

DHANRAJ BAID JAIN COLLEGE
(Autonomous)

Thoraipakkam, Chennai – 600097.

Affiliated to the University of Madras

B.COM. CORPORATE SECRETARYSHIP

DEGREE COURSE

(SEMESTER WITH CHOICE BASED CREDIT SYSTEM)



SYLLABUS

DEPARTMENT OF CORPORATE SECRETARYSHIP

(EFFECTIVE FROM ACADEMIC YEAR 2019-20)

Total No. of Semesters: **6**

Total No. of Credits: **140**

DHANRAJ BAID JAIN COLLEGE
(AUTONOMOUS)
THORAIPAKKAM, CHENNAI- 97.

DEPARTMENT OF CORPORATE SECRETARYSHIP

B.Com (CS) DEGREE COURSE

Choice Based Credit System

(Effective from the academic year 2019-2020)

PROGRAMME OUTCOME

- PO – 1:** After completing three years for Bachelors in Corporate Secretaryship B.Com (CS) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
- PO – 2:** The corporate Secretaryship focused curriculum offers a number of specializations.
- PO – 3:** The practical exposures which would equip the student to face the modern-day challenges in corporate sectors.
- PO – 4:** The all-inclusive outlook of the course offer a number of value - based and job oriented courses ensures that students are trained into up-to-date.
- PO - 5:** In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

- PSO – 1:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.
- PSO – 2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO – 3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 4:** Students will be able to demonstrate proficiency with the ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems and apply appropriate problem solving and decision making skills in business decisions.

- PSO – 5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO – 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, Managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO –7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like ACS, CA, ICWA and other Professional courses.
- PSO – 8:** Learners will acquire the skills like effective communication, decision making and problem solving in day to day business affairs.
- PSO – 9:** Students will engage in at least one internship or service learning experience to demonstrate relevancy of foundational and theoretical knowledge of their academic curriculum and to gain career related experiences.
- PSO – 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

REGULATIONS

(AS PER THE INTEGRATED COMMON REGULATIONS OF THE UNIVERSITY OF MADRAS)

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce, shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR AWARD OF THE DEGREE:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

(1) FOUNDATION COURSES: The course shall comprise the study of:

- (a) Part – I Tamil or any other Modern (Indian or Foreign) or Classical Languages;
- (b) Part – II English

(2) CORE COURSES consisting of (a) Main Subjects, (b) Allied Subjects (c) Application Oriented Subjects related to the Main Subject of Study and Practical's, etc., if any.

(3) Compulsory Extension Service

5. COMPULSORY EXTENSION SERVICE:

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student lacks 40 hours attendance in the first year, he or she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit' and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

- (a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.
- (b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.
- (c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

8. PASSING MINIMUM:

- There shall be no passing minimum for Internal.
- For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- In the aggregate [External/Internal] the passing minimum shall be of 40%.
- He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfill the extension activities prescribed earning 1 credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES

(I) FOUNDATION COURSES

- (a) LANGUAGE OTHER THAN ENGLISH: Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.
- (b) ENGLISH: Successful candidates passing the examination for English and securing the marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(II) CORE COURSES (consisting) of (a) Main Subjects (b) Allied Subjects (c) Application Oriented Subjects and Practical, etc., if any)

Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

10. RANKING:

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Classification / Ranking / Distinction.

Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations.7.(c) supra are only eligible for Classification / Distinction.

SUBJECT TITLES
(SEMESTER SYSTEM WITH CBCS)

SEMESTER – I

Sem	Part	Paper No.	Sub. Code	Name of the Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
I	I	TLC I	14L11AA	Foundation Course Tamil- I or any language	6	3	25	75	100
I	II	ELC I	14E11AA	Foundation Course English – I	4	3	25	75	100
I	III	Core I	16M441A	Core Course Financial Accounting – I	6	4	25	75	100
I	III	Core II	16M441B	Core Course Business Management	6	4	25	75	100
I	III	Allied- I	16C441A	Allied – I Banking & Financial Services	4	5	25	75	100
I	IV	NME - I	14N61ZA	Basics of Retail Marketing	2	2	25	75	100
I	IV	Soft Skills	14S61AA	Essentials of Language and Communication	2	2	25	75	100
				Total	30	23			700

SEMESTER – II

Sem	Part	Paper No.	Sub. Code	Name of the Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
II	I	TLC II	14L12AB	Foundation Course Tamil/language II	6	3	25	75	100
II	II	ELC II	14E12AB	Foundation Course English – II	4	3	25	75	100
II	III	Core III	16M442C	Core Course Financial Accounting – II	6	4	25	75	100
II	III	Core IV	16M442D	Core Course Business Environment	6	4	25	75	100
II	III	Allied - II	16C442B	Allied – II Office Management	4	5	25	75	100
II	IV	NME - II	14N62ZB	Fundamentals of Insurance	2	2	25	75	100
II	IV	Soft Skills	14S62AB	Essentials of Spoken and Presentation Skills	2	2	25	75	100
				Total	30	23			700

SEMESTER – III

Sem	Part	Paper No.	Sub. Code	Name of the Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
III	I	TLC III	14L13AC	Foundation Course Tamil/language III	6	3	25	75	100
III	II	ELC III	14E13AC	Foundation Course English – III	4	3	25	75	100
III	III	Core V	16M443E	Core Course Corporate Accounting – I	6	5	25	75	100
III	III	Core Elective - I	16M443G	Core Elective - I Business Law Corporate Governance Corporate Laws	6	5	25	75	100
III	III	Allied - III	16C443C	Allied – III Business Statistics – I	6	5	25	75	100
III	IV	Soft Skills	14S63AC	Personality Enrichment	2	3	25	75	100
				Total	30	24			600

SEMESTER- IV

Sem	Part	Paper No.	Sub. Code	Name of the Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
IV	I	TLC IV	14L14AD	Foundation Course: Tamil/Language IV	6	3	25	75	100
IV	II	ELC IV	14E14AD	Foundation Course: English – IV	4	3	25	75	100
IV	III	Core VI	16M444H	Core Course Corporate Accounting-II	6	4	25	75	100
IV	III	Core VII	16M444J	Core Course Business Communication	5	4	25	75	100
IV	III	Allied-IV	16C444D	Allied – IV Business Statistics – II	5	5	25	75	100
IV	IV	EVS	16E64AA	Environmental Studies	2	2	25	75	100
IV	IV	Soft Skills	14S64AD	Computing Skill	2	3	25	75	100
				Total	30	24			700

SEMESTER – V

Sem	Part	Paper No.	Sub. Code	Name of the Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
V	III	Core VIII	16M445K	Core Course Cost Accounting	6	4	25	75	100
V	III	Core IX	16M445L	Core Course Human Resources Management	6	4	25	75	100
V	III	Core X	16M445M	Core Course Income Tax law and Practice I	6	4	25	75	100
V	III	Core XI	16M445N	Core Course Company Law & Secretarial Practice	5	4	25	75	100
V	III	Core Elective II	16A445A	Core Elective - II Entrepreneurial Development Corporate Social Responsibility Corporate Culture and Practices	5	5	25	75	100
V	IV	VE	14V66AG	Value Education	2	2	25	75	100
				Total	30	23			600

SEMESTER – VI

Sem	Part	Paper No.	Sub. Code	Name of the Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
VI	III	Core XII	16M446P	Core Course Management Accounting	6	5	25	75	100
VI	III	Core XIII	16M446Q	Core Course Industrial Law	6	4	25	75	100
VI	III	Core Elective III	16M446I	Core Elective - III Computer Application in Business Principles of E-Commerce Marketing Management	5	5	25	75	100
VI	III	Core XIV	16M446R	Core Course Income Tax Law & Practice II	6	4	25	75	100
VI	III	Core XV	16A446B	Core Course Institutional Training (Project Report and Viva Voce Examination)	5	4	25	75	100
				Total	30	23			500
				Extension activities		1			
				Total		140			

QUESTION PAPER PATTERN
B.Com (C.S) Degree
(For All Theory Papers Only)

Time: 3 Hours

Max. Marks: 75

PART – A

(10x2=20)

Answer any TEN questions.

1. Unit I
2. Unit II
3. Unit III
4. Unit IV
5. Unit V
6. Unit I
7. Unit II
8. Unit III
9. Unit IV
10. Unit V
11. } **two different Units**
- 12.

PART – B

(5x5=25)

Answer any FIVE questions.

13. Unit I
14. Unit II
15. Unit III
16. Unit IV
17. Unit V
- 18.
19. } **three different Units**
- 20.

PART – C

(3x10=30)

Answer any THREE questions

21. Unit I
22. Unit II
23. Unit III
24. Unit IV
25. Unit V

QUESTION PAPER PATTERN

B.Com (C.S) Degree

(For All Accounting Papers, Income Tax, Business Statistics Papers Only)

Time: 3 Hours

Max. Marks: 75

PART – A

(10x2=20)

Answer any TEN questions.

