

THIRUVALLUVAR UNIVERSITY
B.COM. (CORPORATE SECRETARYSHIP)

DEGREE COURSE
CBCS PATTERN

(With effect from 2017 - 2018)

The Course of Study and the Scheme of Examinations

S. No.	Part	Study Components		Ins.	Credit	Title of the Paper	Maximum Marks		
		Course Title		hrs /week			CIA	Uni. Exam	Total
SEMESTER I									
1	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2	II	English	Paper-1	6	4	English	25	75	100
3	III	Core Theory	Paper-1	5	4	Financial Accounting I	25	75	100
4	III	Core Theory	Paper-2	4	3	Business Management	25	75	100
5	III	ALLIED -1	Paper-1	7	4	(to choose 1 out of 4) 1. Managerial Economics I 2. Corporate E- Management I 3. Principles of Marketing 4. Elements of Insurance	25	75	100
6	IV	Environ. Studies		2	2	Environmental Studies	25	75	100
				30	21		150	450	600
SEMESTER II									
7	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
8	II	English	Paper-2	4	4	English	25	75	100
9	III	Core Theory	Paper-3	5	4	Financial Accounting II	25	75	100
10	III	Core Theory	Paper-4	4	3	Human Resource Management	25	75	100
11	III	ALLIED-1	Paper-2	7	6	(to choose 1 out of 4) 1. Managerial Economics II 2. Corporate E-Management II 3. Office Management 4. Fundamentals of Information Technology	25	75	100
12	IV	Value Education		2	2	Value Education	25	75	100
13	IV	Soft Skill		2	1	Soft Skill	25	75	100
				30	24		175	525	700

S. No.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III									
14	I	Language	Paper-3	6	4	Tamil / Other Languages	25	75	100
15	II	English	Paper-3	6	4	English	25	75	100
16	III	Core Theory	Paper-5	3	3	Company Law and Secretarial Practice I	25	75	100
17	III	Core Theory	Paper-6	3	3	Corporate Accounting I	25	75	100
18	III	ALLIED-2	Paper-3	7	4	(to choose 1 out of 4) 1. Statistics I 2. Introduction to Tally Accounting 3. Corporate Finance 4. International Trade	25	75	100
19	IV	Skill based Subject	Paper-1	3	3	Computer Application in Business	25	75	100
20	IV	Non-major elective	Paper-1	2	2	Services Marketing	25	75	100
				30	23		175	525	700
SEMESTER IV									
21	I	Language	Paper-4	6	4	Tamil/Other Languages	25	75	100
22	II	English	Paper-4	6	4	English	25	75	100
23	III	Core Theory	Paper-7	3	3	Company Law and Secretarial Practice II	25	75	100
24	III	Core Theory	Paper-8	3	3	Corporate Accounting II	25	75	100
25	III	ALLIED-2	Paper-4	7	6	(to choose 1 out of 4) 1. Statistics II 2. Business Mathematics 3. Investment Management 4. Organizational Behavior	25	75	100
26	IV	Skill based Subject	Paper-2	3	3	Import and Export Practice	25	75	100
27	IV	Non-major elective	Paper-2	2	2	Project Management	25	75	100
				30	25		175	525	700
SEMESTER V									
28	III	Core Theory	Paper-9	6	4	Cost Accounting	25	75	100
29	III	Core Theory	Paper-10	6	4	Financial Services	25	75	100

30	III	Core Theory	Paper-11	6	4	Income Tax Law and Practice I	25	75	100
31	III	Core Theory	Paper-12	6	4	Commercial Law	25	75	100
32	III	Elective	Paper-1	3	3	(to choose out of 3) 1. Entrepreneurial Development 2. Industrial Relation 3. Corporate Legal Framework	25	75	100
33	IV	Skill based Subject	Paper-3	3	3	Research Methodology	25	75	100
				30	22		150	450	600
SEMESTER VI							CIA	Uni. Exam	Total
34	III	Core Theory	Paper-13	7	5	Management Accounting	25	75	100
35	III	Core Theory	Paper-14	7	5	Auditing	25	75	100
36	III	Core Theory	Paper-15	7	5	Income Tax Law and Practice II	25	75	100
37	III	Elective	Paper-2	3	3	(to choose out of 3) 1. Corporate Communication 2. Banking Theory and Practice 3. Financial Management	25	75	100
38	III	Elective	Paper-3	3	3	(to choose out of 3) 1. Marketing Management 2. Corporate Social Responsibility 3. Corporate Governance in India	25	75	100
39	IV	Skill based Subject	Paper-4	3	3	Institutional Training	25	75	100
40	V	Extension Activities		-	1		100	0	100
		TOTAL		30	25		250	450	700

Part	Subject	Papers	Credit	Total credits	Marks	Total Marks
Part I	Languages	4	4	16	100	400
Part II	English	4	4	16	100	400
Part III	Allied (Odd Semester)	2	4	8	100	200
	Allied (Even Semester)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	15	(3-7)	57	100	1500
Part IV	Environmental Science	1	2	2	100	100
	Soft skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Lang. & Others/NME	2	2	4	100	200
	Skill Based	4	3	12	100	400
Part V	Extension	1	1	1	100	100
	Total	40		140		4000

THIRUVALLUVAR UNIVERSITY

B.Com. (CORPORATE SECRETARYSHIP)

SYLLABUS

UNDER CBCS

(with effect from 2017 - 2018)

SEMESTER I

PAPER - 1

FINANCIAL ACCOUNTING - I

Objective

To facilitate the understanding of accounting in general. To give a comprehensive understanding of the system of Financial accounting. To understand the intermediate concepts for assets, liabilities and stock holders' equity.

UNIT-I : ACCOUNTING STRUCTURE

Definition of Accounting - Need, purpose, advantages and limitations of Accounting - Basic Accounting concepts and conventions - Trial Balance - Rectification of Errors - Final Accounts of a sole trader with important adjustments.

UNIT-II : DEPRECIATION ACCOUNTING

Meaning - Need - Methods of depreciation - Straight Line Method - Diminishing Balance Method (including change in the method of depreciation)

UNIT-III : AVERAGE DUE DATE AND ACCOUNT CURRENT

Average Due Date – Meaning – Basic types of problems

Account Current – Meaning –Definition – Procedure for calculating days of interest – Red-ink interest – Basic types of problems

UNIT-IV : FIRE INSURANCE CLAIMS

Fire Insurance - Computation of claims to be lodged for loss of stock (including poor selling line)

UNIT-V : SINGLE ENTRY SYSTEM

Single entry - Meaning - Definition - Salient Features - Limitations - Methods of ascertaining Profits - Statement of Affairs Method - Conversion Method (Simple Problems)

Text Book:

Principles of Accounting – T S Grawel, Sulthan Chand

Books for Reference:

1. Financial Accounting - R.L. Gupta & V.K. Gupta
2. Advanced Accountancy - S.P. Jain & K.L. Narang
3. Financial Accounting - T.S. Reddy & A. Murthy

PAPER - 2

BUSINESS MANAGEMENT

Objective

To make the student to understand the Evaluation and significance of Management, Planning and decision making, Organizing, Directing, Co-ordination and Control.

UNIT-I : EVALUATION AND SIGNIFICANCE OF MANAGEMENT

Meaning, nature, importance and principles of management - Management Vs Administration - Functions of Management - Contribution of F.W.Taylor to Management Thought.

UNIT-II : PLANNING AND DECISION MAKING

Nature and importance, Steps and elements of Planning - Decision making Process

UNIT-III : ORGANISING

Principles of Organizing - Types of Structures - Delegation - Decentralization - Departmentation

UNIT-IV : DIRECTING, COORDINATING AND CONTROLLING

Meaning and principles of Direction - Motivation (Maslow's, Herzberg's theory and x and y Theory only) –Leadership – principles and types – Communication – principles – types and Barriers. Meaning, Characteristics and Problems of Coordination, Meaning, importance and steps in Control Process.

UNIT – V NEW TRENDS IN MANAGEMENT

Business process outsourcing (BPO) and Business process re-engineering (BPR)

Text Books:

1. L.M.Prasad : Principles and Practice of Management

Books for Reference:

1. Y.K.Bushan : Fundamentals of Business Organization and Management
2. C.B.Gupta : Business Management
3. R.N.Gupta. : Principles of management
4. C V Balaji : Business Management

ALLIED - 1
(to choose any 1 out of the given 4)

PAPER – 1

1. MANAGERIAL ECONOMICS - I

Objective

Business acumen and managerial skill, combined together makes one the successful entrepreneur. This paper will throw some light on the managerial aspects of business activities. The various economic theories and laws form the basis of all the activities. Here the students will find a new branch of economics.

UNIT-I

Importance & Nature of Business Economics - Aims of Business Firms - Definition, Meaning, Nature & Scope of Managerial Economics - Economics and Managerial Economics - Role and responsibilities of managerial economics.

UNIT-II

Demand Analysis : Meaning, Demand determinants, Law of Demand - Individual Demand & Market demand, demand distinctions, Elasticity of Demand : Types and importance of elasticity of demand - Advertising elasticity of demand.

UNIT-III

Demand Forecasting : Meaning - Purposes of demand forecasting - Methods of demand forecasting - demand forecasting methods for the new products - Criteria for good forecasting method.

