

ALAGAPPA UNIVERSITY, KARAIKUDI
SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES WITH
EFFECT FROM THE ACADEMIC YEAR 2022-23 ONWARDS

B.COM., (CORPORATE SECRETARYSHIP)

Programme Structure

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Credit	Hours/ Week	Max. Marks		
								Int.	Ext.	Total
I	I	2211T	T/OL	Tamil /Other Languages -I	T	3	6	25	75	100
	II	712CE	E	Communicative English - I	T	3	6	25	75	100
	III	22BCS1C1	CC	Principles of Management	T	5	5	25	75	100
		22BCS1C2	CC	Financial Accounting- I	T	4	4	25	75	100
		-	AL - IA	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV	22BVE1	SEC - I	Value Education	T	2	2	25	75	100
			Library	-	-	2	-	-	-	
			Total			22	30	150	450	600
II	I	2221T	T/OL	Tamil/Other Languages-II	T	3	6	25	75	100
	II	722CE	E	Communicative English - II	T	3	6	25	75	100
	III	22BCS2C1	CC	Financial Accounting-II	T	5	5	25	75	100
		22BCS2C2	CC	Modern Banking And Insurance Management	T	4	4	25	75	100
		-	AL-IB	History/ Economics / BBA / Commerce	T	5	5	25	75	100
		22BES2	SEC -II	Environmental Studies	T	2	2	25	75	100
	IV	Naan Mudhalvan Course	Language Proficiency for Employability(Effective English)	-	2	2	25	75	100	
			Total			24	30	175	525	700
III	I	2231T	T/OL	Tamil/Other Languages-II	T	3	6	25	75	100
	II	2232E	E	English for Enrichment – I	T	3	6	25	75	100
	III	22BCS3C1	CC	Company Law and Secretarial Practice I	T	5	5	25	75	100
		22BCS3C2	CC	Partnership Accounting	T	4	4	25	75	100
		-	AL-IIA	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV	22BE3	SEC -III	Entrepreneurship	T	2	2	25	75	100
		-	NME-I	Adipadai Tamil / Advance Tamil / IT skills for Employment / MOOC'S	T	2	2	25	75	100
			Total			24	30	175	525	700
IV	I	2241T	T/OL	Tamil/Other Languages-II	T	3	6	25	75	100
	II	2242E	E	English for Enrichment-II	T	3	3	25	75	100
	III	22BCS4C1	CC	Company Law and Secretarial Practice – II	T	5	5	25	75	100
		22BCS4C2	CC	Business Statistics	T	4	4	25	75	100
		22BCS4IV/ 22BCS4MP	CC	Industry Visit report/ Mini Project	-	2	2	25	75	100

		-	AL-IIB	History/ Economics / BBA / Commerce	T	5	5	25	75	100	
	IV	-	NME	Adipadai Tamil Advance Tamil Small Business Management / MOOC'S	T	2	2	25	75	100	
		Naan Mudhalvan Course		Digital Skills for Employability – (Microsoft- Office Fundamentals)	-	2	3	25	75	100	
				Total		26	30	200	600	800	
V	III	22BCS5C1	CC	Corporate Accounting -I	T	4	6	25	75	100	
		22BCS5C2	CC	Direct Taxes	T	5	6	25	75	100	
		22BCS5C3	CC	Corporate Governance and Social Responsibility	T	5	5	25	75	100	
		22BCS5C4	CC	Financial Management	T	5	5	25	75	100	
		22BCS5C5	CC	Economic Laws	T	5	5	25	75	100	
			-	others	Library / /Yoga etc	T	-	3	-	-	-
				Total		24	30	125	375	500	
VI	III	22BCS6I		Internship		24	26	150	250	400	
	IV	Naan Mudhalvan Course		Digital Banking, Logistic and Audit Essential for Employability (Mutual funds*/ Income Tax**, GST**)	-	2	4	25	75	100	
				Total		26	30	175	325	500	
				(OR)							
	III		22BCS6E1	DSE	Corporate Accounting-II	T	6	6	25	75	100
			22BCS6E2		Business Taxation	T	6	6	25	75	100
			22BCS6E3		Cost Accounting	T	6	6	25	75	100
			22BCS6E4		Management Accounting	T	6	6	25	75	100
				others	Library / Yoga etc		-	2	-	-	-
	IV	Naan Mudhalvan Course		Digital Banking, Logistic and Audit Essential for Employability (Mutual funds*/ Income Tax**, GST**)	-	2	4	25	75	100	
				Total		26	30	125	325	500	
				(OR)							
III		22BCS6PR	DSE	Project		6	8	25	75	100	
		22BCS6E5		Commercial Law	T	6	6	25	75	100	
		22BCS6E6		Financial Services	T	6	6	25	75	100	
		22BCS6E7		Human Resource Management	T	6	6	25	75	100	
IV	Naan Mudhalvan Course		Digital Banking, Logistic and Audit Essential for Employability (Mutual funds*/ Income Tax**, GST**)	-	2	4	25	75	100		
				Total		26	30	125	325	500	
				Grand Total		146	--	--	--	3800	

*Mutual Funds - Sivagangai District -Government, Govt. Aided and Self Financing Colleges

**Income Tax and GST - Ramanathapuram District -Government, Govt. Aided and Self Financing Colleges

Sem.	Part	Course Code	Title of the Paper	Credits	Hours/Week	Marks		
						I	E	Total
I	III	71BEPC	Professional English for Commerce and Management-I	4	5	25	75	100
II		72BEPC	Professional English for Commerce and Management-II	4	5	25	75	100
III		*	Professional English for Commerce and Management-III	4	5	25	75	100
IV			Professional English for Commerce and Management-IV	4	5	25	75	100

*The Syllabus of Professional English for III & IV Semester will be provided after Receiving the syllabus from TANSCE.

