

SYLLABI

for

B.Com (Corporate Secretaryship)

With effect from the
Academic Year 2011 – 2012

Under the
Choice Based Credit System

FIRST YEAR

FIRST SEMESTER

CORE: 1 FINANCIAL ACCOUNTING

CORE: 2 PRINCIPLES OF MANAGEMENT

ALLIED: 1 OFFICE MANAGEMENT

SECOND SEMESTER

CORE: 3 ADVANCED FINANCIAL ACCOUNTING

CORE: 4 HUMAN RESOURCE MANAGEMENT

ALLIED: 2 BUSINESS COMMUNICATION

**THE NEW COLLEGE (AUTONOMOUS), CHENNAI-14.
B.COM (CORPORATE SECRETARYSHIP)
CHOICE BASED CREDIT SYSTEM
SYLLABUS**

(Effective from the Academic Year 2011-2012)

FIRST YEAR - SEMESTER – I

CORE 1 - FINANCIAL ACCOUNTING

**Credits - 4
Marks-75**

Objective: To acquire basic accounting knowledge.

UNIT - I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting - Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

UNIT - II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid Items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non-Trading Organizations (**Only simple problems**).

UNIT - III

Classification of Errors - Rectification of Errors - Preparation of Suspense Account. Bank Reconciliation Statement (**Only simple problems**).

UNIT - IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (**Change in Method Excluded**) - Insurance Claims - Average Clause (**Loss of Stock Only**).

UNIT - V

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method (**Only Simple Problems**).

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta - Advanced Accounting
2. T.S. Reddy & A. Murthy - Financial Accounting
3. Sheila & Grewal - Advanced Accounting
4. Jain & Narang - Financial Accounting
5. R.L. Gupta & Radhaswamy - Advanced Accounting

Note: This paper is common to B.Com (CS) and B.Sc (ISM)

CORE 2 - PRINCIPLES OF MANAGEMENT

Credits - 4
Marks-75

Objective: To acquire knowledge about the principles and practices of business management.

UNIT - I

Management: Importance - Definition - Role and Functions of a Manager - Levels of Management – Henry Fayol’s Principles of Management.

UNIT - II

Planning: Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies- Procedures and Methods - Decision-making - Process of Decision-making.

UNIT - III

Organizing: Types of Organisations - Organisation Structure - Span of Control and Committees – Departmentalization - Informal Organisation.

UNIT - IV

Authority. Delegation - Decentralization - Difference between Authority and Power - Responsibility – Communication – Meaning – Definition – Types – Barriers to Communication – Direction – Nature and Purpose.

UNIT - V

Co-ordination - Need, Type and Techniques and Requisites for Excellent Co-ordination.

Controlling – Meaning and Importance.

REFERENCE BOOKS:

1. P.C. Tripathi & P.N. Reddy - Principles of Management
2. Wehrich and Koontz - Essentials of Management
3. L.M. Prasad - Principles of Management
4. Dinkar Pagare - Principles of Management
5. C.B. Gupta - Business Management

ALLIED 1 - OFFICE MANAGEMENT

Credits - 5
Marks-75

Objective: To provide working knowledge of office administration and functions.

UNIT - I

Office – Meaning – Functions of Office – Office Management – Importance – Elements of Office Management – Office Manager – Qualities - Duties.

UNIT - II

Office Layout – Open and Private Offices – Office Lighting - Ventilation - Interior Decoration – Furniture – Cleanliness

UNIT - III

Office Manual – Office Forms – Design Management and Control, Stationery and Supplies – Continuous Stationery – Office Security – Office Services

UNIT – IV

Office Mail Service - Handling Inwards and Outwards Mail – E-Mail – Modern Office Gadgets – Computer, Laptop, Cell Phones, Xerox Machine

UNIT – V

Records Management - Filing –Different Methods of Filing - Essential Features of Good Filing System - Their Advantages and Disadvantages - Indexing – Different Methods of Indexing - Their Advantages and Disadvantages.