1. Unit I
2. Unit II
3. Unit III
4. Unit IV
5. Unit V
6. Unit I
7. Unit II
8. Unit III
9. Unit IV
10. Unit V
11. } **two different Units**
- 12.

PART – B

(5x5=25)

Answer any FIVE questions.

13. Unit I
14. Unit II
15. Unit III
16. Unit IV
17. Unit V
- 18.
19. } **three different Units**
- 20.

PART – C

(2x15=30)

Answer any TWO questions.

21. Unit I
22. Unit II
23. Unit III
24. Unit IV
25. Unit V

QUESTION PAPER PATTERN
B.Com (C.S) Degree
(For NME Papers, Value Education and EVS)

Time: 3 Hours

Max. Marks: 75

PART – A

(5x6=30)

Answer any FIVE questions.

1. Unit I
2. Unit II
3. Unit III
4. Unit IV
5. Unit V
- 6.
7. } **three different units**
- 8.

PART – B

(3x15=45)

Answer any THREE questions.

9. Unit I
10. Unit II
11. Unit III
12. Unit IV
13. Unit V

B.Com (CS) Degree (CBCS) - Semester I - Core Paper I

FINANCIAL ACCOUNTING – I

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 6 Hrs; Credits: 4

COURSE OBJECTIVES:

Sub Code: 16M441A

To impart students into basic accounting concepts and principles to prepare the students to have a strong hold in accounts. To impart the basic accounting knowledge as applicable to business.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Basics Accounting Concepts & Conventions and rectification of error Meaning and scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Classification of Errors – Rectification of errors – Preparation of Suspense Account	20	To help the students a sound understanding of basic accounting concepts and principles of the accounting process.
II	Rectification of Errors (B.R.S) - Insurance Claims & Average due date Bank Reconciliation Statement (BRS) - Insurance Claims – Average Clause Policy (Excluding Loss of Profit) – Average due date.	15	To learn Insurance Claims and Average Clauses. To inculcate the ability to rectify the errors and BRS arising at different, stages of the Accounting Process.
III	Final Accounts Preparation of Final Accounts of a Sole Trading concern – with necessary adjustments.	20	Students learn the basics of accounting concepts and preparation of final accounts for Sole proprietorship concern.
IV	Depreciation Depreciation accounting – Straight line & Diminishing balance include change in method of Depreciation.	15	To help how to calculate the depreciation methods
V	Single Entry System Single Entry System – Meaning, Features, Defects – Difference between single entry and Double entry system – Statement of Affairs method – Conversion method.	20	Explain the purpose of double entry system to understanding the accounting system properly

DISTRIBUTION OF MARKS:

Theory - 20% Problems - 80%

TEXT BOOKS:

1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.

REFERENCE BOOKS:

1. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
2. Tulsian – Financial Accounting – Tata MC Graw wills New Delhi.
3. Rajasekar – Financial Accounting – Pearson Publications

B.Com (CS) Degree (CBCS) - Semester I - Core Paper - II

BUSINESS MANAGEMENT

COMMON TO B.COM (GENERAL, AF, CS)

Max. Marks: 100 (SE - 75, IA - 25) Hours per week: 6 Hrs; Credits: 4

COURSE OBJECTIVES:

Sub Code: 16M441B

To inculcate the students with the Knowledge and Understanding of the principles of management to enable the student manager to gain valuable insight into the working of business. The course will review the evolution of management thought, function and practice to focus on Indian experiences, approaches and cases.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Business Management – An Introduction: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.	20	To explain the various function of management
II	Nature of Planning & Decision-making: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making- Process of Decision-Making – Types.	20	To understand planning and decision making
III	Organizational Structure: Types of Organizations – Organization Structure – Span of Control Departmentalization Informal Organization.	15	Assess global situation, including opportunities and threats that will impact management of an organization.
IV	Delegation of Authority: Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility –Direction – Nature and Purpose - Leader ship and Kinds Motivation Kinds Of Motivation.	20	Demonstrate critical thinking when presented with managerial problems and express their views and opinions on managerial issues in an articulate way.
V	Co-ordination & Control: Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process.	15	Identify and explain the importance of the management process and identify some of the key Skills required for the contemporary management practice.

TEXT BOOKS:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India, 8th edition. 2005.
2. Charles W L Hill, Steven L McShane, 'Principles of Management', Mcgraw Hill Education, Special Indian Edition, 2007.

REFERENCE BOOKS:

1. Hellriegel, Slocum & Jackson, ' Management -A Competency Based Approach', "Thomson South Western, 10th edition, 2007.
2. Harold Koontz, Heinz Weihrich and Mark V Cannice, 'Management -A global perspective, Prentise hall, 2005.
3. Stephen Robbins, Business Management, Pearson Education pub, 2008.

B.Com (CS) Degree (CBCS) - Semester I - Allied Paper - I

BANKING AND FINANCIAL SERVICES

Max. Marks: 100 (SE - 75, IA - 25) Hours per week: 4 Hrs; Credits: 5

Course Objective:

Sub Code: 16C441A

This aims to provide a basic knowledge of the financial services market and understand financial services offered by financial intermediaries such as nonbanking finance companies, banks and financial institutions.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Origin of banks – Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) – Role of Banks and Economic Development – Central Banking and Role of RBI and their functions.	15	To provide knowledge about the various banking terms.
II	Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking – ATM Cards, Debit Cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Core-Banking.	15	To educate the students on the practical applications of banking services.
III	Opening of an Account – Types of Deposit Account – Types of Customers (Individuals, Firms, Trust and Companies) – Negotiable Instruments Act.	10	To make the students understand the provisions of the Banking Regulations Act, 1949.
IV	Cheques – Definition – Endorsement – kinds of endorsement	10	To make the students to draw the cheques
V	Financial Services - Meaning, Types & Importance – Merchant Banking – Underwriting – Mutual Funds.	10	To learn the mutual funds and shares.

TEXT BOOKS:

1. Santhanam. B, "Financial Services", Margham Publications, Chennai 2003.
2. Khan. M.Y, "Financial Services", TataMcGraw Hill Publications.2004

REFERENCE BOOKS:

1. Banking Law Theory & Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam – Margham Publishers.
3. Banking Law Theory & Practice – S N Maheswari – Kalyani Publishers.
4. Indian Banking – Parameswaran.
5. Banking Theory Law & Practice – Tanon.

B.Com (CS) Degree (CBCS) – Semester I – Non Major Elective Paper – I

BASICS OF RETAIL MARKETING (NON – MAJOR)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 2 Hrs;

Credits: 2

Course Objective:

Sub Code: 14N61ZA

To enable students to gain insights into the various developments which are taking shape in the retail landscape in the country and how it is influencing business motives.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Retailing – Definition – Retail marketing – Growth of organized retailing in india – importance of retailing.	8	Understand the basic concepts of retail management
II	Function of Retailing – Characteristics of Retailing – Types of Retailing – Store Retailing – Non store retailing.	5	Learn about the latest developments in retailing in the Indian context
III	Retail Location Factors – Branding in Retailing – Private Labeling – Franchising Concept.	6	Understand the strategic perspective of the retailing industry.
IV	Communication tools used in retailing – Sales Promotion, E –Tailing – Window Display.	6	To explain the new methods of sales promotion
V	Supply Chain Management – Definition – Importance – Role of Information technology in Retailing.	5	Lean the framework of Retail mix and each of its elements.

TEXT BOOKS:

1. Philp Kotler, “Marketing Management”, Pearson Education.
2. Rajan Nair, “Marketing Management”, Sultan Chand & Sons.

REFERNCE BOOKS:

1. Gilbert Pearson , Retail Marketing Education Asia , 2001
2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi – 2000
3. Berman & Evans Retail Management Phi , New Delhi 2001
4. ta Mc , Graw Hill, New Delhi 2001
5. Dr. L. Natarajan Retail Marketing Margham Publication Chennai

B.Com (CS) Degree (CBCS) – Semester I – Soft Skill Elective Paper - I

Soft Skills – I ESSENTIALS OF LANGUAGE AND COMMUNICATION

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 2 Hrs;

Credits: 2

Course Objective:

Sub Code: 14S61AA

- *Enable* students to build a repertoire of functional vocabulary and to move from the lexical level to the syntactic level.
- *Train* students to summon words, phrases relevant to the immediate communication tasks.
- *Enable* students to comprehend the concept of communication.
- *Teach* students the four basic communication skills- Listening, Speaking, Reading and Writing.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Recap of language skills – vocabulary, phrase, clause, sentence.	5	Introduce them and talk about familiar, everyday conversation topics
II	Fluency building.	8	Ask for opinions and either agree or disagree politely
III	Principles of Communication.	5	Discuss various personal and ethical problems and solutions
IV	Types of Communication.	7	Write an essay and submit online
V	LSRW in Communication.	5	Conduct one cycle of academic research.

