

**B.Com. (Corporate Secretaryship)  
Restructured CBCS curriculum with  
Effective from June, 2016**

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# 16UBC1MC01 BUSINESS MANAGEMENT

**SEMESTER : I**

**CREDITS : 6**

**CATEGORY : MC**

**NO. OF HOURS/WEEK : 6**

## **OBJECTIVES:**

- 1. To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management.*
- 2. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.*
- 3. To provide opportunities to apply the general functions of management in day-to-day managerial practice.*

## **UNIT 1: MANAGEMENT**

Definition & Meaning of Management - Importance of Management - Nature & Characteristics of Management - Management as a Science or Art? - Levels of Management - Managerial Skills - Roles of a Manager - Managerial Functions - Approaches to Management by Henry Fayol, F.W. Taylor, Elton Mayo & Douglas McGregor & Peter F. Drucker .

## **UNIT 2: PLANNING**

Meaning - Nature - Importance - Limitations - Principles of Planning - Planning Process - Types of planning – Concepts and Types of plans (Objectives, Strategy, Policies, Procedures, Methods, Rules, Budgets, Programmes) - Types of strategy - Obstacles to effective planning - Decision making - Importance – Process.

## **UNIT 3: ORGANISING**

Meaning - Nature & Elements - Importance - Process of Organising - Principles of Organisation - Formal & Informal

Organisation - Departmentation - Importance - Bases or Types - Span of Management - Factors - Delegation - Importance - Process - Decentralization - Distinction between Delegation and Decentralization - Centralization - Organization structure - Types - Organization charts & manuals - Staffing - Recruitment - Sources - Selection - Selection Procedure - Training - Need for training - Advantages - Methods of Training - Performance Appraisal.

#### **UNIT 4: DIRECTING**

Nature - Meaning - Significance - Principles - Techniques - Supervision - Motivation - Nature & Importance of Motivation - Job Enrichment - Theories of Motivation (Maslow's Need Hierarchy Theory-Herzberg's Motivation Hygiene Theory, McGregor's Participation Theory)-Morale - Significance - Leadership - Nature - Functions - Importance - Styles of Leadership - Communication - Elements of Communication Process - Channels of Communication - Methods of Communication.

#### **UNIT 5: CONTROLLING**

Meaning - Nature - Elements of control - Significance - Control Process - Problems in control process - Control techniques (Traditional & Non-Traditional) - Coordination - Nature - Coordination & Cooperation - Importance - Problems

#### **COURSE TEXT:**

1. C. B. Gupta, *Business Management*, Sultan Chand & Sons, New Delhi, 2014

#### **COURSE REFERENCES:**

1. Dinkar Pagare, *Principles of Management*, Sultan Chand & Sons, New Delhi
2. Sherlekar & Sherlekar, *Principles of Business Management*, Himalaya Publishing House, New Delhi

3. L M Prasad, *Principles of Management*, Sultan Chand & Sons, New Delhi, 2015

## **16UBC1MC02 FINANCIAL INSTITUTIONS**

**SEMESTER : I**

**CREDITS : 3**

**CATEGORY : MC**

**NO. OF HOURS/WEEK : 3**

### **OBJECTIVES:**

1. *To introduce to the students the various concepts in Banking.*
2. *To identify the functions of commercial banks & central bank.*
3. *To introduce the concept of financial instruments, Monetary & Fiscal Policy.*

### **Unit 1: Overview Of Indian Financial System**

Overview of Indian Banking System - Evolution - Structure of Banking - Structure of Banks - Kinds of Banks - Commercial Banks - Functions - Central Bank (RBI) - Functions - Guidelines - Banking Regulations - Indian Financial System - Major Components - ATM - TDS - NEFT - RTGS - IMPS - Tele Banking - Internet Banking - Credit Card - Debit Card - Retail Banking - Universal Banking - Recent Developments in Indian Financial System

### **Unit 2: Functions Of Banks**

Banker-Customer Relationship - Banker's Special Relationship - Payment & Collection of Cheques & other Negotiable Instruments - Opening of Accounts of Various Types of Customers - Ancillary Services - Home Loans - Personal Loans - Consumer Loans - Different Modes of Charging Securities - Types of Collaterals & their Characteristics

**Unit 3 : Financial & Non-Banking Financial Institutions**  
IFCI - Objectives - Functions - IDBI - Formation of IDBI -  
Objectives - Functions - ICICI - Products & Services -  
NBFC - Development Finance Institutions - Leasing  
Companies - Investment Companies - Corporate  
Development Companies - Role of NBFC

**UNIT 4: FINANCIAL INSTRUMENTS**  
Money & Currency - Cheques - Bills of Exchange -  
Promissory Notes - Acceptances - Pay-in-Slip - Demand  
Drafts - E-Banking - Essentials of Bank Computerization -  
Banking Services with respect to Distribution

**UNIT 5 : MONETARY POLICY & FISCAL POLICY**  
Trade Cycle - Inflation - Deflation - Causes & Consequences  
- Monetary Policy - Objectives - Instruments - Incentives -  
Role of Monetary Policy of India - Limitations - Fiscal  
Policy - Objectives - Public Finance - Tax - Direct & Indirect  
Tax - VAT - CENVAT - GST - Meaning & Benefits -  
Budgets - Kinds - Zero Based Budgeting - Fiscal Deficit

**COURSE TEXT:**

1. D Muraleedharan, *Modern Banking : Theory & Practice*, 2014
2. Sekar, *Banking Theory & Practice*, Vikas Publishing House, 2000

**COURSE REFERENCES:**

1. Indian Institute of Banking & Finance, *Banking : An Introduction*, 2015
2. Indian Institute of Banking & Finance, *Principles & Practices of Banking*, 2012
3. Nirmala Prasad & Chandra Doss, *Banking & Financial System*, Himalaya Publishing House, New Delhi, 2003

# 16UST1AL02 FUNDAMENTALS OF STATISTICS

**SEMESTER : I**

**CREDITS : 3**

**CATEGORY : AL**

**NO. OF HOURS/WEEK : 6**

## **OBJECTIVES:**

1. *To introduce basic concepts of statistics.*
2. *To provide statistical techniques for business data analysis.*

## **UNIT 1 : INTRODUCTION**

Origin and development of statistics –definition of statistics- importance and scope of statistics –limitations of statistics – misuse of statistics-collection of data: Census method – sampling method-simple, stratified, systematic random sampling-judgement, convenient, quota sampling-sampling error.

## **UNIT 2 : PRESENTATIONS OF DATA**

Diagrammatic representation of data-bar diagram-pie diagram-histogram- Frequency polygon and frequency curve-pictogram and cartogram-measures of Central tendency: simple average, mean, median, and mode-geometric mean and Harmonic mean – weighted arithmetic mean .

## **UNIT 3 : MEASURES OF DISPERSION**

Range-quartile deviation-mean deviation-standard deviation-coefficient of Variation-combined mean and standard deviation-skewness: Karl Pearson and Bowley's coefficient of skewness.

## **UNIT 4 : CORRELATION & REGRESSION**

Scatter diagram-Karl Pearson's coefficient of correlation-rank correlation- Regression Analysis: importance of regression analysis-regression equations.

## **UNIT 5 : TIME SERIES**

Components of time series-measurements of trend-graphical method-semi Average method, moving average method and method of least squares- Measurements of seasonal variation-method of simple averages , ratio-to-trend Method, ratio to moving average method and link relative method .

### **COURSE TEXT:**

1. S.P. Gupta, *Statistical Method*, Sultan Chand & Sons Publishers, New Delhi
2. S.G Gupta & V.K Kapoor, *Fundamental Of Applied Statistics*, Sultan Chand & Sons Publishers, New Delhi
3. R D Sharma, *Business Statistics*, Pearsons Publishers

### **COURSE REFERENCES**

1. P R Vittal, *Business Statistics*, Margham Publishers, Chennai, 2013

## **16UBC2MC01 FINANCIAL ACCOUNTING**

**SEMESTER : II**

**CREDITS : 6**

**CATEGORY : MC**

**NO. OF HOURS/WEEK : 6**

### **OBJECTIVES:**

1. *To enable the students to understand the need for making adjustments while Preparing final accounts of a sole trader.*



2. *To facilitate students to convert incomplete records into systematic accounting.*
3. *To understand the accounting procedure for different kinds of businesses Viz., Branch, Hire Purchase, Departments etc.*

### **UNIT 1 : FINAL ACCOUNTS**

Final accounts of sole trader - Depreciation Accounting- meaning, causes, objectives, methods- Straight Line and Diminishing Balance including change in the method of depreciation.