UNIT-IV

Production Analysis : Production function - Law of Variable Proportions - Cobb-Douglas - Producer equilibrium - Economies of scale - Cost Concepts - Cost & Output relationship, Cost Control and Cost Reduction.

UNIT-V

Break-even analysis : Meaning, determination of Break-even point -Usefulness and limitations of break-even analysis - linear programming - Graphical Methods.

Text books:

1. K.P Sundaram – Managerial Economics, Sulthan Chand

Books for Reference:

1. S. Sankaran – Managerial Economics – Margahm Publications, Chennai
2. Pradeep Kumar - Managerial Economics – Kedar Nath Ram Nath & Co Publishers – Meerut
3. Luke M. Froeb / Brian T. Mc Cann - Managerial Economics – A Problem Solving Approach – Thomson – South Western
4. Yogesh Maheshwari - Managerial Economics – PHI Learning Private Limited, New Delhi
5. Joel Dean - Managerial Economics – Prentice Hall of India Private Limited – New Delhi
6. DN Dwivedi - Managerial Economics – Vikas Publishing House Private Limited

PAPER - 1

2. CORPORATE E-MANAGEMENT - I

Objective

To identify the role and importance of Computers in a managerial Job. To understand the concepts in hardware and software and also to learn the uses of Internet and Website for Business purpose.

UNIT – I

Introduction to Computers: Definition - Characteristics of a Computer - Classification of Computers - Basic Anatomy of the Computer - Applications / Uses of Computers in different fields

UNIT – II

Input and Output Devices: Input Devices - Output Devices - Data Representation - Programming Languages / Computer Languages - Software: System Software - Application Software

UNIT – III

Data Communication and Computer Networks: Data Communication - Computer Network - The Uses of a Network - Types of Networks - Network Topologies- Transmission Media: Guided Transmission Media - Wireless Transmission

UNIT – IV

Operating System: Evolution of operating systems - Function of Operating System - Classification of Operating –System - Example of Operating System – DOS –Windows – UNIX - Linux

UNIT – V

Internet and its Applications : History of Internet - Uses of Internet - Advantages of Internet - ISP - Internet Services - IP Address - Web Browser - URL - DNS - Internet Explorer - Types of internet connections - E-mail - Search Engine.

Text books:

1. P. Rizwan Ahmed : Introduction to Information Technology, Second Edition(2016), Margham Publications, Chennai.

Books for Reference:

1. Alexix Leon, Mathew Leon : Fundamentals of Computer Science and Communication, Vikas Publishing House, 1998.
2. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.
3. W.S.Jawadekar : Management Information System, Tata McGraw Hill, 1995.

PAPER – 1

3. PRINCIPLES OF MARKETING

Objective

To make the students to understand Marketing Concepts and Sales Forecasting, Marketing-mix and Channels of Distribution, Pricing and Advertising Concepts, Consumerism and Buyer behavior.

UNIT-I : MARKETING CONCEPTS

Evolution of marketing – Meaning and Definition – Concept – Scope - Importance – Types of Market – Marketing Environment.

UNIT-II : MARKETING MIX - PRODUCT

Four Ps of marketing mix – Product – Meaning – Importance- Product life cycle.

UNIT-III : PRICING AND CHANNELS OF DISTRIBUTION

Meaning, Importance – Various methods of Pricing – Channels of Distribution.

UNIT-IV : CONSUMERISM AND BUYER BEHAVIOUR

Meaning and significance of consumerism - Factors influencing buyer behaviour.

UNIT-V : ADVERTISING AND SALES FORECASTING

Advertising – Meaning – Importance and Characteristics – Advertisement Copy – Various methods of Advertising – Sales Forecasting – Meaning – Importance – Methods of Sales Forecasting.

Text books:

1. Rajan Nair : Marketing Management

Books for Reference:

1. Philip Kotler : Marketing Management.
: Marketing Management and Indian
2. Neelamegam.S Economy
3. William J. Stanton. : Fundamentals of Marketing

PAPER - 1

4. ELEMENTS OF INSURANCE

Objective

To understand the concept and rules and regulations of Insurance Industry in India.

UNIT-I : INTRODUCTION

Insurance - Definition - Functions of Insurance - Nature of Insurance - Benefits of Insurance to Individuals, Business Units and the Society.

UNIT-II : PRINCIPLES OF INSURANCE

Basic Principles of Insurance - Utmost good faith - Insurable Interest - Material Facts - Indemnity - Proximate Cause. Economic Principles of Insurance - Sharing - Subrogation - Contribution. Financial Principles of Insurance - Premium Funds - Investments - Reserves - Surplus - Valuation of Surplus.

UNIT-III : CLASSIFICATION AND TYPES

Classification of Insurance - Life Insurance - Types of Life Insurance: Pure and Terms - General Insurance - Types of General Insurance: Fire, Marine, Motor, and Miscellaneous.

UNIT-IV : INDIAN INSURANCE INDUSTRY

Structure of Indian Insurance Industry - Insurance Regulatory and Development Authority (IRDA): Constitution, Duties, Powers and Functions - Public Sector Insurance Companies - Private Sector Insurance Companies - Reforms in the Indian Insurance Industry.

UNIT-V : AGENTS AND UNDERWRITING

Law relating to Agents - Procedure for becoming an Agent - License, Cancellation of License. Underwriting Procedures - Assignment and Nomination

Text Books:

1. Periasamy – Elements of Insurance – Vijay Nichole

Books for Reference:

1. Nalini Prava Tripathy and Prabir Pal : Insurance Theory and Practice, Prentice-Hall of India Private Limited, 2005.
1. Mishra, M.N.: Insurance Principles and Practice, New Delhi, S.Chand & Company Limited., 2005
2. Mishra, M.N.: Modern Concept of Insurance, New Delhi, S.Chand & Company Limited, 2004.

SEMESTER II

PAPER – 3

FINANCIAL ACCOUNTING – II

Objective

To facilitate the understanding of accounting in general. To give a comprehensive understanding of the system of Financial accounting. To understand the intermediate concepts for assets, liabilities and stock holders' equity.

UNIT-I : BRANCH ACCOUNTING

Meaning - Objects - Types of Branch - Debtor system - Stock and Debtor system - Wholesale Branch - Independent Branch (Foreign Branch excluded)

UNIT-II : DEPARTMENTAL ACCOUNTING

Meaning - Need - Advantages - Difference between Branch and Department Account - Apportionment of expenses- Inter departmental transfer.

UNIT-III : HIRE PURCHASE AND INSTALMENTS SYSTEM

Definition - Salient features - Distinction - Accounting Treatment - Calculation of Interest and Cash Price - Default and repossession - Instalment Purchase System - Meaning - Accounting Treatment

UNIT-IV : PARTNERSHIP ACCOUNTS

Definition of Partnership - Partnership Deed - Past Adjustment and Guarantee - Admission of a Partner - Profit Sharing ratio and Sacrificing Ratio Preparation of New Balance Sheet - Retirement of a Partner - Death of a partner.

UNIT-V : DISSOLUTION OF A FIRM

Meaning - Modes of dissolution - insolvency of partner - Garner Vs. Murray's Principle - Insolvency of all Partners - Piecemeal distribution - Proportionate Capital Method - Maximum Loss Method (Simple Problems only)

Text books:

M C Shukla & T S Grawel –Advanced Accounts - S. Chand Publishing

Books for Reference:

1. R.L. Gupta & V.K. Gupta : Financial Accounting
2. S.C. Shukla : Advanced Accounting
3. S.P. Jain & K.L. Narang : Financial Accounting
4. T.S. Reddy & A. Murthy. : Financial Accounting

PAPER – 4

HUMAN RESOURCE MANAGEMENT

Objective

The Objective of this course is to sensitize students to the various facets of managing people and to understand the various policies and practices of human resource management.

UNIT-I: INTRODUCTION

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - and Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

UNIT-II: HUMAN RESOURCE PLANNING, RECRUITMENT AND SELECTION

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment -- Recruitment policy - Problems in Recruitment – Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

UNIT-III: TRAINING AND DEVELOPMENT

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes – Development: Meaning - Concept and Essentials of Management Development Programmes.

UNIT-IV: TRANSFER, PROMOTION & COMPENSATION

Transfer: Objective - Transfer Policy - Promotion: Purpose - Promotion Policy – Demotion - Compensation: Objective – Principles.

UNIT-V: PERFORMANCE APPRAISAL

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

Text books:

1. Khanka – Human Resource Management, S. Chand & Co, New Delhi

Books for Reference:

1. David A. Decenzo, Stephen P. Robbins: Human Resource Management, New York, John Wiley & Sons, Inc., 1999.
2. Flippo E.E.: Personnel Management, International Sixth Edition, New Delhi, TATA McGraw Hill, 2000.
3. Robbins, Stephen, P.: Personnel; The Management of Human Resources, Engle Wood Cliffs, New Jersey, Prentice Hall Inc., 1993.
4. C. B. Gupta – Human Resource Management, Sulthan Chand & Co, New Delhi
5. Subha Rao – Human Resource Management, Himalaya Publishing House, Mumbai

ALLIED - 1

(to choose any 1 out of the given 4)

PAPER - 2

1. MANAGERIAL ECONOMICS - II

Objective

Business acumen and managerial skill, combined together makes one the successful entrepreneur. This paper will throw some light on the managerial aspects of business activities. The various economic theories and laws form the basis of all the activities. Here the students will find a new branch of economics.

