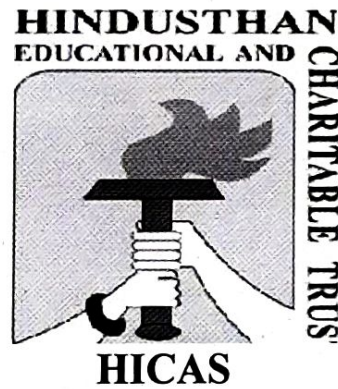


**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)  
COIMBATORE - 641028**

**BCOM (CORPORATE SECRETARYSHIP) DEGREE PROGRAMME**

**SYLLABUS & SCHEME OF EXAMINATION -CBSC PATTERN**

**FOR THE STUDENTS ADMITTED FROM THE  
ACADEMIC YEAR 2016 – 2017 AND ONWARDS**



**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)  
(Affiliated to Bharathiar University and Accredited by NAAC)  
COIMBATORE-641028  
TAMILNADU, INDIA.**

Phone: 0422-4440555

Website: [www.hindusthan.net/hicas/](http://www.hindusthan.net/hicas/)

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)**  
**COIMBATORE- 641 028**  
**B.COM (CORPORATE SECRETARYSHIP)**  
**SCHEME OF EXAMINATIONS-CBCS PATTERN**  
*(For Students admitted from the Academic year 2016- 2017 and onwards)*

CODE NO.	SUBJECT	LECTURE HRS/WEEK	EXAM DURATION (HRS)	MAX. MARKS			CREDIT POINTS
				IE	EE	TOTAL	
<b>First semester</b>							
<b>Part – I</b>							
16LAT01/ 16LAH01/ 16LAM01 16LAF01	Tamil - I/ Hindi - I/ Malayalam - I/ French - I	6	3	25	75	100	3
<b>Part – II</b>							
16ENG01	English – I	6	3	25	75	100	3
<b>Part – III</b>							
16CSU01	Financial Accounting-I	6	3	25	75	100	5
16CSU02	Business Management	6	3	25	75	100	5
16CSU03	Allied - Business Economics	6	3	25	75	100	4
<b>Second semester</b>							
<b>Part – I</b>							
16LAT02/ 16LAH02/ 16LAM02/ 16LAF02	Tamil – II / Hindi – II / Malayalam II/ French – II	6	3	25	75	100	3
<b>Part – II</b>							
16ENG02	English – II	6	3	25	75	100	3
<b>Part – III</b>							
16CSU04	Financial Accounting -II	6	3	25	75	100	5
16CSU05	Business Law	5	3	25	75	100	4
16CSU06	Corporate Communication	5	3	25	75	100	3
<b>Part- IV</b>							
16GSU01	Value Education - Human Rights	2	-	100	-	100	2
<b>Third semester</b>							
<b>Part – III</b>							
16CSU07	Financial Accounting-III	6	3	25	75	100	5
16CSU08	Company Law & Secretarial Practice -I	6	3	25	75	100	5
16CSU09	Corporate Law	6	3	25	75	100	5
16CSU10	Corporate Finance	5	3	25	75	100	4
16CSU11	Allied – Mathematics (Mat)	5	3	25	75	100	4



	<b>Part- IV</b>						
16GSU02	Environmental Studies	2		100	-	100	2
<b>Fourth semester</b>							
	<b>Part – III</b>						
16CSU12	Corporate Accounting- I	6	3	25	75	100	5
16CSU13	General Laws	6	3	25	75	100	5
16CSU14	Company Law & Secretarial Practice - II	6	3	25	75	100	4
16CPU15	MS Office Practical	5	3	40	60	100	3
16CSU16	Allied – Statistics(Mat)	5	3	25	75	100	4
	<b>Part- IV</b>						
16GSU03	Skill Based -Internet security	2	-	100	-	100	2
	<b>Part- V</b>						
16GSU04	Extension Activity	-	-	100	-	100	2
<b>Fifth Semester</b>							
	<b>Part – III</b>						
16CSU17	Cost Accounting	6	3	25	75	100	5
16CSU18	Corporate Accounting- II	6	3	25	75	100	5
16CSU19	Income Tax Law and Practice	6	3	25	75	100	4
16CSU20	Industrial Law	6	3	25	75	100	4
16CSU21	<b>Elective-I</b> (a)Corporate Governance Or (b) Human Resource Management	6	3	25	75	100	3
	<b>Part- IV</b>						
16GSU05	Non- Major Elective– General Awareness		-	100	-	100	2
	<b>Part-V</b>						
16GSU06	Law of Ethics	-	-	100	-	100	2
<b>Sixth semester</b>							
	<b>Part – III</b>						
16CSU22	Management Accounting	6	3	25	75	100	5
16CSU23	Indirect Taxation	6	3	25	75	100	5
16CSU24	Securities Law & Financial Markets	6	3	25	75	100	4
16CPU25	VB & Tally Practical	6	3	40	60	100	3
16CSU26	<b>Elective-II</b> (a)Banking Law & practice Or (b) Financial Management	5	3	25	75	100	4
16PJU27	Project Work	1	-	40	60	100	4
							<b>140</b>