Recommended Texts

- Monippally, Matthukutty. M. 2001. *Business Communication Strategies*. 11th Reprint. Tata McGraw-Hill. New Delhi.
- Sasikumar. V and P.V. Dhamija. 1993. *Spoken English: A Self-Learning Guide to Conversation Practice*. 34th Reprint. Tata McGraw-Hill. New Delhi.
- Swets, Paul. W. 1983. *The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates*. Prentice Hall Press. New York.

Websites

- www.tatamcgrawhill.com/digital_solutions/monippally
- www.dictionary.cambridge.org
- www.wordsmith.org

B.Com (CS) Degree (CBCS) - Semester II - Core Paper - III

FINANCIAL ACCOUNTING – II

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 6 Hrs;

Credits: 4

COURSE OBJECTIVES:

Sub Code: 16M442C

To enable the students to prepare different kinds of Financial Statements.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	<u>Branch Accounts</u> Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit.	20	To understand the preparation of accounting for branch and departments.
II	<u>Departmental Accounts</u> Departmental Accounts – Basis for allocation of expense – Inter departmental -Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated	20	To understand the Scope of departmental accounting
III	<u>Hire Purchase & Installment Purchase System</u> Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.	15	To introduce the system of Hire Purchasing
IV	<u>Partnership Accounts</u> Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement cum Admission – Simple Problems only.	20	To understand the treatment of partnership accounting and Enable the students to understand partnership account from admission to dissolution
V	<u>Dissolution of Partnership Firm</u> Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.	15	To understand the Accounting Procedure for dissolution of partnership under different methods.

DISTRIBUTION OF MARKS

Theory - 20% Problems - 80%

TEXT BOOKS:

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

REFERENCE BOOKS:

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3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

B.Com (CS) Degree (CBCS) – Semester II – Core Paper – IV

BUSINESS ENVIRONMENT

COMMON TO B.COM (GEN, CS)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M442D

The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction The concept of Business Environment – its nature and significance – Brief overview of political – Cultural – legal – economic and social and environments and their impact on business and strategic decisions.	20	To understand business environment
II	Political Environment Political Environment – Government and Business relationship in India – Provisions of Indian Constitution pertaining to business.	15	To enable the students to have an overview of Various Environmental Factors of Business Viz. Economic, Political, Legal, social and Global.
III	Social Environment Social environment – Cultural heritage – social attitudes – impact of foreign culture – castes and communities – joint family system – linguistic and religious groups – Types of social organization –social responsibilities of business.	20	To enable the students to appreciate the importance of environment and its impact on business and society.
IV	Economic Environment Economics Environment – Economic systems and their impact on business – Macro economic parameters like GDP – growth rate of population – Urbanisation – Fiscal deficit – Plan investment – Per capita income and their impact on business decisions – Five Year Planning.	20	Be aware of the social and ethical responsibilities within management positions
V	Financial Environment Financial and technological Environment – Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs - Mutual Funds-Meaning and functions.	15	To understand Financial Institutions and RBI

TEXT BOOKS:

1. Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi,2009
2. Aswathappa, Essentials Of Business Environment, Himalaya Publishing House, New Delhi.2013

REFERENCE BOOKS:

1. Sankaran S – Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta & Sengupta – Government and Business in India
5. Srinivisan K. – Productivity and social Environment.

B.Com (CS) Degree (CBCS) - Semester II - Allied Paper - II

OFFICE MANAGEMENT

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 4 Hrs;

Credits: 5

Course Objective:

Sub Code: 16C442B

To enlighten the students to know about the process of an office through which the internal control of all the organizations are achieved.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	OFFICE MANAGEMENT AND SUPERVISION Meaning - Definition – Functions – Importance – Departmentation – Relationship of office with other departments - office Manager – Qualification – function – Roles duties and Responsibilities – Office Supervision – Requisites of effective supervision.	10	To introduce the students the functioning of modern office.
II	OFFICE SYSTEMS AND WORK SIMPLIFICATION Meaning - Need – Planning and Principles of office systems –System Design and Planning - Flow of work – work simplification – Work Measurement - Principles and procedures - Techniques and standards of performance.	10	To enable them with office equipment's and system
III	OFFICE ACCOMMODATION AND ENVIRONMENT Importance - location – office layout – principles – system approach to layout – Types – New trends in office layout – working environment – lighting ventilation –Interior decoration - safety, security and Secrecy.	15	To expose the students in office supervision and Accommodation.
IV	RECORD MANAGEMENT AND OFFICE MACHINES Meaning – Significance of record management– Filing – objectives & methods –Indexing – meaning & objectives – Office forms – Types - designing and control – Choice of office machines – objective- Automation and mechanizations.	10	To provide knowledge about Design Management and Office Stationery
V	COMPUTER AND INFORMATION TECHNOLOGY Techniques and devices in data communication and computer systems – value – Electronic data Processing(EDP), Integrated Date Processing(IDP)– Wide Area Network (WAN)- satellite communication- Hypertext transfer protocol (HTTP) – Online office security services.	15	To introduce the students the functioning of modern office. To familiarize the students about latest information Technologies in offices.

TEXT BOOKS:

1. Dr. Jayashree, *Business Organisation and Business Management*, Kalyani Publication, 2011.
2. Dr. Jayashankar , *Office Management*, Margham Publication, 2015.

REFERENCE BOOKS:

1. Bhatia R.C., *Principles of Office Management*, Lotus Press Publication, 2007.
2. Jain J.N Singh P.P, *Modern Office management*, Regal Publications, 2007.
3. Gupta C.B. *Office organization and management*, Sultan Chand Publication, 2007.
4. Pillai and Bagavathi, *Office management*, Sultan Chand Publication, 2008.

B.Com (CS) Degree (CBCS) - Semester II - Non Major Elective Paper - II

FUNDAMENTALS OF INSURANCE (NON - MAJOR)

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 2 Hrs;

Credits: 2

Course Objective:

Sub Code: 14N62ZB

To enable the students in getting an outlook of how banking & insurance businesses work on day-to-day basis and how things are done in a professional business set up.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Origin And history Of Insurance – Meaning and definition of Insurance - Features Of Insurance – Principle Of Insurance – Objective and advantage of Insurance – Types of Insurance – Insurance – Insurance Organization In India And their Profile – Insurance Regulatory And Development Authority – Its duties and functions.	15	Understand about banking & insurance & its importance in today's business world
II	Meaning and definition of Life Insurance – Its Features – Its fundamental Principles – Types of Policies in Life Insurance - Meaning And definition of Fire Insurance – Features – Fundamental Principles – Types of Policies in Fire Insurance – Meaning And definition of Marine Insurance – Features – Fundamental Principles – Types of Policies in Marine Insurance.	15	Build a theoretical basis upon which they will develop their knowledge in other areas of banking & insurance and Understand the various types of insurance policies.

Recommended Books:

1. A. Murthy : Elements Of Insurance
2. M.N.Mish : Insurance – Principles And practices

B.Com (CS) Degree (CBCS) – Semester II – Soft Skill Elective Paper - II

Soft skills – II ESSENTIALS OF SPOKEN AND PRESENTATION SKILLS-II

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 2 Hrs;

Credits: 2

Course Objective:

Sub Code: 14S62AB

- *Train* students to become aware of their thinking style and to enable them to convert thinking into performance.
- *Prepare* students to evolve mental models for intra-personal and inter-personal transactions.
- *Make* students reflect and improve their use of body language – posture, gesture, facial expression, tone.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Thinking and Articulation – cognitive, affect, critical, creative aspects of articulation.	5	Understand and communicate with English speakers from different parts of the English speaking world.
II	Acquisition of Oral and Aural Skills	5	Discuss and plan holidays in English and tell jokes and stories
III	Communication Boosters – body language.	10	Understand the basic tenets of reading and writing effective English
IV	Function of Cultural Codes in Presentation – etiquette	5	Become aware of the basics of presentation skills and how they could use them
V	Models of Presentation.	5	Discuss elements of popular culture such as TV, radio and music.

Recommended Texts

- Powell. *In Company*. MacMillan.
- Cotton, et al. *Market Leader*. Longman.
- Pease, Allan. 1998. *Body Language: How to Read Others Thoughts by their Gestures*. Sudha Publications. New Delhi.
- Gardner, Howard. 1993. *Multiple Intelligences: The Theory in Practice: A Reader*. Basic Books. New York.
- De Bono, Edward. 2000. *Six Thinking Hats*. 2nd Edition. Penguin Books.
- De Bono, Edward. 1993. *Serious Creativity*. Reprint. Harper Business.