UNIT-I

Market Structure: Perfect Competition and Imperfect Competition - Monopoly - Price discrimination - Monopolistic competition - Oligopoly - Duopoly - Cournot model.

UNIT-II

Pricing Methods - Full cost pricing, target pricing, going rate pricing - customary pricing, differential pricing - specific pricing methods - Pricing a new product - Pricing over the lifecycle of a product - Product line pricing - Markup & Markdown pricing by retailers - resale price maintenance - dual pricing.

UNIT-III

Profit and Profit Management - Accounting Profit and economic profit - Theories of Profit.

UNIT-IV

Project Appraisal – Nature and Scope - Project Profitability: Methods of Appraising Project Profitability, Project Evaluation Review Technique (PERT) and Critical Path Method (CPM)

UNIT-V

Decision Making: Risk and Uncertainty - Elements of decision theory - Classification of managerial decision problem - Decision taking under risk & Uncertainty.

Text Books:

K.P Sundaram – Managerial Economics, Sultan Chand & Sons

Books for Reference:

1. S. Sankaran – Managerial Economics – Margham Publications, Chennai
2. Pradeep Kumar - Managerial Economics – Kedar Nath Ram Nath & Co Publishers – Meerut
3. Luke M. Froeb / Brian T. Mc Cann - Managerial Economics – A Problem Solving Approach – Thomson – South Western
4. Yogesh Maheshwari - Managerial Economics – PHI Learning Private Limited, New Delhi
5. Joel Dean - Managerial Economics – Prentice Hall of India Private Limited – New Delhi
6. DN Dwivedi - Managerial Economics – Vikas Publishing House Private Limited

PAPER - 2

2. CORPORATE E-MANAGEMENT - II

Objective

To identify the role and importance of Computers in a managerial Job. To understand the concepts in hardware and software and also to learn the uses of Internet and Website for Business purpose.

UNIT-I

Management Information System(MIS) –Definition Evolution of MIS- Objectives of MIS-Structure of MIS-Advantages of MIS-Characteristics of MIS-Role of MIS-Uses of MIS-Prerequisites of an Effective MIS- Limitations of MIS -MIS and Other Discipline

UNIT-II

Functional MIS: Marketing System- Personnel Management-Financial Management-Production Management- Accounting System Manufacturing System-Inventory Control System-Budgetary Control System- Computerized Accounting Systems: Basic requirements –Limitations- Advantages - Disadvantages

UNIT-III

Decision Support System - Components of a DSS -Attributes of Decision Support Systems-Types of Decision Support Systems-Executive Support Systems - Components of Executive Information System - Characteristics of the Executive Support System – Development of MIS

UNIT-IV

E-Commerce - Evolution of E-Commerce Definition - Traditional Commerce versus E-Commerce - Commerce Framework- Media Convergence -Anatomy of E-Commerce Applications - Architectural Framework for E-Commerce - Categories of E-Commerce – Benefits, Advantages, Disadvantages, Applications.

UNIT-V

Introduction - Online Payment -Types of Electronic Payment Systems (EPS) - E- Cash-Electronic Cheques-Electronic Wallets - Credit Cards- Debit Cards- Smart Card Micropayment- Security issues on EPS - Stored Value Cards-Charge Card-Banking – Net, Mobile - Net Banking-Mobile Banking

Text Books:

1. P.Rizwan Ahmed, Management Information System, Margham Publications, Chennai.
2. P.Rizwan Ahmed, E-Commerce and E-Business, Margham Publications, Chennai.

Books for Reference:

1. V.Rajaraman : Fundamentals of Computers.
2. R.Parameshwaran : Computer Applications in Business
3. Alexis Leon : Fundamentals of Information Technology.
4. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.
5. Ravi Kalakota : Frontiers of Electronic Commerce

PAPER - 2

3. OFFICE MANAGEMENT

Objectives

To train the students in the techniques of Office Management

UNIT-I : INTRODUCTION

Modern Office - Office Management - Office Organization - Office Accommodation and Layout - Office Environment - Furniture - Time Management - Handling Telephones.

UNIT-II : FUNCTIONS OF OFFICE MANAGER

Organization of the Office Work - Mechanical equipments - Business or Office Correspondence - filing - Indexing - Record Administration - Agenda preparation for Meetings

UNIT-III : PERSONNEL MANAGEMENT

Objectives - Functions - Recruitment of Personnel - Job Analysis - Job Evaluation - Job Specification - Job Description - Sources of Recruitment - Interview Labour Turnover - Incentives - Performance Appraisal

UNIT-IV : OFFICE REPORT

Different methods of Data Collection - observation, Interview, Mailed Questionnaire, Editing of Data. Classification of Data, Objectives and Types - Tabulation of Data, Diagram and Graphic Presentation, Advantages. Qualities of Report- Types and Presentation – PowerPoint Presentation

UNIT-V : COMMUNICATION

Communication Process - Model - Types of Communication - Barriers in Communication - Barriers in electronic communication modes -

Text books:

R. T.S. Devanarayanan & N.S. Raghunathan – office management – Margham Publications, Chennai.

Books for Reference:

1. Pillai RSN and Bagavathi, Office Management, , New Delhi, S. Chand & Company Limited, 2003.
2. Krishna Murthy E., M. Nagasubramanian, Improve your Secretarial Skills, S.Chand Publication, 2003.

PAPER – 2

4. FUNDAMENTALS OF INFORMATION TECHNOLOGY

Objective

To obtain understanding of the concepts of Information Technology and its applications. Become familiar with the use of Information Technology tools.

Unit - I

Introduction- Information Technology – Definition - Information Technology for Business- Basic Concepts of Information Technology-Technological Trends in IT- Career Overview: Information Technology- Applications of Information Technology - Information technology law - Data, Information, and Knowledge- Distinguish between Data and Information-Meaning of Information-Types of Information- Attributes of Information

Unit - II

Computer Viruses, Bombs, Worms - Types of Viruses- Worm- Trojan Horse- Logic Bombs -Categories of Viruses- Computer Security - Cryptography -Terminologies used in Cryptography-Public Key Cryptography-Applications of Cryptography- Firewall

Unit - III

Cyber Crime: Introduction - Examples of Computer Crimes -Nature of Cyber Crime - Scope of Cyber Crime -Characteristics of Cyber Crime -Classifications of Cyber Crimes- Preventive Measures for Cyber Crimes- Technical Aspects of Cyber Crimes- Hacker - History of Hacking- Types of Hackers- Hacker Motives- Advantages and Disadvantages of Cybercrime

UNIT-IV

Information Technology Act, 2000 – Introduction- Scope of IT Act 2000- Rationale behind the IT Act, 2000 -Silent Features of Information Technology Act - Advantages of Information Technology Act, 2000 - Rules notified under the Information Technology Act, 2000 - IT Act Amendment 2008 - Limitations of IT Act - Digital Signature under the IT Act, 2000 - Highlights of the Amendment Act, 2008

UNIT - V

Computer-based Training - Web-based Training - E-Learning- Tele-Learning - Distance Learning - Learning in Data Networks - Technical Possibilities - Methods of Online-Learning - Didactic Characteristics - Basic Forms of Online-Learning - Open Distance Learning - Tele-tutoring - Tele-teaching - Online-tutorials -Online Examinations

Text Book:

1. P.Rizwan Ahmed, Introduction to Information Technology, Margham Publications, Chennai.
2. R.Saravanakumar, R.Parameswaran and T.Jayalakshmi, "A Text Book of Information Technology", S.Chand, 2007.

Books for Reference:

1. Curtin "Information Technology: The Breaking Wave ", 2006, TMH, New Delhi.

SEMESTER III

PAPER - 5

COMPANY LAW AND SECRETARIAL PRACTICE - I

Objectives

To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT-I

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 (Overview) - The Company Secretaries Act, 1980 (Overview) .

UNIT-II

Secretary - Definition - Types of Secretaries - Company Secretary - Legal Position - Qualification - Appointment of Rights, Duties and Liabilities - Dismissal of Company Secretary.

UNIT-III

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion stage.

UNIT-IV

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

UNIT-V

Share Capital - Meaning Kinds - Alteration of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

Books for Reference:

1. N.D.Kapoor : Elements of Company Law.
2. Avtar Singh : Company Law & Secretarial Practice.
3. Balachandran : Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi

PAPER - 6

CORPORATE ACCOUNTING - I

Objectives

To facilitate the understanding of Corporate Accounting in General. To give a comprehensive understanding of the system of Corporate Accounting. To develop skill, related to problem solving and critical thinking.

UNIT-I

Shares - Definition - Issues of Shares - issue of shares at premium - issue of shares at discount - forfeiture of shares - Re-issue of forfeited shares.

UNIT-II

Redeemable preference shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption

UNIT-III

Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.

UNIT-IV

Acquisition of Business - Profit prior to Incorporation.

UNIT-V

Final statement - contents of final statement - Managerial remuneration.