## REGULATIONS

### Components for Evaluation:

#### 1. Internal Examination Marks (For Part III theory papers)

Components	Marks
Test –I & II (Best of Two)	10
Model Exam	10
Assignment	5
<b>Total</b>	----- <b>25</b> =====

### QUESTION PAPER PATTERN FOR I.E TEST I and II

**(2 HOURS TEST)**

**MAXIMUM: 50 Marks**

#### SECTION - A (20 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(10 x 2 = 20 marks)

Short answers 10

#### SECTION - B (10 Marks)

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(2 x 5 = 10 marks)

Either or Type

#### SECTION - C (20 Marks)

Answer any **TWO** Questions out of **THREE** questions

**ALL** Questions Carry **EQUAL** Marks

(2 x 10 = 20 marks)



**QUESTION PAPER PATTERN FOR IE Model Examination**

**(3 HOURS TEST)**

**MAXIMUM: 75 Marks**

**SECTION - A (20 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

**(10 x 2 = 20 marks)**

**TWO** questions from each unit

**SECTION - B (25 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

**(5 x 5 = 25 marks)**

Either or Type.

**ONE** question from each unit with internal choice

**SECTION - C (30 Marks)**

Answer any **THREE** Questions out of **FIVE** questions

**ALL** Questions Carry **EQUAL** Marks

**(3 x 10 = 30 marks)**

**ONE** question from each unit.

**2 a) Components for Practical I.E.**

<b>Components</b>	<b>Marks</b>
Test –I	20
Test – II	20
<b>Total</b>	----- <b>40</b> =====

## 2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
<b>Total</b>	<b>60</b>

## 3. Institutional/ Industrial Training, Mini Project and Major Project Work

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>MajorProject Work</u>	
Components	Marks	Marks	Components	Marks
<b>I.E</b>			<b>I. E</b>	
Work Diary	25	-	a) Attendance Marks	10
Report	50	50	b) Review /	
Viva –voce	25	50	Work Diary* <sup>1</sup>	30
Examination			Marks	
<b>Total</b>	<b>100</b>	<b>100</b>	<b>E.E*<sup>2</sup></b>	
			a) Final Report	40 Marks
			b) Viva-voce	20
			Marks	60
			<b>Total</b>	<b>100</b>

\*<sup>1</sup> Review is for Individual Project and Work Diary is for Group Projects

\*<sup>2</sup>Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners.



#### 4. Components for Value Education (Part IV):

S. No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	<b>Total</b>	<b>100 marks</b>

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

### 5. Guidelines for Environmental Studies (Part IV)

- The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.
- The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.
- Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
<b>Total</b>	----- <b>100</b> =====

The question paper pattern is as follows:

**Test I** – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

**Test II** – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

-----  
**Total 60 Marks**  
-----

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.



**6. Guidelines for Skill based subject - Internet Security (Part IV)**

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
<b>Total</b>	----- <b>100</b> =====

The question paper pattern is as follows:

- |  |                   |
|--|-------------------|
| a) Test I – 2 hours [4 out of 7 essay type questions]  | 4 x 10 = 40Marks  |
| b) Test II – 2 hours [4 out of 7 essay type questions] | 4 x 10 = 40 Marks |
| -----  |                   |

**Total    80 Marks**

-----

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**7. Guidelines for General Awareness (Part IV)**

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions]	50 x 1 = 50Marks
---	------------------

Test II – 2 hours [50 multiple choice questions]	50 x 1 = 50 Marks
-----	

**Total    100 Marks**

-----

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

### 8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

- c) Test I – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50Marks  
d) Test II – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50 Marks

-----  
**Total 100 Marks**  
-----

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

### 9. Guidelines for Extension Activity (Part V)

- Atleast two activities should be conducted within this semester (IV) consisting of two days each.
- The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 ( Each Activity for two days)	100



**10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)**

**(3 HOURS TEST)**

**MAXIMUM: 75 Marks**

**SECTION - A (20 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(10 x 2 = 20 marks)

**TWO** questions from each unit

**SECTION - B (25 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks

(5 x 5 = 25 marks)

Either or Type.