As per the TANSCE, The Professional English book will be taught to all streams apart from the existing hours of teaching / additional hours of teaching (1hour / Day) as a 4 credit paper as an add on course on per with Major paper and completion of the paper is a must to continue his / her studies further.

- T/OL-Tamil/Other Languages,
- E – English
- CC-Core course –Core competency, critical thinking, analytical reasoning, research skill & teamwork
- Allied -Exposure beyond the discipline
- AECC- -Ability Enhancement Compulsory Course (Professional English & Environmental Studies) - Additional academic knowledge, psychology and problem solving etc.,
- SEC-Skill Enhancement Course - Exposure beyond the discipline (Value Education , Entrepreneurship Course, Computer application for Science, etc.,
- NME -Non Major Elective – Exposure beyond the discipline
- DSE – Discipline specific elective – -Student choice – either or
 - Internship
 - If internship – Marks = Internal =150 (75+75) two midterm evaluation through Viva voce and External 250 marks (Report =150 +Viva Voce=100)=Total 400 marks
 - Theory papers or
 - Project + 3 theory papers.
- MOOCs – Massive Open Online Courses
- T-Theory, P- Practical

Semester - I				
Course Code: 22BCS1C1	Core Course-I PRINCIPLES OF MANAGEMENT	T/P T	C 5	H/W 5
Objectives	<ul style="list-style-type: none"> ➤ To provide a conceptual framework for the traditional discussion of planning. ➤ To enable the students to understand the purpose of an organisation structure impart knowledge in staffing and management 			
Unit -I	Management - Definition - Features - Function of management - Importance of management - Administration and Management.			
Unit-II	Planning - Definition - Characteristics - Objectives - Types of Plan - Planning process - Advantages - Limitations - Decision making - MBO.			
Unit - III	Organising - Structure - Principles and techniques - Span of management - Centralisation and decentralisation - Types of organization - delegation.			
Unit - IV	Directing - Principles - Characteristics - Techniques and importance - Communication - Motivation - morale and leadership - coordination.			
Unit - V	Control and its process - Budgetary control - Management audit - social responsibility of business - Ethics of business.			
Reference for Books:				
Dinkar Pagare, <i>Principles of Management</i> , Sultan Chand & Sons, New Delhi.				
Kumkum Mukherjee, <i>Principles of Management</i> , Vijay Nicole, Chennai.				
Ramasamy T., <i>Principles of Management</i> , Himalaya Publishing House, Mumbai				

Semester - I				
Course Code: 22BCS1C2	Core Course-II	T /P	C	H/W
	FINANCIAL ACCOUNTING - I	T	4	4
Objectives	<ul style="list-style-type: none"> ➤ To impart knowledge of fundamentals of Accounting treatment in errors, Bills of exchange, Joint venture. ➤ To identify accounting principles, concepts and process. 			
Unit -I	Accounting Principles - Conventions - concepts and process - Doble entry book keeping - Rules - limitations - collection and recording of financial data - Journal - Ledger - Trial balance - Preparation of Bank Reconciliation Statement.			
Unit-II	Errors - Rectification of Errors - suspense account - Final Accounts.			
Unit- III	Bills of Exchange - Trading and Accommodation Bills - Renewal - Dishonour of Bills - Retiring of Bills.			
Unit- IV	Accounting of non-trading concerns (All methods) - Consignment accounts - normal loss - abnormal loss - calculation of unsold stock - prices of goods returned - loding factors.			
Unit -V	Joint ventures (All methods) - Insurance claims (Loss of stock) - sale or return.			
Reference for Books:				
Arulanandam M.A. and K.S.Raman, <i>Advanced Accountancy</i> , Himalaya publishing House, Mumbai.				
Gupta R.L. and M.Radhaswamy, <i>Advanced Accountancy</i> , Sultan Chand & Sons, New Delhi.				
Jain S.P. and Narang, <i>Advanced Accountancy</i> , Kalyani Publishers, Ludhiyana.				
Maheswari S.N., <i>An introduction to Accountancy</i> , Sultan Chand & Sons, New Delhi.				
Shukla M.C. and T.S.Grewal, <i>Advanced Accounts</i> , S.Chand &Company, New Delhi.				