REFERENCE BOOKS:

1. P.K. Ghosh - Office Management
- 2 R. S. N. Pillai & Bhagawathi - Office management
3. Chopra P.K. - Office Management
4. S.P. Arora - Office Management
5. Ltteingnell - Office Management

FIRST YEAR - SEMESTER-II

CORE 3 - ADVANCED FINANCIAL ACCOUNTING

Credits - 4
Marks-75

Objective: To provide accounting knowledge applicable to different forms of business.

UNIT - I

Branch Accounts - Dependent Branches - Stock and Debtors System - Distinction between Wholesale Profit and Retail Profit - Independent Branch (**Foreign Branches Excluded**).

UNIT - II

Departmental Accounts - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price - Treatment of Expenses which cannot be Allocated.

UNIT - III

Hire Purchase - Default and Repossession - Instalment Purchase System

UNIT - IV

Partnership Accounts - Admission of a Partner - Retirement of a Partner - Death of a Partner

UNIT - V

Dissolution of Partnership - Insolvency of a Partner (**Application of Indian Partnership Act, 1932**) - Insolvency of All Partners - Gradual Realisation of Assets and Piecemeal Distribution

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta - Financial Accounting
2. Jain & Narang - Financial Accounting
3. S.N. Maheswari - Financial Accounting
4. T.S. Sheila & Grewal - Advanced Accounting
5. T.S. Reddy & A. Murthy - Financial Accounting

CORE 4 - HUMAN RESOURCE MANAGEMENT

Credits - 4
Marks-75

Objective: To provide knowledge regarding manpower planning and development.

UNIT - I

HRM - Meaning – Definition - Nature and Scope - Human Resource Planning - Human Resource Audit – Nature and Benefits

UNIT - II

Recruitment - Selection – Methods of Selection - Interview Techniques in Selection - Placement

UNIT - III

Induction - Training - Methods - Techniques - Identification of the Training Needs - Training and Development - Performance Appraisal - Transfer - Promotion and Termination of Services - Career Development.

UNIT - IV

Remuneration - Components of Remuneration - Incentives - Benefits - Motivation - Welfare and Social Security Measures

UNIT – V

Labour Relation - Functions of Trade Unions - Forms of Collective Bargaining - Workers Participation in Management - Types and Effectiveness - Industrial Disputes and Settlements (**Laws excluded**).

REFERENCE BOOKS:

1. C.B. Gupta - Human Resource Management
2. Ashwathappa - Human Resource Management
3. Garry Deseler - Human Resource Management
4. L.M. Prasad - Human Resource Management
5. Tripathi - Human Resource Management

ALLIED 2 - BUSINESS COMMUNICATION

Credits - 5
Marks-75

Objective: To impart drafting skills of business correspondence.

UNIT - I

Definition – Methods –Types – Principles of Effective Communication – Barriers of Communication – Business Letter – Lay-out

UNIT - II

Kinds of Business Letter : Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales –Circular – Complaints.

UNIT – III

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors

UNIT - IV

Report Writing – Agenda – Minutes of the Meeting – Memorandum – Office Orders – Circular – Notes.

UNIT – V

Modern Forms of Communication: Fax, E-mail – Video Conferencing – Internet – Websites and their uses in business.

REFERENCE BOOKS:

1. L. Gartside - Modern Business Correspondence
2. Ramesh and Pattan Shetty - Effective Business English and Correspondence
3. Bhal and Nagamiah - Modern Business Correspondence
4. Rajendra Paul & Koralahalli - Business Correspondence
5. R.S.N Pillai & Bagavathi – Modern Commercial Correspondence

THE NEW COLLEGE (AUTONOMOUS), CHENNAI-14.
B.COM DEGREE BRANCH: CORPORATE SECRETARYSHIP
CHOICE BASED CREDIT SYSTEM
SYLLABUS

(Effective from the Academic Year 2011 – 2012)

FIRST YEAR - SEMESTER I
Part – IV- 1 (C) Non-Major Elective

PRINCIPLES OF ACCOUNTING

Credits 2
Marks 75

Unit – I

Introduction to Accounting – Need – Concepts – Types.

