

**SEMESTER - V**  
**Part - III - Core Paper - XIII**  
**BUSINESS COMMUNICATION**

**Instructional Hrs: 75**

**Sub. Code: 16CPUC513**

**Max Marks: CIA-25; ESE-75**

**Credits: 3**

**Objectives**

On Successful Completion of this Course the Students should have to

- Understand the Principles, Criteria for Good Communication
- Learn the Commercial, Secretarial, Trade Correspondence
- Learn about Effective Communication

**UNIT I**

**18 Hrs.**

**Communication:** Effective Business Communication – Basic forms of Communication – Internal and External Communication - Communication Barriers – Overcoming Communication barriers

**UNIT II**

**18 Hrs.**

**Trade Correspondence:** Business Letter: Need & Importance of Business Letter - Kinds of Business Letter – Principles of Effective Business Letter - Enquiries and Replies – Offers and Quotation – Orders and Executions – Complaints and Settlements – Circular Letter. **Job Application:** Resume Preparation and Application for a situation.

**UNIT III**

**18 Hrs.**

**Essay And Précis Writing:** Methods of Procedures and Technique of Essay & Precis Writing – *Model Précis of Speeches and Correspondences. Letter Relating to Agency correspondence* – Correspondence related to Company Secretary.

## UNIT IV

18 Hrs.

**Report:** Concepts – Principles governing the preparation of report – Qualities / Characteristics of a good report – **Business report – types of reports - Drafting Letter for Company Meeting:** Notice – Agenda and Minutes of a Company Meetings (Resolution)

## UNIT V

18 Hrs.

**Banking And Financial Correspondence:** Correspondence with Financing and Relating to opening of Accounts – Investments and Withdrawal of Funds – *Cash Credit and Overdraft*. **Modes of Communication** – Internet – E-Mail – Voice Mail – Fax – SMS – Video Conferencing – Multimedia – Smart Phone.

**Note:** *Italics* denotes Self Study Topics.

## TEXT BOOKS

1. **Ramesh .M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co, 2011.
2. **Rajendra Pal, Korlahalli.J.S,** “ *Essentials of Business Communication*” Sultan Chand And Sons, 2011.

## REFERENCE BOOKS

1. **Raghunathan.N.S & Santhanam.B,** “*Business Communication*”, Margham Publications, Chennai, 2003.
2. **Rajendra Pal,** “*Effective Business Communication*”, Sultan Chand and Sons, New Delhi, 2008.
3. **Ramesh.M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co,1999.
4. **Ramesh.M.S, And Pattanshetti.C.C,** “*Business Communication*”, R.Chand and Co, 1999.
5. **Urmila Raj, And S.M.Rai,** “*Business Communication*”, Himalaya Publishing House, 2001.

## **SEMESTER - VI**

### **Part III - Core - XV**

#### **CORPORATE ACCOUNTING**

**Instructional hours: 75**

**Sub code: 16CPUC615**

**Max Marks: CIA -25: ESE-75**

**Credits: 3**

#### **Objective:**

After the Completion of the Course the Student should have a thorough knowledge in basic concept of Corporate Accounting.

#### **UNIT I**

**6hrs**

**Issue of Shares** – Share Capital - Types of share capital – Shares – Kinds of Shares - Stock – Distinction between Stock and Shares – **Issue of Shares at Par – Premium – Discount – Over Subscription - Under Subscription – Call in arrear – Call in advance** (Simple Problem only)

#### **UNIT II**

**6hrs**

**Forfeiture and Reissue of Shares** – Forfeiture of shares – Effect of Pro-rate allotment on forfeiture of shares – surrender of shares – Re issue of forfeited shares (Simple Problem Only)

#### **UNIT III**

**6hrs**

**Issue & Redemption of debenture** – Meaning – Classification of debenture – Distinction between debenture and share – **Issue of Debentures** – Issue of debentures for cash – other than cash – as collateral security – Term relating to issue price and condition of redemption of debenture (Simple Problems only).

#### **UNIT IV**

**6hrs**

**Amalgamation of Companies: Methods** – Calculation of purchase consideration – Lump sum Method – Net Payment method - Net Asset Method (Simple Problems Only).

## **UNIT V**

**6hrs**

**Absorption** – Net Payment Method - Net Asset Method – External Reconsideration – Lump Sum Purchase Price – Net Payment Method – Internal Reconsideration – Concept Distinction between Internal and External Reconsideration

**Note: *Italics* Denotes Self Study Topics.**

### **TXET BOOKS:**

- 1. Reddy.T.S and Murthy.A , Corporate Accounting-Margham publication, Chennai 2010.**