Semester - II				
Course Code: 22BCS2C1	Core Course-III	T /P	C	H/W
	FINANCIAL ACCOUNTING - II	T	5	5
Objectives	<ul style="list-style-type: none"> ➤ To identify accounting procedures of hire purchase, Single entry and Departmental accounts. ➤ To discuss the need and application of Computerized Accounting System. 			
Unit -I	Single Entry - Definition & Salient Features - Statement of Affairs Method - Conversion Method.			
Unit-II	Departmental Accounts - Basis of Allocation of Expenses - Treatment of Expenses Which cannot be allocated Branch Accounts - Dependent Branch - Debtors system - Stock & debtors System.			
Unit- III	Depreciation Accounting - Meaning - Factors - Methods - Straight-line method - Diminishing Balance Method (Change in method of Depreciation			
Unit- IV	Hire Purchase System - Accounting Procedures - Default & Repossession of Stock - Instalment Purchase System.			
Unit- V	IFRS - Distinction between Ind AS and International Accounting Standards - Adoption of IFRS - Features - Advantages - AS 1 - Presentation of Financial statements, Ind AS 2 -Inventories Ind AS 7 Statement of cash Flows, Ind AS 8 Accounting policies, Changes in Accounting Estimates and Errors, and Ind AS 16- Property,Plant and Equipment.			
Recommended Textbooks:				
Reddy T S & Murthy A, <i>Financial Accounting</i> , Margham Publications, Chennai.				
Gupta R L & V K, <i>Financial Accounting</i> , Sultan Chand & Sons, New Delhi.				

Semester - II					
Course Code: 22BCS2C2	Core Course-IV		T /P	C	H/W
	MODERN BANKING & INSURANCE MANAGEMENT		T	4	4
Objectives	<ul style="list-style-type: none"> ➤ To provide knowledge on the Banking sector reforms and functions of commercial banks. ➤ To understand the banking system and economic development. ➤ To Provide knowledge on the insurance functions and importance 				
Unit -I	Banking - Definition - Features - Classification of Banks - Banking System - Banks and Economic Development.				
Unit-II	Commercial Banks - Functions off - Principles of good lending - Private sector and Indigenous Banks in India - Functions of central Bank.				
Unit- III	Banking sector Reforms - Non-performing Assets - Capital Adequacy Norms - Banking Ombudsman Scheme.				
Unit- IV	Insurance - Definition, Nature, Functions and Importance - Benefits of Insurance - Definition of Risk and uncertainty - Classification of Risk - Methods of Handling risks - Management of Risk - Principles of Risk Insurance.				
Unit- V	General Insurance - Types - Marine Insurance - Essential elements - Kinds of marine Insurance Policies - Marine Losses and abandonment - Fire Insurance - Fundamental Principles - Types of Fire Policies - Types of losses - Fidelity Guarantee Insurance - Motor vehicle Insurance - Health Insurance.				
Books for Reference:					
Mishra M.N. and S.B. Mishra, <i>Insurance Principles and Practice</i> , S.Chand&Co., New Delhi.					
Periasamy P., <i>Fundamentals of Insurance</i> , Vijay Nicole, Chennai.					
Natarajan S., R.Parameswaran, <i>Indian Banking</i> ,S.Chand&Co., New Delhi.					
Srivastava P.K., <i>Banking Theroy and Practice</i> , Himalaya Publishing House, Mumbai.					
Gordon E, K.Natarajan, <i>Banking Theroy, Law and Practice</i> , Himalaya Publishing House, Mumbai.					

Semester - III					
Course Code: 22BCS3C1	Core Course-V		T /P	C	H/W
	COMPANY LAW AND SECRETARIAL PRACTICE - I		T	5	5
Objectives	<ul style="list-style-type: none"> ➤ To Identify the various Characteristics kinds of company, Prospectus and Secretary & Qualification. ➤ To Develop necessary skills in Students to design and Understand the company law and Secretarial practice. 				
Unit -I	Company - Definition - Characteristics - Kinds of companies - Promoters - Preliminary contracts - Memorandum and Articles - Incorporation - Commencement of business - E-Filing - Secretarial duties.				
Unit-II	Prospectus - Meaning - Contents - Registration - Statement in lieu of Prospectus - Mis-statement in prospectus - Shelf Prospectus - Red herring Prospectus - Abridged Prospectus				
Unit- III	Share capital - Kinds of share capital - Issues of share - Underwriting of shares - Allotment of shares - Secretarial duties.				
Unit- IV	Secretary - meaning - Different types of secretaries - Company Secretary - Qualification - Appointment - Powers - Duties - Liabilities of company Secretary.				
Unit- V	Borrowing Powers of a company - Debentures - Kinds - Acceptances of deposits - Secretarial Duties				
<p>Books for Reference: Ghosh P.K. & V.Balachandran, <i>Company Secretarial Practice</i>, Slutan Chand & Sons, New Delhi. Gogna P.P.S., <i>Company Law</i>, S.Chand, New Delhi. Kapoor N.D., <i>Elements of Company Law</i>, Sultan Chand & Sons, New Delhi.</p>					