Unit - II

Journal – Ledger – Trial Balance.

Unit – III

Final Accounts with Simple Adjustments.

FIRST YEAR – SEMESTER II

Part – IV- 1 (C) Non-Major Elective

FUNDAMENTALS OF BUSINESS ORGANISATION

Credits 2
Marks 75

Unit – I

Business – Meaning – Barter System – Types of Business, Sole Proprietorship – Features – Merits and Demerits.

Unit - II

Partnership – Features – Advantages and Disadvantages

Unit – III

Joint Stock Company – Characteristics – Types – Merits and Demerits.

SECOND YEAR

THIRD SEMESTER

CORE: 5 CORPORATE ACCOUNTING

CORE: 6 COMPANY LAW AND SECRETARIAL PRACTICE I

ALLIED: 3 BUSINESS STATISTICS I

FOURTH SEMESTER

CORE: 7 ADVANCED CORPORATE ACCOUNTING

CORE: 8 COMPANY LAW AND SECRETARIAL PRACTICE II

ALLIED: 4 BUSINESS STATISTICS II

SEMESTER III

CORE 5 – CORPORATE ACCOUNTING

Credits - 4
Marks-75

Objective:

To acquaint the students with Corporate Accounting Techniques and Practices.

UNIT - I

Issue of Shares and Debentures – Various Kinds – Forfeiture – Re-issue – Underwriting of Shares and Debentures

UNIT - II

Redemption of Preference Shares – Profits Prior to Incorporation.

UNIT - III

Redemption of Debentures

UNIT - IV

Preparation of Company Final Accounts – Company Balance Sheet Preparation – Computation of Managerial Remuneration.

UNIT - V

Valuation of Goodwill and Shares

REFERENCE BOOKS:

1. Sheila and Grewal – Advanced Accounts
2. T.S. Reddy and A. Murthy – Corporate Accounting
3. Jain and Narang – Company Accounts
4. R.L. Gupta & Radhaswamy – Corporate Accounting
- 5 Chakraborti – Advanced Accountancy

CORE 6 – COMPANY LAW AND SECRETARIAL PRACTICE – I

Credits - 4
Marks-75

Objective:

To provide understanding of Procedural requirements on various matters relating to Company Law and Secretarial Practice.

UNIT - I

Introduction – Definition of Company – Characteristics – Advantages – Lifting of the Corporate Veil – Kinds of Company – Special Privileges of a Private Company.

UNIT - II

Secretary – Definition – Types of Secretaries – Company Secretary – Legal position. Qualifications – Appointment – Rights, Duties and Liabilities – Dismissal of Company Secretary

UNIT - III

Formation of Company – Promoter – Duties of Promoter – Liabilities of Promoter – Incorporation of a company – Documents to be filed with Registrar – Certificate of Incorporation – Certificate of Commencement of Business – Duties of Secretary at the promotion stage.

UNIT - IV

Memorandum of Association and Articles of Association – Meaning and Importance – Contents – Alteration of Memorandum and Articles of Association – Prospectus – Meaning – Contents of a Prospectus – Mis- statement in Prospectus and their Consequences – Statement in Lieu of Prospectus.

UNIT - V

Share capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital – Secretarial Procedure for Reduction of Capital. – Secretary's Duties in connection with Issue of Shares, Bonus Shares.