Books for Reference:

1. Corporate Accounting - R.L. Gupta & S. Radhaswamy
T.S. Moorthy & Y. Hari Prasad
2. Corporate Accounting - Reddy
3. Advanced Accounting - M.C. Shukla & T.S., Grewal
4. Advanced Accounting - Jain & Narang

ALLIED – 2
(to choose any 1 out of the given 4)

PAPER – 3

1. STATISTICS - I

Objectives

After studying this subject the student will be able to understand Meaning of Statistics - Collection of Data and Tabulation, Diagrammatic and Graphic presentation of data, Measures of Central Value or Averages, Measures of Dispersion and Measures of Skewness.

UNIT-I : MEANING OF STATISTICS - DATA COLLECTION AND TABULATION

Meaning, Scope, functions, uses and limitations of statistics - Primary and Secondary data collection - Questionnaire - Classification and Tabulation - Frequency Distribution.

UNIT-II : DIAGRAMMATIC AND GRAPHIC PRESENTATION OF DATA

Importance and limitations of Diagrams and Graphs - Types - Bar diagrams and Pie Diagram - Simple graph, Histogram, Frequency polygon, Frequency curve and Ogive.

UNIT-III : MEASURES OF CENTRAL VALUE OR AVERAGES

Meaning, Merits and Limitations - Arithmetic Mean, Median, Quartiles, Mode, Geometric Mean and Harmonic Mean.

UNIT-IV : MEASURES OF DISPERSION

Meaning, Merits and Limitations - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

UNIT-V : MEASURES OF SKEWNESS

Meaning, Merits and Limitations - Karlpearson's Coefficient of Skewness - Bowley's Coefficient of Skewness.

Books for Reference:

1. Elements of Statistical Methods - S.P.Gupta
2. Fundamentals of Statistics - B.N.Gupta
3. Business Statistics - R.S.N.Pillai
4. Business Statistics - P.R.Vittal.

PAPER – 3

2. INTRODUCTION TO TALLY ACCOUNTING (ONLY THEORY)

Unit - I

Fundamentals of Computerized Accounting: Requirements - Need - Salient Features - Advantages and Disadvantages - Manual Accounting Vs Computerised Accounting - Problems Faced in Computerized Accounting System – Limitations - Tally : Introduction - History - Versions of Tally- Tally ERP 7.2 vs Tally.ERP9 - Advantages in Tally - Features of Tally

Unit - II

Tally. ERP 9 Fundamentals - Salient - Application areas of Tally. ERP9 - Advantages - Install Tally.ERP 9- Getting Started with Tally.ERP 9 - Quitting Tally.ERP 9 - Components of Tally.ERP 9 Screen - Configuration of Tally screens and menus- Creation of Company – Groups: Creating a Group- Single - Multiple Groups - Displaying a Group - Editing and Deleting Groups

Unit - III

Ledger: Creating a Ledger- Creating Ledger in Normal Mode- Creating Multiple Ledgers- Editing and Deleting Ledgers - Introduction to vouchers: Voucher Entry - Editing and Deleting Vouchers-**Accounting Vouchers** - Contra voucher-Payment voucher-Receipt voucher-Journal Voucher-Sales voucher / invoice-Credit note voucher-- Purchase voucher-Debit note voucher-Memo voucher-Inventory Vouchers

Unit – IV

Introduction to Inventory: Stock Categories - Stock Groups - Stock Items - Creating a Stock Item - Configuration and features of Stock Item - Editing and Deleting Stocks- Purchase Order - Sales order- Cost Centre and Cost Category in Tally.ERP - Creating Cost Categories -Creating Cost Centres -Editing and Deleting Cost Centre- Editing and Deleting Cost Category

Unit-V

Introduction to Budget: Budgetary Control -Creating a Budget-Editing and Deleting Budget - Day Book -Balance Sheet -Profit & Loss A/c -Trial Balance -Ratio Analysis -Printing Reports Cash and Funds Flow Statements-Cost Centre Reports - Inventory Report-Bank Reconciliation Statement

Text Book:

Tally.ERP9, P.Rizwan Ahmed, Margham Publication, 2016

Reference Books:

Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory- Asok K. Nadhani, BPB Publication

Mastering Tally.ERP 9 - Dinesh Maidasani , Firewall Media, New Delhi.

PAPER – 3

3. CORPORATE FINANCE

Objectives

To give the students a broad understanding of the scope and importance of finance function. To enable the students to understand working capital management, capital market, mutual funds etc.,

UNIT-I

Corporate Finance Definition - Scope and Importance - Finance function - Scope Classification and Description of Finance function.

UNIT-II

Capital Structure - Business and Financial risks - Financial and Operating leverage - Scopes of long term capital and short term capital.

UNIT-III

Capitalization - Over Capitalization - Capital Gearing - Lease financing types, Importance and Limitations.

UNIT-IV

Working capital management - Importance - Financing of Working capital management receivable inventories and cash management.

UNIT-V

Financial markets - Money market - Capital market - Recent Trends in Capital market - Mutual Funds - Factoring - Forfeiting - Depositors.

Books for Reference:

1. Kulkarni : Corporate Finance
: Indian Financial
2. Vasant Deshi System
: Financial
3. I.M.Pandey Management

PAPER – 3

4. INTERNATIONAL TRADE

Objectives

To acquaint with the modes of entering into international business. To acquaint the role of WTO, UNCTAD, GATT, IMF and SDR.

UNIT-I

Theories of International Trade - Ricardo - Haberlers Opportunity cost - Heckscher Ohlin Theorem.

UNIT-II

Trade Policy - Case for and against Protection - Regional Integration - European Union - EEC - UNCTAD- GATT- Asian Development Bank (ADB).

UNIT-III

WTO - Functions of WTO - An Overview.

UNIT-IV

Balance of Payments - Disequilibrium - Remedies - Exchange Control - Purchasing Power Parity Theory.

UNIT-V

International monetary system - IMF - SDR - International Liquidity – IBRD (World Bank).

Books for Reference:

1. Paul.R.Krugman and Maurice Obstfeld . 2000, International Economics (Theory and Policy), 5th Edition, Pearson Education Asia, Addison Wesley Longman (P) Ltd, New Delhi – 92.
2. Robert J.Carbaugh - 1991, International Economics, 4th Edition, Thomson Information Publishing Group, Wadsworth Publishing Company, California.
3. H.G.Mannur, 1995, International Economics - Vikas Publishing House (P) Ltd, New Delhi -14.

SKILL BASED SUBJECT

PAPER - 1

COMPUTER APPLICATION IN BUSINESS

Objectives

To enable the students to have the basic knowledge about the computers and its application in business and related activities.

Unit - I

MS Word 2007: Features of Word 2007- Starting Word 2007 -Component of Word Window -Creating Word Document-Saving, Opening and Closing Documents- Editing Word Documents-Inserting Objects-Formatting Pages- Formatting Paragraph - Inserting Page-Page Break-Page Numbers-Bookmarks-Header and Footer-Footnotes and Endnotes

Unit - II

Formatting Document - Spelling and Grammar Check-Word Count –Thesaurus-Auto Correct- Working with Tables-Manipulating Tables -Mail Merge - Printing a document – Introduction to Spreadsheet: Applications of Spread Sheet- MS Excel2007- Features of Excel -Starting Microsoft Excel 2007- Building and Entering data in Worksheets

Unit - III

Editing Worksheets: Editing a Constants- Editing Formula-Adding and Removing Rows and Columns-Hiding Rows and Columns-Resizing Column Widths and Row Heights - Sorting and filtering data- Formatting Worksheet-Creating and Formatting different types of Charts- Printing -Saving, Opening and Closing Workbook-Formulas- Using Functions

Unit – IV

PowerPoint 2007: Features of PowerPoint -Components of Power Point Window- Starting -Creating a Blank Presentation-Working with PowerPoint -Opening -Saving and Closing a Presentation-Creating and Editing Slides -Working with Slides-Editing Slides-Working with Different Views

Unit -V

Formatting of Text-Formatting of Paragraphs -Inserting Tables and Charts: Insert Table-Insert Char-Organization Chart- Adding Headers and Footers-Inserting Sounds-Inserting Videos-Clip art-Inserting Clip Art-Editing a clip art image-Shapes: Drawing Shapes-- Insert shapes - Copy Shapes-Create a Flow Chart_-Printing in PowerPoint

Text Book:

Computer Application in Business with Tally – P.Rizwan Ahmed, Margham Publications

Reference Book:

Computer Applications in Business – Dr. S.V. Srinivasa Vallabhan – Sultan Chand Publication.

Computer Applications in Business – Dr.R.Paramaeswaran, S.Chand & Co.

NON-MAJOR ELECTIVE

PAPER - 1

SERVICES MARKETING

Objectives

To familiarize the student in the specialized area of Service marketing concepts.

UNIT-I : INTRODUCTION

Service Management - Concept of Service - Evolution of Services Marketing - Future of the Service Sector - Services Characteristics.

UNIT-II : ELEMENTS OF SERVICE MARKETING

The mix elements in Service Product - Product Life Cycle - Service Location - Service Channel Development - Pricing for Services - Promoting Services - People and Services - Physical Evidence

UNIT-III : RESEARCH IN SERVICES AND DESIGN

Marketing Research for Services and Products - Research process - Market segmentation - Focusing & Positioning.

