           |                  |

### Web Resources

[www.companies act 2013](http://www.companiesact2013.com)

[www.academic.edu](http://www.academic.edu)

<http://www.scribd.com/docu>

### Pedagogy

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

## SEMESTER – IV

| CODE      | COURSE TITLE              |
|-----------|---------------------------|
| 18CCUC411 | SECRETARIAL COMMUNICATION |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 72 | 3 | - | 3      |

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement   |
|-----------|--|
| CO1       | Recall the importance of communication   |
| CO2       | Understand why communication, letter writing is important in an Organizations. |
| CO3       | Understand and apply the layout of business letters and application letters.   |
| CO4       | Evaluate the reply letters for the shareholders.                               |
| CO5       | Creating the Drafting letters.   |

### Syllabus

**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** **15Hrs.**

**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.

**Text Books**

| <b>Sl.No.</b> | <b>Author Name</b>                       | <b>Title of the Book</b>             | <b>Publisher</b>   | <b>Year and Edition</b>        |
|---------------|--|--------------------------------------|--|--------------------------------|
| 1.            | <b>RajendraPal,<br/>Korlahalli J.S.,</b> | Essentials of business communication | Sultan Chand & Sons,<br>New Delhi, 9 <sup>th</sup> Edition,<br>2003. | 9 <sup>th</sup> Edition, 2003. |
| 2.            | <b>Katheresan,<br/>Radha</b>             | Business Communication               | Prasanna Publishers,Chennai,<br>2003.                                | 2015, Latest Edition           |

**Reference Books**

| <b>Sl.No.</b> | <b>Author Name</b>                       | <b>Title of the Book</b> | <b>Publisher</b>                 | <b>Year and Edition</b> |
|---------------|--|--------------------------|----------------------------------|-------------------------|
| 1.            | <b>Raghunathan N.S.,<br/>Santhanam.B</b> | Business Communication   | Margham Publications,<br>Chennai | 2013, Latest Edition    |

**Web Resources**

<http://www.managementstudyguide.com>

<http://study.com>academy>lesson>

<http://link.springer.com>chapter>

**Pedagogy**

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

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**SEMESTER – IV**

| <b>CODE</b> | <b>COURSE TITLE</b> |
|-------------|---------------------|
| 18CCUCP01   | MS OFFICE AND TALLY |

| <b>Category</b> | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
|-----------------|------------|------------|----------|----------|----------|---------------|
| Core            | 40         | 60         | 30       | -        | 45       | 3             |

**Course Outcomes**

On the successful completion of the course, students will be able to

| <b>CO Number</b> | <b>CO Statement</b>  |
|------------------|--|
| <b>CO1</b>       | Recall the fundamental concepts of MS.Word,Powerpoint.       |
| <b>CO2</b>       | Prepare Mark list and Final Accounts by using Ms.Excel.      |
| <b>CO3</b>       | Applying the importance of Power Point Presentation          |
| <b>CO4</b>       | Prepare a payroll for Employee Data Base by Using MS Access. |
| <b>CO5</b>       | Understand the fundamental accounts in Tally.                |

**Syllabus****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).

**Text Books**

| <b>Sl.No.</b> | <b>Author Name</b> | <b>Title of the Book</b> | <b>Publisher</b>            | <b>Year and Edition</b> |
|---------------|--------------------|--------------------------|-----------------------------|-------------------------|
| 1.            | <b>Taxali.R.K</b>  | Pc Software Made Simple  | Tata Mcgraw-Hill, New Delhi | Latest edition          |

**Reference Books**

| <b>Sl.No.</b> | <b>Author Name</b>                | <b>Title of the Book</b>   | <b>Publisher</b>                   | <b>Year and Edition</b> |
|---------------|-----------------------------------|--|------------------------------------|-------------------------|
| 1.            | <b>Joyce Cox,<br/>Polly Urban</b> | Quick Course In Microsoft Office For Windows 95 And Windows Nt, Edition, 2001. | Galgolia Publications, New Delhi   | Latest edition          |
| 2.            | <b>Ramesh Bangia</b>              | Understading M.S.Office 2000   | CyberTech Publications, New Delhi, | Latest edition          |

**Web Resources**

<http://freecomputerbooks.com/microsoftOfficeBooks.html>

### SEMESTER – III

| CODE      | COURSE TITLE        |
|-----------|---------------------|
| 19CCUA404 | BUSINESS STATISTICS |

| Category | CIA | ESE | L  | T | Credit |
|----------|-----|-----|----|---|--------|
| Allied   | 25  | 75  | 73 | 2 | 5      |

#### Course outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement  |
|-----------|---|
| CO1       | Understand the basic concepts statistics and collection of data |
| CO2       | Imparting knowledge on tabulation and presentation              |
| CO3       | Have a comprehensive knowledge on Central tendency              |
| CO4       | Acquire knowledge on correlation and regression analysis        |
| CO5       | Acquire knowledge on index numbers Mapping                      |