Semester - III				
Course Code: 22BCS3C2	Core Course-VI	T /P	C	H/W
	PARTNERSHIP ACCOUNTING	T	4	4
Objectives	<ul style="list-style-type: none"> ➤ To enable the students to understand the purpose of an Admission of partners, Insolvency of partners and Piece-meal distribution. ➤ To provide a Conceptual framework for the traditional discussion of partnership Accounting 			
Unit -I	Partnership Accounts - General Principles - Profit and loss Appropriation Account - Capital Account - Fixed and Fluctuating - Past adjustment and guarantees.			
Unit-II	Admission of Partners - Goodwill - Revaluation - Accumulated profits - Losses and reserves - Retirement of partners - Death of Partners.			
Unit- III	Amalgamation of partnership - Creation of new Firm -Dissolution of Partnership - Sale to a Company.			
Unit- IV	Insolvency of Partners - Garner Vs Murray case - Two or more partners becoming insolvent - All partners becoming insolvent.			
Unit- V	Piece-meal distribution - Proportionate capital method - Maximum loss method.			
Books for Reference:				
Arulanandam M.A. and K.S.Raman, <i>Advanced Accountancy</i> , Himalaya Publishing House, Mumbai.				
Gupta R.L. and M.Radhaswamy, <i>Advanced Accountancy</i> , Sultan Chand & Sons, New Delhi.				
Jain S.P. and Narang, <i>Advanced Accountancy</i> , Kalyani Publishers, Ludhiana.				
Maheswari S.N., <i>An Introduction to Accountancy</i> , Sultan Chand & Sons, New Delhi.				
Shukla M.C. and T.S.Grewal, <i>Advanced Accounts</i> , S. Chand, New Delhi.				

Semester - IV					
Course Code: 22BCS4C1	Core Course-VII		T /P	C	H/W
	COMPANY LAW AND SECRETARIAL PRACTICE-II		T	5	5
Objectives	<ul style="list-style-type: none"> ➤ To acquire knowledge on the role of Directors Manager and Secretarial duties ➤ To learn ways of company meetings, Accounts Audit and winding of companies 				
Unit -I	Directors – Appointment - Qualification - Vacation – Removable – Resignation – Retirement – rights – duties and Liabilities – secretarial duties.				
Unit-II	Manger – Whole time Director – Managing Director- Appointment – Disqualification – Independent Directors – Management remuneration – Secretarial duties				
Unit- III	Company meetings – Types – Board meeting – AGM – EGM – Class meetings – Essential of a valid meeting – Secretarial duties				
Unit- IV	Accounts and Audit – Inspection – Investigation – Prevention of oppression and mismanagement				
Unit- V	Winding up of companies – Types of winding up – Secretarial duties				
Books for References:					
Ghosh P.K. & V. Balachandran, <i>Company Secretarial Practise</i> , Sultan Chand & Sons, New Delhi					
Gonga P.P.S., <i>Company Law</i> , S.Chand, New Delhi					
Kapoor N.D., <i>Elements of Company Law</i> , sultan Chand & Sons, New Delhi.					

Semester - IV				
Course Code: 22BCS4C2	Core Course-VIII	T /P	C	H/W
	BUSINESS STATISTICS	T	4	4
Objectives	<ul style="list-style-type: none"> ➤ To study the various measures of dispersion from central tendency, Time series analysis and probability ➤ To acquire knowledge about the Business statistics 			
Unit -I	Statistics – Meaning – Definition – Functions – Collection of Data – Primary and Secondary data – Census and Sampling – Different methods of Sampling – Framing and testing of questionnaire – Interview schedule – Classification – tabulation and graphical presentation of data.			
Unit-II	Measures of Central Tendency – Meaning – Objects and Limitations of average – arithmetic mean – Weighted mean – Geometric mean – Harmonic mean – median and Quartiles – mode.			
Unit- III	Measures of dispersion – Range and coefficient of range – mean deviation. Quartile deviation, Standard deviation and coefficient of variation – measures of Skewness – Karlpearson’s and Bowley’s coefficient of correlation analysis meaning and types – Scatter diagram – Karlpearson’s coefficient of correlation – Spearman’s rank correlation – regression analysis – meaning, uses – Regression coefficient			
Unit- IV	Time series analysis – meaning – Significant and component of tie series – Computation of trend values. Index number – Weighted and un-weighted – Laspeyre’s, Paasche’s and Fisher’s index numbers – Time Reversal and reversal test – Cost of living index numbers.			
Unit- V	Proability – Meaning – Mutually exclusive events – Independent events – Dependent events Theormes of proability – Conditional proability – Mathematical expectations			
Books for Refrences:				
Asthana B.N., <i>Elements of Statistics</i> , S.Chand, New Delhi				
Gupta S.P., <i>statistical Methods</i> , sultan Chand and Sons, New Delhi				
Pillai R.S.N. and V. Bahgavathi, <i>Business Statisics</i> , S.Chand, New Delhi.				