### **UNIT 2 : BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTS**

Branch Accounts – need - Dependent branch- features – debtors system – Stock and Debtors System. Departmental accounts – purpose, allocation of expenses – departmental trading account - Inter-department transfers at cost & profit – general profit/loss account

### **UNIT 3 : HIRE PURCHASE & FIRE INSURANCE**

Hire Purchase features, terms – maintenance of accounts in HP – books of hire purchaser and hire vendor- Default and Repossession – debtors system – Hire purchase vs. Instalment – Insurance claims – loss of stock.

### **UNIT 4 : PARTNERSHIP**

Admission of a partner – Retirement of a partner – Death of a partner.

### **UNIT 5 : INDIAN ACCOUNTING STANDARD & IFRS**

Introduction – Meaning – Objectives – Need for Accounting Standards (1, 2, 3, 4, 6 & 9) – Scope – Indian Accounting Standards issued by Accounting Standards Board of ICAI – IFRS – Introduction – Needs & Significance.

### **COURSE TEXTS:**

1. Jain & Narang, *Financial Accounting*, : Kalyani Mumbai 18th edition,: Kalyani,2011.
2. Gupta, R.L., & Radhaswamy, M, *Financial Accounting*, 16th edition, , Sultan Chand & Sons, New Delhi, 2010

### **COURSE REFERENCES:**

1. Gupta R.L. & Gupta V.K *Financial Accounting*, Sultan Chand Publications, New Delhi,2010
2. Tulsian P.C, *Financial Accounting*, Tata McGraw-Hill Publication, New Delhi, 2012.

## **16UBC2MC02 HUMAN RESOURCE MANAGEMENT**

**SEMESTER : II**

**CREDITS : 6**

**CATEGORY : MC**

**NO. OF HOURS/WEEK : 6**

### **OBJECTIVES:**

1. *To understand the nature of human resources and its significance to the organization.*
2. *To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.*
3. *To bring to the attention of the students the latest trends in managing human resources in an organization.*

### **UNIT 1 : INTRODUCTION**

Definition – Objectives – Functions - Evolution and growth of HRM – Qualities of a good HR manager – Changing roles

of a HR Manager - E-HRM- Problems and challenges of a HR manager.

## **UNIT 2: PLANNING HUMAN RESOURCES**

Definition – Objectives – Steps in human resources planning – dealing with surplus and deficient man power - Job analysis – Job description – Job specification.

## **UNIT 3: RECRUITMENT & SELECTION**

Recruitment and selection – Objectives of recruitment – Sources – Internal and external recruitment– Testing – Interviews.

## **UNIT 4: TRAINING & DEVELOPMENT**

Training and development – Principles of training – Assessment of training needs – On the job training methods - Off the job training methods.

## **UNIT 5: PERFORMANCE APPRAISAL**

Performance appraisal– Process – Methods of performance appraisal – Appraisal counseling.

### **COURSE TEXT:**

1. Gupta C.B., Human Resource Management, Sultan Chand & Sons, New Delhi, 2005.

### **COURSE REFERENCES:**

1. Aswathappa, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 1999.

2. Davis and Werther, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 2000.

3. Tripathi - Personnel Management, Sultan Chand & Sons,  
New Delhi, 2000

## **16UBU2AL01 PRINCIPLES OF MARKETING**

**SEMESTER: II**

**CREDITS: 3**

**CATEGORY: AL**

**NO. OF HOURS / WEEK: 6**

### **OBJECTIVES:**

- 1. To enable the students to understand the elements of the complex world of marketing.*
- 2. To impart to the students the need for marketing science in the modern business world.*

### **UNIT 1 : MARKETING CONCEPTS**

Definition & Meaning of Marketing - Understanding the Market Place & Customer Needs - Designing a Customer Driven Marketing Strategy - Preparing an Integrated Marketing Plan and Program - Capturing Value from Customers - Changing Marketing Landscape - Marketing Strategy - Marketing Mix - 4P's & 7C's of Marketing - Analyzing Marketing Environment - Micro Environment - Macro Environment - Developing Marketing Information - Marketing Research - Analyzing and Using Marketing Information

### **UNIT 2 : CONSUMER & SEGMENTATION**

Characteristics affecting Consumer Behaviour - Types of Buying Decision Behaviour - Buyer Decision Process - Buyer Decision Process for New Products - Business Markets & Business Buyer Behaviour - Market segmentation

- Requirements for Effective Segmentation - Segmentation of Business & International Markets - Market Targeting - Differentiation & Positioning

### **UNIT 3 : PRODUCT & PRICE**

Product - Levels of a product - Product & service classification - Product & Service decisions - Branding - Labeling - Packaging - New Product Development Process - Product Life Cycle Strategies - Price - Major Pricing Strategies - Internal and External Considerations affecting Price Decisions - New Product Pricing Strategies - Product Mix Pricing Strategies - Price Adjustment Strategies - Price Changes - Public Policy & Marketing

### **UNIT 4 : PLACE & PROMOTION**

Marketing Channels - Importance - Levels of Channels - Channel Members - Channel Behaviour & Organization - Channel Design Decisions - Channel Management Decisions - Marketing Logistics & SCM - Retailing - Wholesaling - Promotion Mix - Marketing Information Model - Need - Communication Process - Steps in developing Effective Marketing Communication - Advertising & Public Relations - Personal Selling & Sales Promotion - Online Marketing - Direct Marketing -

### **UNIT 5 : ESTABLISHING COMPETITIVE ADVANTAGE**

Competitor Analysis - Identifying Competitors - Assessing Competitors - Selecting Competitors to Attack and Avoid - Designing a competitive intelligence system - Competitive strategies - Approaches to Marketing strategy - Basic competitive strategies - Competitive positions - Market

Leader strategies - Market Challenger strategies - Market Follower strategies - Market Nicher strategies - Balancing Customer and Competitor Orientations - Sustainable Marketing

**COURSE TEXT:**

1. Philip Kotler, Gary Armstrong, *Principles of Marketing*, A South Asian Perspective, Pearson Education, 2012, 14th Edition

**COURSE REFERENCES:**

1. Rajan Saxena, *Marketing Management*, Tata McGraw Hill Education, 2012
2. Harsh V. Verma & Ekta Duggal, *Marketing*, Oxford University Press India, 2015

**16UBC3MC01 CORPORATE ACCOUNTING**

**SEMESTER: III**

**CREDITS: 6**

**CATEGORY: MC**

**O. OF HOURS/ WEEK: 6**

**OBJECTIVES:**

1. *To understand the advanced concepts in Accounting and Finance*
2. *To enable a student to analyze the financial statements*
3. *To understand the various costs in manufacturing.*

**UNIT 1 : FINANCIAL STATEMENTS**

Objectives of financial statements –Preparation and presentation of financial statements of companies under (schedule III). Profit & loss a/c - Balance sheet

## **UNIT 2 : CASH FLOW STATEMENT**

Meaning and Importance – Advantages & Limitations of Cash Flow Statement – Preparation of Cash Flow Statement

## **UNIT 3 : UNDERWRITING**

Underwriting –Purpose and importance – Underwriting commission – types of underwriting – Marked, unmarked and Firm Underwriting

## **UNIT 4 : REDEMPTION OF SHARES & DEBENTURES**

Redemption of Debentures (using profits only) - Debenture Redemption Reserve – Redemption of preference shares – Provisions of companies Act – Capital profits and revenue profits – Minimum fresh issue of shares.

