

GURU NANAK COLLEGE

(AUTONOMOUS)

Guru Nanak Salai, Velachery, Chennai – 600 042

Re-Accredited at „A - Grade“ by NAAC

(Affiliated to the University of Madras)



BACHELOR OF COMMERCE

B.Com (Corporate Secretaryship)

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

Regulations and Syllabus

(For the Candidates admitted in 2020 - 2021 and onwards)

VISION:

To be a front-runner in providing holistic education, to create visionary professionals and entrepreneurs enriched with innovation and leadership through integration of teaching and learning, advancement of knowledge, education and research, fostering an equitable and productive growth in the complex global society.

MISSION:

- Empowering students with knowledge and guidance to become eminent management professionals.
- To train the students with required levels of competence for employment in both domestic and global market.
- To impart state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship etc.
- Promote the use of IT as a tool for career development.
- Developing of social consciousness among students.

PROGRAMME OUTCOME:

PO1: Identify Basic knowledge and techniques in the area of commerce and Management enabling the students to become professionals.

PO2: Prepare students on analytical and problem-solving skills in various fields of management, business, accounting, tax, finance and law.

PO3: Apply provisions of company's amendment act 2013 to face the real time corporate scenario.

PO4: Comply with the legal requirements pertaining to the company Secretarial Practice, Corporate Governance and industrial law.

PO5: Generate hands on experience through internships and projects

PROGRAMME SPECIFIC OUTCOME:

PSO1: Recognize secretarial skills required for company Secretary.

PSO2: Develop knowledge on Direct and Indirect Taxes

CREDIT STRUCTURE 2020-23 BATCH

| Semester | Part | Course | Title | Subject Code | Hours | Credits | Marks | | Total |
|----------|---|------------------------------|---|---|-----------|-----------|----------|----------|-------|
| | | | | | | | Internal | External | |
| I | I | Language I | TAMIL-I/Hindi-I/ SANSKRIT – I/ FRENCH - I | 19UTAM121/ 19UHIN121/ 19USAN121/ 19UFRE121 | 6 | 3 | 50 | 50 | 100 |
| | II | English I | English-I | 19UENG221 | 4 | 3 | 50 | 50 | 100 |
| | III | Core Paper- I | Financial Accounting | 20UCOM301 | 6 | 4 | 50 | 50 | 100 |
| | III | Core Paper- II | Principles of Management | 20UCOM302 | 5 | 4 | 50 | 50 | 100 |
| | III | Allied - I | Corporate E Management | 19UCOS303 | 5 | 5 | 50 | 50 | 100 |
| | IV | Non Major Elective: (NME) | Introduction to Financial Markets and Investment | 19UNME401K | 2 | 2 | 50 | 50 | 100 |
| | Advanced Tamil / Basic Tamil | | 19UADT401/ 19UBAT401/ 19UBAH401 | 2 | 3 | 50 | 50 | 100 | |
| | | | TOTAL CREDITS/HOURS | | 30 | 24 | | | |
| II | I | Language II | TAMIL-II /Hindi-II / SANSKRIT –II/ FRENCH - II | 19UTAM122/ 19UHIN122/ 19USAN122/ 19UFRE122 | 6 | 3 | 50 | 50 | 100 |
| | II | English II | English-II | 19UENG222 | 4 | 3 | 50 | 50 | 100 |
| | III | Core Paper- III | Advanced Financial Accounting | 20UCOM304 | 6 | 4 | 50 | 50 | 100 |
| | III | Core Paper- IV | Marketing Management | 20UCOM305 | 5 | 4 | 50 | 50 | 100 |
| | III | Allied - II | Corporate Governance | 20UCOS306 | 5 | 5 | 50 | 50 | 100 |
| | IV | Non Major Elective: (NME) | Importance of emotional intelligence | 19UNME402JK | 2 | 2 | 50 | 50 | 100 |
| | Advanced Tamil / Basic Tamil Life Skill | | 19UADT402/ 19UBAT402/ 19UBAH402 | 2 | 3 | 50 | 50 | 100 | |
| | | | TOTAL CREDITS/HOURS | | 30 | 24 | | | |
| III | I | Core paper-V | Corporate Accounting | 20UCOM307 | 6 | 4 | 50 | 50 | 100 |
| | II | Core paper-VI | Management Accounting | 20UCOM308 | 6 | 4 | 50 | 50 | 100 |
| | III | Core Paper- VII | Business Communication | 20UCOM309 | 5 | 4 | 50 | 50 | 100 |

| | | | | | | | | | |
|--------------|-----|-------------------------|---|------------------------|------------|------------|----------|----------|------------|
| | III | Core Paper- VIII | Company Law and Secretarial Practice – I | 20UCOS310 | 5 | 4 | 50 | 50 | 100 |
| | III | Allied - III | Statistics-I | 19UCOM311 | 6 | 5 | 50 | 50 | 100 |
| | IV | Soft Skills | Job Oriented Skills | 19UGSL403 | 2 | 3 | 50 | 50 | 100 |
| | | | TOTAL CREDITS/HOURS | | 30 | 24 | | | |
| IV | I | Core paper-IX | Advance Corporate accounting | 20UCOM312 | 6 | 4 | 50 | 50 | 100 |
| | II | Core paper-X | Financial Management | 20UOM313 | 5 | 4 | 50 | 50 | 100 |
| | III | Core Paper- XI | Goods and Service Tax and custom law | 20UCOM314 | 5 | 4 | 50 | 50 | 100 |
| | III | Core Paper- XII | Company Law and Secretarial Practice – II | 20UCOS315 | 5 | 4 | 50 | 50 | 100 |
| | III | Allied - IV | Statistics-II | 20UCOM316 | 5 | 5 | 50 | 50 | 100 |
| | IV | NME | EVS Computing Skills | 19UGSL404 19UEVS401 | 2 2 | 2 3 | 50 50 | 50 50 | 100 100 |
| | | | TOTAL CREDITS/HOURS | | 30 | 26 | | | |
| V | III | Core –XIII | Cost Accounting | 20UCOM317 | 6 | 4 | 50 | 50 | 100 |
| | III | Core -XIV | Entrepreneurial Development | 20UCOM318 | 5 | 4 | 50 | 50 | 100 |
| | III | Core -XV | IncomeTax Law & Practice-I | 20UCOM319 | 6 | 4 | 50 | 50 | 100 |
| | III | Core -XVI | Practical Auditing | 20UCOM320 | 5 | 4 | 50 | 50 | 100 |
| | III | Elective-I (IDE) | Elements of Income Tax | 20UIDE307 | 6 | 5 | 50 | 50 | 100 |
| | IV | Value Education | Value Education Internship Training | 19UVED401 20UINT401 | 2 | 2 2 | 50 | 50 | 100 |
| | | | TOTAL CREDITS/HOURS | | 30 | 25 | | | |
| VI | III | Core – XVII | Securities law and market operation | 20UCOS324 | 6 | 4 | 50 | 50 | 100 |
| | III | Core–XVIII | Income Tax law and Practice | 20UCOM322 | 6 | 4 | 50 | 50 | 100 |
| | III | Core –XIX | Commercial and industrial law | 20UCOS325 | 6 | 4 | 50 | 50 | 100 |
| | III | Elective 2 | Human resource Management | 20UCOM323 | 6 | 5 | 50 | 50 | 100 |
| | III | Elective 3 | Institutional Training | 20UCOS326 | 6 | 5 | 50 | 50 | 100 |
| | IV | Extension Activities | Extension Activities | 20UEXT501 | | 1 | | | |
| | | | TOTAL CREDITS/HOURS | | 30 | 23 | | | |
| Total | | | | | 180 | 146 | | | |