B.Com (CS) Degree (CBCS) - Semester III - Core Paper - V

CORPORATE ACCOUNTING - I

COMMON TO B.COM (CS, GEN, CA, AF)

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 6 Hrs;

Credits: 5

Course Objective:

Sub Code: 16M443E

To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction to Company Accounts Share - Types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- Underwriting of shares and debentures – Determinants of underwriters Liability.	20	Enabling the students to understand the features of Shares and Debentures
II	Redemption and Purchase of Business. Redemption of Preference shares and debentures – purchase of business – Profit prior to incorporation.	20	Develop an understanding about redemption of Shares and Debenture and its types.
III	Company's Final Accounts Preparation of Company's final accounts – Company Balance sheet preparation (as per revised format) – Computation of Managerial Remuneration.	15	To give an exposure to the company final accounts.
IV	Valuation of Goodwill and Shares Definition of Goodwill - Factors affecting valuation of goodwill – Methods - Valuation of goodwill and shares.	20	To provide knowledge on Goodwill.
V	Internal Reconstruction Internal Reconstruction –Alteration of share capital and Reduction of capital.	15	Students can get an idea about internal reconstruction.

DISTRIBUTION OF MARKS:

Theory - 20% Problems - 80%

TEXT BOOKS:

1. R.L.Gupta – Corporate Accounting, Sultan chand.
2. Jain and Narrang - Company Accounts, Kalyani.

REFERENCE BOOKS :

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Chakraborti- Advanced Accountancy.

B.Com (CS) Degree (CBCS) – Semester III – Core Elective Paper – I

BUSINESS LAW

COMMON TO B.COM (CS, GEN, CA, AF)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 5

Course Objective:

Sub Code: 16M443G

To acquaint the students with principles and legal aspects of various legislations like contract, agency, sale of goods act and Consumer Protection Act.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	<u>Nature of Contract : Object of Law of contract</u> The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation. Consideration – Capacity to contract – Free consent - Legality of object –void agreement.	20	To know the primacy of contract, offer and acceptance
II	<u>Performance of Contract</u> Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.	20	To understand the methods of discharge of contracts
III	<u>Breach of Contract</u> Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.	15	To know the legal aspects for creating an agency
IV	<u>Special Contracts</u> Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.	20	To understand the rights and duties of an agent and principal
V	<u>Sale of Goods Act</u> Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.	15	To provide the knowledge regarding performing of sales contract

TEXT BOOKS:

1. N.D.Kapoor- "Business Law" Sulthanchand Publishers.
2. RSN Pillai & Bhagavathy Business Law, Sultan chand & Co Ltd,

REFERENCE BOOKS :

1. Srinivasan Business Law Margham Publishers Chennai.
2. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi.
3. Commercial / Business Law – N.D. Kapoor

B.Com (CS) Degree (CBCS) – Semester III – Core Elective Paper – I

CORPORATE GOVERNANCE

COMMON TO B.COM (CS, GEN, CA, AF)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 5

Course Objective

1. To facilitate the students to have a glimpse of the history of Corporate Governance and the need for CG, ethics and CSR in this globalized economy.
2. To enable the students to understand the parameters of accountability, control and reporting system by the corporate board.
3. To help the students to have an insight into the interactive relationship among various corporate and related constituents in determining directions and performance of business organizations.

Unit 1

HISTORICAL PERSPECTIVE

Corporate Governance - Issues in CG - Theoretical basis of CG (Agency Theory, Stewardship Theory, Shareholder Vs Stakeholder approaches).

Unit 2

CORPORATE GOVERNANCE SYSTEMS

The Anglo American Model - The German Model - The Japanese Model - Indian Model - Obligation to Society: Investors – Employees - Customers - Managerial obligation.

Unit 3

EMERGENCE OF CORPORATE GOVERNANCE IN THE WEST

CG Committees - World Bank on CG - OECD Principles – Sarbanes – Oxley Act, 2002.

Unit 4

CORPORATE GOVERNANCE IN INDIA

Indian Committees and Guidelines - Working group on the Company's Act 1996 - The CII initiative - SEBI's initiatives - Naresh Chandra Committee Report 2002 - Narayana muthry Committee Report 2003 - Irani Committee Report on Company Law 2005.

Unit 5

CORPORATE GOVERNANCE RATING

Need, Principles, Rating Models, Benefits. Examples

COURSE TEXT

1. Fernando, A C., *Corporate Governance: Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.

COURSE REFERENCES

1. Chambers, Andrew, *Tolley's Corporate Governance Handbook* (2nd edition), Lexis Nexis, UK, 2003.
2. Oshi, Vasudha, *Corporate Governance: The Indian Scenario*, Foundation Books, 2004.

B.Com (CS) Degree (CBCS) – Semester III – Core Elective Paper – I

CORPORATE LAWS

COMMON TO B.COM (CS, GEN, CA, AF)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 5

Course Objective

1. To introduce the students to the various laws relating to corporate.
2. To focus on the consumer protection laws and its application.
3. To enlighten the students on the Depositories and SEBI Act.

Unit 1

INDUSTRIES (DEVELOPMENT AND REGULATIONS) ACT, 1956

Definitions - central advisory control and development councils - regulations of Scheduled industries - Direct management control of industrial undertaking by Central Government in certain cases.

Unit 2

CONSUMER PROTECTION ACT, 1986

Definitions - Consumer Protection Councils - Consumer disputes Redressal Agencies - District Forum - State Commission - National commission - powers and jurisdiction.

Unit 3

SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

Definitions - Establishment of SEBI - Powers and functions of the Board - Insider trading - Penalties and procedures - Appellate tribunal, procedure and powers.

Unit 4

COMPANY SECRETARIES ACT, 1980

Definition-Institute of secretaries of India-council of the institute –council of the institute-Register of members.

Unit 5

DEPOSITORIES ACT, 1996

Meaning –Rights & Obligations of Depositories, participants, issuers and beneficial owners-Enquiry &inspection –Penalty.

COURSE TEXT:

1. Gulshan and Kapoor, *Business and Economic Laws*, Sultan chand and sons, 2003.

COURSE REFERENCE:

1. Bare Act, *Corporate laws*, 2004.

B.Com (CS) Degree (CBCS) – Semester III – Allied Paper – III

Business Statistics – I

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 5

Course Objective:

Sub Code: 16C443C

To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction Origin, Meaning, definition and characteristics of statistics – Uses and limitation.	15	To familiarizes the concept of statistics
II	Classification and Tabulation Classification and Tabulation of Data – Types and Importance. Presentation of data including diagrammatic and Graphical Methods – Bar Diagram, Pie Diagram histogram and Ogive. Frequency Table – Structure and Formation – Discrete and Continuous Series.	20	To provide presentation of data and Graphical methods
III	Measures of Central Tendency Measure of Central Tendency / Average – Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic Mean, Combined Arithmetic Mean and weighted Mean.	20	To provide practical exposure on calculation of measures of average
IV	Measures of Dispersion Measures of Dispersion – Range, Quartiles, Deviation, Mean Deviation and Standard Deviation.	20	To provide practical exposure on standard deviation
V	Measures of skewness Measures of skewness – Meaning, Definition and Types – Karl Pearson’s Coefficient of Skewness and Bowley’s Coefficient of Skewness.	15	To familiarizes the concept of co-efficient skewness

DISTRIBUTION OF MARKS:

Theory – 20% Problems – 80%

TEXT BOOKS:

1. S.P.Gupta, “Statistical methods”, Sultan Chand,
2. P.R.Vittal, ‘Business statistics and operation”, Margham Publications.

REFERENCE BOOKS:

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

B.Com (CS) Degree (CBCS) -Semester III - Soft Skill Elective Paper - III

PERSONALITY ENRICHMENT

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 2 Hrs;

Credits: 3

Course Objective:

Sub Code: 16S63AC

To make aware about the importance of personality and development in the business world.