## **UNIT 5 : PROFITS PRIOR TO INCORPORATION**

Treatment of Profits or Loss Prior to Incorporation – Relevance of ‘Date of Commencement of Business’ – Methods of ascertaining Profit or Loss prior to incorporation (P&L A/c and Balance Sheet Method) - Buy back of shares- Rights issue-Calculation of right price-Bonus issue-Rules Regarding bonus issue

### **COURSE TEXT:**

1. Gupta & Radhaswamy, *Advanced Accounting*, Sultan Chand & Sons, 2015
2. Reddy T.S. & Dr. Murthy. A., *Corporate Accounting : Volume One*, Margham Publications, 2015

## **COURSE REFERENCES:**

1. Gupta R L & Gupta S.P, *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2014
2. Shukla M.C.& Grewal T.S., *Corporate Accounting*, Chand & Co., Publications, New Delhi, 2008
3. Pillai R S N, Bhagawathi, S. *Fundamentals of Advanced Accounting Volume II*, Sultan Chand & Sons, New Delhi, 2012

## **16UBC3MC02 BUSINESS LAW**

**SEMESTER: III**

**CREDITS: 6**

**CATEGORY: MC**

**NO. OF HOURS/ WEEK: 6**

## **OBJECTIVES:**

1. *To assist the students to learn the elements of general contract .*
3. *To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession .*
4. *To enable the students to learn and understand the special contracts.*

## **UNIT 1 : CONTRACT ACT- AN OVERVIEW**

Nature of contract –Types - Offer and acceptance –  
Consideration – Capacity to contract.

## **UNIT 2: LEGAL ASPECTS OF CONTRACT**

Free consent – Legality of object – Contingent contract –  
Performance of contract – Discharge of contract.



### **UNIT 3 : INDEMNITY AND GUARANTEE**

Contract of indemnity and guarantee – Meaning – Essentials – Rights of indemnity holder – Rights of indemnifier – Contract of guarantee – Essentials of contract of guarantee – Kinds of guarantee – Revocation of guarantee – Rights of surety – Discharge of surety from liability.

### **UNIT 4 : BAILMENT AND PLEDGE**

Contract of bailment and pledge – Meaning and essentials – Duties of Bailor – Duties of Bailee – Types of Bailment – Rights of Bailor and Bailee – Bailee’s lien – Rights of finder of goods – Pledge or Pawn – Essentials of Pledge – Pawnor – Duties – Pawnee – Rights – Duties – Mortgage – Pledge by non-owner.

### **UNIT 5 : SALE OF GOODS ACT**

Formation of a contract of sale – conditions and warranties – caveat emptor – passing of property – sale by non owners – exceptions – delivery of goods – rules – rights and duties of a buyer - unpaid seller – rights of an unpaid seller – remedies for breach of sale – auction sales.

#### **COURSE TEXT:**

1. Kapoor N.D, *Elements of mercantile law*, Sultan Chand and sons, New Delhi, 2012
2. V.Balachandran & S. Thothadri, *Business Law*, Tata Mc. Graw Hill Publication, 2011.

#### **COURSE REFERENCES:**

1. Pillai R.S.N & Bhagawathi, *Business Law*, Sultan Chand & Co., New Delhi, 2010.
2. Sukla M.C, *Mercantile Law*, S.Chand & Co., New Delhi, 2010

# **16UBU3AL01 GLOBAL BUSINESS MANAGEMENT**

**SEMESTER: III**

**CREDITS: 3**

**CATEGORY: AL**

**NO. OF HOURS/ WEEK: 6**

## **OBJECTIVES:**

- 1. To enable a student to understand the international environment*
- 2. To make a student understand the foreign entry strategies*
- 3. To make a student understand the importance of strategic alliance*

## **UNIT 1 : INTRODUCTION**

International Business - Why Study International Business? - International Business Activities - The Era of Globalization - The Contemporary causes of Globalization

## **UNIT 2 : INTERNATIONAL ENVIRONMENT**

Legal Environment, Technological Environment, The Accounting Environment, The Political Environment

## **UNIT 3 : INTERNATIONAL STRATEGIC MANAGEMENT**

International Strategic Management - The Challenges of International Strategic Management - Components of an International Strategy - Developing International Strategies - Levels of International Strategy

## **UNIT 4 : STRATEGIES FOR ANALYZING & ENTERING FOREIGN MARKETS**

Foreign Market Analysis - Choosing a Mode of Entry - Exporting to Foreign Markets - International Licensing - International Franchising - Specialized Entry Modes for International Business (Contract Manufacturing,

Management Contract, Turnkey Project) - Foreign Direct Investment (The Greenfield Strategy, Acquisition Strategy, Joint Ventures)

## **UNIT : 5 - INTERNATIONAL STRATEGIC ALLIANCE**

International Corporate Cooperation - Benefits of Strategic Alliance - Scope of Strategic Alliance - Implementation of Strategic Alliance - Pitfalls of Strategic Alliance

### **COURSE TEXT:**

1. *International Business* - "Ricky W. Griffin & Michael W. Pustay" Pearson Publications, 6th Edition

### **COURSE REFERENCES:**

1. *International Business* - "John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan & Prashant Salwan" Pearson Publications, 12th Edition
2. *International Business* - "Sumati Varma" Pearson Publications, 2012
3. *International Business : Competing in the Global Marketplace* - "Charles W. L. Hill, K Arun" Tata McGraw-Hill Education Pvt. Ltd, 10th Edition

## **16UBC4MC01 COMPANY LAW – I**

**SEMESTER: IV**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

1. *To develop an understanding of the regulation of registered companies and to provide thorough*

*understanding of the various provisions of the Indian Company Law*

- To provide conceptual understanding of the cases of Company Law.*

## **UNIT 1 : INTRODUCTION**

Company – meaning- definition - characteristics –Corporate Veil- lifting of corporate veil - Types of companies – on basis of affiliation, members, liability, ownership and control – one person company – small company – meaning of LLP - features - advantages and disadvantages.

## **UNIT 2 : INCORPORATION AND ITS CONSEQUENCES**

Formation of a company - Promoters – meaning and importance - position , duties and liabilities-Incorporation of a company- pre incorporation contracts –certificate of incorporation –certificate of commencement of business – Memorandum of Association – contents of memorandum of Association – alteration - Doctrine of ultra vires – Articles of Association – contents – limitations in its alteration. – Doctrine of indoor management.

## **UNIT 3 : FINANCIALSTRUCTURE**

Shares – meaning - classes of shares - equity shares – types – preference shares – meaning – types – difference between equity and preference shares – sweat equity shares – ESOS - issue of shares at premium - transfer and transmission of shares (physical and electronic transfer)

## **UNIT 4 : PROSPECTUS**

Prospectus – definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus - contents, registration, misstatements and penalties

## **UNIT 5 : MEMBERSHIP**

Membership - modes of acquiring membership including through depository mode; restriction on membership – rights and privileges of members.

### **COURSE TEXT:**

1.Kapoor N.D., *Elements of company law*, Sultan Chand Publications, 2014.

2. Abdul Gaffoor P.M.S. and Thothadri S., *Company Law*, Vijay Nicole Imprints Pvt. Ltd., 2016

### **COURSE REFERENCES:**

1. Ghosh P.K & Balachandran .V, *Company Law and practice*, Sultan Chand and Sons, 2014

2. Sangeeth Kedia, *Advanced company law and practice*, Pooja Law Publishing co, 2014

## **16UBC4MC02 FUNDAMENTALS OF INVESTMENT**

**SEMESTER: IV**

**CREDIT: 3**

**CATEGORY: MC**

**HOURS/WEEK: 3**

### **OBJECTIVES:**

1. *To understand the basics of investment.  
To identify the risk and return involved in managing investments.  
To familiarize the students on the understanding of RBI & SEBI.*

## **UNIT 1 : INVESTMENT BASICS**

Objectives of Investment- Characteristics of Investment – Investment Process- Risks - Return - Yield - Risk & Return

Relationship – Inflation role in investment- Types of Investor– Speculation –Gambling- Hedging

**UNIT 2 : INVESTMENT ALTERNATIVE**

Non marketable Financial Assets- Money Market Instruments- Bonds or Debentures- Types- Equity Shares- Types- Mutual Fund Basics- Financial Derivatives- Life Insurance- Gold & Silver- Real Estates.