UNIT-IV : SERVICE DELIVERY AND SERVICE QUALITY

Effective service delivery systems - Challenges in distributing services - effective problem resolution from customer complaints. Importance of Service Quality - Models of Service quality.

UNIT-V : CUSTOMER RELATIONSHIP AND SERVICE LEADERSHIP

Relationship Marketing - Types of relationship marketing Customer retention - Service guarantees - Internal Customer satisfaction.

Books for Reference:

1. Kenneth E.Clow, David L. Kuirtz, Services Marketing, 2e: Operation, Management, and Strategy, Biztantra Publication, New Delhi, 2003.
2. James A. Fitzsimmons and Mona J. Fitzsimmons, Service Management, 5th Edition, Tata McGraw - Hill Publishing Company Limited, 2005

SEMESTER IV

PAPER - 7

COMPANY LAW AND SECRETARIAL PRACTICE - II

Objectives

To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT-I

Borrowing Powers: Meaning - Ultra Virus Borrowing - Mortgages and Charges - Fixed and Floating Charges - Registration of Charges - Legal Provisions - Effects and Consequences of Non registration of Charge - Debentures - Definition - Kinds - Guidelines for the issue of debentures - Duties of a Secretary - Comparison between a Shareholder and a Debenture Holder.

UNIT-II

Company Management : Introduction - Directors - Qualification - Disqualification - Appointment - Vacation - Removal - Specific powers of Directors - Duties of Directors - Liabilities of Directors.

UNIT-III

Meetings and Procedures : Introduction - Kinds of Meetings - Meetings of Share Holders - Statutory Meeting - Annual General Meetings - Extra Ordinary General Meeting - Class Meetings - Board Meetings - Secretarial Work Relating to Meetings - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll - Proxy - Quorum - Chairman of Meeting - Duties of Secretary.

UNIT-IV

Dividend: Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends - Accounts - Statutory Books - Books of Accounts - Annual Accounts and Balance Sheet - Secretarial Duties.

UNIT-V

Winding Up: Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court - Duties of Secretary in respect of winding up - Consequences of Winding up - Liquidators - Duties and powers of Liquidator.

**Books for
Reference:**

1. N.D.Kapoor : Elements of Company Law.
: Company Law & Secretarial
Practice.
2. Avtar Singh

PAPER - 8

CORPORATE ACCOUNTING - II

Objectives

To facilitate the understanding of Corporate Accounting in General. To give a comprehensive understanding of the system of Corporate Accounting. To develop skill, related to problem solving and critical thinking.

UNIT-I

Goodwill - Definition - Factors affecting valuation of goodwill - Need - Methods of valuing Goodwill - Simple profit method - Super profit method - Valuation of shares - methods - Net assets method - Yield method - Earning capacity method

UNIT-II

Amalgamation - Absorption and External Reconstruction - Purchase consideration - Methods of calculation - Accounting treatment in the books of Vendor Company and purchasing company. [Intercompany holdings and scheme for external reconstruction excluded.] - Alteration of share capital and Internal Reconstructions.

UNIT-III

Liquidation Accounting - Liquidator's final statement of account - Adjustment of the rights of contributories when the paid up amount on shares varies [statement of affairs and deficiency account excluded].

UNIT-IV

Bank Accounts - Legal requirements affecting Final Accounts - Preparation of Profit and Loss Account - Balance sheet.

UNIT-V

Accounts of Holdings Companies - Minority Interest - Cost of control or capital reserve - Distinction between capital profits and Revenue Profits - Elimination of common transactions - Treatment of unrealized Profits - Revaluation of assets and liabilities - Preparation of consolidated balance sheet [Intercompany investment excluded].

Books for Reference:

1. Corporate Accounting - R.L. Gupta & S. Radhaswamy
2. Corporate Accounting - T.S. Moorthy & Y. Hari Prasad Reddy
3. Advanced Accounting - M.C. Shukla & T.S., Grewal
4. Advanced Accounting - Jain & Narang

ALLIED - 2
(to choose any 1 out of the given 4)

PAPER – 4

1. STATISTICS - II

Objectives

After studying this subject the student will be able to understand Correlation Analysis, Regression Analysis, Time Series Analysis, Index Numbers and Statistical Quality Control.

UNIT-I : CORRELATION ANALYSIS

Meaning, Types, Merits and Limitations of correlation - Methods of studying correlation - Scatter Diagram - Karl Pearson's Coefficient of Correlation - Spearman's Rank correlation.

UNIT-II : REGRESSION ANALYSIS

Meaning, Importance, Limitations - Differences between Correlation and Regression - Regression Equations - Deviation taken from Arithmetic mean and assumed mean.

UNIT-III : TIME SERIES ANALYSIS

Meaning, uses and components of Time series - Methods of measuring Trend, Seasonal Variations and Cyclical fluctuations - Free hand method, Semi-average method, Moving average method and Method of Least squares - Seasonal Indices by Simple Average Method.

UNIT-IV : INDEX NUMBERS

Meaning, uses and problems in the construction of Index Numbers, Unweighted and Weighted Index Numbers - Laspeyer's, Paasche's, Bowley's Fishers and Edgeworth methods - Time Reversal and Factor Reversal Tests.

UNIT-V : STATISTICAL QUALITY CONTROL

Meaning and Importance of Statistical Quality Control - Two type of variations Quality control chart - General outline - uses and limitations of statistical Quality control.

Books for Reference:

1. Elements of Statistical Methods - S.P.Gupta
2. Fundamentals of Statistics - B.N.Gupta
3. Business Statistics - R.S.N.Pillai
4. Business Statistics - P.R.Vittal.

PAPER - 4

2. BUSINESS MATHEMATICS

Objectives

The students will gain knowledge on Algebra, Matrices, Calculus, Operation Research, and Statistics.

UNIT-I

Theory of Indices - Binomial Theorem, Exponential series - Logarithmic Series - Properties - Simple Problems - Theory of Equations - Formation of Equation - Solution of equation - Imaginary roots - Diminishing roots.

UNIT-II

Types of Matrices - Eigen Values, Eigen Vectors - Rank - Consistency of Matrices - Cayley Hamilton Theorem - Simple problems.

UNIT-III

Differential calculus - Application - Rate Measure - Maxima, Minima - Partial Differentiation - Eulers Theorem - Simple Problems - Integral Calculus - Single Applications - Area, Volume - Simple problems.

UNIT-IV

Linear programming problem - Simple Problems - Graphic Solutions - Simple X Method - Simple Problems.

UNIT-V

Averages : Mean - Median - Mode, Empirical relation - Standard Deviation - Mean Deviation - Diagrammatic Representation - Histogram, Pie, Bar , Polygon Curve - Simple Problems - Correlation - Rank Correlation.

Books for Reference:

1. P.R.Vittal : Business Mathematics
2. S.D.Jeyaseelan : Business Mathematics

PAPER – 4

3. INVESTMENT MANAGEMENT

UNIT-I

Properties of financial assets - Financial Markets - Investments - Types - Characteristics - objectives - Types of investors - Investment vs Gambling, Speculation, Speculation Vs. Gambling.

UNIT-II

Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk.

UNIT-III

Fundamental analysis - Economic analysis, Industry Analysis and company analysis - Technical analysis - trend indications - indices and moving average applied in technical analysis.

UNIT-IV

Valuation of Securities - Equity shares - Preference shares - Debentures - Bonds.

UNIT-V

Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow Theory - CAPM model - SML, CML.

Books for Reference:

1. Dr.Ranganathan M & Madhumathi R. Investment analysis & Portfolio management. Person Education, New Delhi.
2. Dr.Bhalla V.K. Investment Management, S.Chand and Company, New Delhi.
3. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi.
4. Sharpe, William and Gordon, Investments - Prentice Hall of India, New Delhi.
5. Rustagi R.P.Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi.

PAPER – 4

4. ORGANIZATIONAL BEHAVIOUR

UNIT-I

Organizational Behaviour - Fundamental concepts - nature and scope - OB in the new millennium - Foundations of Individual behavior - Personality, Perception, Learning, Values and Attitudes.

UNIT-II

Motivation - Early theories - Contemporary theories - Motivation at work - Designing and Motivating for jobs.

UNIT-III

Group Dynamics - Group Behaviour, - Inter-group relations - Communication and Group - Decision making.

UNIT-IV

Leadership - Trait, behaviour and contingency theories - Power and Politics - Conflict - Causes, conflict management, Transactional Analysis (TA) - Work Stress.

UNIT-V

Organizational Structure and Design: Organizational changes and development - Organizational culture and climate - Organizational effectiveness.

Books for Reference:

1. Stephen Robbins, Organisational Behaviour, 10th Ed. Pearson Education, 2001
2. Fred Luthans, Organizational Behaviour, McGraw Hill, 1998.
3. Wagner, Organizational Behaviour, Thomson Learning, 2002.
4. S.S.Khanka, Organisational Behaviour, S.Chand & Co., New Delhi Edn, 2007
5. Dr.S.Shajahan & Linu Shajahan, Organisational Behaviour, New age International Publishers, New Delhi.