Question Paper Pattern: (For Theory and Mathematics Papers)

| Section | Question Component | Numbers | Marks | Total |
|----------------|---|----------------|--------------|--------------|
| Section A | Definition/Principle Answer any 10 out of 12 questions (each in 50 words) | 10 | 3 | 30 |
| Section B | Short Answers Answer any 5 out of 8 questions (each in 300 words) | 5 | 6 | 30 |
| Section C | Essay Answer any 4 out of 6 questions (each in 1200 words) | 4 | 10 | 40 |
| | TOTAL | | | 100 |

Question Paper Pattern: (For Accountancy Papers)

| Section | Question Component | Numbers | Marks | Total |
|----------------|---|----------------|--------------|--------------|
| Section A | Definition/Principle Answer any 10 out of 12 questions (each in 50 words) | 10 | 3 | 30 |
| Section B | Short Answers Answer any 5 out of 7 questions (each in 300 words) | 5 | 6 | 30 |
| Section C | Essay Answer any 2 out of 4 questions (each in 1200 words) | 2 | 20 | 40 |
| | TOTAL | | | 100 |

SEMESTER I

GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI 600 042

(Effective for the batch of candidates admitted in 2020-2023)

CORE PAPER – I FINANCIAL ACCOUNTING

| | | |
|--------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE: 20UCOM301 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER I | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES:

To make students to understand the concepts of financial transactions and various Conventions & practice of Fundamentals of Accounting

UNIT I

(20Hours)

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards - Preparation of Final Accounts - Trading Account- Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

UNIT II

(20Hours)

Accounts from incomplete records (Single Entry System) – Meaning, Features, Defects, Differences between Single entry and Double entry system - Net worth method - Conversion method.

UNIT III

(18Hours)

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion - Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard
– Straight Line Method and Written Down Value Method (Change in method excluded)

UNIT IV

(17Hours)

. Bank Reconciliation statement-Insurance claims, claim for loss of stock destroyed including Average Clause

UNIT V

(15Hours)

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter - Departmental Transfers at cost or Selling Price-Treatment of Expenses that cannot be apportioned – Preparation of Departmental profit and loss account.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition.
3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 1 | 1 | 1 | - | 1 |
| II | 1 | 1 | - | 1 | - | 1 |
| III | 1 | 1 | - | 1 | - | 1 |
| IV | 2 | 1 | 1 | 1 | - | - |
| V | 1 | 1 | - | 1 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

CORE PAPER – II
PAPER TITLE: PRINCIPLES OF MANAGEMENT

| | | |
|--------------------------------|------------------|-----------------------|
| SUBJECT CODE: 20UCOM302 | THEORY | MARKS: 100 |
| SEMESTER I | CREDITS 4 | TOTAL HOURS 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

Course Objective:

To impart a knowledge on learning various process and techniques on Principles of Management

UNIT I **(15Hours)**

Management- Definition – Importance – Is Management art or science – Functions of Management:

POLC framework – Role and Functions of a Manager – Managerial skills – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management.

UNIT II **(15Hours)**

Evolution of Management; Administrative Management: Henry Fayol, Scientific Management: F.W.Taylor, Bureaucratic management: Max Weber, Human relations management: Elton Mayo, Modern Management: Peter Drucker-Approaches to Management: Systems approach & contingency approach, Kaizen's approach.

UNIT III **(15Hours)**

Planning- Meaning – Objectives of planning – Importance of planning – Types of planning. Decision making: Nature and significance – Process of Decision making – Types of Decision making-Styles of decision making – analytical decision making, behavioral decision making, conceptual decision making.

UNIT IV **(15Hours)**

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure.

UNIT V **(15Hours)**

Introduction to co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance – Functions of controlling, process of controlling and types of Control. - Introduction to Management Information System(MIS)

RECOMMENDED TEXTBOOKS

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi, 16th Edition.
2. L.M.Prasad, Principles & Practice of Management – Sultan Chand & Sons – New Delhi, 8th Edition.

REFERENCE BOOKS

1. P.C.Tripathi & P.N.Reddy, Principles of Management – Tata Mc.Graw Hill – New Delhi, 5th Edition
2. Wehrich and Koontz, Management – A Global Perspective, 8th Edition.
3. N.Premavathy, Principles of Management – Sri Vishnu Publication – Chennai 8th Edition
4. J.Jayashankar, Business Management - Margham Publications-Chennai

E-LEARNING RESOURCES

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. http://www.tutorialspoint.com/management_principles/management_principletutorial.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | - | 2 | - | 1 | - |
| II | 2 | - | 2 | - | 1 | - |
| III | 3 | - | 1 | - | 2 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 3 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A 12 | | | SECTION B 8 | | SECTION C 6 | |

ALLIED
PAPER TITLE: CORPORATE E- MANAGEMENT

| | | |
|--------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 19UCOS303 | THEORY | MARKS: 100 |
| SEMESTER I | CREDITS: 5 | TOTAL HOURS : 75 |

COURSE OBJECTIVES:

To teach the basics of Computer and Computer applications oriented programs in relation to corporate management.

UNIT-I

(15Hours)

Introduction to computers –Characteristics - Classification –Advantages &Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.

UNIT-II

(15Hours)

Concept of Operating System – Functions - Advantages – Classification - Assembler, Compiler, Interpreter– Hardware & Software and its types, Computer Networks – Classification – Typology of Networks.

UNIT-III

(15 Hours)

Introduction to Internet -- Advantages & Uses of Internet - Requirements of internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail– Advantages & Disadvantages of E- Mail.

UNIT- IV

(15Hours)

Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.

UNIT-V

(15 Hours)

E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages &Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

PRESCRIBED BOOKS:

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon -Engineering.
2. Fundamentals of Information Technology - Alexix Leon, MathewLeon

REFERENCE BOOKS:

1. Every Students guide to Internet. - JohnCallahan.
2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business.
3. Introduction to Information Technology – P.Rizwan Ahmed – MarghamPublications.
4. E-Commerce -Dr.K.Abirami Devi &Dr.M.Alagammai – MarghamPublications.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|----------|----------------------|----------|----------------------|----------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 1 | - | 2 | - |
| II | 2 | - | 2 | - | 1 | - |
| III | 2 | - | 1 | - | 1 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 3 | - | 2 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

NON MAJOR ELECTIVE – 1
ANALYTICAL AND LOGICAL REASONING

| | | |
|---------------------------------|-------------------|-------------------------|
| SUBJECT CODE : 19UGSL401 | PROBLEM | MARKS : 100 |
| SEMESTER I | CREDITS: 2 | TOTAL HOURS : 30 |

(Common to B.Com (Gen), B.Com (A&F), B.Com (BM), B.Com (MM), B.Com (ISM), B.Com (Hons), BBA)

Course Objective:

To teach a basic knowledge on analytical and logical reasoning to participate with competitive exams

UNIT I (6Hours)

Logical reasoning Introduction- Number Series

UNIT II (6Hours)

Statement and assumptions – Statement and conclusion

UNIT III (6Hours)

Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship

UNIT IV (6Hours)

Direction Sense Test – Data Interpretation from bar chart, pie chart.

UNIT V (6Hours)

Venn Diagrams – Image Series

RECOMMENDED TEXTBOOKS

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition

REFERENCE BOOKS

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S.Agarwal – Publisher
– S. Chand and Company Pvt. Ltd.

E-LEARNING RESOURCES

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|---------|---------------------------|---------|-------|-------|
| A | Multiple Choice Questions | 1-50 | 1 | 50 |

Break up of questions for problem

| Sections | Units | No. of |
|-----------|----------|----------|
| | | Problems |
| Section A | Unit – 1 | 10 |
| | Unit – 2 | 10 |
| | Unit – 3 | 10 |
| | Unit – 4 | 10 |
| | Unit – 5 | 10 |

SEMESTER II

CORE PAPER III
ADVANCED FINANCIAL ACCOUNTING

| | | |
|--------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE: 20UCOM304 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER II | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVES:

Students to get acquaintance with the Accounting Methods and Practices of various business organizations.