**UNIT 3 : STOCK EXCHANGE OF INDIA**

History & Evolution of stock exchange in India- BSE-NSE- Over the counter Exchange of India( OTCED)- Inter connected stock exchange- Stock Exchange Members- Functions of Stock Exchange Members-Agency Brokers.

**UNIT 4 : FUNDAMENTAL ANALYSIS**

Concepts of: Economy Analysis - Industry Analysis - Company Analysis - Financial Analysis - Technical Analysis - Definition & Assumptions - Price Chart - Dow Theory - Elliot Wave Theory

**UNIT 5 : STOCK MARKET REGULATION**

Introduction- SEBI- Primary Market Regulation- Secondary Market Regulation- Regulation of Mutual Fund.

**COURSE TEXT:**

1. Yogesh Maheshwari, *Investment Management*, PHI Learning, 2008
2. M.Ranganathan, R.Madhumathi, *Security Analysis and Portfolio Management*, Second Edition, Pearson Publishers, 2012

**COURSE REFERENCES:**

1. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Ltd, New Delhi, 2009
2. Dr.R.P.Rustagi, *Investment Analysis and Portfolio Management*, Sultan Chand & Sons, 2012

## **16UBC4ES01 ADVANCED CORPORATE ACCOUNTING**

**SEMESTER: IV**

**CREDIT: 3**

**CATEGORY: ES 1**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

1. *To help students prepare financial statements of special types of businesses viz. Banks, Insurance and Electricity companies.*
2. *To understand the accounting procedures for amalgamation of companies in the nature of Merger or Purchase.*

### **UNIT 1 : VALUATION OF GOODWILL AND SHARES**

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Shares

### **UNIT 2 : AMALGAMATION**

Overview of Accounting Standard 14 - Meaning of Amalgamation, Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations,

Journal Entries to Close the Books of Vendor Company,  
Entries in the Books of Purchasing Company

### **UNIT 3 : INSURANCE COMPANY ACCOUNTS**

Types of Insurance-Accounts of Insurance companies- Final accounts of Life insurance companies-Ascertainment of profit- Valuation, Balance sheet, Final accounts of Fire, Marine and Miscellaneous Insurance companies.

### **UNIT 4 : BANKING COMPANY ACCOUNTS**

Accounts of banking companies- Rebate on bills discounted- Non-performing assets and their treatment- Classification of Bank advances- Provision for doubtful debts- Guidelines of R.B.I for preparation of Final accounts of Banking Companies.

### **UNIT 5 : LIQUIDATION OF COMPANIES**

Meaning of Liquidation - Modes of winding up - Contributory order of payment - Preferential creditors- Statement of affairs - Deficiency or Surplus account.

#### **COURSE TEXT:**

1. Gupta R.L. & Radhasamy, *Corporate Accounting*, Sultan Chand Publications, 2015

#### **COURSE REFERENCES:**

1. Pillai R.S.N., Bhagawathi, S. Uma, *Fundamentals of Advanced Accounting*, Vol.-II, S. Chand, New Delhi-2007
2. T.S.Reddy & Dr.A.Murthy, *Corporate Accounting*, Vol-2, Margham Publications, Chennai, 2014



## 16UBC4ES02 INDUSTRIAL LAWS

**SEMESTER: IV**

**CREDIT: 3**

**CATEGORY: ES 1**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

- 1. To familiarize the students with various labour legislations*
- 2. To expose the students to legislation's relating to welfare of workers*

### **UNIT I: THE FACTORIES ACT, 1948**

Genesis of the Factories Act - Definitions – Health – Safety – Welfare – Working hours – special provisions for women and young children - Annual leave with wages – Penalties.

### **UNIT II: THE INDUSTRIAL DISPUTES ACT, 1947**

Industrial dispute - Objectives - Definitions - Strikes and lock outs - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Machineries – Introduction to Standing Orders .

### **UNIT III: THE EMPLOYEES COMPENSATION ACT, 1923**

Workman's Compensation – scope - Defenses available to employers before passing of the Act – Rules - Defenses available to employers – Amount of compensation – Occupational diseases

### **UNIT IV: THE PAYMENT OF GRATUITY ACT, 1972 & THE EPF & MISCELLANEOUS PROVISIONS ACT, 1952**

Gratuity - Scope - Definitions - Payment of gratuity - Compulsory insurance and protection of gratuity - Determination and evaluation of gratuity - Obligation and

rights of employee and employer - Penalties. Definitions – EPF schemes – fund – Employees Deposit Linked Insurance Scheme – Administration of schemes – inspectors.

### **UNIT V: THE EMPLOYEES STATE INSURANCE ACT, 1948**

Definitions – administration of the scheme – officers and inspectors – ESI fund- contributions – benefits – penalties.

#### **COURSE TEXT:**

1. Kapoor N.D., *A handbook on Industrial Laws*, Sultan Chand & Sons, New Delhi, 2005.

#### **COURSE REFERENCES:**

1. Sumeet Malik, *Industrial Laws*, Eastern Book Company, Lucknow, 2008.
2. Sinha P.R.N., SinhaInduBala & Shekhar Seema Priyadarshini, *Industrial Relations, Trade Unions and Labour Legislation*, PHI, 2012.

## **16UCA4AL01 ACCOUNTING AND ERP PACKAGE**

**Semester: IV**

**Credits: 3**

**Category: AL**

**No. of Hrs/week: 6 Hrs**

#### **Objectives:**

1. To impart the students with the basic principles and concepts of accounting.
2. To provide Knowledge on the use and application of computer in accounting.
3. To implement the concepts using package.

## **UNIT I**

Introduction to Tally – Features of Tally – Starting Tally – Company creation – alteration and deletion – Hierarchy of account groups and ledgers – A/c groups of balance sheet – Assets and Profit & Loss a/c – A/cs group creation - A/c ledger creation – Financials problems-alteration and deletion.

## **UNIT II**

Voucher entry – Tally a/c Voucher types – Contra Voucher – payment Voucher – receipt Voucher– journal Voucher – purchase Voucher – sales Voucher – Voucher alterations, deletion and cancellation – single mode Voucher entry – A/c Voucher lists – Pay book – Trial balance.

## **UNIT III**

Cost centre – Cost category – Voucher entries using cost centre – Payroll preparation – Budget creation and alteration – TDS – TCS – VAT.

## **UNIT IV**

Inventory information – Inventory masters – units of measure – stock group – stock item – stock

category – godowns – Inventory vouchers – Receipt note voucher – Rejections in voucher – Delivery note vouchers - Rejections out voucher – Stock journal voucher – Physical stock voucher – Creating purchase order and sales order - invoicing

## **UNIT V**

Accounting and inventory books and reports - Data Collaboration – Security – Tally vault – Tally audit – Export of data – data formats – internet connectivity – E mailing tally report as attachments – import of tally data – migrating tally data – ODBC connectivity – connecting tally data into MS word document and excel worksheet – Backup - Restore.

**TEXT BOOK:**

Implementing Tally – AK Nadhani and KK Nadhani, BPB Publications, 2007. (Unit I and II, Unit IV and V).

Tally, Namrata Agarwal, Dreamtech Press, 2007.(Unit III)

**REFERENCE BOOKS:**

1. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadhan, BPB publisher, 2012.
2. Tally. ERP 9 in Simple Steps, Kogent Learning Solutions Inc. ,Dreamtech Press, 2010.

**16UCA4AL01 ACCOUNTING AND ERP PACKAGE**

1. Creation, alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Final A/Cs with adjustments (Creation and deletion of ledgers)
4. Voucher entry problems in double entry mode
5. Voucher entry problem in single entry mode.
6. Voucher entries using cost centres
7. Budget preparation and reporting variance
8. Payroll preparation
9. Accounting vouchers using stock items
10. Order processing and inventory vouchers
11. Generation of accounting books and reports
12. Generation of inventory books and reports.