#### Syllabus

##### 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.



**Text books**

| Sl.No. | Author Name                | Title of the Book                   | Publisher                     | Year and Edition |
|--------|----------------------------|-------------------------------------|-------------------------------|------------------|
| 1.     | Navaneetham P              | Business mathematics and statistics | Jai publishers, Trichy        | June 2008        |
| 2.     | Pillai R.S.N., & Bagavathi | Business Statistics                 | S. Chand & company, New Delhi | Ediiton, 2001    |

**Reference books**

| Sl.No. | Author Name               | Title of the Book   | Publisher                    | Year and Edition               |
|--------|---------------------------|---------------------|------------------------------|--------------------------------|
| 1.     | Gupta.S.P., & Gupta M.P., | Business statistics | S.Chan & Company,, New Delhi | 11 <sup>th</sup> Edition, 2000 |

**Web Resources**

<https://www.edx.org/course/statistics-for-business>

<https://statistics.laerd.com/statistical-guides/measures-central-tendency-mean-mode-median>

<https://corporatefinanceinstitute.com>

**Pedagogy**

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

| CODE      | COURSE TITLE                 |
|-----------|------------------------------|
| 18CCUS402 | MULTISKILL DEVELOPMENT PAPER |

| Category               | CIA | ESE | L  | T | P | Credit |
|------------------------|-----|-----|----|---|---|--------|
| Skill Based Subject II | 40  | 60  | 45 | - | - | 3      |

## Syllabus

### 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

| CODE      | COURSE TITLE                     |
|-----------|----------------------------------|
| 18CCUN402 | INCOME TAX LAW AND DOCUMENTATION |

| Category                | CIA | ESE | L  | T | P | Credit |
|-------------------------|-----|-----|----|---|---|--------|
| Non – Major Elective-II | -   | 100 | 30 | - | - | 2      |

**Unit I** **5Hrs.**

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

**UnitII** **3Hrs.**

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

**UnitIII** **6Hrs.**

Residential Status of an individual and incidence of tax.

**UnitIV** **8Hrs.**

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

**UnitV** **8Hrs.**

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

### Books Recommended

1. **Dr. V. Balachandran** – Indirect Taxation, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> 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

| CODE      | COURSE TITLE    |
|-----------|-----------------|
| 18CCUC512 | COST ACCOUNTING |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 72 | 3 | - | 4      |

### Preamble

- To enlighten the students on the importance of cost ascertainment, reduction and control
- To understand the methods of costing adopted by different types of industries

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Recall the elements of cost and methods of costing                                  | K1& K2          |
| CO2       | Understand why the various forms and methods of pricing are important               | K2              |
| CO3       | Impart knowledge on methods of wage payment and treatment of overtime and Idle time | K2 & K3         |
| CO4       | Understand the importance of Overheads  | K2              |
| CO5       | Analyse the methods of costing employed in contract and in processing industry      | K3              |

### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S   | L   | M   | M   | M   |
| CO2 | S   | M   | S   | L   | S   |
| CO3 | M   | M   | S   | S   | M   |
| CO4 | M   | M   | S   | S   | M   |
| CO5 | S   | M   | S   | M   | S   |

S- Strong; M-Medium; L-Low

## Syllabus

### 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.

## Text Books

| Sl.No. | Author Name                | Title of the Book                | Publisher           | Year and Edition    |
|--------|----------------------------|----------------------------------|---------------------|---------------------|
| 1.     | Jain S.P., &<br>Narang K.L | Cost Accounting                  | Kalyani publishers  | Latest edition 2015 |
| 2.     | Maheswari. S N             | Principles of Cost<br>Accounting | Sultan Chand & sons | Latest edition 2016 |

## Reference Books

| Sl.No. | Author Name                   | Title of the Book | Publisher                           | Year and Edition    |
|--------|-------------------------------|-------------------|-------------------------------------|---------------------|
| 1.     | Pillai R.S.N,&<br>Bagavathi V | Cost accounting   | S.Chand & Company<br>Ltd.,New Delhi | Latest edition 2015 |

## Web Resources

- <http://study.com>academy>lesson>
- <http://link.springer.com>chapter>

## Pedagogy

Lecture, PPT, Assignment, Seminar ,Chalk and talk, Quiz

## SEMESTER -V

| CODE      | COURSE TITLE   |
|-----------|----------------|
| 18CCUC513 | INDUSTRIAL LAW |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 57 | 3 | - | 3      |

### Preamble

- To impart various provisions of the important Acts related to Factories and Employees.

### Course Outcome

On the successful completion of the course, students will be able to

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Understand the basics of the provisions relating to Health, Safety, Welfare Statutes                       | K1              |
| CO2       | Identify the procedure for settlement of Industrial Disputes and Provision Relating to Strike and Lockout. | K2              |
| CO3       | Computation of Available and Allocable Surplus and Eligibility for Bonus                                   | K2, K3          |
| CO4       | Understand the Minimum Wages Act   | K2              |
| CO5       | Understand the Workmen's Compensation Act  | K2              |

### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S   | S   | S   | S   | M   |
| CO2 | S   | S   | S   | S   | M   |
| CO3 | S   | S   | S   | S   | M   |
| CO4 | S   | M   | S   | S   | S   |
| CO5 | M   | S   | S   | S   | S   |

S- Strong; M-Medium; L-Low

## **Syllabus**

### **UNIT I**

**12 Hrs.**

Factories Act 1948

Basic concepts and definitions-Provisions relating to Health, Safety, Welfare – Employment of Child, Young Person-Adult Workers – Women Workers – Annual leave with wages – Special Provisions.