UNIT I **(15Hours)**

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price - Stock & Debtors System – Goods invoiced at cost and Invoice price. (Simple problems only)

UNIT II **(15Hours)**

Hire-purchase and Installment System – Default and repossession – Installment Purchase System. (Excluding “Hire Purchase Trading A/c”) (Simple problems only)

UNIT III **(20Hours)**

Partnership Accounts – Admission of a Partner- Adjustment in the profit sharing ratio – Adjustment for Goodwill –Application of Accounting Standard (AS) 10 – Revaluation of assets & Liabilities – Adjustment of capitals.

UNIT IV **(20Hours)**

Retirement of a Partner – Profit sharing ratio – Treatment of goodwill on retirement/death of a partner - Death of a Partner – mode of payment, Joint Life Policy.

UNIT V **(20Hours)**

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piecemeal distribution. (Simple problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Financial Accounting - R.L.Gupta&M.Radhaswamy– Sultan Chand& sons.
2. Financial Accounting - T.S.Reddy&A.Murthy – MarghamPublications

REFERENCE BOOKS:

1. Principles and practice of Accounting - R.L.Gupta&V.K.Gupta– sultan chand& sons.
2. Financial Accounting– S.P. Jain & K. L. Narang –KalyaniPublishers.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 1 | 1 | - | 1 | - | 1 |
| II | 1 | 1 | 1 | 1 | - | - |
| III | 2 | 1 | 1 | 1 | - | 1 |
| IV | 2 | 1 | - | 1 | - | 1 |
| V | 1 | 1 | - | 1 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

CORE PAPER - IV

PAPER TITLE: MARKETINGMANAGEMENT

| | | |
|-------------------------------|-------------------|-------------------------|
| SUBJECT CODE:20UCOM305 | THEORY | MARKS: 100 |
| SEMESTER II | CREDITS: 4 | TOTAL HOURS : 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To learn and understand the marketing concept and modern marketing technology

UNIT I

(14Hours)

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions.

UNIT II

(14Hours)

Consumer – Customer – Buying Process – Introduction to Buyer Behavior – Factors influencing buyer Behavior, Market segmentation – Need and basis of Segmentation – Targeting – Positioning – CRM and Customer Satisfaction.

UNIT III

(17Hours)

The Product – Goods - Services – Ideas - Characteristics – benefits – Classifications – Consumer goods – Industrial goods- Difference between Consumer goods and Industrial goods New Product Development process – Product life Cycle – Introduction ,Growth , Maturity, Decline. Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

UNIT IV

(16Hours)

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing-Green Marketing.

UNIT V

(14Hours)

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion – Dealer Promotion – Customer Promotion

RECOMMENDED TEXTBOOKS

1. Kotler,P.(2007). MarketingManagement–TheMillenniumEditionPrenticeHallofIndia Private Limited. *New Delhi*,35-8.
2. Pillai&Bagavathi, R. S. N. (1999). Marketing Management. *S. chand&Co.Ltd.*

REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press,Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill HigherEducation.
3. Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-HillEducation.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07*. Taylor & Francis.

E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 2 | - | 1 | - |
| II | 2 | - | 1 | - | 1 | - |
| III | 2 | - | 2 | - | 2 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 3 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A 12 | | | SECTION B 8 | | SECTION C 6 | |

ALLIED II
PAPER TITLE: CORPORATE GOVERNANCE

| | | |
|--------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOS306 | THEORY | MARKS: 100 |
| SEMESTER II | CREDITS: 5 | TOTAL HOURS : 75 |

COURSE OBJECTIVES:

To impart the basic knowledge of Compliance Procedures, Corporate Social Responsibility, Due Diligence, Audit Committees etc.,

Unit-I **(15 Hours)**

Corporate Governance - Meaning – Concept – Objectives - Need and Scope Of Corporate Governance – Transparency -Elements of Good Corporate Governance.

Unit-II **(15 Hours)**

Corporate Governance-Shareholders vs Stakeholders approach - Shareholder Rights, Welfare, Protection, Grievances Regressive process of Corporate Governance and other stakeholder.

Unit-III **(15 Hours)**

Due Diligence – Meaning – Requirement for equity issue – SEBI (Issue of capital and Disclosure requirement) Regulation – Initial Public Offer (IPO).

Unit-IV **(15Hours)**

Governance Committee – Various Committees and Corporate Governance – Audit Committee – Shareholder Grievance Committee – Management Committee.

Unit-V **(15Hours)**

Corporate Social Responsibility (CSR) – Meaning – Factors influencing CSR - Promoting Stakeholders Satisfaction – Managing Socially Responsible Business – Social Reporting – Social Audit.

PRESCRIBED BOOKS:

1. Corporate Governance – P.K.Ghosh – CBS Publications
2. Corporate Governance by The Institute of Company Secretaries of India, New Delhi
3. Business Ethics and Values – Dr.S.Sankaran- Margham Publication

REFERENCE BOOKS:

1. Corporate Governance – Principles, Policies and Practices by A C Fernando, Pearson Publications, Chennai.
2. Corporate Governance in India – An Evaluation -Subhas Chandradas, Printice Hall India Pvt.Ltd, New Delhi
3. Business Ethics – G.S.V.Murthy- Himalaya Publishing House, New Delhi.
4. Corporate Governance in India – Subratisarkar – Sage Publications
5. Corporate Governance in India – Scenario – Vasudha Joshi – Publication Foundation Books.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 2 | - | 1 | - |
| II | 2 | - | 2 | - | 1 | - |
| III | 3 | - | 1 | - | 2 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 2 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

NON MAJOR ELECTIVE – II

IMPORTANCE OF EMOTIONAL INTELLIGENCE

| | | |
|----------------------------------|--------------------|-------------------------|
| SUBJECT CODE : 19UNME402K | THEORY | MARKS : 100 |
| SEMESTER II | CREDITS : 2 | TOTAL HOURS : 30 |

(Common to B.Com (Gen), B.Com (CS), B.Com (AF), B.Com (MM), B.Com (ISM), B.Com (BM) and BBA)

COURSE OBJECTIVE:

To inculcate the students self analysis, self awareness and emotions which helps to face the interviews

UNITI- (6Hrs)

Introduction -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

UNITII- (6Hrs)

Personality Analysis -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

UNITIII- (6Hrs)

Negative Traits - Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt Quotient Stress and Emotion, Adapting to Loneliness

UNITIV- (6Hrs)

Positive Traits-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

UNITV- (6Hrs)

Self-analysis: Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life.

RECOMMENDED TEXTBOOKS

1. What's Your Emotional IQ, Dr.AparnaChattopadhyay,PustakMahal,May2004.
2. Emotional Intelligence In A Week,JillDann,Hodder& Stoughton,10Edition,2007.

REFERENCE BOOKS

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005by DanielGoleman

E-LEARNING RESOURCES

1. www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt
2. www.personality_project.org
3. www.donblake.com/module5/resources/emotionalintelligence.doc

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|-----------|
| A | Descriptive Questions Answer any 5 out of 8 | 1-8 | 10 | 50 |
| TOTAL MARKS | | | | 50 |

Break up of questions for theory

| Sections | Units | No. of |
|-----------|----------|--------|
| | | Theory |
| Section A | Unit – 1 | 1 |
| | Unit – 2 | 2 |
| | Unit – 3 | 2 |
| | Unit – 4 | 2 |
| | Unit – 5 | 1 |

SEMESTER III

**CORE V
CORPORATE ACCOUNTING**

| | | |
|--------------------------------|---------------------------------|-------------------------|
| SUBJECT CODE: 20UCOM307 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER: III | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM))

COURSE OBJECTIVES:

To provide knowledge of the concepts of accounting process followed by the Companies.

COURSE OUTCOME:

UNIT I

(22Hours)

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares- Determination of the liability of underwriters-Complete underwriting- partial underwriting- Firm underwriting.

UNIT II

(17Hours)

Redemption of preference shares- Revenue profit and capital profit – Minimum fresh issue of shares.Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses (Simple problems only).