To make the students follow the good personality and create a good relationship with others.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction <ul style="list-style-type: none">• Definition of Personality• Components of Personality – Structural and Functional aspects• Determinants of Personality – Biological, Psychological and Socio-Cultural factors• Assessment of Personality – Observation, Interview and Psychological Tests• Misconceptions and Classifications• Need for Personality Development	5	To provide orientation about personality development
II	Self Awareness and Self Motivation <ul style="list-style-type: none">• Self Analysis through SWOT and Johari window• Elements of Motivation• Seven rules of Motivation• Techniques and Strategies for Self Motivation• Motivation Checklist and Goal Setting based on the principles of SMART• Self Motivation and Life	5	To give them Motivation and to create knowledge about motivation theories
III	General Knowledge and Current Affairs <ul style="list-style-type: none">• Regional, National and International events• Geographical, Political and Historical facts• Information on sports and other recreational activities• Basic knowledge with regard to health and health promotion	7	To understand the importance of Values and Attitudes for their self-development
IV	Memory, Decision Making and Study Skills <ul style="list-style-type: none">• Definition and Importance of Memory• Causes of Forgetting	8	To enable them to

	<ul style="list-style-type: none"> • How to forget (thought stopping), how to remember (techniques for improving memory) • The technique of passing exams • The rational decision making process • Improving creativity in decision making and components of creativity 		become SMART and Self esteemed
V	<p>Power of Positive Thinking</p> <ul style="list-style-type: none"> • Thinking power – seven steps for dealing with doubt • Traits of positive thinkers and high achievers • Goals and techniques for positive thinking • Enhancement of concentration through positive thinking • Practicing a positive life style 	5	To create awareness about body language and stress management

PRACTICAL TRAINING – The course would include the following practical exercises

- Ice Breaking
- Brainstorming
- Stimulation Exercises
- Thought Stopping
- Memory
- Study Skills Training

B.Com (CS) Degree (CBCS) – Semester IV – Core Paper – VI

CORPORATE ACCOUNTING - II

COMMON TO B.COM (CS, GEN, CA, AF)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M444H

To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Reconstruction account Amalgamation – Absorption and External Reconstruction of a Company – (Inter Company investments excluded)	20	Enable the students to understand about amalgamation, absorption and external Reconstruction
II	Account of Banking Company Preparation of Profit and Loss account and Balance Sheet of Banking Companies	20	To make them aware about accounts of banking companies
III	Account of Insurance Company Preparation of profit and loss account and Balance Sheet of Insurance Companies	15	To introduce and develop knowledge of Insurance companies Accounts
IV	Liquidation Liquidation – meaning – order of payment liquidator’s remuneration – Liquidator’s final statement of accounts-Statement of affairs.	20	Enable the students to gain an idea of liquidation of companies.
V	Holding Company Accounts Preparation of Consolidate Balance Sheet – (simple problem)	15	Consolidate the balance sheet of holding and subsidiary companies.

DISTRIBUTION OF MARKS:

Theory – 20% Problems – 80%

TEXT BOOK:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications.
2. R.L. Gupta – Corporate Accounting, Sultan Chand

REFERENCE BOOKS :

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam.
3. Jainand Narang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

B.Com (CS) Degree (CBCS) - Semester IV - Core Paper - VII

BUSINESS COMMUNICATION

COMMON TO B.COM (GENERAL, AF, CA, ISM, CS, BBA, CS)

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 5 Hrs;

Credits: 4

Course objective:

Sub Code: 16M444J

To enable be student to develop their business communication skills effectively. To make student.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.	20	Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications
II	Business Letters Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.	20	Students can able developing and delivering effective presentation
III	Banking and Insurance Correspondence Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.	15	To understand effective interpersonal communications skills that maximise team effectiveness
IV	Report Writing Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.	20	To acquire the skills of report writing and Modern forms of communication: Fax – email video conference-internet-websites and their uses in business.
V	Modern Forms of Communication Modern Forms of Communication: Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.	15	To understand modern communication

TEXT BOOKS:

1. Essentials of business communication-Rajendra pal & J.S.Korlahalli.
2. Communication for business-Shirley taylor

REFERENCE BOOK:

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers]

B.Com (CS) Degree (CBCS) – Semester IV – Allied Paper – IV**BUSINESS STATISTICS – II****Max. Marks: 100 (SE – 75, IA – 25)****Hours per week: 5 Hrs;****Credits: 5****Course Objective:****Sub Code: 16M444D**

To develop the skills of the students in the concepts of Statistics. The course will also serve as a prerequisite for post graduate and specialized studies and research.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Correlation Co-efficient Correlation – Meaning, Definition, Significance and Types of Correlation, Scatter Diagram, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.	20	Perform a regression analysis, and compute and interpret the coefficient of correlation
II	Regression Analysis Regression Analysis – Meaning and Importance – Regression Equations	20	Recognize the basic concepts of simple linear regression and correlation
III	Time Series Analysis 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.	15	The student is able to understand and use the basic measure of time series analysis.
IV	Index Numbers Index Numbers – Definition, Usage, Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers. Simple, Aggregate, Price Relatives Methods – Laspeyres, Paasche’s, Bowley’s and Fisher’s Index numbers – Time and Factor Reversal Tests – Cost of Living Index.	20	The student is able to understand and use the basic measure of index numbers.
V	Sampling Sampling – Meaning, Importance, Types – Probability and Non-Probability – Sampling Errors – Tools used in Business Research (Theory only)	15	Recognize and compute the sampling distributions, sampling distributions of means and variances (S^2) and the t- and F-distributions

DISTRIBUTION OF MARKS:

Theory - 20% Problems - 80%

TEXT BOOKS:

1. S.P. Gupta (S.P.): "Statistical Methods", Sultan Chand & Sons.
2. Richard Levin & David Rubin, "Statistics for management", Prentice Hall.

REFERENCE BOOKS:

1. S.P. Gupta – Statistical Methods
2. B.N. Gupta – Business Statistic
3. Asthana – Elements Of Statistics
4. R.S.N. Pillai And V. Bhagavathi – Statistics

B.Com (CS) Degree (CBCS) – Semester IV – Soft Skills Paper – IV

COMPUTING SKILLS

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 2 Hrs;

Credits: 2

Course Objective:

Sub Code: 14S64AD

The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel, MS Access, Power point etc., at two levels based on their knowledge and exposure. It provides essential skills for the user to get adapted to any work environment, as most of the systems in any work place have MS Office installed for their day to day activities. The course is highly practice oriented rather than regular class room teaching.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	<i>Introduction to Computers</i> – Classification of Computers; Role of Computers in society; Inside the Computers – Hardware (processing, memory, i/o, storage), Software (systems, application), CPU, OS, (DOS, Windows, Unix, Linux), Storage Devices; Programming – Overview, need for languages, skills; Networking Basics; Virus; Hacking.	10	To introduce the students about basics of MS-Office
II	<i>Word Processing</i> – Open, Save and close word document Editing text – tools, formatting, bullets; Spell Checker Navigating in word – keyword, Mouse; document formatting – paragraph alignment, indentation, header and footers, numbering; printing – preview, options.	10	To provide practical knowledge exposure to MS- Word
III	<i>File Management</i> – Understanding the importance of file management; backing of files, navigating thru My Computer and Windows Explorer; Files and Folders – editing, retrieving, deleting, renaming, subfolders – manipulate windows – maximize, minimize; Power point basics – terminology, templates, viewing.	10	To provide practical knowledge exposure MS-Excel

IV	Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, header and footer, centering data, printing	15	To provide practical knowledge exposure MS- Power Point
V	Networks – Internet Explorer – components; www – working, browsing, searching, saving – Bookmark – favorite, create, delete – Printing a web page; email – creating, receiving, reading and sending messages.	15	Develop the competence of database management

Examination:

1. Internal assessment could be based on Theory and/or practicals.
2. End semester is based on practicals.

TEXT BOOKS:

1. Surtis Frye, Joyce Cox, Steve Lambert, “Microsoft Office System” Step By Step, 2007.
2. Nance Muir, “Microsoft Office- Power Point 2007 Plain and Simple”, Amazon.Com .

REFERENCE BOOKS:

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill.
2. Microsoft 2003 – Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, Tata McGraw-Hill.

B.Com (CS) Degree (CBCS) – Semester IV – EVS Paper

ENVIRONMENTAL STUDIES

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 2 Hrs;

Credits: 2

Course Objective:

Sub Code: 16E64AA

To make the students to learn about environment and the pollutants.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	<p>The Multi disciplinary Nature of Environmental Studies</p> <p>Definition, scope and importance, Need for public awareness</p>	5	<p>Understand key concepts from environment studies, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.</p>
II	<p>Natural Resources Renewable and non-renewable resources: Natural resources and associated problems</p> <ul style="list-style-type: none"> • Forest Resources: Use and over-exploitation, deforestation case studies, limber extraction, mining, dams and their effects on forests and tribal people. • Water Resources: Use and over-utilization of surface arid ground water, floods, drought, conflicts over water, dams – benefits and problems. • Mineral Resources: Use and exploitation, environmental effects of extracting using mineral resources case studies. • Food Resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies. • Energy Resources: Growing energy needs, 	15	<p>To understand appreciate concepts and methods from renewable and nonrenewable sources and their application in environmental problem solving.</p>

	<p>renewable and non-renewable energy sources, use of alternate energy sources – Case Studies.</p> <ul style="list-style-type: none"> • Land Resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. <p>Role of an individual and conservation of natural resources – Equitable use of resources for sustainable life styles.</p>		
III	<p>Ecosystems Concept of an Ecosystem – Structure and Function – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristics, features, structures and function of Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem and Aquatic Ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)</p>	5	Students can acquire knowledge on ecosystem, Food Chains, and historical context of environmental issues and the links between human and natural systems.
IV	<p>Biodiversity and its Conservation Introduction – Definition genetic species and ecosystem diversity – Bio-geographical classification of India – Value of the 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 biodiversity 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.</p>	10	Students understand critically on Bio-diversity, threats for Bio-diversity and their roles and Identities as citizens, consumers and environmental actors in a complex, interconnected world.
V	<p>Environmental Pollution Definition Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid water management causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution of case studies – Disaster management, floods, earthquake, cyclone and landslides.</p>	5	Students understand for environmental pollution and disaster management
VI	<p>Social Issues and the Environment Unsustainable to Sustainable development – Urban problems related to energy – Water conservation, rain water harvesting, watershed management –</p>	15	Students can acquire knowledge on social issues and

	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 – Environmental 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.		environmental protection Act.
VII	Human Population and the Environment 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.	5	To understand appreciate concepts and welfare programmes and human health.
VIII	Field Work 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. (Field work equal to 5 lecture hours)	5	Case study

TEXT BOOKS:

1. Dr. Shradhasinha, Dr.Manishashukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University.

REFERENCE BOOKS:

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication,
2. Thangamani&ShyamalaThangamani, “Environmental studies”,Kurukshetra University.