### **UNIT II**

**12 Hrs.**

Industrial Disputes Act 1947

Definitions – Procedure for settlement of Industrial Disputes and Authorities under Act – Procedure, Powers and duties of authorities – Provision Relating to Strike, Lockout, Retrenchment – Layoff – Closure – Machinery to Solve Disputes.

### **UNIT III**

**12 Hrs.**

Payment of Bonus Act 1965

Applicability of the Act- Determination of Gross Profit – Computation of Available and Allocable Surplus – Eligibility for Bonus – Minimum & Maximum Bonus –set off and set on-Exemption.

Payment of Wages Act 1936

Definitions – Rules for payment of wages – Permissible Deductions – Maintenance of Registers and Records – Time and Mode of Payment – Penalties and offences.

### **UNIT IV**

**12 Hrs.**

Employees State Insurance Act 1948

Definition – Administration of the scheme – Standing committee – Medical Board – Inspectors – Finance and audit – Purpose for which funds can be spent –Kinds of Benefits – General provisions regarding benefits – Insurance court – Appeal – Penalties.

### **UNIT V**

**12 Hrs.**

The Minimum Wages Act 1948

Objectives and scope of the Act – Wage fixation - Basic concepts and definitions - payment of minimum wages – Inspectors – Claims – Offences and penalties.

Workmen's Compensation Act 1923

Concepts and definitions- Employers liability & Non-liability – Disability, Partial – Permanent – Total Disablement – Occupational Diseases.

## TEXT BOOK

| Sl.No | Author Name    | Title of the Book | Publisher                             | Year and Edition             |
|-------|----------------|-------------------|---------------------------------------|------------------------------|
| 1.    | Sundaram S.M., | Industrial law    | SreeMeenakshi publications, Karaikudi | 5 <sup>th</sup> Edition 2006 |

## Reference Books

| Sl.No | Author Name                         | Title of the Book          | Publisher                        | Year and Edition               |
|-------|-------------------------------------|----------------------------|----------------------------------|--------------------------------|
| 1.    | Arunkumarsen & Jitendra Kumar mitra | Industrial law             | The World Press Pvt.Ltd,Kolkata, | 23 <sup>rd</sup> Editon, 2004. |
| 2.    | Kapoor N.D                          | Elements of Industrial Law | Sultan Chand & sons, New Delhi   | 10 <sup>th</sup> Editon, 2005. |
| 3.    | MalikP.L.,                          | Industrial law             | Eastern Book company, Lucknow    | 7 <sup>th</sup> Editon, 2000   |

## Web Resources

<https://www.indiafilings.com/learn/payment-of-bonus-act/>

<https://www.incometaxindia.gov.in/pages/acts/payment-bonus-act.aspx>

<https://www.esic.nic.in/esi-acts>

## Pedagogy

Lecture, PPT, Group Discussion, Oral presentation, Quiz, Assignment and Seminar



## SEMESTER V

| CODE      | COURSE TITLE            |
|-----------|-------------------------|
| 18CCUC514 | CORPORATE ACCOUNTING II |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 72 | 3 | - | 4      |

### Preamble

To impart knowledge about various methods of valuing shares and goodwill and to draft the statements related to liquidation

To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies and Holding Companies.

### Course Outcome

On the successful completion of the course, students will be able to

| CO Number  | CO Statement   | Knowledge Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the corporate practice in valuing shares and goodwill.<br>Obtain the knowledge on Bank Accounts | K1, K2          |
| <b>CO2</b> | Understand the accounting procedures related to Liquidation  | K2              |
| <b>CO3</b> | Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company. | K2              |
| <b>CO4</b> | Acquaint with the legal formats and special items and adjustments pertaining to Banking companies.         | K3              |
| <b>CO5</b> | Acquaint with the legal formats and special items and adjustments pertaining to Insurance companies.       | K3              |

### Mapping with Programme Outcomes

| COs        | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|-----|-----|-----|-----|-----|
| <b>CO1</b> | S   | S   | M   | M   | M   |
| <b>CO2</b> | S   | M   | S   | S   | S   |
| <b>CO3</b> | M   | S   | M   | S   | S   |
| <b>CO4</b> | M   | M   | S   | S   | S   |
| <b>CO5</b> | S   | S   | S   | M   | S   |

S- Strong; M-Medium; L-Low

## Syllabus

### 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:**Theory – 20%; Problems – 80%

## Text Books

| Sl.No. | Author Name                 | Title of the Book    | Publisher            | Year and Edition |
|--------|-----------------------------|----------------------|----------------------|------------------|
| 1.     | B Reddy . T S and Murthy. A | Corporate Accounting | Margham Publications | 2016             |

## Reference Books

| Sl.No. | Author Name                       | Title of the Book            | Publisher           | Year and Edition |
|--------|-----------------------------------|------------------------------|---------------------|------------------|
| 1.     | S.P. Jain & K.L.Narang            | Corporate Accounting         | Kalyani Publishers  | 2016             |
| 2.     | Pillai.RSN, Bhagavathy and Uma. S | Advanced Accountancy Vol -II | S.Chand Co          | 2016             |
| 3.     | Gupta.RLand. Radhasamy. M         | Corporate Accounting Vol- II | Sultan chand & sons | 2016             |