UNIT III

(20Hours)

Company final accounts- Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

UNIT IV

(16Hours)

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill - Valuation of Shares – Need – Methods of valuation of shares.

UNIT V

(15Hours)

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Corporate Accounting : Gupta R.L and Radhaswamy M., Sultan Chand & Sons, New Delhi.(2013)
2. Corporate Accounting: Reddy T.S&.MurthyA, Volume 1 & 2, Sixth Edition , Margham Publications, Chennai.(2014)

REFERENCE BOOKS

1. Corporate Accounting: Arulanandam M.A. and Raman K.S-Himalaya PublishingHouse.
2. Corporate Accounting-I :Jain S.P, Narang K.L, AgrawalSimmi&SehgalMonikaNinth Edition ,Kalyani Publishers, Ludhiana(2018).
3. Advanced Accountancy :Maheswari S.N; Volume 1,10th Edition; VikasPublishing.
4. Shukla M.C, Grewal T.S. and.GuptaS.C;),Corporate Accounting; S Chand & Sons, NewDelhi.;

E-LEARNING RESOURCES

1. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
2. <https://commerceease.com/terms-of-issue-of-shares/>
- 3.<https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <https://blog.ipleaders.in/rules-share-capital-alteration/>
5. <https://books.google.co.in/books?isbn=8131754510>
6. <https://books.google.co.in/books?isbn=8120346270>
7. <https://books.google.co.in/books?isbn=8126908394>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 1 | 1 | 1 | - | 1 |
| II | 1 | 1 | - | 1 | - | - |
| III | 1 | 1 | - | 1 | - | 1 |
| IV | 2 | 1 | 1 | 1 | - | 1 |
| V | 1 | 1 | - | 1 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

**CORE VI
MANAGEMENT ACCOUNTING**

| | | |
|--------------------------------|---------------------------------|-------------------------|
| SUBJECT CODE: 20UCOM308 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER: III | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To Impart the Basic Knowledge on Accounting for Management and Decision Making Concepts.

UNIT I (15Hours)

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

UNIT II (20Hours)

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

UNIT III (20Hours)

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account.

UNIT IV (20Hours)

Cash flow statement – significance - preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

UNIT V (15Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility. Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Maheswari, D. S, "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53, 17th Edition
2. Reddy, T. S., & Murthy, A, Financial accounting. Margham Publication, 15th Edition.

REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for management. S.Chand.

E-LEARNING RESOURCES

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=1853963836>
4. <https://books.google.co.in/books?isbn=8131731782>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 1 | 1 | 1 | - | - |
| II | 1 | 2 | - | 1 | - | 1 |
| III | 1 | 1 | - | 1 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 1 | 1 | 1 | 1 | - | 1 |
| TOTAL | 6 | 6 | 2 | 5 | - | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

CORE VII

BUSINESS COMMUNICATION

| | | |
|--------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOM309 | THEORY | MARKS: 100 |
| SEMESTER: III | CREDITS: 4 | TOTAL HOURS : 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES:

To train the students in learning the Principles and the practices of business Communication & correspondence.

UNIT I

(15Hours)

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, non-verbal – written Communication – Audio – Video Communication - channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

UNIT II

(15Hours)

Understanding the purpose of writing a Business Letter – 4 C's of Good Communication: correctness – Clarity – Conciseness – Courtesy – Characteristics of a Good Business Letter - Stages of writing Business Letters – Lay out - Kinds of Business Letters.

UNIT III

(15Hours)

Persuasive Letters – Enquiries – Replies – Orders – Sales Letters – Circulars – Complaints- Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

UNIT IV

(15Hours)

Patterns of Business Presentation – Chronological – Categorical – Cause and Effect – Problem Solution – Elements of presentation- Rules of making effective PowerPoint presentations- Effective Sales Presentation.

UNIT V

(15Hours)

Importance of Report Writing - Kinds of reports- Business Meetings -Agenda – Minutes of the Meeting – Modern forms of Communication. – Social Media – Email Etiquettes – Video conferencing

RECOMMENDED TEXTBOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan, R.Santhanam, Business Communication- Margham Publications

REFERENCE BOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication of Business- Pearson Publication- New Delhi
3. K.Sundar, A.Kumararaj, Business Communication, Vijay Nichole Imprints Pvt.Ltd.

E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=0538466251>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and Letter writing

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|----------------|----------------------|----------------|----------------------|----------------|
| | THEORY | LETTER WRITING | THEORY | LETTER WRITING | THEORY | LETTER WRITING |
| I | 2 | - | 1 | - | 2 | - |
| II | 2 | - | 1 | 1 | - | 1 |
| III | 3 | - | 1 | 1 | - | 1 |
| IV | 3 | - | 1 | 1 | - | 1 |
| V | 2 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 5 | 3 | 3 | 3 |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

CORE VIII
PAPER TITLE: COMPANY LAW AND SECRETARIAL PRACTICE – I

| | | |
|--------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOS310 | THEORY | MARKS: 100 |
| SEMESTER III | CREDITS: 4 | TOTAL HOURS : 75 |

COURSE OBJECTIVES:

To impart the basic knowledge of Companies Act 2013 and Corporate Administration.

Unit–I

(15Hours)

Evolution of Company Law – Meaning and Characteristics of a Company – New concept in modern company law - Comparative analysis and benefits of different business models - Illegal Association –Lifting of Corporate Veil.

Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer –Compulsory Appointment – Qualification and Disqualification - Powers, duties, and responsibilities of Secretary – Resignation and removal of Company Secretary - Officer in default

Unit –II

(15Hours)

Incorporation of Company – Memorandum and Articles of Association – Provision for Entrenchment - effect of registration - Commencement of business- Alteration of Memorandum and Articles of Association - Doctrine of Constructive notice-Ultra vires and Indoor Management - Duties of Company Secretary in the formation and Incorporation of company.

Unit –III

(15Hours)

Prospectus – Matters to be stated in the prospectus – Offer of Securities for sale - Shelf prospectus - Red herring prospectus - Civil and Criminal Liability for mis-statement of prospectus – Statement in lieu of prospectus – Punishment for Personation for acquisition of securities – global depository receipt - Securities and Exchange Board - Powers to regulate issue and transfer of Securities – Private placement - Role of secretary in the issue of Prospectus.

Unit –IV

(15Hours)

Share Capital – Meaning and Kinds – Alteration of Capital – Issue of further Capital, Rights issue, Bonus issue, Private and Preferential allotment – rules and regulations relating to the issue of capital - Role of Company Secretary in the issue of capital - Dematerialization and Re-materialization of securities - Reduction of Share capital and the procedure there for – Buyback of securities – Issue of share capital at a premium and discount – Rules relating to the same.

Unit –V

(15Hours)

Meaning of the term member and difference between a member and shareholder and contributory. Howto become a member - rights and responsibilities of a member - Transfer and Transmission of Shares (including depository mode) – Nomination and its importance – Who can be admitted as a member - Manner of becoming a member – Can a member be removed- Statutory register to be maintained – Electronic mode.

PRESCRIBED BOOKS:

1. Company law – Dr.M.R.Sreenivasan – MarghamPublications.
2. Company Law and Secretarial Practice – N.D.Kapoor – Sultan Chand&sons.

REFERENCE BOOKS:

1. Company law – Avtal Singh – Eastern BookCompany.
2. Business Law & Company Law – S.S.Gulshan&G.K.Kapoor – New Age InternalwualLtd.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|----------|----------------------|----------|----------------------|----------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | - | 2 | - | 1 | - |
| II | 2 | - | 1 | - | 2 | - |
| III | 3 | - | 2 | - | 1 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 3 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

ALLIED PAPER - III
PAPER TITLE: BUSINESS STATISTICS – I

| | | |
|--------------------------------|-----------------------------|------------------------|
| SUBJECT CODE: 19UCOM311 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER III | CREDITS: 5 | TOTAL HOURS: 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVES:

To impart the basic knowledge of collection of primary and secondary data and the Applications of different statistical tools in Business decision making.