SKILL BASED SUBJECT

PAPER – 2

IMPORT AND EXPORT PRACTICE

UNIT-I: Globalization of Indian Business

Obstacles of Globalization - Factors favouring Globalisation - Globalisation Strategies - Indian and Emerging Market.

UNIT-II: Trade Policy and Regulation in India

Trade Strategy of India - Foreign trade Policy - Import Substitution - Regulation and Promotion of Foreign trade.

UNIT-III: Export Procedures

Offer and receipt of confirmed orders - Producing the goods - Shipment - Banking Procedure - Export incentives.

UNIT-IV: Trade and payment terms in export & import trade

Trade terms - FOB, FAS, C and F, For - FOT - Payment terms - short term payment terms - Medium and long term Credit - Bill of lading.

UNIT-V: Export Promotion

New Export policy - OGL - Autonomous Bodies - Advisory body - Incentives - Production assistance - Marketing assistance - Special Economic Zones.

Books for Reference:

1. Export procedures and Documentation - M.D. Jitendra Rajat Publications, New Delhi
2. You Too can Export –
D.S.P.Selvam Abaas Publication
Services, Chennai.
3. International Business – Francis Cherumilan – Prentice Hall of India, New Delhi.

NON-MAJOR ELECTIVE

PAPER - 2

PROJECT MANAGEMENT

Objective

The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

UNIT-I : INTRODUCTION

Definition - Classification of Projects - Project life cycle - Project ideas and Innovation - Documents for Project.

UNIT-II : PROJECT SURVEY

Resource surveys, Need analysis, Market research, Market Planning.

UNIT-III : PROJECT SELECTION FACTORS

Analysis of infrastructure - Elements of economic geography location - Manpower - Inputs - Transport - Site selection - Industrial policy - Government incentives and regulation - Techno - economic analysis - Choice of technology - choice of process - appropriate Technology.

UNIT-IV : PROJECT FINANCE

Cost estimating - Project financing - Sources of finance - Cost of capital structure - International finance & Foreign exchange regulations.

UNIT-V : PROJECT MONITORING & EVALUATION

Projects Scheduling and Monitoring tools and Techniques - Project management - Information system and Documentation - Project Evaluation.

Books for Reference:

1. Harold Kerzner: Project Management; A System approach to Planning, Scheduling and Controlling, New Delhi, CBS Publishers and Distributors, 2nd ed., 2000.
2. Joy P.K.: Total Project Management: The Indian Context, New Delhi, Macmillan India Ltd., Updated ed., 1996.
3. Rao PCK: Project Management Control, New Delhi, Sultan Chand & Sons, 1997.
4. Chandra: Project Management – Tata McGraw Hill, Delhi.

SEMESTER V

PAPER – 9

COST ACCOUNTING

Objectives

To acquaint the students with accounting techniques and practices for finding out the cost of production. To provide working knowledge of accounting with regard to different methods of costing.

UNIT-I

Cost Accounting : Introduction - Definition, Meaning and Objectives - Advantages and Importance - Concept of Cost, costing, cost control and cost audit - Cost Centre and cost Unit - Elements of cost and preparation of cost sheet, tenders - Comparison of Cost accounting with Financial accounting with Management Accounting and Techniques of Costing - Elements of Cost - Classification of Cost - Objections against cost accounting.

UNIT-II

Materials : Meaning - Material Control - ABC Technique - Stock Levels - Stores Ledger - EOQ - Purchasing material procedure - Methods of pricing material issues - Perpetual inventory system - Material Losses - Accounting for Wastages, Rejected and Scrap.

UNIT-III

Labour: Importance of Labour Cost Control - Various methods of Wage payment - Calculation of Wages - Methods of Incentive for Schemes - Recording Labour Time - Time Card and Job Card - Treatment of 'Over time' and 'Idle Time' - Labour Turnover (L.T.O)

UNIT-IV

Overheads : Definition of Overheads - Meaning and Classification of Overhead costs - Allocation and Apportionment - Re-Distribution (Secondary Distribution) - Factory , Administration, Selling and Distribution overheads - Under and Over Absorption of Overheads - Machine hour state.

UNIT-V

Methods of Costing - Unit Costing - Job and Batch Costing - Process Costing - Service or Operating Costing.

Books for Reference:

1. M.N.Arora : Cost Accounting
2. B.K.Bhar : Cost Accounting
3. Jain and Narang : Cost Accounting
4. S.N.Maheshwari : Cost and Management Accounting

PAPER – 10

Financial Services

Objective

The basic purpose of this course is to understand the financial services and care has been taken to incorporate the latest development in capital market, mutual funds developments in SEBI.

UNIT-I

Meaning and Importance of Financial Services – Types of Financial Services – Financial Services and economic environment

UNIT-II

Merchant Banking – Functions – Issue management – Managing of new issues – under writing- capital market – stock exchange – Role of SEBI.

UNIT-III

Leasing and Hire Purchase – Concept and features – Types of lease Accounts

UNIT-IV

Factoring – Functions of Factors – Consumer Finance – Venture Capital – Mutual Funds – Credit Rating

UNIT-V

Insurance – Different Types – Life, Marine, Fire, Motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Act. Insurance Act 1938)

Text Book:

Financial Services – S. Gurusamy , Vijay Nichole

Reference Books:

Financial Services – B.Santhanam, Margham Publication

PAPER – 11

INCOME TAX LAW AND PRACTICE – I

Objectives

To impart knowledge of the basic principles underlying the important provisions of Income Tax Law to make the student to understand the computation of Income Tax.

UNIT-I

Income Tax Act, 1961 - Current Finance Act - Definitions - Agricultural Income – Assessee - Assessment Year - Income - Person - Previous Year - Residential Status and Incidence of Tax - Exempted Incomes.

UNIT-II

Income under the head Salaries - Definitions - Features - Allowances - Perquisites - Provident Funds - Profits in Lieu of Salary - Deductions - Computation of Salary Income.

UNIT-III

Income from House property - Annual Value - Determination - Let out houses - Self Occupied Houses - Computation of Income from House property.

UNIT-IV

Profits and Gains of Business of Profession - Definitions - Chargeability - Admissible deductions - Inadmissible Expenses - Computation of Business Income - Computation of Professional Income.

UNIT-V

Income Tax Authorities and their Powers - Permanent Account Number (PAN).

Books for Reference:

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.

PAPER – 12

COMMERCIAL LAW

Objectives

To give an exposure to the students, some of the important laws which is essential for an understanding of the legal implications of the general activities of a modern business organization. To provide to the students basic understanding of some of the business laws, which have a bearing on the conduct of corporate affairs.

UNIT-I

Meaning of law - Sources of law - Classification of contract - Express and implied - valid, Void and Voidable contracts - Executed and Executory contracts Unilateral and Bilateral contracts.

UNIT-II

Structure and Formation of Contract - Essential Element of Contract - Consensus ad idem - Offer and Acceptance - Lawful consideration - Capacity of Parties - Free consent - Mistake - Misrepresentation, Fraud, Coercion and Undue Influence - Lawful Object.

UNIT-III

Contract of Indemnity and Guarantee - Essentials - Differences between contract of Indemnity and contract of Guarantee - Revocation of continuing Guarantee - Surety's Liabilities - Rights of Surety - Discharge of Surety from liability - Bailment - Pledge.

UNIT-IV

Contract of Agency - Essentials - Creation of Agency - Kinds of Agent - Agent's Authority - Right and Duties of Principle - Personal Liability of Agent - Delegation of Authority - Sub-Agent - Substituted Agent - Termination of Agency - Irrevocable Agency

UNIT-V

Law of Sale of Goods - Conditions and Warrantees Discharge of Contract - Remedies for Breach of Contract - Auction Sale

Books for Reference:

1. Mercantile Law : N D Kapoor
2. Element of Commercial Law : N D Kapoor
3. Mercantile Law : M C Shakula

ELECTIVE

PAPER – 1

1. ENTREPRENEURIAL DEVELOPMENT

Objectives

After studying this subject the student will be able to understand Concept of Entrepreneurship, Women and Rural Entrepreneurs, Project Appraisal, Forms of Ownership of Entrepreneurs, Development and promotion of Entrepreneurs.

UNIT-I : CONCEPT OF ENTREPRENEURSHIP

Meaning, characteristics and types of entrepreneurship - Entrepreneur and enterprise - Functions of entrepreneurs - Views of Peter Drucker, Schumpeter and Walker on entrepreneurs.

UNIT-II : WOMEN AND RURAL ENTREPRENEURS

Concept of women entrepreneurs - Definition - Problems faced by women entrepreneurs - Remedies to solve the problems. Rural entrepreneurs - Definition - Problems of rural entrepreneurs - Steps to promote rural entrepreneurs - Small scale entrepreneurs.

UNIT-III : PROJECT APPRAISAL

Meaning and classification of Projects - Project Ideas - Project Formulation - Feasibility Study Report - Project Selection - Project Report - Project life cycle.

UNIT-IV : FORMS OF OWNERSHIP

Sole Trader, Partnership, Cooperative Societies, Private Ltd. Company and Public Ltd. Company - Characteristics, merits and demerits.