REFERENCE BOOKS:

1. N.D. Kapoor – Company Law and Secretarial Practice
2. P.P.S. Gogna – A Text Book of Company Law
3. P.K. Ghosh & Dr. V. Balachandran – Outline of Company Secretarial Practice
4. B.N. Tendon – Manual of Secretarial Practice
5. Taxmann – Students Guide to Company Law

ALLIED 3 – BUSINESS STATISTICS – I

Credits - 5

Marks-75

Objective:

To impart knowledge on Application of Statistical Methods in Business.

UNIT - I

Origin, Meaning, Definition and Characteristics of Statistics – Uses and Limitation - Sources of Statistical Data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Collection of Secondary Data.

UNIT - II

Classification and Tabulation of Data - Types and Importance Presentation of data including Diagrammatic and Graphical Methods – Bar Diagram, Pie Diagram Histogram and Ogive - Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.

UNIT - III

Measures of Central Tendency / Averages. Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic Mean, Combined Mean and Weighted Mean.

UNIT - IV

Measures of Dispersion – Range - Quartile Deviation - Mean Deviation and Standard Deviation.

UNIT - V

Measures of Skewness - Meaning- Definition – Types – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.

REFERENCE BOOKS:

1. S.P. Gupta – Elements of Statistical methods
2. D.N. Gupta – Business statistics
3. B.N Asthana – Elements of statistics
4. R.S.N. Pillai and V. Bagavathi – Statistics
5. P.R. Vittal – Business Statistics

SEMESTER – IV

CORE 7– ADVANCED CORPORATE ACCOUNTING

Credits – 4
Marks-75

Objective:

To provide Working Knowledge of Accounting Principles and Procedures for Corporate Entities in Accordance with the Statutory Requirements

UNIT - I

Amalgamation – Absorption and External Reconstruction of a Company (Inter Company Investments Excluded)

UNIT - II

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital

UNIT - III

Liquidation – Liquidator’s Final Statement of Receipt and Payments.

UNIT - IV

Accounts of Holding Companies – Minority Interest – Cost of Control / Capital Reserve – Elimination of Common Transactions – Revaluation of Assets and Liabilities – Preparation of Consolidated Balance Sheet (Simple Problems Only)

UNIT - V

Final Accounts of Banking Companies

REFERENCE BOOKS:

1. Sheila and Grewal – Advanced Accounts S Chand
2. T S Reddy and A. Murthy – Corporate Accounting
3. Jain and Narang – Company Accounts
4. R.L. Gupta & Radhaswamy – Corporate Accounting
5. Mukherji and Hanif – Modern Accounts, Vol I and Vol II, Tata Mcgraw Hill

CORE 8 – COMPANY LAW AND SECRETARIAL PRACTICE – II

Credits - 4
Marks-75

Objective:

To provide understanding of procedural requirements on various matters relating to Company Law and Secretarial Practice.

UNIT - I

Borrowing Powers: Meaning – Ultra-Vires Borrowing - Mortgages and Charges - Fixed and Floating charges - Registration of Charges - Effects and Consequences of Non registration of Charge. Debentures - Definition - Kinds - Duties of Secretary - Comparison between a Shareholder and a Debenture holder.

UNIT – II

Company Management: Introduction. Directors – Qualification - Disqualification – Appointment - Vacation - Removal - Powers Duties and Liabilities of Directors - Managing Director - Appointment - Disqualification – Managers.

UNIT –III

Meetings And Procedures: Introduction - Kinds of Meetings - Meetings of share holders - Statutory Meeting - Annual General Meeting - 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 – Secretarial Standards relating to Meetings.

UNIT - IV

Dividends and Audit: Dividend - Definition - Rules regarding Dividends - Secretarial Procedure Regarding Payment of Dividends - Secretarial Standards relating to Dividends. – Company Auditor - Qualifications – Appointment - Rights, Duties and Powers.

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.