## 16UBC5MC01 COST ACCOUNTING

**SEMESTER: V**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

- 1. To familiarize the students on the importance of cost ascertainment, reduction & control.*
- 2. To develop the skills needed to apply costing techniques for each element of cost.*
- 3. To help students to understand the procedures to calculate the cost of the products and services.*

### **UNIT 1: INTRODUCTION TO COST ACCOUNTING (ONLY THEORY)**

Introduction-Meaning Of Cost, Costing, Cost Accounting, And Cost Accountancy-Cost Units-Cost Centres-Cost Objects-Cost Drivers-Scope Of Cost Accounting-Objectives Of Cost Accounting-Difference Between Cost Control And Cost Reduction - Advantages Of A Cost Accounting System - Limitations Of Cost Accounting-Importance Of Cost Accounting - Essentials Of A Good Cost Accounting System-Classification Of Costs-Methods Of Costing-Techniques Of Costing

### **UNIT 2: COST SHEET**

Preparation of cost sheet – Prime Cost – Works Cost – Production Cost – Cost of Production – Administration and Selling cost- Cost of Sales

### **UNIT 3: MATERIALS & LABOUR**

Introduction-Material Control - Valuation Of Material Receipts-Storage -Inventory Control-Material Issue Procedure-Valuation Of Material Issues - Valuation Of Returns And Shortages-Selection Of Pricing Method – LIFO, FIFO, Simple average and weighted average - Treatment Of Normal And Abnormal Loss Of Materials - Labour -Classification Of Labour Cost- Time and Piece rate system-Labour Cost Control- Idle Time-Overtime-Labour Turnover.

### **UNIT 4: OVERHEADS**

Introduction-Classification Of Overheads-Accounting Of Manufacturing Overheads-Steps For The Distribution Of Overheads-Methods Of Absorbing Overheads To Various Products Or Jobs-Types Of Overhead Rates – Machine hour rate – Accounting Of Administrative Overheads-Accounting And Control Of Selling And Distribution Overheads – Activity Based Costing

### **UNIT 5: JOB, BATCH AND CONTRACT COSTING**

Methods Of Costing-Job Costing-Procedure Of Job Cost Accounting-Batch Costing- Introduction-Meaning Of Contract Costing-Recording Of Contract Costs-Meaning Of The Terms Used In Contract Costing - Cost Plus Contract.

#### **COURSE TEXT:**

1. Jain & Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 2015

#### **COURSE REFERENCES:**

1. Murthy & Gurusamy S, *Cost Accounting*, Tata Mc-Graw Hill, 2012
2. Reddy T.S & Hari Prasad.Y, *Cost Accounting*, Margham Publications, Chennai, 2010

## 16UBC5MC02 COMPANY LAW – II

**SEMESTER: V**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

- 1. To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law*
- 2. To provide conceptual understanding of the cases of Company Law.*

### **UNIT 1 : ADMINISTRATORS**

Directors – appointment/re-appointment of directors - remuneration - vacation of office - retirement - resignation and removal - loans to directors - their powers and duties - office or place of profit - role of directors - Managing and whole-time directors - manager – women directors – Independent directors

### **UNIT 2 : MANAGEMENT OF COMPANIES**

Meetings of directors and committees - frequency, convening and proceedings of Board - Committee meetings - General meetings - kinds of meetings – provisions relating to convening and conducting meeting.

### **UNIT 3 : CORPORATE ACCOUNTABILITY**

Accounts and audit - statutory books to be kept - director's report - auditor's report, chairman's speech, director's replies to qualifications in auditor's report, directors' responsibility statement, corporate governance statement, compliance certificate.

Auditors - Appointment, resignation and removal of auditors

- rights, duties and liabilities of auditors; powers of the Central Government to direct special audit; cost audit.

#### **UNIT 4 : DIVIDENDS**

Dividends – provisions relating to declaration and payment of dividend; transfer of un-claimed dividend to Investor Education and Protection Fund.- An Introduction to E-Governance and XBRL

#### **UNIT 5 : WINDING UP OF COMPANIES**

An Overview- Concept and Modes - Striking Off Name of Companies

#### **COURSE TEXT:**

1. Kapoor N.D., *Elements of company law*, Sultan Chand Publications, 2014.
2. Abdul Gaffoor P.M.S. and Thothadri S., *Company Law*, Vijay Nicole Imprints Pvt. Ltd., 2016

#### **COURSE REFERENCES:**

1. Ghosh P.K & Balachandran .V, *Company Law and practice*, Sultan chand and sons, 2014
2. Sangeeth Kedia, *Advanced company law and practice*, Pooja Law Publishing co, 2014



## 16UBC5MC03 INCOME TAX – I

**SEMESTER: V**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

- 1. To make a student understand the direct taxes in India*
- 2. To enable a student to understand the different heads of Income.*
- 3. To enable a student to find taxable income.*

### **UNIT 1: INTRODUCTION TO INCOME TAX**

Income tax law: An introduction, Important definitions in the Income tax Act, 1961, Basis of charge and rates of tax, Concept of previous year and assessment year. Residence and scope of total income - Residential status and scope of total income.

### **UNIT 2 : HEADS OF INCOME – SALARY**

Salary: Basis of charge, Gratuity, Pension, Leave salary, Retrenchment compensation, Provident fund, Perquisites

### **UNIT 3 : DEDUCTIONS & ALLOWANCES IN SALARY**

Allowances, Deductions from salary, Relief under section 89

### **UNIT 4: HOUSE PROPERTY**

House Property: Determination of annual value, Deductions from annual value, Computation of income

## **UNIT 5: CAPITAL GAINS**

Capital gains- Capital asset, Short-term and long-term capital assets, Scope and year of chargeability, Mode of computation of capital gains, Cost of improvement, Cost of acquisition, Exemption of capital

### **COURSE TEXT:**

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers, 2015

### **COURSE REFERENCES:**

1. K Singhania Vinod, Students Guide to Income Tax, Taxmann Publications, 2012
2. Reddy & Hari Prasad Reddy, Income Tax Law & Practice, Margham Publications, 2012

## **16UBC5ES01 FINANCIAL MANAGEMENT**

**SEMESTER: V**

**CREDIT: 3**

**CATEGORY: ES 2**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

1. *To expose the students to the fundamentals of finance.*
2. *To develop an understanding of tools that are used to value investment projects.*
3. *To provide knowledge using concepts, methods & procedures involved in managerial decision making.*

## **UNIT 1 : FINANCIAL MANAGEMENT**

Introduction- Meaning- Evolution- Importance- Conflicts in Profit Versus Value Maximization- Principle- Role of Chief Financial Officer(CFO)- Relationship of Financial Management with Related Disciplines- concept of Time Value of Money- Compounding and discount- simple interest & compound interest.

## **UNIT 2 : CAPITAL STRUCTURE**

Capital structure theories- Net income approach – traditional approach – net operating income approach – MM approach - over capitalization and under capitalization.- Designing a capital structure - key concepts of designing optimal structure- optimal capital structure- EBIT-EPS Analysis- cost of capital, capital structure and Market Price of share.

## **UNIT 3 : BUSINESS RISK AND FINANCIAL RISK**

Debt versus Equity Financing - types of Leverages – operating leverages – financial leverage – combined leverage - Cost of capital- significance- Determination- Cost of Long Term Debt- Cost of Preference share capital - cost of Equity share capital- cost of Retained Earnings- Weighted Average Cost of Capital (WACC).

## **UNIT 4 : CAPITAL BUDGETING**

Capital budgeting – Definition – Purpose – Process – Types of capital investment decisions – Project's cash flow – Basic principles for measuring project's cash flow - Traditional technique – ARR – Pay back method – Discounted methods – NPV-Discounted pay back method- Profitability index – IRR

## **UNIT 5 : SOURCES OF FINANCE (ONLY THEORY)**

Introduction – Financial needs and sources of finance of a business – Long term sources of finance- Venture capital

financing – Debt securitization – Lease financing – Short term sources of finance – Other sources of financing – International financing.

**COURSE TEXTS:**

1. Maheswari S. N., *Financial Management*, Sultan Chand & Sons, 2015

**COURSE REFERENCES:**

1. Pandey I M, *Financial Management*, Vikas Publishing House, 2015
2. Prasanna Chandra, *Financial Management*, Tata McGraw Hill, 2004

**16UBC5ES02 CORPORATE AND ECONOMIC LAWS**

**SEMESTER: V**

**CREDIT: 3**

**CATEGORY: ES 2**

**HOURS/WEEK: 6**

**OBJECTIVES:**

1. *To provide an understanding of certain economic laws.*
2. *To enlighten the students on the important laws which have direct relevance to the functioning of companies.*

**UNIT 1 : INDUSTRIES DEVELOPMENT AND REGULATION ACT., 1951.**

Objects and definitions – an overview of current Industrial Policy - regulatory mechanism under IDRA. The Micro, Small and Medium Enterprises Development Act, 2006.