UNIT-V : DEVELOPMENT AND PROMOTION OF ENTREPRENEURS

Entrepreneurship Development Programmes - Assistance by Government and Non - government agencies - Functions of DIC, SIDCO, SIPCOT, IDBI, TIIC and ICICI.

Books for Reference:

1. Entrepreneurial Development - P.Saravanelan
2. Entrepreneurial Development - N.P.Srinivasan
3. Project Management - Vasant Desai
4. Entrepreneurial Development - Jayshree Suresh.
5. Entrepreneurial Development - Kannaka, S. Chand & Sons, New Delhi

**ELECTIVE
PAPER – 1
2. Industrial Relations**

Unit I

Concept of Industrial Relations : Factors affecting industrial relations. Importance of Industrial Relations, Collective, bargaining and Labour Management Co-Operation in India including works committee vis-a-vis Industrial Relations.

Unit II

Reference of industrial disputes for settlement : Settlement machinery for Industrial Disputes, Conciliation Officer, Board of Conciliation, Court of Enquiry, Labour Court, Industrial Tribunal and National Tribunal and Arbitration, their composition, powers, and duties, different modes of settlement, Distinction between conciliation arbitration and adjudication, their merits and demerits, compulsory and voluntary arbitration. Award Nature of award. Operation of Award, Implementation of Award

Unit III

Strike and Lockout : Meaning thereof. Legal and illegal strikes and lockouts, Justified and unjustified strikes and lockouts, Strike and lockout in public utility services and other industries, Financial aid and instigation of illegal strikes as an offence, prohibition of strikes and lockout by appropriate Government after reference of dispute for adjudication or arbitration. Distinction between lockout and closure, strike and lockout, Concept of Gherao.

Unit IV

Lay-off and Retrenchment: Their meaning, Difference between lay-off and Retrenchment their application, necessary preconditions for their application,, when lay-off and retrenchment compensation, special provisions relating to lay-off, retrenchment and closure in certain establishments, penalty and punishment for illegal lay-off or retrenchment, consequences of illegal lay-off or retrenchment.

Unit V

The role of the Trade Unions in Modern Industrial Society of India, Trade Union of Employers and Workers, their forms and types in India; Intra Union and inter-union rivalries, procedure for registration of Trade Union, Rights and liabilities of a registered Trade Union, Difference between a registered and a recognized Trade Union, powers and Duties of Registrar towards Trade Unions.

Text Books

1. Malhotra, O.P. : The Law of Industrial Disputes Arya, V.P. : A Guide to Settlement of Industrial Disputes Aggarwal, Dr. Arjun P. and Larki, H. : Gherao and Industrial Relations, Trade Unionism in the New Society
2. Aggarwal, S.L. : Labour Relations Law in India
3. M. Charles, A. : Industrial Relations in India
4. Shrivastava, S .C. : Industrial relations and Labour Laws Shrivastava, S.C. : Industrial Relations, Machinery, Structure, Working and the Law
5. Dhingra, L.C. : Labour Law.

ELECTIVE

PAPER – 1

3. Corporate Legal Framework

Objective: To provide basic knowledge about Legal Frame Work practiced in corporate India.

Unit – I

Legal Frame Work- Overview: Companies Act, 2013 – Memorandum of Association – Articles of Association – Prospectus- IPO – Limited partnership – Powers, Rights and Duties of Directors.

Unit – II

Corporate Governance – Concept – Objective – Principles – Components – Advantages- Effect of non-implementation of Corporate Governance – Legal Frame work – Composition of the Board- Audit committee – Role of Audit Committee.

Unit – III

Corporate Social Responsibility : An Overview – Concept of Social Responsibility – Archieve Carroll Model – Definition – Dimension of CSR – Benefits of Implementing CSR – Stages of CSR – CSR in India – Mandatory Provisions.

Unit – IV

Securities and Exchange Board of India – SEBI 1992 – SEBI Guidelines – Capital Issues.

Unit – IV

Consumer Protection Act 1986 – Rights of Consumers – Consumer Protection- Right to Information Act, 2005 – Rights to Information – Obligation of Public Authorities – Central Information Commissioner – Appeal and Penalties.

Text Books:

1. Kapoor N.D. Company Law, Sultan Chand & Sons New Delhi 1999.
2. V.Sithapathy Corporate Governance, Taxmann, New Delhi.

**SKILL BASED SUBJECT
PAPER – 3**

RESEARCH METHODOLOGY

Objectives

To give an exposure to the students the need, meaning and importance of research. To acquaint the students with the methods of data collection, construction of questionnaire, sampling techniques and techniques of report writing.

UNIT-I

Research: Meaning, Scope, need, importance and Characteristics of Social Research – Kinds of Research – Research Design: Preparation of research design - Qualities of Good research work.

UNIT-II

Research problem: source of research problem – Hypothesis: Meaning – Definition – Importance – formation – and types of hypothesis

UNIT-III

Methods of data collection - Observation techniques - Interview and Interview Schedules - Construction of Questionnaire and survey method.

UNIT-IV

Sampling Techniques in Random sampling - Stratified and Purposive sampling - Cluster and Multistage sampling - Scaling - Distinctive scaling - Rating scales - Ranking scales - Interval consistency scales - Scalographic scales.

UNIT-V

Interpretation - Importance - Techniques of Interpretation - Report writing - Steps in Writing report - Characteristics , Types of Contents of Report - Layout - Precautions for writing Research reports.

Books for Reference:

1. C.R.Kothari : Research Methodology.
An introduction to Research Methods in S. Nakkiran
2. C.C.Pattan Shetti & : Social
Sciences.
3. Dr.M.Thanulingom : Research Methodology in Social Sciences.

SEMESTER VI

PAPER – 13

MANAGEMENT ACCOUNTING

Objective

The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

UNIT-I

Management Accounting - Introduction - Meaning and Definition - Objectives - Management Accounting and Financial Accounting - Management Accounting and Cost accounting - Utility of Management Accounting - Limitations of Management Accounting.

UNIT-II

Marginal Costing - Introduction - Definition - Silent features - Advantages - Limitations - Definition of Marginal Cost - Cost volume profit analysis - Break - Even Point - Margin of Safety - Break even charts.

UNIT-III

Funds Flow Analysis – Working Capital – Sources and application of funds - Construction of Funds flow statement - Funds from Operation.

Cash Flow Analysis - Distinction between funds flow and cash flow - construction of cash flow statement - cash from operation.

UNIT-IV

Ratio Analysis - Nature and Interpretation - Utility and Limitations of ratios - Classification of ratios - Financial ratios - Profitability ratios - turnover ratios or activity ratios - proprietary ratios.

UNIT-V

Budgets, Budgeting and Budgetary control: Concept of budget and budgetary control - Nature and Objectives of budgetary control - Advantages and Limitations - Classification of Budgets - Preparation of Different Budgets (Production, Sales, Cash and Flexible budgets only).

Books for Reference:

1. Dr.S.N.Maheshwari : Principles of Management Accounting
2. R.S.N Pillai and Bagavathi : Management Accounting
3. Manmohan & Goyal : Management Accounting

PAPER – 14

AUDITING

Objectives

To understand meaning, objects and importance of Auditing. To provide expert knowledge in vouching, valuation and verification of Assets and Appointment, Qualification, Powers and Liabilities of an Auditor under the Companies Act.

UNIT-I

Auditing - Meaning - Definition - Objects - Types of Audit - Audit Programme - Meaning - Objects - Advantages - Disadvantages.

UNIT-II

Vouching - Cash Transactions - Credit Sales - Credit Purchases - Payment of Wages - Objects of Internal Check - Differences between Internal Control and Internal Audit.

UNIT-III

Verification and Valuation of Assets and Liabilities - Verification of Inventor's and Investments.

UNIT-IV

Appointment - Qualifications - Removal - Powers and Liabilities of an Auditor under the Companies Act 1956.

UNIT-V

Specialized Audits - Points to be considered while Auditing Educational Institutions, Electronic Data Processing Audit (EDP) - Hotels, Banking and Insurance Companies.

**Books for
Reference:**

1. B.N.Tandon : Practical Auditing, S.Chand & Sons, New Delhi.
: Practical Auditing, 2nd Edition, Sri Vishnu Publishing Co.
2. Dr.Premavathy Chennai, 2003.

PAPER – 15

INCOME TAX LAW AND PRACTICE - II

Objectives

To impart knowledge of the basic principles underlying the important provisions of Income Tax Law to make the student to understand the computation of Income Tax.

UNIT-I

Capital Gains - Definition of Capital Assets - Kinds of Capital Assets - Exempted Capital Gains - Computations of Capital Gains.

UNIT-II

Income from other Sources - Income Chargeable to Tax - Deductions - Bond Washing Transactions - Computation of Income from other Sources.

UNIT-III

Aggregation of Income - Deemed Incomes -- Set off and Carry forward of Losses - Deductions from Gross Total Income.

UNIT-IV

Assessment of Individuals - Computation of Total Income and Tax Liability.

UNIT-V

Procedure for Assessment - Types of Assessment - Filing of Returns - Advance Payment of Tax - Deduction of Tax at Source.