B.Com (CS) Degree (CBCS) - Semester V - Core Paper - VIII

COST ACCOUNTING

COMMON TO B.COM (GENERAL, AF, CA, CS)

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M445K

To familiarize students with the basic concepts of cost and various methods and techniques of costing.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	<u>Introduction</u> Introduction of cost accounting – Meaning, definition, scope and objectives of cost accounting, cost accounting Vs financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting	20	Aimed to familiarize the concept of cost accounting.
II	<u>Cost sheet, Tender, Quotations</u> Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Tenders and quotations	20	Helps to gather knowledge on preparation of cost sheet in its practical point of view.
III	<u>Materials</u> Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity(EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average, weighted average, Standard Price method, inflated price method <u>Labour</u> Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece	15	To facilitate the idea and meaning of material control with pricing methods.

	rate system – premium and Bonus plan.) material losses		
IV	<p><u>Overheads</u></p> <p>Meaning and definition – Importance- Classification – Primary Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate</p>	20	Develop the knowledge about remuneration and incentives
V	<p><u>Process Costing</u></p> <p>Process Costing – with loss, Normal and Abnormal Loss – Abnormal gain – Inter process profit.</p>	15	To introduce the concept of overhead cost.

DISTRIBUTION OF MARKS

Theory - 20% Problems - 80%

TEXT BOOKS:

1. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand& Company Ltd,
2. Advanced Problems and Solutions in cost accounting- Dr. S. N. Maheswari.

REFERENCE BOOKS :

1. Cost Accounting : T.S. Reddy Y.Hari Prasad Reddy
2. Cost Accounting : Jain And Narang
3. Cost Accounting : S.P. Iyengar

B.Com (CS) Degree (CBCS) - Semester V - Core Paper - IX

HUMAN RESOURCES MANAGEMENT

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M445L

Success in today's competitive business environment is increasingly the function of effective management of its resources, particularly, employee. Hence the students must aware of basic aspects of human resource management to understand the functioning of human resource management in an organizational setting.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction Nature and scope of HRM-Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – methods of Selection – Use of Various tests – Interview techniques in selection – Placement	20	To understand concepts of HRM and selection process
II	Training and development Induction – Training – Methods – Techniques – identification of the training needs – Training and Development – Performance appraisal-transfer – promotion and termination of services – Career development.	20	Design a training program using a useful framework for evaluating training needs, designing a training program, and evaluating training results.
III	Compensation Remuneration – Components of remuneration – Incentives Benefits – Motivation – Welfare and social security measures.	15	Synthesize information regarding the effectiveness of recruiting methods and the validity of selection procedures, and make appropriate staffing decisions
IV	Labour Relations Labour Relations – Functions of trade unions – Forms of collective bargaining – Workers participation in management – Types and effectiveness – Industrial Disputes and settlements	20	Properly interpret salary survey data and design a pay structure with appropriate pay grades and

	(laws excluded)		pay ranges.
V	<p>Human Resource Audit</p> <p>Human Resource Audit – Nature – Benefits – Scope – approaches.</p>	10	<p>Demonstrate knowledge of employee benefit concepts, plan design, administrative considerations and regulations governing employee benefit practices.</p>

TEXT BOOKS:

1. L.M.Prasad , Human Resource Management., sultan chand.
2. C. B. Mamoria ,Personnel Management,Himalaya Publishing.

REFERENCE BOOKS:

1. V.S.P. Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Garry Deseler – Human Resource Management
4. L.M. Prasad – Human Resource Management
5. Tripathi – Human Resource Management

B.Com (CS) Degree (CBCS) - Semester V - Core Paper - X

INCOME TAX LAW & PRACTICE – I

COMMON TO ALL B.COM (CS, GEN, AF, CA)

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M445M

To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction Meaning of Income – Canons of Taxation and Income Tax Act – Important definitions under the Income Tax Act – Scope of total income – Residential Status – Incomes exempt from Tax.	20	To introduce the basic concept of Income Tax.
II	Income from Salary Heads of Income – Salaries – Allowances – perquisites and their valuations – Deductions from Salary – Other related provisions –Gratuity – pension – commutation of pension – Provident Fund.	20	In order to familiarize the different know-how and heads of income with its components
III	Income from House Property Income from house property – Definition of annual value deductions from annual value – computation under different circumstances.	15	It helps to build an idea about income from house property as a concept.
IV	Income from Business or Profession Income from business or profession – Allowable and not allowable expenses – General deductions – Principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax – compulsory maintenance of books of account – audit of accounts of certain persons – special provision for computing incomes on estimated basis under section 44 AD and 45 AE – Computation of income from business or profession.	20	It gives more idea about the income from business or profession
V	Income Tax Authorities Filling of return of Income – Assessment procedure in brief – Due date of filling of return – Defective return – Belated Return form – Revised return – Self assessment – Best Judgment assessment –various Income Tax Authorities. & Their powers and duties.	10	Make the students familiarizes with the concept of depreciation and its provisions.

DISTRIBUTION OF MARKS:

Theory - 20% Problems - 80%

TEXT BOOKS:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers..
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications

REFERENCE BOOKS:

1. Income Tax Law & Accounts – H.C.M.ehrotrc
2. Income Tax Law & Practice – Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & Accounts – Vinod Singhanian

B.Com (CS) Degree (CBCS) – Semester V – Core Paper – XI

COMPANY LAW AND SECRETARIAL PRACTICE

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 5 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M445N

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction – Definition of company – characteristics – advantages – lifting of the corporate veil – kinds of company – The Company’s Act, 1956 (overview) – The Company Secretaries Act, 1980 (overview).	15	Will know about entire information of promoter
II	Secretary – Definition- types of secretaries – Company Secretary – Legal position – Qualifications – Appointment – Rights, duties and liabilities – Dismissal of company secretary.	15	Will know about the procedure, duties of liquidator
III	Formation of Company – incorporation – Documents to be filed with Register – Certificate of Incorporation – Effects of registration – Promoter – Preliminary contracts – duties of secretary at the promotion stage – Memorandum of Association – Articles of association – contents – alteration – secretary’s duties. Prospectus – Contents – Misstatement in prospectus and their consequences – statement in lieu of prospectus – Commencement of business – duties of secretary at commencement stage.	25	Will know about formation of company and joint stocks. Will acquire knowledge about articles and association of memorandum
IV	Dividends, Accounts and Audit: Dividend - Definition – Rules regarding Dividends – Secretarial procedure regarding payment of Dividends. Accounts – Statutory Books – Books of Accounts – Annual Accounts and Balance Sheet – Secretarial Duties.	20	Will know about shares, rights and duties of directors
V	Winding Up: Meaning – Modes of winding up – Compulsory winding up – Voluntary winding up – Winding up subject to supervision of court – Duties of secretary art in respect of winding up – Liquidators – Duties and powers of Liquidator.	15	Will know the about the meeting and resolutions

TEXT BOOKS:

1. N.D.Kapoor-Sultan CVhand & Sons- Company law

REFERENCE BOOKS:

1. N.D. Kapoor – Company Law And Secretarial Practice
2. P.P.S. Gogna – A Text Book Of Company Law
3. P.K. Ghosh & Dr. V. Balachandran – Outline of Company Secretary Practice
4. B.N. Tondon – Manual of Secretarial Practice

B.Com (CS) Degree (CBCS) - Semester V - Core Elective Paper - II

ENTREPRENEURIAL DEVELOPMENT

COMMON TO ALL B.COM (CS, GEN, AF, CA, BBA, ISM)

Max. Marks: 100 (SE - 75, IA - 25) Hours per week: 5 Hrs; Credits: 5

Course Objective:

Sub Code: 16M445A

To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Entrepreneurship Concept of Entrepreneurship – define – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs	15	To aiming to develop students about Entrepreneurship development
II	Banking & Financial Institutions Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.	20	To familiarize the students with EDP schemes.
III	Project Management Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities-Preparation of Project Report Tools of Appraisal.	15	To enable them to understand project formulation.
IV	EDP Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities-Preparation of Project Report Tools of Appraisal.	20	To create awareness on various Entrepreneurship Development Programme.
V	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.	20	To give an introduction about MSME, EDI and other training institutes in Entrepreneurship.