**ONE** question from each unit with internal choice

**SECTION - C (30 Marks)**

Answer any **THREE** Questions out of **FIVE** questions

**ALL** Questions Carry **EQUAL** Marks

(3 x 10 = 30 marks)

**ONE** question from each unit.

-----X-----

Code No.	Subject	Semester No.
16CSU01	FINANCIAL ACCOUNTING I	I
Objective	1. To refresh the fundamentals of Financial Accounting. 2. To make the students practically knowledgeable regarding book keeping and basic accounting.	
Unit No.	Topics	Hours
Unit I	Accounting- Origin- Definition, Types of Accounts- Accounting Rules- Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger	14
Unit II	Subsidiary books – Trial balance- Final accounts of a sole trader with adjustments	15
Unit III	Depreciation – Methods –(Problems)-Straight line Method-Written Down Value Method -Machine hour Rate Method- Annuity method. (Theory)- Sinking Fund method-Insurance policy method- Revaluation Method- Depletion Method- Reserves and provisions.	15
Unit IV	Average due date – Account current- Bill of exchange- Accommodation bills.	14
Unit V	Bank Reconciliation statement – Receipts and Payments, Income and Expenditure account and Balance sheet.	14

**Note: Distribution of marks: 20% Theory, 80% problems**

**Text Book:**

1. Reddy T.S & Murthy A, "Financial Accounting", Margham Publications.

**Reference Books:**

1. Vinayakam. N, Mani. P.L, Nagarajan. K.L , "Principles of Accountancy", S.Chand & Company Ltd.
2. Grewal. T.S, "Introduction to Accountancy", S.Chand & Company Ltd.
3. Gupta. R.L, Gupta. V.K, Shukla. M.C, "Financial Accounting", Sultanchand & sons
4. Grewal. T.S, Gupta. S.C, Jain. S.P, "Advanced Accountancy", Sultanchand & sons
5. Narang. K.L, Maheswari S.N, "Advanced Accountancy", Kalyani publishers.



DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU02	BUSINESS MANAGEMENT	I
<b>Objective</b>	1. To understand the basic principles of managing a business organization. 2. To know the applications of managerial functions in every aspects of life.	
Unit No.	Topics	Hours
<b>Unit I</b>	Origin and meaning of Management – Evolution and essentials of Management – Functions of Management – Henry Fayol’s Principles of Management – F.W.Taylor’s Scientific Management.	<b>15</b>
<b>Unit II</b>	Meaning and features of Planning – Types of Plans – Steps in the Process of Planning and decision making – Principles and theories of Organizing – Delegation of Authority – Meaning and Problems.	<b>15</b>
<b>Unit III</b>	Meaning and Principles of Directing – Communication- Leadership – Types and Styles – Qualities of a Good Leader.	<b>14</b>
<b>Unit IV</b>	Motivation - Meaning and Scope – Maslow’s Theory and X/Y theories of Motivation. Co-ordination - Meaning and Scope – Principles of Co-ordination.	<b>14</b>
<b>Unit V</b>	Control-Meaning and Importance of Control – Steps in the Process of Controls- Techniques of Control.	<b>14</b>

**Text Book:**

1. **Dinkar Pagare** “Principles of Management”, Sultan Chand & Sons Publishers, New Delhi.

**Reference Book:**

1. **Gupta. C.B.**, “Business Management”, Sultan Chand & Sons Publisher.
2. **Sharma.R.K, Shashi K. gupta** “ Business Management” ,Kalyani Academic books.
3. **Murugesan. G.** “Principles of Management”, Laxmi Publications (P) Ltd, New Delhi.
4. **Chandra Bose**, “Principles of Management”, PHI Learning, Delhi.
5. **Nerkar**, “Principles & Practice of Management”, Wiley E Textbooks.

+ M. Sanyal  
DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.