## Web Resources

|    |  |
|----|--|
| 1. | <a href="http://www.freebookcentre.net/business-books-download/Corporate-Accounting.html">www.freebookcentre.net/business-books-download/Corporate-Accounting.html</a> |
| 2. | <a href="https://www.kopykitab.com/Corporate-Accounting-by-V-K-Goyal-Ruchi-Goyal">https://www.kopykitab.com/Corporate-Accounting-by-V-K-Goyal-Ruchi-Goyal</a>          |

## Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

## SEMESTER – V

| CODE      | COURSE TITLE |
|-----------|--------------|
| 18CCUC515 | TAXATION – I |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
|          | 25  | 75  | 73 | 2 | 0 | 4      |

### Preamble

- Subject aims to impart knowledge on basic concepts of taxation, residential status, calculation of taxable income under various heads, deductions from total income, set off and carry forward of losses.

### Course Outcome

On the successful completion of the course, students will be able to

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the basic concepts of Income Tax Act and Residential Status of various persons | K1              |
| CO2       | Imparting knowledge on determination of income under the head salaries and house property | K3              |
| CO3       | Have a comprehensive knowledge on income under the head business /profession              | K3              |
| CO4       | Acquire knowledge on computation of income under capital gains and other sources          | K3              |
| CO5       | Acquire knowledge on set off and carry forward of losses and deduction from total income  | K3              |

### Mapping with Programme Outcomes

| <i>POs</i><br><i>COs</i> | PO1 | PO2 | PO3 | PO4 | PO5 |
|--------------------------|-----|-----|-----|-----|-----|
| CO1                      | L   | M   | S   | S   | M   |
| CO2                      | M   | S   | M   | S   | S   |
| CO3                      | S   | S   | S   | S   | S   |
| CO4                      | S   | S   | M   | S   | S   |
| CO5                      | M   | S   | S   | S   | S   |

S-Strong; M-Medium; L-Low.

**Syllabus****UNIT I****15 Hrs.**

**Income Tax Act 1961:** Important Definitions – Classes of Assessee – Residential Status & Incidence of Taxations - Exempted incomes under Income Tax Act.

**UNIT II****20 Hrs.**

Computation of Income under Various Heads: Salaries- Income from House Property.

**UNIT III****10 Hrs.**

Computation of Income under the Head: Business and Profession.

**UNIT IV****15 Hrs.**

Computation of Income under Various Heads: Capital Gains – Other Sources.

**UNIT V****15 Hrs.**

Set Off and Carry Forward of Losses - Deductions in Total Income.

**Note:** Theory – 20%; Problems – 80%.

**TEXT BOOK**

| S.No | Author Name   | Title of the Book           | Publisher                       | Year and Edition |
|------|---------------|-----------------------------|---------------------------------|------------------|
| 1    | Gaur & Narang | Income Tax Law and Practice | Kalyani Publications, New Delhi | 2019             |

**REFERENCE BOOK**

| S.No | Author Name                    | Title of the Book           | Publisher                       | Year and Edition |
|------|--------------------------------|-----------------------------|---------------------------------|------------------|
| 1    | Reddy and Murthy T.S           | Income Tax Law and Practice | Kalyani Publications, New Delhi | 2019             |
| 2    | Balachandran.V and Thothadri.S | Taxation law and Practice-I | Prentice Hall, New Delhi        | 2019             |
| 3    | Mehrotra                       | Income Tax Law and Practice | Sahitya Bhawan, New Delhi       | 2019             |

**Web Resources**

|    |  |
|----|--|
| 1. | <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a> |
| 2. | <a href="http://cleartax.in">http://cleartax.in</a>                      |

**Pedagogy**

Lecture, Assignment, Quiz and Seminar

### SEMESTER – V

| CODE     | COURSE TITLE      |
|----------|-------------------|
| 18CCU516 | CORPORATE FINANCE |

| Category | CIA | ESE | L  | T | Credit |
|----------|-----|-----|----|---|--------|
| Core     | 25  | 75  | 57 | 3 | 3      |

#### Preamble

- To help the students to develop knowledge and understanding of the Acquisition, Development and deployment of funds for company.

#### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement                                 | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Signify the scope of finance in business     | K1& K2          |
| CO2       | Highlight the essence of financial plan      | K2              |
| CO3       | Understand the types of securities           | K2 & K3         |
| CO4       | Identify the source of Institutional finance | K2              |
| CO5       | Enumerate the source of working capital      | K3              |

#### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | M   | M   | S   | M   | S   |
| CO2 | M   | S   | S   | M   | M   |
| CO3 | S   | S   | S   | M   | M   |
| CO4 | S   | S   | M   | S   | S   |
| CO5 | S   | S   | S   | S   | S   |

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I

12Hrs.

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

12Hrs.

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

12Hrs.

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

12Hrs.

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

### UNIT V

12Hrs.

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.