REFERENCE BOOKS:

1. N.D. Kapoor – Company Law and Secretarial Practice.
2. P.P.S. Gogna – Text Book of Company Law.
3. P.K. Ghosh and Dr. V. Balachandran – Outline of Company Secretarial Practice
4. B.N. Tandon – Manual of Secretarial Practice.
5. Taxmann – Students guide to Company Law

ALLIED 4 – BUSINESS STATISTICS – II

Credits - 5
Marks-75

Objective:

To acquire knowledge with regard to analysis of various Statistical Tools.

UNIT - I

Correlation and Regression Analysis – Meaning- Definition- Significance and Types of Correlation, Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation. Regression Analysis – Meaning and Importance – Regression Equations

UNIT - II

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method – Free Hand, Semi Average, Moving Average and Least Square Method – Seasonal Indices.

UNIT - III

Index Numbers – Definition, Usage, Methods of Construction of Index Numbers – Types - Unweighted and Weighted Index Number- Simple, Aggregate, Price Relative Method.

UNIT - IV

Laspeyre's, Paasche's, Bowley's and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index

UNIT - V

Interpolation and Extrapolation – Definition and Uses – Newton's, Lagrange and Binomial Expansion Methods

REFERENCE BOOKS:

1. S.P. Gupta – Elements of Statistical Methods
2. B.N. Gupta – Business Statistics
3. Asthana – Elements of Statistics
4. R.S.N. Pillai and V. Bhagavathi – Statistics
5. P.R. Vittal – Business Statistics

THIRD YEAR

FIFTH SEMESTER

CORE: 9 COST ACCOUNTING

CORE: 10 INCOME TAX LAW AND PRACTICE I

CORE: 11 BANKING THEORY LAW AND PRACTICE

MBE: 1 COMMERCIAL LAW

MBE: 2 CORPORATE FINANCE

SIXTH SEMESTER

CORE: 12 MANAGEMENT ACCOUNTING

CORE: 13 INCOME TAX LAW AND PRACTICE II

CORE: 14 INDUSTRIAL LAW

MBE: 3 FINANCIAL SERVICES

MBE: 4 INSTITUTIONAL TRAINING

THIRD YEAR - SEMESTER - V

CORE 9 - COST ACCOUNTING

Credits - 5

Marks-75

Objective:

To provide the basic knowledge of various techniques and methods of Cost Accounting

UNIT - I

Cost Accounting: Definition, Meaning and Objectives - Advantages and Importance - Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

UNIT - II

Materials: Stores Records - Purchase Order - Goods Received Note - Bin Card. Stores Ledger - Inventory Control - ABC Analysis - Economic Ordering Quantity - Maximum, Minimum and Reordering Levels - Methods of Pricing of Issues - Perpetual Inventory System.

UNIT - III

Labour: Importance of Labour Cost Control - Various Methods of Wage Payments - Calculation of Wages - Methods of Incentive (Bonus) Schemes - Recording Labour time - Treatment of "Over Time" and "Idle Time". Labour Turnover (L. T.O)

UNIT - IV

Overheads: (Factory, Administration, Selling and Distribution) - Definition and Meaning of Overheads - Classification - Apportionment of Overheads - Redistribution (Secondary Distribution) - Absorption of Overheads including "Machine Hour Rate".

UNIT - V

Methods of Cost Accounting: Unit Costing - Job Costing - Process Costing (**excluding Inter Process Profit, Equivalent Production, Joint & By-Product costing**) - Operation and Operating Costing.

REFERENCE BOOKS:

1. S.N. Maheshwari - Cost and Management Accounts
2. Jain and Narang - Cost and Management Accounts
3. R.S.N. Pillai & Bagavathi - Cost Accounts
4. S.P. Iyengar - Cost Accounting
5. T.S. Reddy & A. Murthy - Cost Accounting

Note: The proportion between Theory and problems – 20 : 80

CORE 10 – INCOME TAX LAW AND PRACTICE –I

Credits - 5
Marks-75

Objective:

To provide an understanding of the Provisions and Practice with regard to Income Tax Laws

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 – Definition – Features – Allowances – Perquisites – Provident Funds – Profits in Lieu of Salary – Deductions – Tax Rebate – 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 or Profession – Definitions – Chargeability – Admissible Deductions – Inadmissible Expenses – Computation of Business Income (**Excluding Firms and Companies**) – Computation of Professional Income.