UNIT-I **(18Hours)**

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

UNIT-II **(18Hours)**

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

UNIT-III **(18Hours)**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

UNIT-IV **(18Hours)**

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

UNIT-V **(18Hours)**

Probability – Addition and Multiplication Theorem – Conditional probability – Bayer's Theorem (without proof) – Simple problems.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. S.P.Gupta ,Statistical Methods ,Sultan Chand & Sons,2011
2. P.R.Vital ,Business Statistics, MarghamPublications.

REFERENCE BOOKS

1. E.L.Lehmann , Elements of Statistical Hypothesis , Johu Wiley & Sons.
2. R.S.N.Pillai&B.Bhagavathi, Practical Statistics,S.Chand&Company.

E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=0764142399>
<https://books.google.co.in/books?isbn=8122400116>
<https://books.google.co.in/books?isbn=8131726029>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | - | 2 | - | - | - |
| II | 2 | - | - | 1 | - | 1 |
| III | 1 | 3 | - | 2 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 1 | 1 | - | 1 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

SEMESTER IV

CORE IX

PAPER TITLE: ADVANCED CORPORATE ACCOUNTING

| | | |
|--------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE: 20UCOM312 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER IV | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com(BM))

COURSE OBJECTIVES:

To impart the basic knowledge of Accounting Standards and Banking & Insurance company accounts as per the provisions of the Companies Act, 2013.

UNIT I

(15Hours)

Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices.-
Meaning and Scope – Objectives of Financial Reporting - (Theory only)

UNIT II

(20Hours)

Bank Accounts – Non-Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted - Preparation of Profit and Loss account – Preparation of Balance sheet (as per revised new format) (Simple problems only)

UNIT III

(20Hours)

Insurance company accounts – Accounting of General Insurance Companies – Fire & Marine Insurance only - Preparation of financial accounts of insurance companies as per revised new format (Life Insurance Companies – Excluded) (Simple problems only)

UNIT IV

(20Hours)

Amalgamation -Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger) - Absorption and External Reconstruction of a company - (Intercompany Investments Excluded) (Simple problems only)

UNIT V

(15Hours)

Liquidation – Meaning – Order of Payment – Liquidator’s Remuneration - Liquidator’s Final Statement of Receipts and Payments (Statement of Affairs - Excluded) (Simple problem only).

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Corporate Accounting - R.L.Gupta&Radhasamy – SulthanChand.
2. Corporate Accounting- T.S.Reddy&A.Murthy –MarghamPublication.

REFERENCE BOOKS

1. Company Accounts - Jain &Narang –KalyaniPublishers.
2. Company Accounts – S.N.Maheshwari&S.K.Maheshwari – Vikas Publication.

E-LEARNING RESOURCES

1. https://www.youtube.com/channel/UCaXP40O7n9vACnOZ-zT_GUO
2. <http://www.accounting.pl/en/liquidations>
3. <https://books.google.co.in/books?isbn=8131754510>
4. <https://books.google.co.in/books?isbn=8120346270>
5. <https://books.google.co.in/books?isbn=8126908394>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 2 | - | - | - |
| II | 1 | 1 | - | 2 | - | 1 |
| III | 1 | 2 | - | 1 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 1 | 1 | - | 1 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

CORE X

FINANCIAL MANAGEMENT

| | | |
|-------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE: 20UOM313 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER IV | CREDITS: 4 | TOTAL HOURS : 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To impart the financial management techniques for finding out the financial need of the firm by using capital management system.

UNIT I

(12Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity –CMI Amortization.

UNIT II

(17Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

UNIT III

(17Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

UNIT IV

(12Hours)

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter's - Gordons's – M.M Hypothesis – Forms of Dividend

UNIT V

(17Hours)

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, VikasPublishing House PvtLtd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. PrasannaChandhra :Financial management theory and practice, McGraw-HillEducation
4. Dr. Rustagi P R, Fundamentals of Financial management , Taxman"s publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 1 | 1 | - | - | - |
| II | 2 | 1 | - | 1 | - | 1 |
| III | 1 | 1 | 1 | 1 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 1 | 1 | - | 2 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A 12 | | | SECTION B 7 | | SECTION C 4 | |

CORE XI

PAPER TITLE: GOODS & SERVICE TAX AND CUSTOMS LAWS

| | | |
|-----------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOM314 | THEORY | MARKS: 100 |
| SEMESTER IV | CREDITS: 4 | TOTAL HOURS : 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), BBA)

COURSE OBJECTIVES:

- To familiarize students with the basic concepts of indirect tax - GST
- To enable the students to understand the procedure for computation of GST

UNITI:

(10Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India -Classification of Taxes.

UNITII:

(20Hours)

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

UNITIII:

(20Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

UNITIV:

(10Hours)

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions

UNITV:

(15Hours)

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

RECOMMENDED BOOKS

1. T.S.Reddy&Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018.

REFERENCE BOOKS

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., NewDelhi.

2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law HousePvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.

E-LEARNING RESOURCES

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

GUIDELINES TO THE QUESTION PAPER SETTERS
Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|--------------|---------------------|----------|--------------------|----------|---------------------|----------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 2 | - | 1 | - |
| II | 3 | - | 1 | - | 2 | - |
| III | 2 | - | 2 | - | 1 | - |
| IV | 2 | - | 1 | - | 1 | - |
| V | 2 | - | 2 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| | Section-A 12 | | Section-B 8 | | Section –C 6 | |

CORE XII

PAPER TITLE: COMPANY LAW & SECRETARIAL PRACTICE – II

| | | |
|--------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOS315 | THEORY | MARKS: 100 |
| SEMESTER IV | CREDITS: 4 | TOTAL HOURS : 75 |

COURSE OBJECTIVES:

To impart the knowledge relating to Company Meetings, Administrations etc., as per the Companies Act, 2013

UNIT–I

(15Hours)

Borrowing Powers - Methods of raising funds – Powers of the Board and Shareholders – Deposit versus Debentures – rules and regulations relating to raising funds through deposits and debentures – Kinds of Debentures - Creations of Charge – modification and satisfaction of charge – Role and Responsibilities of Company Secretary – Difference between Share and Debenture and its holder.

UNIT– II

(16Hours)

Company Management -Board – Directors – Kinds of Directors-Requirements of Women Director and importance of independent Director – Director identification Number and its significance- Qualification and Disqualification- Retirement – Resignation- Removal and Vacation of office of Director.- Duties of Directors- Code of Conduct –Key Managerial Personnel – Whole time key managerial personnel – Appointment and Remuneration.

UNIT– III

(16Hours)

Meetings and Procedures - Board Meetings- Shareholders Meeting – Kinds of Meetings – Committee – Types of Committee - Mandatory Committees and its importance- role and Composition – Powers of the Board and Video Conference – Notice, Agenda, Quorum, Proxy and Minutes – Role of Company Secretary and the Compliance of Legal requirement – Electronics Voting – Postal Ballot- Rules relating to general meetings - Resolutions - Kinds of Resolutions.

UNIT– IV

(13Hours)

Dividends, Accounts and Audit - Declaration and Payment of dividend and the legal procedure and compliance requirement. Appointment of auditors – Internal and Branch audit, statutory audit, Secretarial Audit- Importance- Eligibility, Qualification and Disqualifications – Remuneration – Powers and Duties- prohibited Services – Auditors report.

UNIT-V**(15Hours)**

Winding Up - Corporate restructuring – Special Courts- Class action - NCLT – Winding Process.

PRESCRIBED BOOKS:

1. Company law – Dr.M.R.Sreenivasan – MarghamPublications.
2. Company Law and Secretarial Practice – N.D.Kapoor – Sultan Chand &sons.