Semester - V				
Course Code: 22BCS5C1	Core Course-X	T /P	C	H/W
	CORPORATE ACCOUNTING I	T	4	6
Objectives	<ul style="list-style-type: none"> ➤ To learn the Accounting procedure for profit prior to incorporation and final statements as per Revised schedule VI ➤ To impart knowledge on share capital, Debentures and Redeemable preference shares 			
Unit -I	Share Capital - Share – Definition - Presentation of information Relating to Share Capital in the Balance Sheet -Issue of Shares for cash- Issue of Shares to Promoters for Consideration other than Cash - Issue of Shares at Premium - Forfeiture of Shares - Reissue of Shares - Rights issue - Buy back of Shares			
Unit-II	Redeemable Preference Shares: Legal Condition - Replacement of Capital - Replacement of Capital by Fresh Capital - Proceeds of Fresh Issue – Out of Divisible Profits – The Purpose of Fully Paid Shares – Procedure for Redemption- Untraceable Shares holders			
Unit- III	Debentures – Issue of Debentures- From Consideration Point of View, Conditions, Price Point of View- Conditions of Redemption Point of View- Debenture Discount- Interest on Debentures- Redemption of Debentures (As Per Companies Act,2013)- Amount to be paid - Sources - Out of Profit, Out of Capital, Own Debentures - Ex-interest & Cum- Interest on Debentures			
Unit- IV	Final Statements as per Revised Schedule VI - Profit and loss Account - Balance Sheet - Managerial Remuneration –Remuneration to Directors- Remuneration of Managers - Divisible Profits - General View- Legal Position - other Provisions relating to Divisible profits – Dividends - Interim Dividend - Interim Dividend - Final Dividend - Bonus Shares			
Unit- V	Profit Prior to Incorporation Calculation of Sales ratio, Time ratio, Weighted ratio. Accounting for Price Level Changes			
Books for reference:				
Reddy TS & Murthy A, <i>Financial accounting I</i> , Mc Graw New Delhi				
Gupta R L & V K, <i>Financial accounting</i> , Sultan Chand, New Delhi.				

Semester - V				
Course Code: 22BCS5C2	Core Course-XI	T /P	C	H/W
	DIRECT TAXES	T	5	6
Objectives	<ul style="list-style-type: none"> ➤ To acquire Knowledge on the income tax Act ➤ To understand the procedures of clubbing from profits and gains 			
Unit -I	Income tax Act, 1961 Basic Concepts, - Residential Status and incomes exempt from tax			
Unit-II	Computation of income from – (a) Salaries, (b) House Property			
Unit- III	Computation of income from (a) Profits and gains of business (b) Capital gains, (c) Other Sources			
Unit- IV	Clubbing of income – Set off and carry forward of loss- Various deductions from Gross Total income.			
Unit- V	Income Tax Authorities – Powers – assessment – Types of assessment – Income tax return			
Books for Reference:				
Balachandran V. & S. Thothadri, <i>Taxation Law and Practise</i> , Prentice Hall, New Delhi				
Bhagavathi Prasad, <i>Direct Taxes; Law and Practise</i> , Wiley Eastern Publishers.				
Mehrotra & Goyal, <i>Direct tax; Law and practice</i> , Sahitya Bhavan, Agra.				
Murthy A., <i>Income Tax Law and Practise</i> , Vijay Nicole, Chennai.				

Semester - V				
Course Code: 22BCS5C3	Core Course-XII	T /P	C	H/W
	CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY	T	5	5
Objectives	<ul style="list-style-type: none"> ➤ To understand the meaning and concept of business ethics. ➤ To acquire in depth knowledge of legal framework of corporate governance, meaning and importance. ➤ To give an outline on sustainability of business with reference to CSR and recent trends in CSR. 			
Unit -I	Corporate Governance – Introduction – Meaning- Significance – Importance Nature- Features – Objectives - Reasons for Corporate Governance Failure – New Initiatives – Benefits – Consequences of Bad Governance – Measures to Strengthen Corporate Governance.			
Unit-II	Laws relating to Corporate Governance –SEBI code of conduct- Board of Directors- Audit Committee-Companies Act 2013-Introduction to Accounting Standards Sec 129 and Sec 133- Secretarial Standards –SSI and SS2.			
Unit- III	Sustainability and Corporate Governance – Sustainability Reporting - Discipline- Mission – Principles – Dimension – Corporate and Governance and National Economy.			
Unit- IV	Social Responsibility of Business-Meaning – Concepts – Arguments for and against Social Responsibility- Factors influencing Corporate Social Responsibility-Triple Bottom Line Approach – Elements – Hurdles in the fulfilment of Corporate Social Responsibility towards stakeholders – consumers, employees ,creditors, competitors, Government, Society Corporate Social Responsibility in India-Corporate Social Responsibility Committee (u/s 135of Companies Act, 2013)-CSR Policies - Activities – Companies (Corporate Social Responsibility Policy) Rules,2014			
Unit- V	Social Audit – Meaning – Objectives – Benefits- Methods – Obstacles – Social Audit in India – Business Ethics – Meaning, Significance, Scope – Factors Responsible for Ethical and Unethical Business Decision –Unethical Practise in Business – Business Ethics in India – Ethics Training Programme.			
REFERENCE BOOKS:				
Abirami Devi K and Allagammai- <i>E Commerce</i> , Margham Publications, Chennai.				
Fernando A.C., <i>Business Ethics and Corporate Governance</i> , Pearson publications, Uttar Pradesh				
Joseph S. J., <i>E-Commerce; an Indian Perspective</i> , PHI.				
Murthy C.S.V, <i>Business Ethics and Corporate Governance</i> , Himalaya Publishing House, New Delhi.				