Books for Reference:

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.
3. Gaur and Narang : Income Tax Law & Practice – Kalyani Publishers
:Income Tax Law & Practice – Margham Publications,
Chennai
4. T.S. Reddy

ELECTIVE

PAPER – 2

1. CORPORATE COMMUNICATION

Objective

To identify the role and importance of communication in a manager's job. To assess the flow of communication in organizations including barriers and methods for overcoming these barriers. To draft effective business letters for better communication in organizations.

UNIT-I

Analysis of Business letters - Basic Principles of Drafting - Appearance and Layout - Letter Style.

UNIT-II

Various types of business letters - Letter of enquiry - Quotations - Offers - Orders - Cancellation - Complaints and Settlement.

UNIT-III

Circular - Status enquiries - Collection Letters - Application for a situation - Letter of recommendation - Reference Letters.

UNIT-IV

Company Correspondence - Correspondence with Shareholders, Debenture Holders , Fixed Deposit Holders, Government Departments, Statutory Bodies, Office Staff, Customers and Public and Directors.

UNIT-V

Report writing - Format- Report style and language - Report by individuals and committees - Report on Meetings - Speech Writing Role of computers in Business Correspondence.

Books for Reference:

1. Shirley Taylor : Communication for Business, 2nd Edition, Pearson Publishers, New Delhi, 2004.
2. Boove, Thill, : Business Communication Today, Pearson Education Pvt Ltd, Schatzman New Delhi, 2002.
3. Penrose, Rasbery : Advanced Business Communication, 4th Edition, Bangalore, 2002
4. Simon Collin : Doing Business on the Internet, Kogan Page Ltd, London, 1998.
5. Mary Ellen Guffey : Business Communication - Process and Product, International Thomson Publishing, Ohio, 1997.

ELECTIVE

PAPER – 2

2. BANKING THEORY AND PRACTICE

Objectives

To provide good understanding of the role and working of commercial banks and central bank. To acquaint the students with the basic knowledge of law relating to banking operation.

UNIT-I

Origin of Banks - Banking Regulation Act, 1949 (Definition of Banking, Provisions, relating to Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

UNIT-II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E-Banking - ATM cards, Debit Cards, Personal Identification Number - Online enquiry and Update facility - Electronic Fund Transfer - Electronic Clearing System.

UNIT-III

Opening of an account - Types of Deposit Account - Types of customers (Individuals , Firms, Trusts and Companies) - Importance of Customer relations - Customer grievances and redressal - Ombudsman.

UNIT-IV

Principles of Lending - Types of Borrowings - Precautions to be taken by a banker.

UNIT-V

Negotiable Instruments - Definition and features of Promissory Note, Bills of Exchange, Cheque - Draft - Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of Collecting Banker.

Text Book:

1. S.N.Maheshwari: Banking Law Theory and Practice, 1st Edition, Kalyani Publishers, New Delhi, 2005.

Books for Reference:

1. Parameshwaran.R&: Indian Banking, 4th Edition, S.Chand and Co, New Delhi, 2005, S.Natarajan
2. Dr.G.Gurusamy: Banking Theory Law and Practice, Vijay Nicolas Imprints (P) Ltd, Chennai, 2005.

ELECTIVE

PAPER – 2

FINANCIAL MANAGEMENT

OBJECTIVE

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Unit 1: INTRODUCTION FINANCIAL MANAGEMENT

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager.

Unit 2: TIME VALUE OF MONEY

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares.

Unit 3: FINANCING DECISION

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages

Unit 4: INVESTMENT

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index

Unit 5: WORKING CAPITAL MANAGEMENT

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital.

Text Book:

S N Maheshwari, Financial Management, Sultan Chand

Reference Books

Dr. A. Murthy, Financial Management, Margham Publications, Chennai.

Dr. Aswathanarayana.T – Financial Management, VBH

ELECTIVE

PAPER – 3

1. MARKETING MANAGEMENT

Objectives

To make the students to understand Marketing Concepts and Sales Forecasting, Marketing-mix and Channels of Distribution, Pricing and Advertising Concepts, Consumerism and Buyer behaviour, Indian Marketing environment.

UNIT-I : MARKETING CONCEPTS AND SALES FORECASTING

Evolution of marketing - The five distinct concepts of Marketing- Sales Forecasting - Importance and methods of Sales Forecasting.

UNIT-II : MARKETING MIX AND CHANNELS OF DISTRIBUTION

Four Ps of marketing mix - Integration of marketing mix and environmental variables - Distribution channels - Meaning, importance - Types of Distribution Intermediaries.

UNIT-III : PRICING AND ADVERTISING

Meaning, importance - Factors influencing pricing - Pricing methods. Importance of Advertising - Advertising Copy - Various modes of advertising.

UNIT-IV : CONSUMERISM AND BUYER BEHAVIOUR

Meaning and significance of consumerism - Buyer behaviour models - Factors influencing buyer behaviour.

UNIT-V : THE INDIAN MARKETING ENVIRONMENT

Consumer goods scene - Rural marketing scenario - New Economic and Trade Policies - Dominance of Multinationals - Marketing challenges of liberalized economy.

Books for Reference:

1. Philip Kotler : Marketing Management.
2. Neelamegam.S : Marketing Management and Indian Economy
3. Rajan Nair : Marketing
4. William J. Stanton. : Fundamentals of Marketing

**ELECTIVE
Paper 3
Corporate Social Responsibility**

Unit: I

Social Responsibility: Meaning, Definition, Concepts of Social Responsibility, Nature of Social Responsibility, Arguments for and against Social Responsibility of business, Limitations to social responsibility, Kinds of Social Responsibility, Factors affecting social Responsibility of business.

Unit: II

Corporate Social Responsibility: Meaning, Definition, Evolution and the concept of CSR, Growing needs for CSR, Drivers of CSR, Dimensions of CSR, Pros and cons of CSR, General Principles of CSR, Global status of CSR, CSR in Indian Scenario, Triple Bottom Line Approach.

Unit: III

Managing CSR: Leadership, Mission statement, Social Issues, Alignment of structure, culture and process, CSR policies and practices, spectrum of current corporate activities, Role of CSR in Indian companies, Government policies for CSR.

Unit: IV

CSR Codes and Standards: GSP, CRT, Principles for Global Corporate Responsibility. GRT, UNGC, Global Compact Network in India, Social Accountability (SA) 8,000, ISO 26000, OECD, AA1000, APEC. CSR reporting, CSR awards.

Unit: V

CSR and Consumer Behaviour: CSR in Marketing, Consumer perception, awareness and behavior towards CSR, Consumer demand towards CSR, CSR in purchase decision, Impact of CSR on Consumer Behaviour.

Books:

1. Aswathappa K. “International Business” Tata McGraw Hill Education Private Limited, New Delhi, India, 2010.
2. Baxi CV and Rupamanjari Sinha Ray, “Corporate Responsibility – A Study of CSR Practices in Indian Industry” Vikas Publishing House Pvt Ltd, 2012.
3. Harish Kumar, “Corporate Social Responsibility – A Waffle or way of Life”, AITBS Publishers, India, 2011.
4. Jayanta Bhattacharya, “Corporate Social Responsibility: Ethical and Strategic Choice”, Asian Books Private Limited, Delhi, India, 2012.
5. Philip kotler and Nancy lee, “Corporate Social Responsibility Doing the most good for your company and your Cause”, Wiley India Pvt Ltd., 2008.
6. Sarkar C.R, “Social Responsibility of Business Enterprises”, New Century Publications, New Delhi, India, 2005.

ELECTIVE

Paper 3

3. Corporate Governance in India

Objective: To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Unit I

Conceptual Framework of Corporate Governance: Meaning; theories and models of corporate governance; key managerial personnel (KMP); secretarial audit; green governance/e-governance.

Unit II

Corporate Governance Framework in India – Corporate boards and its powers, responsibilities, disqualifications; board committees and their functions-remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, and audit committee;

Unit III

Regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act, 2013; corporate governance in PSUs and banks.

Unit IV

Major Corporate Governance Failures – Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India); common governance problems noticed in various corporate failures.

Unit V

Whistle-blowing and Corporate Governance – The Concept of whistle-blowing; types of whistleblowers; whistle-blower policy; the whistle-blower legislation across countries; developments in India.

Text Book

1. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.

Reference Books

1. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
2. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
3. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

SKILL BASED SUBJECT

PAPER – 4

INSTITUTIONAL TRAINING

Objectives

To bridge the gap between theory and practice. To acquaint the students with practical aspect of the company secretaryship.

Supervised Institutional Training shall be integral part of the Course. It is to be a sort of job testing program - bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

Students can be allowed to go in a group to do training in an organization / Institution, but each student has to submit the **report individually and not jointly.**

The trainee should be under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the College. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to (a) Office Management and (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority.
2. Office layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, Communication, Equipments, Postal and Mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial)
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.

NOTE:

The paper on Institutional Training shall carry hundred marks and Internal and External Viva-Voce based on a report submitted by the candidate, under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The report should be evaluated jointly by the INTERNAL and EXTERNAL Examiners and conduct Viva-Voce. The mark sheet shall be sent to the university immediately on the completion of evaluation and Viva-Voce. A Candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the next semester examination.

The evaluation of project report and Viva-Voce shall be for a maximum of 10 candidates per session. The marks shall consist of Project Report 75 Marks and Viva-Voce 25 Marks.