REFERENCE BOOKS:

1. Company law – Avtal Singh – Eastern BookCompany.
2. Business Law & Company Law – S.S.Gulshan&G.K.Kapoor – New Age InternalwualLtd.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|----------|----------------------|----------|----------------------|----------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | - | 2 | - | 1 | - |
| II | 2 | - | 2 | - | 1 | - |
| III | 3 | - | 1 | - | 2 | - |
| IV | 3 | - | 1 | - | 1 | - |
| V | 2 | - | 2 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

ALLIED PAPER – VI
PAPER TITLE: BUSINESS STATISTICS –II

| | | |
|-----------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE: 20UCOM316 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER IV | CREDITS: 5 | TOTAL HOURS : 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com(ISM),
BBA)

COURSE OBJECTIVES:

To impart the Techniques in the applications of Statistical Tools in Business Process.

UNIT I

(15Hours)

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

UNIT II

(15Hours)

Regression Analysis- Meaning and Importance – Regression Lines and Regression equations- X on Y, Y on X, and Properties of Regression Coefficients – Uses of Regression – Difference between Correlation & Regression.

UNIT III

(15Hours)

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 IV

(15Hours)

Index Numbers – Definition Usage, Methods of Construction of Index Numbers – Types – Unweighted and weighted Index Numbers Simple, Aggregate, Price Relative Methods- Laspeyres, Paasche’s , Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

UNIT V

(15Hours)

Meaning of Sampling - Probability sampling Methods: Simple Random sampling-Stratified sampling-Systematic sampling-Cluster sampling-Multi stage Sampling, Non-probability sampling methods: Convenience Sampling -Judgmental Sampling-Quota Sampling -Snowball Sampling- Sampling error and standard error relationship between sample size and standard error.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Statistical Methods- S.Gupta – Sultan Chand & Sons
2. Statistics – P.R. Vital- Margham Publications.

REFERENCE BOOKS

1. Elements of Statistical Hypothesis – E.L. Lehmann – John Wiley & Sons.
2. Practical Statistics – R.S.N. Pillai & B. Bhagavathi – S. Chand & Company.

E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=8122415229>

<https://books.google.co.in/books?isbn=8131301362>

<https://books.google.co.in/books?isbn=8122415229>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 1 | 1 | 1 | - | 1 |
| II | 1 | 1 | - | 1 | - | 1 |
| III | 1 | 1 | - | 2 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 2 | 1 | 1 | - | - | - |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A 12 | | | SECTION B 7 | | SECTION C 4 | |

EVS: ENVIRONMENTAL STUDIES

| | | |
|-----------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 19UEVS401 | THEORY | MARKS: 100 |
| SEMESTER IV | CREDITS: 2 | TOTAL HOURS : 30 |

COURSE OBJECTIVES:

To create awareness among the Students community about the Environmental Issues, Causes and Remedies.

UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES (3 hours)

Definition, scope and importance-Need for public awareness.

UNIT II: NATURAL RESOURCES: (3 hours)

Renewable and non-renewable resources: Natural resources and associated problems.

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT III: ECOSYSTEMS: (3 hours)

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV: BIODIVERSITY AND ITS CONSERVATION:

(3 hours)

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic And option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-spots of biodiversity.
- Threats to bio diversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT V: ENVIRONMENTAL POLLUTION:

(3 hours)

Definition: Cause, effects and control measures of:-

- a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
 - Role of an individual in prevention of pollution.
 - Pollution case studies.
 - **Disaster management: floods, earthquake, cyclone and landslides.**

UNIT VI: SOCIAL ISSUES AND THE ENVIRONMENT:

(3 hours)

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

UNIT VII: HUMAN POPULATION AND THE ENVIRONMENT**(3 hours)**

- Population growth, variation among nations.
- **Population explosion – Family Welfare Programme. Environment and human health.**
- Human Rights.
- Value Education.
- **HIV/AIDS.**
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies

UNIT VIII: FIELD WORK**(9 hours)**

- Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

PRESCRIBED BOOKS:**1. Environmental studies-St Joseph College Edition****2. Environmental studies- Dr. D.D.Mishra –****S.Chand REFERENCE BOOKS:**

1. Environmental studies – Dr. J.P.Sharma – University Science Press.

2. Introduction to Environmental Studies – Dr.Mahanta K.Kalita – Asiau Books.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|----------------|--------------|--------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 2 | 20 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 8 | 40 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 21-24 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

COMPUTING SKILLS – LEVEL – I

| | | |
|-----------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 19UGSL404 | THEORY | MARKS: 100 |
| SEMESTER IV | CREDITS: 3 | TOTAL HOURS : 30 |

Unit 1 **(6 hours)**

Introduction to computers – classification of computers; Computers inside –Hardware(processing, memory i/o, storage etc), Software (Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills;Networking Basics; Virus;Hacking

Unit 2 **(6 hours)**

Word processing - Operating of word documents like open, close, save, print ;Editing Text – tools, formatting
, bullets, layout ; Navigating word – Keyword, mouse, document formatting ; paragraph alignment - indentation, headers, footers, numbering; printing – preview, options

Unit 3 **(6 hours)**

File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing 20

Unit 4 **(6 hours)**

Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas-entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

Unit 5 **(6 hours)**

Networking - Internet explorer; www – working, browsing, searching, saving; bookmark – features, favorite, create, delete; printing webpage; email – creating, receiving, reading and sending messages

SEMESTER V

CORE XIII
PAPER TITLE: COST ACCOUNTING

| | | |
|-------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE:20UCOM317 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER V | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM))

COURSE OBJECTIVE:

To Impart the Basic Knowledge on Cost accounting concepts, Pricing of Products, Labour remuneration and Methods of Costing.

UNIT I **(15Hours)**

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

UNIT II **(19Hours)**

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and finished goods, sales price computation- tenders and quotations.

UNIT III **(19Hours)**

Material purchase control, Stock Levels, Aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method , standard price method and Retail price Method.

UNIT IV **(18Hours)**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures.Idle time and over time.Labour turnover.

UNIT V **(19Hours)**

Overheads – Classification, Allocation, Apportionment and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Computation of Machine Hour Rate.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Jain S.P. and Narang K. L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
3. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
4. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, New Delhi

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning>
2. <http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-andpreparation/7505>
3. http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | - | 1 | | - | - |
| II | 1 | 1 | 1 | 1 | | 1 |
| III | 1 | 1 | | 2 | | 1 |
| IV | 1 | 2 | | 1 | | 1 |
| V | 2 | 1 | | 1 | | 1 |
| TOTAL | 7 | 5 | 2 | 5 | | 4 |
| SECTION A 12 | | | SECTION B 7 | | SECTION C 4 | |

CORE XIV

PAPER TITLE: ENTREPRENEURIAL DEVELOPMENT

| | | |
|-----------------------------------|-------------------|------------------------|
| SUBJECT CODE: 20UCOM318 | THEORY | MARKS: 100 |
| SEMESTER V | CREDITS: 4 | TOTAL HOURS: 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

COURSE OBJECTIVE:

To Impart the Basic Knowledge on Entrepreneurial Growth and Funding agencies, Women Entrepreneurship and the improvement of SSI

UNIT I

(13Hours)

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT II

(20Hours)

Entrepreneurial Development Agencies - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Ministry of Micro, Small & Medium Enterprises (MSME)- Prime Minister Employment Generation Programme– PradhanMantriYuvaYojana - All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

UNIT III

(15Hours)

Project Management: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report – Tools of Appraisal.

UNIT IV

(12Hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Entrepreneurship Development Institute of India (EDII), Role of Government in organizing EDPs – Critical evaluation.