## Text Books

| Sl.No. | Author Name     | Title of the Book    | Publisher          | Year and Edition  |
|--------|-----------------|----------------------|--------------------|-------------------|
| 1.     | Maheswari S.N., | Financial Management | Sultan Chand&Sons, | 4th Edition, 1996 |

## Reference Books

| Sl.No. | Author Name   | Title of the Book             | Publisher                         | Year and Edition               |
|--------|---------------|-------------------------------|-----------------------------------|--------------------------------|
| 1.     | Balla V.K.,   | Financial Management & policy | Annomal Publications, New Delhi   | 2 <sup>nd</sup> Edition, 1998. |
| 2.     | Kulkarani P., | Financial Management          | Himalaya Publishing House, Mumbai | 7 <sup>th</sup> Edition, 1996. |
| 3.     | Pandey I.M    | Financial Management          | Vikas Publishing House, New Delhi | 6 <sup>th</sup> Edition, 2003  |

## Web Resources

- <http://www.managementstudyguide.com>
- <http://www.topper.com>

## Pedagogy

Lecture, PPT, Assignment, Seminar Chalk and talk, Quiz

## SEMESTER – V

| CODE      | COURSE TITLE |
|-----------|--------------|
| 18CCUS503 | Mutual Funds |

| Category                  | CIA | ESE | L  | T | P | Credit |
|---------------------------|-----|-----|----|---|---|--------|
| Skill Based Subject – III | 25  | 75  | 45 | - | - | 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, 2<sup>nd</sup> Edition, 2004.
3. **Radha .V. Oomen P.T**, *Capital Market & Financial Services*, Prasanna & Co, Chennai, 2005.

## SEMESTER VI

| CODE      | COURSE TITLE                        |
|-----------|-------------------------------------|
| 18CCUC617 | SECURITY LAWS AND FINANCIAL MARKETS |

| Category | CIA | ESE | L  | T | Credit |
|----------|-----|-----|----|---|--------|
| Core     | 25  | 75  | 87 | 3 | 4      |

### Preamble

- To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations.

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Inculcate the legislation in capital market         | K1& K2          |
| CO2       | Imbibe the regulatory frame work in stock exchanges | K2              |
| CO3       | Highlight the powers and function of SEBI           | K2              |
| CO4       | Evaluate the regulation in Mutual funds             | K3              |
| CO5       | Enhance knowledge in Depositories Act               | K2              |

### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | M   | M   | M   | S   | S   |
| CO2 | S   | M   | S   | S   | M   |
| CO3 | M   | M   | S   | S   | S   |
| CO4 | S   | S   | S   | M   | M   |
| CO5 | S   | S   | S   | S   | S   |

S- Strong; M-Medium; L-Low



## Syllabus

### 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.

## Text Books

| Sl.No. | Author Name   | Title of the Book  | Publisher                         | Year and Edition               |
|--------|---------------|--------------------|-----------------------------------|--------------------------------|
| 1.     | Shanmugam R., | Financial Services | Wiley India Pvt., Ltd., New Delhi | 1 <sup>st</sup> Edition, 2010. |

## Reference Books

| Sl.No. | Author Name   | Title of the Book                    | Publisher                                | Year and Edition               |
|--------|---|--------------------------------------|--|--------------------------------|
| 1.     | Gangadhar V., Ramesh Babu G.,                                 | Investment Management                | Anmol Publication Pvt., Ltd., New Delhi, | 1 <sup>st</sup> Edition, 2003. |
| 2.     | Joseph Anbarasu D, Boominathan V.K., Manoharan.P, Gnanaraj.G- | Financial Services,                  | Sultan Chand & Sons, New Delhi,          | 2 <sup>nd</sup> Edition, 2004. |
| 3.     | Radha V., Oomen P.T   | Capital Markets & Financial Services | Prassanna & Co,                          | Chennai, 2005.                 |

## Web Resources

[www.companies act 2013](http://www.companies.act.2013)  
[www.academic.edu](http://www.academic.edu)  
<http://www.scribd.com/docu>

## Pedagogy

Lecture, PPT, Assignment, Seminar, Chalk and talk, Quiz

## SEMESTER VI

| CODE      | COURSE TITLE          |
|-----------|-----------------------|
| 18CCUC618 | ECONOMIC LEGISLATIONS |

| Category | CIA | ESE | L  | T | Credit |
|----------|-----|-----|----|---|--------|
| Core     | 25  | 75  | 72 | 3 | 4      |

### Preamble

- To enable the students to acquire knowledge regarding the various provisions in Economic Legislations.
- Familiarize the students to know the facts and concepts regarding Foreign Exchange Management and IP Laws.