## **UNIT 2 : CONSUMER PROTECTION ACT ,2002.**

Consumer protection in India, genesis of the law - objects - rights of consumers - Nature and scope of remedies - appearance before Consumer Dispute Redressal Forums.

## **UNIT 3 : FOREIGN EXCHANGE MANAGEMENT ACT.,1992.**

Objectives and definitions under FEMA. Current account transactions, Capital account transactions, foreign direct investment in India and abroad, acquisition and transfer of immovable property - Establishment in India of branch, office etc - Export of goods and services - Realisation and repatriation of foreign exchange, authorised person, penalties and enforcement. Foreign contributions and hospitality - Exemptions, powers of Central Government, adjudication and appeal - offences and penalties.

## **UNIT 4 : POLLUTION CONTROL AND ENVIRONMENTAL PROTECTION LAWS**

Concept of sustainable development, Government policy regarding environment, law relating to Prevention and Control of Air Pollution and Water pollution, Environment (Protection) Law - Appearance before Environment Tribunal/Authority.

## **UNIT 5 : INTELLECTUAL PROPERTY RIGHTS LAWS.**

Concept and development of intellectual property law in India. Law and procedure relating to patents, trade marks and copyrights - Overview of laws relating to other related intellectual property rights. Intellectual Property Appellate Board

### **COURSE TEXT:**

1. Gulshan S.S. and Kapoor G.K., Economic, Labour and Industrial Laws, Sultan Chand and Sons, 2006

## **COURSE REFERENCES:**

1. T.Ramappa, *Competition Law in India – Policies, Issues, and Development*, Oxford University Press, 2013
2. Agarwal V.K., *Law of Consumer Protection* Bharat Law House Publications, 2013
3. Sumeet Malik, *Environmental Law*, Eastern Book Company, 2010  
*Foreign Exchange Management Act*, Bare Act

## **16UBC5SK01 INVESTMENT MANAGEMENT**

**SEMESTER: V**

**CREDIT: 4**

**CATEGORY: SK**

**HOURS/WEEK: 6**

## **OBJECTIVES:**

1. *To make the student understand the Basis of Risk & return.*
2. *To understand the risk and return analysis with problems*
3. *To enable the student on the valuation of Bond and Equity.*

## **UNIT 1: INTRODUCTION**

Definition – Factors of sound investment – Relevance of investment analysis- Investment Decision Process- Portfolio Management Process - Direct and Indirect Investing – Approaches to Investment decision Making- Common errors in Investment Management – Qualities of Successful Investing.

## **UNIT 2: RISK RETURN ANALYSIS IN INVESTMENT**

Concept of Return- Measurement of return: Return relative, Expected value of return, measuring risk over multiple periods- Concept of Risk- Sources of Risk – Types of Risk - Measurement of Risk- Measurement of Risk: Range of measure- Standard Deviation- Coefficient of variation - taxes and Investment strategy – Inflation and Investment strategy.

## **UNIT 3 : VALUATION OF EQUITY SHARES & BONDS**

Valuation of Equity Shares- Assumption of Equity Valuations- Valuation based on accounting information- Valuation based on Dividends – Valuation based on Multi Period holding- Bond yield Types- Yield to maturity- Yield to Call – Concept of bond valuation – Bond Pricing and Valuation.

## **UNIT 4 : PORTFOLIO THEORY & PORTFOLIO MANAGEMENT**

Diversification- Portfolio management – Risk and return for a two security Portfolio – Correlation Coefficient and risk of portfolio - Multi Security Portfolio - CAPM model- Assumptions – limitations of CAPM - Security Market Line

## **UNIT 5: INVESTORS PROTECTION**

Investors Protection- SEBI guidelines – Investors protection Fund- Investors grievances- security Ombudsman – unfair trade practices – Insider Trading- price sensitive information- Model of conduct – Arbitration facility at NSE.

### **COURSE TEXT:**

1. R.P. Rustagi, *Investment Analysis and Portfolio Management*, Sultan Chand and sons, 4th Edition.

## **COURSE REFERENCES:**

2. Yogesh Maheshwari, *Investment Management*, PHI Learning, 2008
3. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas publishing House Pvt Ltd, New Delhi, 2009

## **16UBC5SK02 SECRETARIAL PRACTICE**

**SEMESTER: V**

**CREDIT: 4**

**CATEGORY: SK**

**HOURS/ WEEK: 6**

### **OBJECTIVES:**

1. *To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law*
2. *To provide conceptual understanding of the duties of a company secretary.*

### **UNIT 1 : COMPANY SECRETARY**

Appointment, resignation and removal of Company Secretary; role of the Company Secretary; functions and duties; relationship with chairman and directors; secretary as advisor of the chairman and the board.

### **UNIT 2 : COMPANY SECRETARY IN PRACTICE**

Company Secretary in Practice – Functions - procedure for appointment, resignation and removal of company secretary in practice.



### **UNIT 3 : COMPANY FORMATION AND CONVERSION**

Secretarial procedure for incorporation of private/public companies - companies limited by guarantee - certificate of commencement of business - filing of agreements with managerial personnel- E -governance (mca – 21) - Important Features of MCA-21 – CIN, DIN, DSC, CFC, SRN, etc - Eforms and on-line filing - inspection of documents.

### **UNIT 4 : ALTERATION OF MEMORANDUM AND ARTICLES**

Secretarial procedure for alteration of various clauses of memorandum - name clause - situation of registered office clause - objects clause - capital clause and liability clause - procedure for alteration of articles- effect of alteration

### **UNIT 5 : TRANSFER/TRANSMISSION**

Procedure involved in issue of shares – secretarial procedure involved in transfer of shares - transmission - transposition - dematerialization/ rematerialisation of securities.

#### **COURSE TEXTS:**

1. N.D.Kapoor, *Company Law and Secretarial Practice*, Sultan Chand & Sons, 2014
2. P.K. Ghosh and V. Balachandran, *Company Secretarial Practice*, Sultan Chand & Sons, 2014

#### **REFERENCE TEXTS:**

1. K.V.Shanbhogue, *Company Law Procedure*, Bharat Law House, 2009
2. Majumdar A.K. and Kapoor G.K., *Company Law and Secretarial Practice*, Taxman Publications, New Delhi, 2005.

# 16UBC6MC01 BUSINESS STRATEGIC MANAGEMENT

**SEMESTER: VI**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/ WEEK: 6**

## **OBJECTIVES:**

- 1. To make the student understand the basic conceptual framework of Strategic management*
- 2. To understand the competitive advantage of Management*
- 3. To make them understand the various level of strategies like Business, corporate Level*

## **UNIT 1 : STRATEGY & PROCESS**

Concept of Strategy - Level of Strategy - Conceptual Framework for Strategic Management - Benefits - Strategic Management Process - Strategic Intent - Vision, Mission and Purpose - Business Definition - Objectives - Goals - Social Responsibility

## **UNIT 2 : COMPETITIVE ADVANTAGE**

The External Environment Analysis - SWOT Analysis - Michael Porter Five Force Model (Industry Environment Analysis) - Strategic Groups - Competitor Analysis - Analyzing Internal Organization - Resources, Capabilities & Core Competencies - Building Core Competencies - Outsourcing - McKinsey 7S Model

## **UNIT 3 : BUSINESS LEVEL STRATEGIES**

Generic Strategies - Stability, Expansion, Retrenchment, Combination Strategies - Business Level Strategies - Purpose of Business Level Strategy - Types of Business Level Strategy - Cost Leadership Strategy - Differentiation Strategy - Focus Strategy - Integrated Cost Leadership/Differentiation Strategy