UNIT V

(15Hours)

Economic development and entrepreneurial growth – Role of entrepreneur in economic growth- Strategic approaches in the changing economic scenario for small scale entrepreneurs- Networking, Niche play, Geographic concentration, Franchising / Dealership – Development of Women entrepreneurship - problems – steps taken by Government- Women and Self Help Groups.(SHGs)

RECOMMENDED TEXTBOOKS

1. Gupta, D. C., &Srinivasan, D. N. Entrepreneurship Development in India Sultan Chand & Sons,(2001).
2. Khanka, S. S. Entrepreneurial development. S. Chand Publishing,(2006).

REFERENCE BOOKS

1. DesinguSetty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P. F. Innovation and Entrepreneurship: Practice and Principles. Harper & Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development Margham Publications, (2002).

E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportanttypes-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-supportsystem-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 2 | - | 1 | - |
| II | 3 | - | 2 | - | 2 | - |
| III | 2 | - | 1 | - | 1 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 2 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A 12 | | | SECTION B 8 | | SECTION C 6 | |

CORE XV

INCOME TAX THEORY, LAW AND PRACTICE – I

| | | |
|-----------------------------------|---------------------------------|-------------------------|
| SUBJECT CODE: 20UCOM319 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER V | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVE:

To Impart the Basic Knowledge and Legal framework and provisions of Income Tax Act 1961.

UNIT-I **(20Hours)**

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT-II **(20Hours)**

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

UNIT-III **(20Hours)**

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT-IV **(20Hours)**

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

UNIT-V **(10Hours)**

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, NewDelhi.
2. Reddy T.S., HariPrasad Y Reddy, Income Tax Theory Law and Practice, MarghamPublication, Chennai.

REFERENCE BOOKS

1. Manoharan T.N & Hari.G.R, (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <https://books.google.com/books?isbn=1584773855>
- 6) <https://books.google.com/books?id=iiQKAAAAMAAJ>
- 7) <https://books.google.com/books?isbn=813172191>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 40 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 1 | 1 | 1 | - | 1 |
| II | 1 | 2 | - | 2 | - | 1 |
| III | 1 | 1 | - | 1 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 2 | - | 1 | - | - | - |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A – 12 | | | SECTION B – 7 | | SECTION C - 4 | |

CORE XVI
PRACTICAL AUDITING

| | | |
|-----------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOM320 | THEORY | MARKS: 100 |
| SEMESTER V | CREDITS: 4 | TOTAL HOURS : 75 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM) & B.Com (MM))

COURSE OBJECTIVE:

To learn about the auditing usage and their responsibilities and presentation of audit report.

UNIT I **(18Hours)**

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classification of audits – Audit planning, meaning – Audit Programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and routine checking, meaning- Internal control - meaning, definition, objectives.

UNIT II **(18Hours)**

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

UNIT III **(10Hours)**

Depreciation and reserves – meaning – Auditor's duty with regard to depreciation – Reserves and provisions- Difference between reserves and provision – Depreciation of wasting Assets.

UNIT IV **(18Hours)**

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration – auditor's lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

UNIT V **(11Hours)**

EDP audit – meaning - procedure of audit under EDP system – specialized Audits – points to be considered while auditing Educational Institutions – Hotels – Banking and Insurance companies.

RECOMMENDED TEXTBOOKS

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

REFERENCE BOOKS

1. Auditing – D.P. Jain Konark Publishers Pvt.Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and virender Sharma, East ern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand andCo.,
4. Contemporary Audinting, Kamal Gupta Tata MC GrawHill.

E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=8121920418>

<https://books.google.co.in/books?isbn=5877373412>

<https://books.google.co.in/books?isbn=8170231868>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|----------------|-----------|----------|---------------|----------|---------------|----------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | - | 2 | - | 2 | - |
| II | 3 | - | 2 | - | 1 | - |
| III | 2 | - | 1 | - | - | - |
| IV | 3 | - | 2 | - | 2 | - |
| V | 2 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

ELECTIVE 1 ELEMENTS OF INCOME TAX (IDE)

| | | |
|-----------------------------------|---------------------------------|-------------------------|
| SUBJECT CODE: 20UIDE307 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER V | CREDITS: 5 | TOTAL HOURS : 90 |

UNIT-I

(20Hours)

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

Residential Status - Incidence of Tax & basis of charge – Classification - Individual, firm, AOP, HUF and Companies – Incidence of Tax - Exempted incomes

UNIT-II

(20Hours)

Income from Salaries - Definition – Provident Funds – Allowances – Fully taxable allowances- partially taxable allowances – Exempted allowances – Perquisites – Taxable for all – exempted for all- Taxable for specified cases – Profits in lieu of Salaries – Qualifying amount for deduction u/s 80(C).

UNIT-III

(20Hours)

Income from house property - Computation of Income from House Property – computation of Gross Annual value – computation of Net Annual value - Let-out house – Self occupied house – Deduction allowed from house property.

UNIT-IV

(20Hours)

Income from other sources - Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources

UNIT-V

(10Hours)

Administration of Income Tax Act - Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment- E-Filing of returns-voluntary filing of return- due dates of filing return- Belated return-Revised return-defective return.

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS:

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, NewDelhi.
2. Reddy T.S., HariPrasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, SnowWhite Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
5. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 2 | 2 | 1 | 1 | - | - |
| II | 1 | 1 | - | 1 | - | 1 |
| III | 1 | 1 | - | 1 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 2 | - | 1 | 1 | - | 1 |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A - 12 | | | SECTION B - 7 | | SECTION C - 4 | |

SEMESTER VI

CORE XVII
SECURITIES LAW & MARKET OPERATIONS

| | | |
|-----------------------------------|-------------------|-------------------------|
| SUBJECT CODE: 20UCOS324 | THEORY | MARKS: 100 |
| SEMESTER VI | CREDITS: 4 | TOTAL HOURS : 90 |

COURSE OBJECTIVE:

To Impart the Basic Knowledge of Stock Markets & Legal Framework of The SEBI and Other Agencies.

UNIT-I: (17Hours)

SEBI - Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection – Securities Contract Regulation Act (SCRA) – features and importance.

UNIT-II: (19Hours)

Stock Market - Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.

UNIT-III: (19Hours)

Stock Exchanges - Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.

UNIT-IV: (20Hours)

Trading Pattern In OTCEI and NSE - Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.

UNIT-V: (15Hours)

Demat Trading & Mutual Funds - Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services. Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.

PRESCRIBED BOOKS:

1. Securities Law & Markets Operations- A.Sairam – LearnTechPress.
2. Securities Law & Markets Operations-L.Natarajan – Marghampublications.

REFERENCE BOOKS:

1. MachiRaju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com.nse-india.com.

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 1 | - | 2 | - |
| II | 3 | - | 2 | - | 1 | - |
| III | 2 | - | 1 | - | 1 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 2 | - | 2 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

CORE XVIII

INCOME TAX LAW & PRACTICE-II

| | | |
|-----------------------------------|-----------------------------|-------------------------|
| SUBJECT CODE: 20UCOM322 | THEORY & PROBLEM | MARKS: 100 |
| SEMESTER VI | CREDITS: 4 | TOTAL HOURS : 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM))

COURSE OBJECTIVE:

To Impart The Legal Framework of Various Elements of Income Tax Provisions & Computation of Tax Liability.

UNIT-I

(20Hours)

Capital Gains - Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head Capital Gains.

UNIT-II

(15Hours)

Income from other sources - Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.

UNIT-III

(20Hours)

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child – Deemed Incomes.

Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT-IV

(20Hours)

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only)

Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

UNIT-V

(15Hours)

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

THEORY: 20% PROBLEMS: 80%

RECOMMENDED TEXTBOOKS

1. Income Tax Theory, law and practice - T.S. Reddy & Dr. Y. Hari Prasad Reddy – Marghampublications.
2. Income Tax law and practice. –V.P.Gaur&D.B.Narang.

REFERENCE BOOKS

1. Students Guide to Income tax – Dr.VinodK.SignHania&Dr.MonicaSighania –Taxmann.
2. Income tax service tax &VAT – Dr.GirishAhuja&Dr.Ravi Gupta – Bharat lawhouse.