Semester - V				
Course Code: 22BCS5C4	Core Course-XIII	T /P	C	H/W
	FINANCIAL MANAGEMENT	T	5	5
Objectives	<ul style="list-style-type: none"> ➤ To understand the concepts of finance, functions, capital structure and working capital management ➤ To discuss the concepts capitalisation and management of cash 			
Unit -I	Financing Management – Meaning, Definition and importance of Financial Management – Objectives of Financial Management – Functional areas of Financial Management and Function of Finance Manager.			
Unit-II	Capital structure – Meaning, Definition and forms of Capital Structure – Factors determining capital structure – Determination adequate capital structure – Leverages – Financial Leverage- Operating Leverage – Composite Leverage.			
Unit- III	Working capital management and calculations –Meaning and concepts of working capital- Kinds and importance of working capital – Dangers of inadequate working capital – Factors determining working capital requirements – Calculations of working capital requirements.			
Unit- IV	Capitalization – Meaning, Concept and need of capitalization – Over capitalization, Under capitalisation and fair capitalization – Watered stock – Finding of over capitalization, under capitalization and fair capitalization – Comparison of book value and real value of shares.			
Unit- V	Management of cash – Motives of holding cash – Receivables management – Cost of Maintaining Receivables, inventory Management – Objectives - Tools used for inventory management			
Books for Reference:				
<p style="text-align: center;"> <i>Financial Management</i> – I.M.Pandey <i>Financial Management</i> – Khan and Jain <i>Financial Management</i> – S.N.Maheswari <i>Financial Management</i> – Van Home <i>Financial Management</i> – C.D.Balaji (Margham Publications) </p>				

Semester - V				
Course Code: 22BCS5C5	Core Course-XIV	T /P	C	H/W
	ECONOMIC LAWS	T	5	5
Objectives	<ul style="list-style-type: none"> ➤ To impart knowledge on the Industries Act, Composition Act and foreign exchange Act ➤ To give a basic understanding for non-commerce students. 			
Unit -I	Industries (Development and Regulation Act), 1951 Objectives – Definitions– Industrial Policy, 1991-Registration and licensing of industrial undertakings – offences and penalties.			
Unit-II	Competition Act, 2002 – Objectives – Definitions – Prohibition of agreements – Regulation of Combination – Provisions relating to monopolistic and restrictive trade practices – Competition Commission of India – Duties & Powers.			
Unit- III	Foreign Exchange Management Act, 1999 – Objectives – Definitions – Dealings in foreign exchange – current account & capital account transactions – Export of goods & services – Authorised person – Penalties & enforcement.			
Unit- IV	Consumer Protection Act, 1986 – Objectives – Definitions - Rights of consumers under CPA – Nature and scope of remedies – Consumer grievances redressal Mechanism			
Unit- V	Environment Protection Act, 1986 – Objectives– Definition – General powers of central – Prevention and control of environment pollution – Powers of Environmental Authority.			
Books for References:				
Balachandran V., <i>Economic & other Legislations</i> , Vijay Nicole, Chennai				
Datey V.S., <i>Economic Laws</i> , Taxmann Allied Publishers, New Delhi				
Gulshan & Kapoor, <i>Economic & other Legislations</i> , Sultan Chand & sons, New Delhi.				

Semester - VI				
Course Code: 22BCS6E1	DSE-I	T /P	C	H/W
	CORPORATE ACCOUNTING – II	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To impart knowledge on the valuation of goodwill and shares and various of goodwill and shares and various accounting standards ➤ To apply knowledge of amalgamation, absorption, external and internal reconstruction, alteration of share capital and liquidation of companies 			
Unit -I	Valuation of Goodwill and Shares – Goodwill- Methods of Valuing Goodwill – Valuation of shares – Net Asset method – Yield method - Accounting Standards in India – AS 4,5,6,9,10,11,12,13,14,15,17,18,19,20,21,22,23,24,25,26,27,28,&29			
Unit-II	Alteration of Share Capital _ Internal Reconstruction (Capital Reduction) _ Provisions affecting Accounting Procedures (Scheme for Internal Reconsideration excluded) _ Surrender of shares. Amalgamation, Absorption and External Reconstruction Purchase Consideration – Methods Calculation – AS14- Accounting Treatment in the Books Purchasing Company. Liquidation – Meaning – Liquidator’s Remuneration – Purchasing Company. Statement of Account – Legal Provisions under Companies Act 2013 and Insolvency Bankruptcy Code 2016			
Unit- III	Holding Companies –Minority Interest- Cost of capital Reserve – Dividend – Bonus Shares-Consolidation of Financial Statements as per AS 21			
Unit- IV	Bank Accounts – Legal requirements affecting Final Accounts – Preparation of profit & Loss Account – Balance Sheet			
Unit- V	Insurance Company Accounts – Revenue Account (General Insurance only) Determination of profit – Preparation of Balance Sheet (Only New format)			
RECOMMENDED TEXTBOOKS				
Reddy T.S and Murthy A., <i>Corporate Accounting</i> , Margham Publication, Chennai Gupta R.L and Radhaswamy M., <i>Corporate accounting</i> , Sultan Chand & Sons, New Delhi.				