## **UNIT 4 : CORPORATE LEVEL STRATEGIES**

Strategy in Global Environment - Corporate Strategy - Purpose - Vertical Integration - Diversification - Reasons for Diversification - Strategic Alliance - Mergers & Acquisitions - Reasons for Acquisitions - Problems in Achieving Acquisition Success - Joint Ventures - Building & Restructuring the Corporation - Strategic Analysis & Choice - ETOP - Corporate Portfolio Analysis - Gap Analysis - Selection of Matrix

## **UNIT 5 : STRATEGY IMPLEMENTATION & EVALUATION**

Strategy Implementation - Objectives - Process - Benefits - Resource Allocation - Designing Organizational Structure - Designing Strategic Control System - Matching Control & Structure to Strategy - Implementing Strategic Change - Politics - Power & Conflict - Strategic Evaluation - Objectives - Benefits - Techniques - Strategic Control - Process

### **COURSE TEXT:**

1. Hitt, Ireland, Hoskisson, Strategic Management, Thomson Learning, 7th Edition

### **COURSE REFERENCES:**

1. M A Hitt, Strategic Management, Cengage Learning, 2011
2. David R Fred, Strategic Management: Concepts & Cases, Pearson Education, 2012

# 16UBC6MC02 ENTREPRENEURSHIP DEVELOPMENT

**SEMESTER: VI**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/ WEEK: 6**

## **OBJECTIVES:**

1. *To give a basic understanding on Entrepreneurship. It also helps in understanding various theories of Entrepreneurship.*  
*To give a basic understanding of venture promotion and raising fund concept*

## **UNIT 1 : ENTREPRENEUR & ENTREPRENEURSHIP**

Entrepreneur : Definition & Concept - Characteristics - Entrepreneurship : Definition, Concept & Characteristics - Emergence of Entrepreneurship - Classification of Entrepreneur - Functions of Entrepreneur - Qualities of an Entrepreneur - Business Plan Writing

## **UNIT 2 : THEORIES OF ENTREPRENEURSHIP**

Sociological Theories (Theory of Religious Belief Max Weber) - Economic Theories (Schumpeteris Theory of Innovation, Harvard School Theory) - Views on Entrepreneurship (Walker) - Models of Entrepreneurship

## **UNIT 3 : PROMOTION OF A VENTURE**

Opportunity Analysis - Environment & Entrepreneurship - Technological Environment - Competitive factors - Steps in setting up a small scale industrial enterprise - Legal requirements for establishing a new unit - Policies of Government

## **UNIT 4 : RAISING OF FUNDS & ENTREPRENEURIAL BEHAVIOUR**

Raising of Funds - Internal and External - Sources of Finance to Entrepreneurs - Capital structure - Capitalization - Venture capital - Origin, Concept - Features - Innovation & Entrepreneur - Social Responsibility - Institutions providing Financial assistance to Indian Entrepreneurs - Role of Financial Institutions towards Entrepreneurship

## **UNIT 5 : EDP & ENTREPRENEURSHIP**

EDP : Meaning & Objectives - Indian EDP model - Phases of EDP - Evaluation of EDP - Role & Achievements of EDP - Rural Entrepreneurship - Women Entrepreneurship - Concept - Factors Governing - Schemes for Women Entrepreneurs

### **COURSE TEXT:**

1. Mohanty&SangramKeshari, *Fundamentals of Entrepreneurship*, PHI Learning Private Limited, 2013

### **COURSE REFERENCES:**

1. H. Nandan, *Fundamentals of Entrepreneurship*, PHI Learning Private Limited, 3rd Edition, 2013
2. C. B. Gupta & S. S. Khanka, *Entrepreneurship & Small Business Management*, Sultan Chand & Sons, New Delhi, 2014.

## 16UBC6MC03 INCOME TAX – II

**SEMESTER: VI**

**CREDIT: 6**

**CATEGORY: MC**

**HOURS/ WEEK: 6**

### **OBJECTIVES:**

1. *To make a student to understand the direct taxes in India*
2. *To enable a student to understand the different heads of Income.*
3. *To enable a student to find taxable income.*

### **UNIT 1 : PROFITS & GAINS FROM BUSINESS**

Business Income- Income chargeable under this head

### **UNIT 2 : DEDUCTIONS & COMPUTATION OF BUSINESS INCOME/PROFESSION**

Admissible deductions, Inadmissible deductions, Expenses or payments not deductible in certain circumstances - Computation of income from business or Profession- sec28-Specific deductions

### **UNIT 3 : INCOME FROM OTHER SOURCES, SET OFF & CARRY FORWARD OF LOSSES**

Other sources: Incomes chargeable under this head - Set Off: Concept of set off and carry forward of losses, Inter source adjustment, Inter head adjustment, Order of set-off of losses

### **UNIT 4 : DEDUCTIONS FROM GROSS TOTAL INCOME**

Deductions allowable, Deductions not allowable, deemed income chargeable to tax, General provisions, Deductions in

respect of payments, Deduction in respect of incomes, Other deductions

## **UNIT 5 : COMPUTATION OF INCOME TAX AND TAX PAYABLES**

Meaning of total income, Income to be considered while computing total income of individuals, Computation of tax liability of individuals

### **COURSE TEXT:**

1. Gaur & Narang, *Income Tax Law & Practice*, Kalyani Publishers, 2015

### **COURSE REFERENCES:**

1. K Singhania Vinod, *Students Guide to Income Tax*, Taxmann Publications, 2015

2. Reddy & Hari Prasad Reddy, *Income Tax Law & Practice*, Margham Publications, 2015

## **16UBC6MC04 MANAGEMENT ACCOUNTING**

**SEMESTER :** VI **CREDITS :** 6

**CATEGORY :** MC **NO. OF HOURS/WEEK :** 6

### **OBJECTIVES:**

1. *To make a student understand and identify the various costs involved in the business.*
2. *To help students analyze the various costs which will assist in decision making.*

3. *To help students in setting budgets and analyze the variance.*

### **UNIT 1 : INTRODUCTION (ONLY THEORY)**

Nature and Scope of Management Accounting – Financial Statement Analysis – Comparison between Cost accounting and Management accounting, Financial accounting and Management accounting-Fund flow statement- Meaning- Objectives- Importance- Advantages- Limitations- Difference between Fund flow statement and Balance Sheet, Difference between Fund flow statement and Cash flow Statement

### **UNIT 2 : RATIO ANALYSIS**

Meaning of ratio analysis- modes of expression of ratios-steps in ratio analysis-Advantages of Ratio analysis-Limitations of Ratio analysis- Classification of Ratio analysis- Functional classification- Profitability Ratios-Turnover Ratios- Functional Ratios and computation of various ratios. Conversion of ratios into Balance Sheet

### **UNIT 3 : MARGINAL COSTING**

Meaning, Characteristics of Marginal Costing, facts about marginal costing - Distinction between Marginal and Absorption Costing, Advantages and Limitations of Marginal Costing, Cost-Volume-Profit Analysis - methods of breakeven analysis – Margin of Safety- Decision making – Make or buy – key factor – product elimination.

### **UNIT 4 : BUDGETARY CONTROL**

Meaning of Budget and Budgeting, Essentials of Budget, Characteristic of Budget, Objectives of Budgeting, Meaning of Budgetary Control, Different Types of Budgets – Zero based budgets- Preparation of Budgets – flexible – sales – production – direct material usage budget – direct material purchase budget - direct labour budget – factory overhead



budget – selling and distribution cost budget – administration cost budget – cash budget - production cost budget.

## **UNIT 5 : STANDARD COSTING**

Introduction - Setting up of Standard Cost, Types of Standards, Need for Standard Costs - Types and classification of Variances – Sales variances – Material variances(without opening and closing stock) – labor variances(without idle time)

### **COURSE TEXT:**

1. Jain & Narang, *Management Accounting*, Kalyani Publishers, 2015
2. Maheswari S.N., *Management Accounting*, Sultan Chand & Sons, 2015

### **COURSE REFERENCES:**

1. Reddy T.S. & Hari Prasad.Y, *Management Accounting*, Margham Publications, Chennai, 2015

## **16UBC6MS01 INDIRECT TAX**

**SEMESTER: VI**

**CREDIT: 4**

**CATEGORY: MS**

**HOURS/ WEEK: 6**

### **OBJECTIVES:**

1. *To make a student to understand the various indirect taxes in India*
2. *To enable a student to understand the indirect tax structure in India.*

## **UNIT 1 : INTRODUCTION**

Direct and Indirect Taxes, Features of indirect taxes, Principles of indirect taxes, Administration of indirect taxes

### **UNIT 2 : CENTRAL EXCISE DUTY**

Constitutional provisions, Types of excise duties, Sources of central excise law, Levy of duty, Goods and excisable goods, Manufacture and Manufacturer, General procedures, SSI exemption.