E-LEARNING RESOURCES

<https://books.google.com/books?isbn=1584773855><https://books.google.com/books?isbn=8131721914><https://books.google.com/books?id=iQKAAAAMAAJ>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 7 questions (each in 300 words) | 13-19 | 6 | 30 |
| C | Answer any 2 out of 4 questions (each in 1200 words) | 20-23 | 20 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory and problem

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 1 | 1 | - | 1 | - | 1 |
| II | 2 | 1 | - | 1 | - | 1 |
| III | 2 | 1 | 1 | 1 | - | 1 |
| IV | 1 | 1 | - | 1 | - | 1 |
| V | 1 | 1 | 1 | 1 | - | - |
| TOTAL | 7 | 5 | 2 | 5 | - | 4 |
| SECTION A 12 | | | SECTION B 7 | | SECTION C 4 | |

**CORE XIX
COMMERCIAL & INDUSTRIAL LAW**

| | | |
|------------------------------------|--------------------|-------------------------|
| SUBJECT CODE : 20UCOS325 | THEORY | MARKS : 100 |
| SEMESTER VI | CREDITS : 4 | TOTAL HOURS : 90 |

COURSE OBJECTIVE:

- To Impart the Basic Knowledge of the Legal Framework of the General & Special Provisions of the Indian Contract Act 1872.
- To Impart the Basic Knowledge of Industrial Law – Provisions relating to the relationship between the Employer and the Employee

UNIT-I: (15Hours)

Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.

UNIT-II: (20,Hours)

Structure and Formation of Contract – Essential Elements of Contracts – Consensus-ad – idem – Offer – Acceptance – Lawful Consideration- Capacity of parties – Free Consent – Mistake – Misrepresentation – Fraud – Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.

UNIT-III: (20Hours)

Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.

UNIT-IV (15Hours)

Factories Act 1948 - Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT- V: (20Hours)

Industrial Disputes Act - Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

PRESCRIBED BOOKS:

1. Mercantile law- N.D Kappor – Sultan Chand.
2. Mercantile law-P.C.Tulsian – Tata McGrawHill.
3. Commercial & Industrial Law – Dr.M.R.Sreenivasan – MargamPublications

REFERENCE BOOKS:

1. Mercantile Law –M.C.Shukla – SultanChand.
2. Principles of merchantile law – Avtal Singh – Eastern BookCompany.
3. Industrial Law - N.D Kappor – SultanChand

GUIDELINES TO THE QUESTION PAPER SETTERS**Question Paper Pattern**

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|----------------|--------------|--------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|-------------------------|-----------|---------|----------------------|---------|----------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 1 | - | 1 | - |
| II | 2 | - | 1 | - | 2 | - |
| III | 2 | - | 2 | - | 1 | - |
| IV | 3 | - | 2 | - | 1 | - |
| V | 2 | - | 2 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A 1 - 12 | | | SECTION B - 8 | | SECTION C - 6 | |

ELECTIVE II
HUMAN RESOURCE MANAGEMENT

| | | |
|------------------------------------|--------------------|------------------------|
| SUBJECT CODE : 20UCOM323 | THEORY | MARKS : 100 |
| SEMESTER VI | CREDITS : 5 | TOTAL HOURS: 90 |

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM),
BBA)

COURSE OBJECTIVES:

To introduce the concepts of various principles and process involved in effective Human Resources Management.

UNIT I **(16Hours)**

HRM Concepts and Functions, Role, Status and competencies of HR Manager - HR Policies – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment – Differences between personnel management and HRM

UNIT II **(20Hours)**

Human Resource Planning – Job Analysis – Job Description, Job Specification and Job Evaluation – Recruitment and Selection – meaning - Process of Recruitment – Sources of Recruitment –Internal Sources – External Sources - Meaning and Process of Selection – Selection Tests And Interviews - Placement

UNIT III **(18Hours)**

Induction–Mentoring – Concepts and Importance of Training and Development Needs- Training and Development Methods - on the Job Training – off the Job Training – Evaluating Training Effectiveness – Career Development.

UNIT IV **(20Hours)**

Objectives and importance of Performance Appraisal - Methods and techniques of Performance Appraisal – Potential Appraisal, Type of transfers and promotions – Problems in Performance Appraisal – Essentials of Effective Appraisal System – Termination of Services.

UNIT V **(16Hours)**

Compensation – Concept and Policies - Wage and Salary Administration – Methods of Wage Payments and Incentive Plans - Fringe Benefits – Performance linked compensation – Monetary and Non-Monetary benefits.

RECOMMENDED TEXTBOOKS

1. Aswathappa, K. (2013). *Human resource management: Text and cases*. Tata McGraw-Hill Education.
2. Gupta, C. B. (2011). *Human Resource Management: New Delhi*. Sultan Chand & sons Educational publishers.

REFERENCE BOOKS

1. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). *Fundamentals of Human Resource Management*, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). *Human Resource Management, 15e*. Pearson Education India.
3. Durai, P. (2009). *Human Resource Management* (Publisher: Dorling Kindersley (India) Pvt. Limited).
4. Prasad, L. M. (2006). *Human Resource Management* (Sultan Chand & Sons).
5. Rao, P. S. (2009). *Personnel and human resource management* (pp. 236-345). Himalaya Publishing House.

E-LEARNING RESOURCES

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resource-management>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-of-work-life-qwl.html>

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern

| Section | Question Component | Numbers | Marks | Total |
|--------------------|--|---------|-------|------------|
| A | Answer any 10 out of 12 questions (each in 50 words) | 1-12 | 3 | 30 |
| B | Answer any 5 out of 8 questions (each in 300 words) | 13-20 | 6 | 30 |
| C | Answer any 4 out of 6 questions (each in 1200 words) | 21-26 | 10 | 40 |
| TOTAL MARKS | | | | 100 |

Break up of questions for theory

| UNITS | SECTION A | | SECTION B | | SECTION C | |
|---------------------|-----------|---------|--------------------|---------|--------------------|---------|
| | THEORY | PROBLEM | THEORY | PROBLEM | THEORY | PROBLEM |
| I | 3 | - | 1 | - | 1 | - |
| II | 3 | - | 2 | - | 2 | - |
| III | 2 | - | 2 | - | 1 | - |
| IV | 2 | - | 2 | - | 1 | - |
| V | 2 | - | 1 | - | 1 | - |
| TOTAL | 12 | - | 8 | - | 6 | - |
| SECTION A 12 | | | SECTION B 8 | | SECTION C 6 | |

**ELECTIVE III
INSTITUTIONAL TRAINING**

| | | |
|------------------------------------|-------------------------------|------------------------|
| SUBJECT CODE : 20UCOS326 | THEORY & PRACTICAL | MARKS : 100 |
| SEMESTER VI | CREDITS : 5 | TOTAL HOURS: 90 |

COURSE OBJECTIVE:

To Provide the **PRACTICAL KNOWLEDGE** in **Corporate Management; Office Administration and Secretarial Practices** by deputing the Students to the Public Limited Companies and other Similar Organizations.

Supervised Institutional Training shall be an integral part of B.com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and 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.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship. The details of the training are to be 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, equipment, postal and mailing services and equipment.
4. Acquaintance with office machines and equipment and accounting, machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.
6. Application of computer, Internet in Company Administration.

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 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, Co-op Societies and banks.
3. Office Equipment, Marketing Organizations etc.,

In view of the objective of the course to prepare the students to become professionals like Chartered Accountants, Cost Accountants and Company Secretaries, it is proposed to give on the job training with Practicing Chartered Accountants, Cost Accountants or Company Secretaries. For Institutional training the students may either select to go to a company or to a practicing professional.

NOTE:

The paper on Institutional Training shall carry hundred marks. The students are required to submit a Project Report based on their Training Experience to the Department under the Guidance of their respective Guides assisted by the training officers of the Institutions providing the training.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices. The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max 25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the Department and reappear for Viva Voce Exam for valuation)