TEXT BOOKS:

1. C.S.V. Murthy, “ Entrepreneurial Development”, Himalaya publishing house

REFERENCE BOOKS:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

B.Com (CS) Degree (CBCS) - Semester V - Core Elective Paper - II

CORPORATE SOCIAL RESONSIBILITY

Max. Marks: 100 (SE - 75, IA - 25) Hours per week: 5 Hrs; Credits: 5

Unit 1: BUSINESS OBJECTIVES

Business - Changing Concept - Objectives: Economic and Social - Relationship between business and society.

Unit 2: ECONOMIC SYSTEM

Meaning of capitalism - Salient features. Meaning of Socialism - salient features. Mixed economy - Advantages and disadvantages.

Unit 3: WELFARE STATE

Meaning - Role of Government - Directive Principles – Functions - State control of the Economy.

Unit 4: CORPORATE SOCIAL RESPONSIBILITY (CSR)

Social responsibility of a business firm - Social responsibility of business stakeholders (owners, employees, consumers and community) - Cultural and moral responsibility - response of Indian firms towards CSR.

Unit 5: ROLE OF MNC IN CORPORATE SOCIAL RESPONSIBILITY

Meaning – Definition - Emerging areas in CSR and sustainability – Relevant Case studies.

COURSE TEXT:

1. Baxi C.V. and Prasad Ajit, *Corporate Social Responsibility*, Excel Books, 2010.

COURSE REFERENCES:

1. Baxi .C.V., Rupamanjari Sinha Ray, *Corporate Social Responsibility*, Vikas Publication House, 2012.
2. Chatterji Madhumita, *Corporate Social Responsibility*, Oxford University Press, 2011.
3. Mandal . B. N *Corporate Social Responsibility in India*, Global Vision Publication House, 2011.
4. U.C.Mathur, *Corporate Governance & Business Ethics*, Macmillan, 2005.
5. Velasquez, *Business Ethics - Concepts and Cases*, Prentice Hall, 5th edition, 2002.

B.Com (CS) Degree (CBCS) – Semester V – Core Elective Paper – II

CORPORATE CULTURE AND PRACTICES

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 5 Hrs;

Credits: 5

OBJECTIVES:

- 1. To create an understanding of the importance of Corporate culture for Business Management and strategies.*
- 2. To provide an understanding of how corporate culture is created, maintained and changed.*
- 3. To provide the macro socio-cultural factors that influence corporate culture.*

Unit 1: INTRODUCTION

Meaning - Definition - importance and scope - Role of values in shaping corporate culture. Cultural variables: Individual –social -national and professional variables - Corporate mission & vision.

Unit 2: THE CULTURAL WEB

Organizational structure – rituals& routines - stories& symbols - Heros& power structures - control systems. Edgar Schien’ approach to organizational culture -Hofstead’s findings on cross-cultural dimensions.

Unit 3: CREATING CORPORATE CULTURE

Establishing values - creating vision –operationalising values and vision - socialization of employees to the corporate culture - managing cultural change: key elements of change - the change process – creating and sustaining corporate culture.

Unit 4: TYPOLOGIES OF CORPORATE CULTURE

Deal &Kennedy’s Corporate Tribes model - Handy’s Typology: Power culture – role - Task culture - Personality culture. Reimann& Weiner’s Generic Corporate culture types: Entrepreneurial – strategic - Chauvinistic and Exclusive. Amarchand & Jayaraj’s model of Value oriented culture types: Growth - Person-oriented - Mixed and Weak culture.

Unit 5: COMPARATIVE CULTURAL PERSPECTIVES

American – European - Japanese and Southeast Asian styles of corporate culture. Socio-cultural features of India and their impact on Indian business.

COURSE TEXT:

1. Ulrich, *Managing Corporate Culture*, Macmillan publications, 2000.

COURSE REFERENCES:

1. Terrence E.Deal& Allen A. Kennedy: *Corporate cultures, the rites and rituals of corporate life*, Addison-Wesley, 1982.
2. D. Amarchand&B. J. Jayaraj: *Corporate Culture & Organisational Effectiveness*, Global Business Press, New Delhi. 1992.
3. Biswas R.K., *Organisational Climate and Culture*, Altar Publishing House, 2010.

B.Com (CS) Degree (CBCS) – Semester VI – VE Paper

VALUE EDUCATION

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 2 Hrs;

Credits: 2

Sub Code: 14V66AG

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction: Value Education and its relevance to present day – Meaning of Value Education – The meaning of the word value – Significance of Thirukkural about ‘Value Education’ Personal Values: Meaning – Different personal values – Love – Compassion – Gratitude – Courage – Optimism – Friendship	10	
II	Family Values: Meaning – Social Attitude to Women, Children and Elders – Familal Responsibilities – Dos and Don’ts for Stronger Family bonding – Significance of Thirukkural about ‘Family Values’.	10	
III	Self Esteem: Fear of failure – Approval seeking – Self Esteem is not selfishness / Ego – Self Esteem / Arrogance – Qualities of a person with Self Esteem – Significance of Thirukkural about ‘Self Esteem’ – Anger: Common situations where people fly into rage – Anger at services – Some practical methods of handling anger – techniques to handle our anger – Handling anger in others – methods to replace anger.	10	

REFERENCE BOOKS:

1. Value Education - N S Raghunathan, Margham Publication

B.Com (CS) Degree (CBCS) – Semester VI – Core Paper – XII

MANAGEMENT ACCOUNTING

COMMON TO ALL B.COM (CS, GEN, AF, CA)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 5

Course Objective:

Sub Code: 16M446P

To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Introduction Management Accounting – definition, functions scope, Management Accounting Vs Financial Accounting, Management Accounting Vs cost Accounting.	15	To enlighten the students thought and knowledge on management Accounting
II	Financial statement analysis and Ratio Analysis Analysis and Interpretation of financial statements – Nature, Objectives, essentials and tools, methods – Comparative statements, common size statement and trend Analysis – Ratio Analysis – Meaning, Advantages, Limitations – Profitability, Liquidity and Turnover ratios.	20	Helps to give proper idea on financial statement analysis in practical point of view
III	Funds flow and Cash flow Analysis Funds flow and cash flow Analysis funds flow statement – meaning, Importance. Difference between funds flow and Balance sheet – Cash flow statement – meaning, importance – Difference between funds flow analysis and cash flow Analysis – Advantages and Limitations.	20	To introduce the concept of fund flow and cash flow statement
IV	Budgets and Budgetary control Budgets and Budgetary control – meaning, objectives, merits and demerits – Types of Budgets – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.	20	To provide knowledge about budget control keeping in mind the scope of the concept
V	Marginal costing Marginal costing (excluding decision making) CVP Analysis – Break Even Analysis – simple problems.	15	To develop the know-how and concept of marginal costing with practical problems

DISTRIBUTION OF MARKS:

Theory – 20% Problems – 80%

TEXT BOOKS:

1. I.M. Pandey, "Management Accounting", Vikas Publishing.
2. M Y Khan, PK Jain, "Management Accounting", Tata McGraw hill.

REFERENCE BOOKS:

1. Management Accounting - T.S.Reddy, Y.Hari Prasad Reddy –Margam Publication.
2. Dr.S.N.Maheswari, Management Accounting, Sultan Chand & Sons.
3. Jain & Narang, Management Accounting. Kalyani Publishers.