UNIT V

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

REFERENCE BOOKS:

1. Income Tax Law and Practice – V.P. Gaur & D.B. Narang
2. Law and Practice of Income Tax in India – Dr. Bhagavati Prasad
3. Law and Practice of Income Tax – Dinkar Pagare
4. Vinod K Singhania – Students Guide to Income Tax
5. Income Tax Theory Law and Practice – T.S. Reddy & Y. Hari Prasad Reddy

Note: The proportion between Theory and problems – 20 : 80

CORE 11 - BANKING THEORY, LAW AND PRACTICE

Credits - 5
Marks-75

Objective:

To impart knowledge about the various practical aspects of Banking.

UNIT I

Origin of Banks. - Banking Regulation Act, 1949 (Definition of Banking, 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 Debit Cards – Credit 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 - Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features - Crossing - Endorsement. Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of Collecting Banker.

REFERENCE BOOKS:

1. Sundaram and Varshney - Banking Law Theory and Practice Sultan Chand Co.
2. S.N. Maheswari - Banking Law Theory and Practice - Kalyani Publications
3. Tandon - Banking Law Theory and Practice
4. Sherlaker & Sherlaker - Banking Law Theory and Practice
5. Santhanam - Banking and Financial Systems - (Margham Publishers)

MBE- 1- COMMERCIAL LAW

Credits - 4

Marks-75

Objective:

To acquire knowledge regarding the various provisions of Commercial Laws.

UNIT - I

Meaning of Law - Sources of Law - Classification of Contracts, Express and Implied. Valid, Void and Voidable Contracts - Executed and Executory Contracts - Unilateral and Bilateral Contracts.

UNIT - II

Structure and Formation of Contract. Essential Elements of Contract - Consensus ad idem - Offer and Acceptance - Lawful Consideration - Capacity of Parties - Free Consent - Mistake - Misrepresentation, Fraud, Coercion and Undue Influence - Lawful Object - Discharge of Contracts - Remedies for Breach of Contracts.

UNIT - III

Bailment: Meaning – Definition – Classification of Bailment – Essential Elements of Bailment – Duties of the Bailor and Bailee - Termination of Bailment.

Pledge – Definition – Distinction between Bailment and Pledge – Rights of Pawnee and Pawnor.

UNIT - IV

Contract of Agency, Essentials - Creation of Agency - Kinds of Agents - Agents authority - Duties and Rights of Principal - Agent when Personally Liable - Delegation of Authority - Sub Agent - Substituted Agent - Termination of Agency- Irrevocable Agency.

UNIT - V

Law of Sale of Goods - Definition - Sale and Agreement to sell - Sale and Hire Purchase - Conditions and Warranties - Duties and Rights of Buyer and Seller

REFERENCE BOOKS:

1. N.D. Kapoor - Mercantile Law
2. Avtar Singh - Mercantile Law
3. M.C. Shukla - Mercantile Law
4. M.R. Srinivasan – Business Law
5. Relevant Bare Acts

MBE– 2 – CORPORATE FINANCE

Credits - 4
Marks-75

Objective:

To impart knowledge about Corporate Financial Management.

UNIT - I

Finance Functions – Definition, Scope and Importance – Role of Financial Manager.