Semester - VI				
Course Code: 22BCS6E2	DSE-II	T /P	C	H/W
	BUSINESS TAXATION	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To facilitate the understanding of the basic principles and canons of indirect Taxation ➤ To acquire knowledge on the provisions underlying the various statutes of CGST, SGST, IGST and registration procedures of GST Act ➤ To understand the procedures for availing input Tax Credit (ITC) and to learn the acted provisions & applications of Customs Act 1962 			
Unit -I	Indirect taxation – Introduction – Features of Indirect Taxation – Advantages and Disadvantages of Indirect Taxation – Canons of Taxation – Types of Taxes – Advantages and Disadvantages of Single tax – Advantages and Disadvantages single tax - Advantages and Disadvantages of Multiple tax			
Unit-II	Overview of Goods and Service Tax – Definitions – Central Goods and Service Tax (CGST) – State Goods and Service Tax (SGST) – Integrated Goods and Service Tax (IGST) – Union Territory Goods and Service Tax (UTGST)/ (UGST) – Differences between CGST, SCGT,IGST and UGST – Concept of Destination based Consumption Tax – Dual Levy – IGST Model-GST Council-Constitution-Functions-GST Network – HSN Code of Goods and Services			
Unit- III	Levy and Registration – Levy of GST – Registration of dealers under GST- Introduction – Liability for Registration – Exemption from Registration – Process of Registration – GST Unique Identity Number – Deemed Registration – Supply – Meaning and Scope of Supply of Goods and Services			
Unit- IV	Place of Supply – Time of Supply – Valuation – Input Tax Credit – Introduction – Conditions for taking ITC – Limitations on availing ITC – Restrictions on availing ITC – Manner of availing and utilizing Input Tax Credit-Electronic Credit Ledger-E-Way Bill			
Unit- V	Customs Act , 1962 - Levy, Collection and Types of Customs Duty - Procedure in clearance of Import and Export of Goods - Rules regarding warehousing - Customs Duty Draw Back.			
RECOMMENDED TEXTBOOKS				
Reddy T.S. and Murthy A., <i>Corporate Accounting</i> , Margham Publication, Chennai Gupta R.L and Radhaswamy M., <i>Corporate Accounting</i> , Sultan Chand & Sons, New Delhi.				

Semester - VI				
Course Code: 22BCS6E3	DSE-III	T /P	C	H/W
	COST ACCOUNTING	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To learn Accounting overheads, Job costing and contract Accounts ➤ To gain knowledge on materials, accounting overheads and methods of remunerations 			
Unit -I	Definition of Costing – Importance – uses of Costing – objects and advantages – Difference between Cost and Financial Accounts – Installation of Costing System – Analysis and Classification of Costs – Preparation of Cost sheet.			
Unit-II	Materials: Purchase Procedures – Requisition for material control – Recording and Controlling of material department – Maintenance of Stores: Minimum level, Maximum level, Reorder level, Economic Order Quantity – Perpetual Inventory – Control over Wastage and scarp and Spoilage.			
Unit- III	Methods of remunerating Labour: Incentive schemes – Idle time Control over idle time – job evaluation – Merit rating – Time study – Labour Turn over – Meaning and Measurement.			
Unit- IV	Accounting Overheads; Fixed and Variable Overheads – Basic of Charging overheads – Allocation – Apportionment and Absorption- Distinction between works overhead, Administration overhead, selling Overhead and Distribution Overhead – Distribution of Service overhead.			
Unit- V	Job Costing and Contract accounts – Profit on incomplete Contracts – (Simple problems only excluding estimated contracts) – Process Costing – Normal loss – Abnormal loss and gains – Effectiveness- Equivalent Production (excluding By – Products and Joint Products).			
Books for Reference:				
Das Gupta, <i>Cost Accounting</i> , Sultan Chand Sons, New Delhi.				
SP. Jain and K.L, Narang, <i>Cost Accounting</i> , Kalayani Publishers, Ludhiyana				
R.S.N. Pillai & Bagwathi, <i>Cost Accounting</i> , S. Chand, Delhi.				