### **UNIT 3 : CUSTOMS DUTY**

Constitutional provisions, Sources of customs law, Levy of customs duty, Exemption from customs duty, Classification and Valuation of imported/export goods

### **UNIT 4 : VAT**

VAT in Indian context, Constitutional provisions relating to State-Level VAT, VAT rates and coverage of goods, Input tax credit (ITC), VAT procedures

### **UNIT 5 : SERVICE TAX**

Introduction, Genesis of service tax in India, Constitutional Provisions, Sources of service tax law, Definition of service, Charge of service tax, Negative list of services

### **COURSE BOOK:**

1. C.A Arvind Dubery , *Indirect Tax Laws(A Student's Guide) Excise, Customs, Service Tax & VAT*, Lexis Nexis, 2014

### **COURSE REFERENCES:**

1. V.S.Dabey, *Indirect Taxes*, Taxman's 2009
2. T.S.Reddy & Y. Hari Prasad Reddy, *Business Taxation*, Margham Publications, 2014

## **16UBC6MS02 GENERAL LAWS & PROCEDURES**

**SEMESTER: VI**

**CREDIT: 4**

**CATEGORY: MS**

**HOURS/ WEEK: 6**

### **OBJECTIVES:**

1. *To provide to the students basic understanding of some of the general and commercial laws*
2. *To familiarize the facts which have a bearing on the conduct of the corporate affairs.*

### **UNIT I: CONSTITUTION OF INDIA**

Broad framework of the Constitution of India - fundamental rights- directive principles of state policy - ordinance making powers of the President and the Governors - legislative powers of the Union and the States - judiciary - writ jurisdiction of High Courts and the Supreme Court - different types of writs - habeas corpus, mandamus, prohibition, quo warranto and certiorari - Concept of delegated legislation.

### **UNIT 2: LAW RELATING TO TRANSFER OF PROPERTY**

Important definitions - movable and immovable property - properties which cannot be transferred - rule against perpetuities - lis pendens - provisions relating to sale, mortgage, charge, lease, gift and actionable claim.

### **UNIT 3: INFORMATION TECHNOLOGY LAW — AN OVERVIEW**

records - certifying authority - digital signature certificate - Cyber Regulation Appellate Tribunal - offences and penalties.

### **UNIT 4: CODE OF CIVIL PROCEDURE**

Elementary knowledge of the structure of civil courts - their jurisdiction, basic understanding of certain terms - order, judgement and decree, stay of suits, res judicata, suits by companies, minors, basic understanding of summary proceedings, appeals, reference, review and revision.

## **UNIT 5: LAW RELATING TO RIGHT TO INFORMATION**

Salient features of the Right to Information (RTI) Act, 2005 - Objective - Public Authorities & their obligations - Designation of Public Information Officers (PIO) and their Duties - Request for obtaining information - Exemption from disclosure - Who is excluded; Information Commissions (Central & State) and their powers - appellate authorities - penalties - jurisdiction of Courts - Role of Central/State Governments.

### **COURSE TEXT:**

1. N.D.Kapoor & Rajni Abbi *General Laws and Procedures*, Sultan Chand, 2014
2. Durga Das Basu, *Constitution of India*, Prentice Hall of India, 2000

### **COURSE REFERENCES:**

1. Taxmann's *General and Commercial Laws* Taxmann Publication, 2008

**B.COM CORPORATE ALLIED OFFERED TO  
OTHER DEPARTMENT**

**16UBC2AL01 LEGAL ASPECTS OF BUSINESS**

**SEMESTER : II**

**CREDITS : 3**

**CATEGORY : AL**

**NO. OF HOURS/WEEK : 6**

**OBJECTIVES:**

- 1. To enlighten the students the elements of general contract and special contracts.*
- 2. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession.*
- 3. To expose the students to legislation relating to sales.*

**UNIT 1: CONTRACT ACT – AN OVERVIEW**

Nature of a contract - kinds of contracts- Offer - acceptance - Consideration - Capacity to contract.

**UNIT 2: LEGAL ASPECTS OF CONTRACT**

Free consent - Legality of object - Contingent contract - Performance of contract - Discharge of contract.

**UNIT 3: INDEMNITY AND GUARANTEE**

Contract of indemnity and guarantee – Meaning – Essentials – Rights of indemnity holder – Rights of indemnifier – Contract of guarantee – Essentials of contract of guarantee – Kinds of guarantee – Revocation of guarantee – Rights of surety – Discharge of surety from liability.

**UNIT 4: BAILMENT AND PLEDGE**

Contract of bailment and pledge – Meaning and essentials – Duties of Bailor – Duties of Bailee – Types of Bailment – Rights of Bailor and Bailee – Bailee’s lien – Rights of finder of goods – Pledge or Pawn – Essentials of Pledge – Pawnor – Duties – Pawnee – Rights – Duties – Mortgage – Pledge by non-owner.

## **UNIT 5: SALE OF GOODS ACT**

Meaning of sale and agreement to sell - Formation of a contract of sale – conditions and warranties – caveat emptor – passing of property – sale by non owners – exceptions – delivery of goods – rules – rights and duties of a buyer - unpaid seller – rights of an unpaid seller – remedies for breach of sale – auction sales.

### **COURSE TEXTS:**

1. N.D.Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons, New Delhi, 2012.
2. V.Balachandran & S. Thothadri, *Business Law*, Tata Mc. Graw Hill Publication, 2011.

### **COURSE REFERENCES:**

1. Pillai R.S.N & Bhagawathi, *Business Law*, Sultan Chand & Co., New Delhi, 2010.
2. Sukla M.C, *Mercantile Law*, S.Chand & Co., New Delhi, 2010

## 16UBC4AL01 ELEMENTS OF COMPANY LAW

**SEMESTER: IV**

**CREDIT: 3**

**CATEGORY:AL**

**HOURS/WEEK: 6**

### **OBJECTIVES:**

- 1. To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law*
- 2. To provide conceptual understanding of the cases of Company Law.*

### **UNIT-I: INTRODUCTION**

Company – meaning- definition - characteristics –Corporate Veil- lifting of corporate veil - Types of companies – on basis of affiliation, members, liability, ownership and control – one person company – small company – meaning of LLP - features - advantages and disadvantages.

### **UNIT – II: INCORPORATION AND ITS CONSEQUENCES**

Formation of a company - Promoters – meaning and importance - position , duties and liabilities-Incorporation of a company- pre incorporation contracts –certificate of incorporation –certificate of commencement of business – Memorandum of Association – contents of memorandum of Association – alteration - Doctrine of ultra vires – Articles of Association – contents – limitations in its alteration. – Doctrine of indoor management.

### **UNIT – III: FINANCIALSTRUCTURE**

Shares – meaning - classes of shares - equity shares – types – preference shares – meaning – types – difference between equity and preference shares – sweat equity shares – ESOS -

issue of shares at premium - transfer and transmission of shares (physical and electronic transfer)

#### **UNIT - IV: PROSPECTUS**

Prospectus – definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus - contents, registration, misstatements and penalties

#### **UNIT – V: MEMBERSHIP**

Membership - modes of acquiring membership including through depository mode; restriction on membership – rights and privileges of members.

#### **COURSE TEXT:**

1. Kapoor N.D., *Elements of company law*, Sultan Chand Publications, 2014.

#### **COURSE REFERENCES:**

1. Ghosh P.K & Balachandran .V, *Company Law and practice*, Sultan chand and sons,2014
2. Sangeeth Kedia, *Advanced company law and practice*, Pooja Law Publishing co, 2014