UNIT - II

Cost of Capital – Meaning and Significance – Measurement of Cost of Capital
(Simple Problems Only)

UNIT - III

Capital Structure: Concepts – Optimum Capital Structure – Factors Influencing Capital Structure – Theories in Capital Structure (Net Income, Net Operating Income, Traditional and MM Theories) **(Simple Problems Only)**

UNIT - IV

Management of Working Capital: Gross and Net Working Capital Concepts – Importance – Adequacy of Working Capital –Determinants of Working Capital.
(Simple Problems Only)

UNIT - V

Venture Capital, Mutual Funds, Leasing, Factoring. **(Theory Only)**

REFERENCE BOOKS:

1. Pandey I.M - Financial Management
2. Khan & Jain – Financial Management
3. Maheswari S.N – Financial Management
4. Van horned – Financial Management
5. Khan M.Y – Financial Services

Note: The proportion between Theory and problems – 60 : 40

THIRD YEAR - SEMESTER - VI

CORE 12- MANAGEMENT ACCOUNTING

Credits - 5

Marks-75

Objective:

To Provide Knowledge about the Techniques and Methods of Management Accounting.

UNIT - I

Management Accounting - Meaning, Scope, Importance and Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs. Financial Accounting.

UNIT - II

Analysis and Interpretations of Financial Statements - Nature, Objectives, and Tools - Methods - Comparative Statements, Common Size statement and Trend Analysis.

UNIT - III

Ratio Analysis - Interpretation, Benefits and Limitations - Classification of Ratios – Liquidity- Profitability- Turnover - Capital Structure and Leverage.

UNIT - IV

Funds Flow and Cash Flow Statements (As per AS3) - Budgets and Budgetary Control - Meaning, Objectives, Merits and Demerits - Types of Budgets - Production, Cash and Flexible Budgets.

UNIT - V

Marginal Costing (**Excluding Decision Making**) Absorption Costing and Marginal Costing – Cost Volume Profit Analysis - Break Even Analysis - Break Even Chart.

REFERENCE BOOKS:

1. Dr. Maheswari S.N. - Management Accounting
2. Manmohan & Goyal - Management Accounting
3. Khan & Jain – Management Accounting
4. Hansen / Mowen - Cost Management Accounting and Control
5. Reddy & Hari Prasad Reddy - Management Accounting

Note: The proportion between Theory and problems – 20 : 80

This paper is common to B.Com (C.S) and B.Sc (I.S.M)

CORE 13 - INCOME TAX LAW AND PRACTICE –II

Credits - 5
Marks-75

Objective:

To provide an understanding of the Provisions and Practice with regard to Income Tax Laws.

UNIT - I

Capital Gains - Definition of Capital Assets - Kinds - Exempted Capital Gains - Computation of Capital Gains (**Simple Problems**).

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 Return – Advance Payment of Tax – Deduction of Tax at Source.

REFERENCE BOOKS:

1. Income Tax Law and Practice – V.P. Gaur & D.B. Narang
2. Law and Practice of Income Tax in India – Dr. Bhagavati Prasad
3. Law and Practice of Income Tax – Dinkar Pagare
4. Students Guide to Income Tax – Vinod K Singhanian
5. Income Tax Theory Law and Practice – T.S. Reddy & Y. Hari Prasad Reddy

Note: The proportion between Theory and problems – 20 : 80

CORE 14 - INDUSTRIAL LAW

Credits - 5

Marks-75

Objective:

To provide knowledge of Industrial Laws

UNIT - I

FACTORIES ACT, 1948: Definitions - Health - Safety - Welfare - Working Hours of Adults. Employment of Women - Employment of Young persons - Leave with Wages.

UNIT - II

THE PAYMENT OF WAGES ACT, 1936: Definitions - Responsibilities for Payment - Wage Periods - Time of Payment - Deductions - Claims for Wrongful Deductions.

UNIT – III

MINIMUM WAGES ACT, 1948: Interpretation - Fixing Minimum Rates of Wages - Minimum Rate of Wages - Procedures for Fixing - Committee and Advisory Boards - Payment of Minimum Wages - Register and Records - Inspectors - Claims- Penalties and Procedures.