Semester - VI					
Course Code: 22BCS6E4		DSE-IV	T /P	C	H/W
		MANAGEMENT ACCOUNTING	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To compute the funds flow and cash statements and to impart knowledge on methods ranking investment proposals ➤ To determine breakeven point units of marginal costing 				
Unit -I	Management Accounting – definition – Objectives – Scope – Distinction between Financial Accounting & Management Accounting – Distinction between – Cost Accounting & Management Accounting.				
Unit-II	Analysis and Interpretation of financial statement – Ratio analysis for liquidity, Profitability, solvency and Leverage – Significance, utility and Limitation of ratio analysis.				
Unit- III	Budget and preparation – Cash – sales – Production & financial controller – his role in the oraganisation – Management information system – Reporting to Management – Capital budgeting – methods investment proposals.				
Unit- IV	Funds flow analysis- Cash flow analysis- Forecasting of fund requirements.				
Unit-V	Marginal costing – BEP Analysis – Assumptions – Advantages – Limitations – Cost – Volume – Profit analysis.				
Books for Reference: Maheswari S.N., <i>Management Accounting</i> , Sultan Chand Sons, New Delhi Murthy A., <i>Management Accounting</i> , Vijay Nicole, Chennai Sharma and Gupta, <i>Management Accounting</i> , Kalayani Publisher, Ludhiyana.					

Semester - VI				
Course Code: 22BCS6E5	DSE-V	T /P	C	H/W
	COMMERCIAL LAW	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To gain understanding of essential elements of contract. ➤ To create an understanding of Bailment and pledge, Indemnity and guarantee concept through precedents. 			
Unit -I	Contract – Definition – Nature of contract – Agreement Vs Contract Classification of contracts – valid, Void and voidable Contracts - Express contract and Implied contract –Executed and executor – unilateral and bilateral – quasi contract.			
Unit-II	Essential elements of a valid contract – Consensus ad-idem – Proposal and acceptance – conclusion of contract – lawful consideration – capacity of partners-free consent – mistake- misrepresentation – Fraud, coercion and undue influence – Lawful object			
Unit- III	Discharge of contract – Performance – tender, novation – impossibility – operation of law – breach of contract Assignment, development, devolution and appropriation.			
Unit- IV	Remedies for breach – damages and specific performance – special contracts – indemnity and guarantee - rights of survey – discharge of survey – law of agency.			
Unit- V	Bailment – duties of bailer and bailee – finder of lost goods – pledge – pawner and pawnee- pledge by non owners- carriage of goods – Common carrier – Duties.			
Books for Reference:				
Balachandran V. and S.Thothadri, <i>Business Law</i> , Vijay Nicole, Chennai				
Kapoor N.D., <i>Elements of Mercantile Law</i> , Sultan Chand & Sons, New Delhi				
Pillai RSN, <i>Business law</i> , S. Chand & Co. Delhi.				

Semester - VI					
Course Code: 22BCS6E6		DSE-VI	T /P	C	H/W
		FINANCIAL SERVICES	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To enable the students to understand the purpose of an financial services and impart knowledge in financial services and strength and weakness. ➤ To understand the concepts mutual funds, Factoring and venture capital 				
Unit -I	Nature of financial service industry- need for financial innovation – financial services and market environment – development of financial markets – financial companies’ strength and weakness				
Unit-II	Commercial banking and their fund based and non fund financial services, leasing, hire purchase financing – salient features, guidelines, and functions				
Unit- III	Mutual funds – Types of mutual funds – Floatation – Asset Management Company – Regulations governing Mutual Funds.				
Unit- IV	Factoring – forfeiting, securitisation, Venture capital, Consumer finance and credit cards, salient features – guidelines – functions.				
Unit- V	Merchant banking including public issue management –underwriting – portfolio management. Stock and Security broking – credit rating services – salient features – guidelines- functions.				
Books for Reference:					
Gordon and Natarajan, <i>Financial Marketing and services</i> , Himalaya publishers, Mumbai					
Punithavathi Pandian, <i>Investment and Portfolio Management</i> , Vikas Publication, New Delhi					
Varma J., <i>Merchant Banking</i> , Bharat Law House, New Delhi.					

Semester - VI				
Course Code: 22BCS6E7	DSE-VII	T /P	C	H/W
	HUMAN RESOURCE MANAGEMENT	T	6	6
Objectives	<ul style="list-style-type: none"> ➤ To Understand the objecting of HRM, Functions, HRM planning and Sources of recruitment. ➤ To Discuss the Training and development and wages and salary administration. 			
Unit -I	Human Resource Management – Definition – Objectives – Importance Oraganisation Structure of Human Resource Management – Functions of HR Manager			
Unit-II	Human Resource Planning – Meaning – Objectives- Characteristics- steps in HR Planning – Job analysis- Job description- Job specification			
Unit- III	Recruitment- Sources of recruitment- Selection process- Placement and Induction			
Unit- IV	Training and Development: objectives- Training methods for Operatives and Supervisors – Executive development			
Unit -V	Wages and salary Administration – Bonus – Incentives- Fringe Benefits- Promotion – Demotions- Transfers- Employee welfare and safety			
Books for Reference				
Prasad L.M., <i>Human Resource Management</i> , Sultan Chand and Sons, New Delhi				
Khanka S.S., <i>Human Resource Management</i> , S.Chand& Company, New Delhi				
Tripathi P.C., <i>Human Resource Management</i> , Vijay Nicole, Chennai				
Sundar& Srinivasan, <i>Elements of Human Resevource Management</i> , Vijay Nicole, Chennai.				