### Course Outcome

On the successful completion of the course students will be able to

| CO Number  | CO Statement   | Knowledge Level |
|------------|--|-----------------|
| <b>CO1</b> | Remember the knowledge on the Competition Act, 2002  | K1              |
| <b>CO2</b> | Inculcate the ideas regarding environmental law and is to protect the man's fundamental rights and conditions in environment | K2              |
| <b>CO3</b> | Understand the ideas on the procedures and formalities of FEMA   | K1 & K2         |
| <b>CO4</b> | Apply the knowledge of IP law to create and serve the interest on Trademarks, Copyrights and Patents                         | K3              |
| <b>CO5</b> | Apply their knowledge on Consumer Dispute Redressal Agencies and Digital Signature Certificate                               | K3              |

### Mapping with Programme Outcomes

| <i>POs</i> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> |
|------------|------------|------------|------------|------------|------------|
| <i>COs</i> |            |            |            |            |            |
| <b>CO1</b> | S          | M          | M          | S          | M          |
| <b>CO2</b> | S          | S          | S          | S          | S          |
| <b>CO3</b> | M          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | M          | S          | S          |
| <b>CO5</b> | M          | M          | M          | M          | S          |

S-Strong; M-Medium; L-Low.

## Syllabus

### UNIT I

15Hrs.

Competition Act 2002: Objectives – Definitions — Anti Competitive Agreements – Abuse of Dominant Position – Competition Commission of India –powers ,functions of CCI-duties— Penalties.

### UNIT II

17Hrs.

Environmental Laws:

a. Water (Prevention and Control of Pollution) Act,1974 objectives-features-definitions – Various Boards – Functions and Powers-Penalties.

b. Air (Prevention 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 —Rights of consumer-Consumer Redressal Machinery-District,State and National Commission.-Procedure for making Complaint.

Information Technology Act,2000: Digital Signature Certificate, Private key, Public key.

### Text Books

| Sl.No. | Author Name | Title of the Book                             | Publisher                     | Year and Edition             |
|--------|-------------|---|-------------------------------|------------------------------|
| 1.     | Kapoor      | Corporate Laws, Economic & Other Legislations | Sujatha Publications, Chennai | 2000 1 <sup>st</sup> Edition |
|        |             |   |                               |                              |

### Reference Books

| Sl.No. | Author Name             | Title of the Book              | Publisher                         | Year and Edition             |
|--------|-------------------------|--------------------------------|-----------------------------------|------------------------------|
| 1.     | Gulshan.S.S, Kapoor.G.K | A hand book of Corporate Laws, | S .Chand & Company Ltd., NewDelhi | 3 <sup>rd</sup> Edition 1985 |

### Web Resources

|    |   |
|----|---|
| 1. | <a href="http://taxman.com">http://taxman.com</a> |
|----|---|

### Pedagogy

Lecture, PPT, Assignment, Seminar and case study

## SEMESTER VI

|             |                     |
|-------------|---------------------|
| <b>CODE</b> | <b>COURSE TITLE</b> |
| 18CCUC619   | GENERAL LAW         |

|                 |            |            |          |          |               |
|-----------------|------------|------------|----------|----------|---------------|
| <b>Category</b> | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>Credit</b> |
| Core            | 25         | 75         | 72       | 3        | 3             |

### Preamble

- To acquire the knowledge on basic understanding of legislative practices in general law in conduct of the corporate affairs

### Course Outcomes

On the successful completion of the course, students will be able to

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Understand the fundamental rights and duties                 | K1 & K2         |
| CO2       | Enumerate the powers of president and Ministers              | K2              |
| CO3       | Highlight the Directive Principles of State Policy           | K2              |
| CO4       | Inculcate on the Provisions relating to transfer of property | K2 & K3         |
| CO5       | Conversant with the regulation regarding to Registration Act | K3              |

### Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | M   | M   | S   | S   | S   |
| CO2 | M   | S   | S   | M   | M   |
| CO3 | S   | S   | S   | M   | S   |
| CO4 | S   | S   | M   | S   | S   |
| CO5 | S   | S   | S   | S   | S   |

**Syllabus****Unit I****15 Hrs**

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

**Unit II****15 Hrs**

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****15 Hrs**

Directive Principles of State Policy– *Centre State Relations* – Supreme court – High Court – Subordinate Court (Chief Judge, other Judge – Qualification, Jurisdiction)

**Unit IV****15 Hrs**

Transfer of Property Act: Important Definition – *Moveable and Immoveable Property* – Properties which cannot be transferred – Rule against Properties – Lispendence – Provisions relating to Sale – Lease – Gift and Actionable Claims.

**Unit V****15 Hrs**

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

**Text Books**

| Sl. No | Author Name                | Title of the Book          | Publisher           | Year and Edition                 |
|--------|----------------------------|----------------------------|---------------------|----------------------------------|
| 1.     | N.D. Kapoor and RajiniAbbi | General and Commercial Law | Sultan Chand & Sons | 10 <sup>th</sup> Edition<br>2017 |

**Reference Books**

| Sl. No | Author Name         | Title of the Book           | Publisher          | Year and Edition                 |
|--------|---------------------|-----------------------------|--------------------|----------------------------------|
| 1.     | Dr.J.N.Pandey       | Constitutional Law of India | Central law Agency | 24 <sup>th</sup> Edition<br>2019 |
| 2.     | Durgadas and Basu   | The Constitution of India   | Lexis Nexis        | 24 <sup>th</sup> Edition<br>2018 |
| 3.     | ICSI Study Material | General and Commercial Law  | ICSI               |                                  |

## **Web Resources**

<http://www.icsi.edu>

<http://lawcommissionofindia.nic.in>

## **Pedagogy**

Case studies, Assignment, PPT and Seminar

## SEMESTER -VI

|                  |                      |
|------------------|----------------------|
| <b>CODE</b>      | <b>COURSE TITLE</b>  |
| <b>18CCUE602</b> | <b>TAXATION - II</b> |

|                 |            |            |          |          |          |               |
|-----------------|------------|------------|----------|----------|----------|---------------|
| <b>Category</b> | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
| Core            | 25         | 75         | 72       | 3        | -        | 5             |

### Preamble

- To know the important concepts of GST in India and grab ideas about the levy, collection and penalty of tax and its mechanism.