UNIT - IV

THE INDUSTRIAL DISPUTES ACT, 1947: Definitions - Authorities under the Act - Reference of Disputes - Procedures and Powers of Authorities - Strike and Lockout – Lay-off - Retrenchment - Special Provision relating to Lay-off - Retrenchment and Closure.

UNIT - V

Workman's Compensation Act 1923 – Scope - Definitions – Rules Regarding Workman's Compensation.

REFERENCE BOOKS:

1. N.D. Kapoor - Industrial Law
2. Avtar Singh - Mercantile Law
3. M.C. Shukla - Mercantile Law
4. P.C. Tripathi - Industrial Law .
5. Dr. M. R. Sreenivasan & C.D. Balaji - Industrial Law

MBE – 3 – FINANCIAL SERVICES

Credits - 4

Marks-75

Objective:

To impart Knowledge about the Techniques of Financial Sector.

UNIT - I

Financial Services – Concept – Objectives - Functions – Characteristics – Financial Services Market Constituents – Growth of Merchant Banking Services in India.

UNIT - II

Merchant Banking – Issue Management – Underwriting – Portfolio Management – Project Appraisal – Corporate Counselling – Mergers Amalgamations and Takeovers and other Functions of Merchant Banking

UNIT - III

Capital Market Evolution and Growth – Characteristics – Participants – Functions – National Clearance and Depository System – National Securities Depositories Limited.

UNIT – IV

Stock Exchange – Genesis and Origin – Concept – Features of Stock Exchange

UNIT - V

Securities and Exchange Board of India – Genesis – Objectives – Powers and Functions – Role and Relevance.

REFERENCE BOOKS:

1. Dr. S. Guruswamy – Financial Services
2. M.Y Khan Financial Services
3. Ramesh Babu - Financial Services in India

MBE – 4 - INSTITUTIONAL TRAINING

Credits - 4

Objective:

To give practical exposure regarding the Secretarial Functions relating to a Corporate Organisation.

Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing programme to bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship.

The training should be given 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 (b) Secretarial Practice.

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

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, 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 100 marks. Internal and External Viva-Voce shall be based on the report submitted by the candidate, under the guidance of the faculty member of the department.

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department.

The external examiner and the internal examiner should jointly conduct Viva-Voce and evaluate the report. The maximum marks for the project report will be 75 and 25 for the viva-voce.

THE NEW COLLEGE (AUTONOMOUS)

DEPARTMENT OF CORPORATE SECRETARYSHIP

QUESTION PAPER PATTERN

FOR ACCOUNTING, BUSINESS STATISTICS AND INCOME TAX SUBJECTS

SECTION A

**ANSWER ANY FIVE QUESTIONS (5 OUT OF 8)
(2 THEORY & 6 PROBLEMS)**

5 X 6 = 30 Marks

Q. No 1 & 2 Theory

Q. No 3 to 8 Problems.

SECTION B

ANSWER ALL THE QUESTIONS

3 X 15 = 45 Marks

**9 (a) Theory
(or)
(b) Problem**

**10 (a) Problem
(or)
(b) Problem**

**11 (a) Problem
(or)
(b) Problem**

TOTAL

75 Marks

Note: The proportion between Theory and Problems – 20 : 80

THE NEW COLLEGE (AUTONOMOUS)

DEPARTMENT OF CORPORATE SECRETARYSHIP

QUESTION PAPER PATTERN FOR CORPORATE FINANCE

SECTION A

Q. No 1 to 10 – **All Theory** **10 X 2 = 20 Marks**

SECTION B

Q. No 11 to 18 – **5 Theory & 3 Problems** **5 X 5 = 25 Marks**

SECTION C

3 X 10 = 30 MARKS

ANSWER ALL THE QUESTIONS

19 (a) Theory

(or)

(b) Problem

20 (a) Theory

(or)

(b) Problem

21 (a) Theory

(or)

(b) Problem

TOTAL

75 Marks

Note: The proportion between Theory and Problems – 60 : 40