B.Com (CS) Degree (CBCS) – Semester VI – Core Paper – XIII

INDUSTRIAL LAW

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objectives:

Sub Code: 16M46Q

To provide knowledge to the students on the basic issues like productivity, efficiency, capacity utilization and debates involved in industrial development.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Factories Act, 1948: Definitions – Health – Safety – Welfare – Working hours of Adults, Employment of Women – Employment of Young Persons – Leave with wages.	15	Understand the terminology, history, and models of the Industrial Relations system
II	Minimum Wages Act, 1948 : Interpretation – Fixing minimum rates of wages – Procedures for fixing – Committee and Advisory Boards – Payment of Minimum Wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The Schedule	20	To understand minimum wages Act
III	Workmen’s Compensation Act, 1923: Meaning of the terms compensation – Dependants – Disablement – Temporary and permanent disablement – Employers liability – Accident Arising out of employment and in the course of Employment – notional extension – Occupational Diseases – Determination of Compensation – Duties and powers of the Commissioners	20	To learn about workmen’s compensation Act
IV	The Payment of Bonus Act, 1965: History of Bonus Act – Objects of the Act – Application of the Act – Eligibility for Bonus – Computation of Gross Profit – Determination of available surplus and allocable surplus – Steps for calculation of bonus for banking and non-banking companies – Disqualification for bonus – proportionate reduction in bonus – Deductions from bonus – time limit for payment of bonus – Functions of Inspectors.	20	Understand the functioning of various Industrial conflict settlement machineries
V	The Industrial Disputes Act, 1947: Definitions – Authorities under the Act – Reference of Disputes – Procedures and powers of authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay-Off – Retrenchment and Closure.	15	Learn about the genesis of industrial conflicts and disputes

TEXT BOOKS:

1. Monnappa, A. Industrial Relations. New Delhi: Tata McGraw Hill.
2. Sen, R. Industrial Relation in India. New Delhi: Macmillan India

REFERENCE BOOKS:

- 1) N.D.Kapoor – Mercantile Law
- 2) Chawla and Grag – Mercantile Law
- 3) Avtar Singh – Mercantile Law
- 4) M.C.Shukla – Mercantile Law
- 5) P.C.Tripathi – Industrial Law
- 6) K.R.Balan – Lectures on Applied Public Relations

B.Com (CS) Degree (CBCS) – Semester VI – Core Elective Paper – III

COMPUTER APPLICATION IN BUSINESS

(Practical based)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 5 Hrs;

Credits: 5

Course Objectives:

Sub Code: 16M446I

To enlighten the students to study the technical languages of computers this is related with business in the modernized world.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	MS – Word MS – Office – Components of MS Office – Word, Formatting, Alignment, Fonts, Picture and image insertion, Mail merge, template – creation of document using template.	20	To introduce the students about basics of MS-Office and to provide practical knowledge exposure to MS- Word
II	MS Excel MS Excel, Cell Formatting, Cell Alignment, Functions, Chart creation and insertion.	15	To provide practical knowledge exposure MS-Excel
III	MS PowerPoint MS PowerPoint, slide creation and presentation, custom animation, layout.	20	To provide practical knowledge exposure MS-Power Point
IV	Tally Tally – About Tally software, uses, group creation, ledger creation, stock group and stock item creation, voucher creation.	20	To provide practical knowledge exposure Tally
V	SPSS SPSS – about SPSS, Statistical analysis, Statistical reports.	15	To provide practical knowledge exposure SPSS

Practical Exam Pattern

Answer any four out of five questions [4 * 20 = 80 Marks]

B.Com (CS) Degree (CBCS) – Semester VI – Core Elective Paper – III

PRINCIPLES OF E- COMMERCE

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 5 Hrs;

Credits: 5

COURSE OBJECTIVES

1. The basic objective is to bring in usage of electronics into commerce.
2. To provide understanding of the requirement needed for backend technologies.
3. The primary objective is to introduce the strategies needed for Web Marketing.
4. The main aim is to ease use of information exchange.
5. To educate about threats and ways to secure information.

UNIT- I: Introduction to E-Commerce

Introduction, Advantages and Disadvantages of E-Commerce— Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies -Role of E-Commerce- Business Models.

UNIT-II: Network Infrastructure

Internet and Networking concepts-Types of Networks (LAN, MAN, WAN) Intranet, Extranet and Internet – TCP/IP, IP Addressing– Domain Name Systems - Electronic Mail – World Wide Web – HTML-HTML tags – Web servers.

UNIT-III: Marketing Strategies

Web Marketing Strategies – Introduction-Different types of marketing strategies (Product Based and Customer Based)- Communicating with different Market segments-Advertising on the web.

UNIT-IV: Online Payment Systems

Introduction on EDI-EDI on Internet Supply Chain Management, its software-Online payment-Payment cards-Advantages and disadvantages of Payment cards.

UNIT-V: Security

Internet Security – Introduction, Computer Security its types - threats - Hackers– Classification of Computer security -Security Policy and Integrated Security – Protecting the Network – Firewalls – Electronic Mail Security.

SUGGESTED READINGS

1. Abirami Devi K. & Alagammai M., (2009), E-Commerce, Margham Publications, Chennai.
2. Bharath Baskar, (2006), Electronic Commerce, Tata McGraw Hill Publications, New Delhi.
3. Bharath Baskar,(2014) “Electronic Commerce: Framework, Technologies and Applications”,
4. Bhushan Dewan, (2010), E-Commerce, Sultan Chand & company, New Delhi.
5. Gary P. Schneider, (2009), Electronic Commerce, Fourth Annual Edition.
6. Ravi Kalakotoa& Andrew B. Whinston, “Frontiers of Electronic Commerce”,
7. Rayudu C.A.,(2015) “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai

B.Com (CS) Degree (CBCS) - Semester VI - Core Elective Paper - III

MARKETING MANAGEMENT

Max. Marks: 100 (SE - 75, IA - 25)

Hours per week: 5 Hrs;

Credits: 5

COURSE OBJECTIVES

1. To define the fundamentals and core concepts of marketing.
2. To know the importance of marketing in current business scenario.
3. To describe the buying motives and behaviour of consumers.
4. To explain the components of marketing mix for a product.
5. Introduce the students to online marketing and sales promotion techniques.

Unit-1 Introduction

Definition of Marketing and Marketing Management Marketing Process – marketing management – orientation – marketing plan – marketing mix – functions of marketing management – MIS.

Unit-II Emerging Issues in Marketing

Consumer orientation – Integrated marketing – Business Ethics in Marketing – Direct and online marketing (Cyber Marketing) – Green Marketing – Quantitative Techniques for marketing Decisions – Consumerism – Consumer Relation Building.

Unit-III Product and Pricing Decisions

Product – features – Product Mix – Product Policy – Product Planning – New Product Development – Product Life Cycle – Pricing – Importance – Objectives – Pricing Policies, Strategies and Techniques – Pricing Methods.

Unit-IV Market Segmentation

Definition – Need for Segmentation – factors deciding the success of market segmentation. Bases for Segmentation – Process of market segmentation – Niche Marketing – Characteristics of Niche Market.

Unit-V Sales Promotion and Advertising

Sales Promotion Techniques and Methods – Advertising – Objectives Benefits – Selection of Media, Advertising copy – Ethics in Advertising Salesmanship – Objectives, qualities and types of salesman – E. marketing.

SUGGESTED READINGS

1. NatarajanL (2012), Marketing, Margham publication.
2. Philip Kotler and Gary Armstrong, (2017), Principles of Marketing, Pearson Education Pvt. Ltd.
3. Priyanka Gite, (2013), Marketing management, Taxmann Publications Pvt.Ltd.
4. Rajagopal, (2007), Marketing management, Vikas publishing house Pvt. Ltd., Hyderabad.
5. Rajan Nair & Sanjith Nair, (2015), Marketing, Sultan Chand& sons.
6. Siva Kumar M., (2009), Marketing management, A.R.S. Publications.
7. V. Balu, (2008), Marketing management, Sri Venkateshwara Publication, Chennai.
8. Vidhya M, (2010), Marketing, MJP Publishers.
9. Walker C. Jr., (2013), Marketing management, McGraw Hill education India Pvt.Ltd.

B.Com (CS) Degree (CBCS) – Semester VI – Core Paper – XIV

INCOME TAX LAW & PRACTICE – II

COMMON TO ALL B.COM (CS, GEN, AF, CA)

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 6 Hrs;

Credits: 4

Course Objective:

Sub Code: 16M446R

To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

COURSE	UNIT	TEACHING HOURS	UNIT-WISE OUTCOMES
I	Income under capital gains – short term, long term capital gains – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.	20	To develop an idea about capital gain among students
II	Income from other sources – as a residing head of income – their computation – grossing up – deduction in computing income under the head and other related provisions.	20	To enlighten the concept of income from other source
III	Clubbing of income – Transfer of income without the transfer of asset – circumstances under which the individual is assessable in respect of remuneration of spouse – assessability of income from assets transferred to spouse , son’s wife, another person for the benefit of spouse – Assessability in respect of income of minor child – setoff – carry forward and set off.	20	Enabling the students to have a fair idea on set-off and carry forward of losses
IV	Permissible deductions from gross total income – sec 80 cc to 80U.	15	To determine the concept of assessment of individual
V	Assessment of individuals, Partnership firms and Association of persons. Simple problems only from unit I,II,IV and V only	15	To equip the students with thoughts and points on assessment of firms

DISTRIBUTION OF MARKS:

Theory – 20% Problems – 80%

TEXT BOOKS:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications.

REFERENCE BOOKS:

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - Vinod K.Singhania
5. Income Tax Law & Practice - Gaurand Narang

INSTITUTIONAL TRAINING & PROJECT REPORT

Max. Marks: 100 (SE – 75, IA – 25)

Hours per week: 5 Hrs;

Credits: 4

Sub Code: 16M446B

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

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

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

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

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting machines.
5. Acquaintance with filling department, sales, purchase, sales accounts, salary, administration and personnel departments.

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

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

1. Private or Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and banks.
3. Multi National Companies.

NOTE:

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

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

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.