### Course Outcome

On the successful completion of the course, students will be able to

| CO Number  | CO Statement   | Knowledge Level |
|------------|--|-----------------|
| <b>CO1</b> | Understand the basics of the Indirect Taxation Statutes                            | K1              |
| <b>CO2</b> | Identify the procedural aspects under different applicable statutes related to GST | K2              |
| <b>CO3</b> | Examine the assessment SGST & CGST and its powers, duties, offences and penalties  | K2, K3          |
| <b>CO4</b> | Understand the Input Tax Credit under GST  | K2              |
| <b>CO5</b> | Understand the Filing of Returns   | K2              |

### Mapping with Programme Outcomes

| COs        | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|-----|-----|-----|-----|-----|
| <b>CO1</b> | S   | S   | S   | S   | M   |
| <b>CO2</b> | S   | S   | S   | S   | M   |
| <b>CO3</b> | S   | S   | S   | S   | M   |
| <b>CO4</b> | S   | M   | S   | S   | S   |
| <b>CO5</b> | M   | S   | S   | S   | S   |

S- Strong; M-Medium; L-Low

**Syllabus****UNIT I****15Hrs.**

Indirect Taxes : Introduction -Meaning – Definition - Importance - Characteristics - Objectives -Canons of Taxation — Merits and Demerits of Indirect Taxes – Difference Between Direct and Indirect tax - Impact on Shifting and Incidence of Tax.

**UNIT II****15Hrs.**

Evolution of Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GST Council – Structure, Power and Functions - GST Network – Methodology of GST - GST in India - Benefits of implementing GST.

**UNIT III****15Hrs.**

Procedures under GST-Introduction - Registration under GST -Tax Invoice, Credit and Debit Notes-Accounting and Records-Filling of Returns. Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Powers to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply – Zero Rated Supply - E-way bills.

**UNIT IV****15Hrs.**

Levy and Collection of Tax: Levy and Collection – Concept of Supply - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism - Place of Supply of Goods and Services - Time of Supply of Goods and Services -Rules for Determination of Time of Supply -Time of Supply of goods -Time of Supply of services.

**UNIT V****15Hrs.**

Valuation of Supply of Goods and Services: Valuation of supply -Transaction value -Inclusion in value of supply - Elusive in value of supply -Valuation rules. Input Tax Credit under GST: Introduction -GST – Solution for Double Taxation and Cascading -Input Tax Credit –Methods - Mechanism - Documents Required for Claiming - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger - Manner of payment of tax- Collection of Tax at Source - Refunds

**Text Books**

| Sl.No. | Author Name        | Title of the Book                   | Publisher                      | Year and Edition  |
|--------|--------------------|-------------------------------------|--------------------------------|-------------------|
| 1.     | Dr.R. Parameswaran | Indirect Taxes GST and Customs Laws | Kavin Publications             | 1st Edition, 2018 |
| 2.     | V. S. Datey        | GST                                 | Taxman's Publications (P) Ltd. | 2017              |

**Reference Books**

| Sl.No. | Author Name                                | Title of the Book                        | Publisher                                | Year and Edition  |
|--------|--|--|--|-------------------|
| 1.     | Radhakrishnan P                            | Indirect Taxation                        | Kalyani publishers                       | 2016, 4th Edition |
| 2.     | CA. Kamal Garg<br>Neeraj Kumar<br>Sehrawat | Beginner's guide to Goods & Services Tax | Bharat Law House Pvt. Ltd., New Delhi    | 2018              |
| 3.     | CA.R.Sathish                               | GST                                      | Sri Sai Professional Academy Publication | 2017              |

**Web Resources**

|   |   |
|---|---|
| 1 | <a href="https://www.taxmann.com/emailer/images/pdf/gst-taxmann-com2.pdf">https://www.taxmann.com/emailer/images/pdf/gst-taxmann-com2.pdf</a> |
| 2 | <a href="https://www.gstindia.com/e-book-on-gst/">https://www.gstindia.com/e-book-on-gst/</a>   |

**Pedagogy**

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar



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

| CODE      | COURSE TITLE          |
|-----------|-----------------------|
| 18CCUE603 | MANAGEMENT ACCOUNTING |

| Category | CIA | ESE | L  | T | P | Credit |
|----------|-----|-----|----|---|---|--------|
| Core     | 25  | 75  | 87 | 3 | - | 5      |

**Preamble**

To help the students to acquire knowledge regarding the concepts of management accounting through various techniques

**Course Outcomes**

On the successful completion of the course, students will be able to

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Remembering the various accounting methods   | K1              |
| CO2       | Scrutinize the financial statements and to interpret the statements and apply various ratios | K3              |
| CO3       | Understanding the preparations of funds and cash from operations                             | K2              |
| CO4       | Grab the knowledge and estimate the different types of budgeting                             | K2, K3          |
| CO5       | Calculate the Capital Budgeting and its various methods                                      | K2              |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S   | S   | S   | M   | S   |
| CO2 | M   | S   | S   | S   | S   |
| CO3 | S   | S   | M   | S   | S   |
| CO4 | M   | S   | S   | S   | S   |
| CO5 | S   | S   | S   | S   | S   |

S- Strong; M-Medium; L-Low

## Syllabus

### 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.

## TEXT BOOK

| Sl. No | Author Name                         | Title of the Book     | Publisher                     | Year and Edition  |
|--------|-------------------------------------|-----------------------|-------------------------------|-------------------|
| 2.     | Reddy T.S., and Hari Prasad Reddy Y | Management Accounting | Margham Publications, Chennai | 3rd Edition, 2005 |

## REFERENCE BOOKS

| Sl. No | Author Name                  | Title of the Book                   | Publisher                                | Year and Edition |
|--------|------------------------------|-------------------------------------|--|------------------|
| 4.     | Maheswari S.N                | Principles of Management Accounting | Sultan Chand & Sons, New Delhi           | 2014             |
| 5.     | Nisar Ahamad                 | Management Accounting               | Anmol Publications Pvt., Ltd., New Delhi | 2014             |
| 6.     | Sharma R.K., & Shahi K.Gupta | Kalyani Publishers, New Delhi       | 2016                                     |                  |

## WEB RESOURCES

<https://www.wisdomjobs.com/e-university/accounting-basics-tutorial-2266/management-accounting-ratio-analysis-25244.html>

<https://www.youtube.com/watch?v=4hRDmaXxGyw>

## PEDAGOGY

Assignment, PPT and Seminar

**Note:** Theory – 20%; Problems– 80%

## SEMESTER – VI

| CODE      | COURSE TITLE                                   |
|-----------|--|
| 18CCUS604 | Women Entrepreneurship in Small Scale Business |

| Category                 | CIA | ESE | L  | T | P | Credit |
|--------------------------|-----|-----|----|---|---|--------|
| Skill Based Subject – IV | 25  | 75  | 45 | - | - | 3      |

**Objective :** To help the students to acquire knowledge in Small Scale Business

### UNIT I

8Hrs.

Entrepreneurship – Characteristics of Entrepreneur - Socio - Economic Origins of Entrepreneurship – Environmental Factors Affecting Entrepreneurs – Types of Entrepreneurs.

### UNIT II

8 Hrs.

Women Entrepreneurs in India – Functions of Women Entrepreneurs – Qualities of Successful Women Entrepreneur – Economic Contribution of Women Entrepreneurs.

### UNIT III

9 Hrs.

Promotion of Women Entrepreneurship – Initiatives Taken by the Government – Schemes and Programs under Five Year Plan.

### UNIT IV

9 Hrs.

Small Scale Industries: Steps to Selection of Product – Selection of Form of Ownership – Selection of Site – Capital Structure – Acquisition of Manufacturing Knowledge – Projects Report – License – Power Connection – Arrangement of Finance

### UNIT V

10 Hrs.

Meaning of Incentives and Subsidies – Need for Incentives – Problems of Incentives – Schemes of Incentives for Women Entrepreneur in Tamilnadu – Seed Capital Assistance.

### TEXT BOOK

**Gupta C.B and Srinivasan M.P.,** *Entrepreneurial Development* ,Sultan Chand & Sons, New Delhi 2007

### REFERENCES

**Khanka S.S.,** *Entrepreneurial Development*, S. Chand & C., New Delhi 2010

**Vasant Desai.,** *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Bombay, 2007.

**Prasanna Chandra,** *Project Preparation, Appraisal, Implementation*, Tata McGraw Hill, New Delhi, 2004.

| <b>CODE</b>      | <b>COURSE TITLE</b>      |
|------------------|--------------------------|
| <b>18CCUSL01</b> | <b>OFFICE MANAGEMENT</b> |

| <b>Category</b>            | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
|----------------------------|------------|------------|----------|----------|----------|---------------|
| <b>SELF STUDY PAPER -I</b> | -          | 100        | -        | -        | -        | 5             |

### **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.

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2. **Gupta C.B.**, *Office Management*, Sultan Chand & Sons, New Delhi. 3<sup>rd</sup> Edition, 1999.
3. **Prasanta .K.Ghosh.**, *Office Management*, Sultan Chand & Sons, New Delhi. 11<sup>th</sup> Edition, 1997.

| <b>CODE</b>      | <b>COURSE TITLE</b>       |
|------------------|---------------------------|
| <b>13AUGSL05</b> | <b>*GENERAL AWARENESS</b> |

| <b>Category</b>             | <b>CIA</b> | <b>ESE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credit</b> |
|-----------------------------|------------|------------|----------|----------|----------|---------------|
| <b>SELF STUDY PAPER -II</b> | -          | 100        | -        | -        | -        | 5             |

**\* Online Examination**

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