Code No.	Subject	Semester No.
16CSU03	BUSINESS ECONOMICS	I
<b>Objective</b>	1. To acquire basic knowledge of Business economics 2. To understand the tools and techniques of Business economics.	
Unit No.	Topics	Hours
<b>Unit I</b>	<b>Business Economics</b> Business Economics: Meaning and Definition - Nature and Scope of Business Economics - Role and Responsibility of Business Economist - Basic Concept of Business Economics - Objectives of the Business Firms.	14
<b>Unit II</b>	<b>Demand Analysis</b> Demand Analysis – Meaning - Law of Demand – Determinants of Demand – Changes in Demand - Elasticity of Demand - Types of Elasticity of Demand - Demand Forecasting – Objectives – Methods of Demand Forecasting.	14
<b>Unit III</b>	<b>Production and Cost Analysis</b> Production Function: Meaning and Definition – Factors of Production – Law of Variable Proportion - Returns to Scale – Cost Analysis: Cost Meaning – Cost Concepts – Short Run and Long Run Cost Curves – Economies and Diseconomies of Scale.	15
<b>Unit IV</b>	<b>Pricing Policies and Procedures</b> Markets – Classification of Markets – Pricing Polices – Objectives of Pricing Polices – Methods of Pricing Polices – Government Intervention in Market.	14
<b>Unit V</b>	<b>Price Theory and Market Structure</b> Price Theory – Perfect Competition – Features – Pricing Under Perfect Competition – Monopolistic Competition - Features – Pricing Under Monopolistic Competition – Monopoly -Features – Pricing Under Monopoly – Oligopoly - Features – Pricing Under Oligopoly – Duopoly.	15

**Text Book:**

1. Cauvery. R, Sudhanayak. U.K, Girija. M, Meenakshi. R, "Managerial Economics", S.Chand, New Delhi.

**Reference Books:**

1. Shankaran. S, "Business Economics," Margham Publications, Madras.
2. Sundaram. K.P.M & Sundaram. E.N, "Business Economics", Sultan Chand & Sons, New Delhi.
3. Ahuja. H.L, "Business Economics" Sultan Chand & Sons, New Delhi.
4. Aryamala. T, "Business Economics", Vijay Nicole Imprints Private Limited, Chennai.
5. Mankar. V.G, "Business Economics", Mac Millan India Ltd.,

+ M. Sanyal



Code No.	Subject	Semester No.
16CSU04	FINANCIAL ACCOUNTING II	II
Objective	1. To understand the accounting procedures of trading Companies. 2. To gain knowledge on application of Financial Accounting.	
Unit No.	Topics	Hours
Unit I	Accounting for Consignments and Joint ventures.	19
Unit II	Branch accounts (excluding foreign branches) - Departmental Accounts.	14
Unit III	Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.	14
Unit IV	Hire Purchase and Installment System	15
Unit V	Royalties – Insolvency of Individuals only.	10

*Note: Distribution of marks: 20% Theory, 80% problems*

**Text Book:**

1. Jain. S.P and Narang. K.L, "Advanced Accounting", Kalyani publishers, New Delhi.

**Reference Books:**

1. Maheshwari. S.N and Maheshwari . S.K, "Advanced Accounting", Vikas Publishing House Pvt Ltd.
2. Shukla. M.C and Grewal . T.S, "Advanced Accounting", S. Chand & Company Ltd.
3. Reddy. T.S & Murthy. A, "Financial Accounting", Margham Publications.
4. Gupta.R.L& Radhasamy. M, "Advanced Accounting", Sulthan Chand & Sons.
5. Vinayakam. N, Charumathi . B, "Financial Accounting", S.Chand & Company Ltd.,

Code No.	Subject	Semester No.
16CSU05	BUSINESS LAW	II
Objective	1. To provide a clear view to Basic business Laws 2. To understand the impact of selective Acts in the business contracts.	
Unit No.	Topics	Hours
Unit I	Sources of law- Law of contract – Nature –kinds - Essentials of valid contract- Offer - Acceptance - Intention to create legal relations – considerations- capacity to contract.	12
Unit II	Free consent – Mistake – Misrepresentations – fraud – coercion and undue Influence – Lawful object – Agreement not declared void – legal formalities.	12
Unit III	Contingent contract – Performance of contract – Remedies for Breach of contract– Quasi contracts.	12
Unit IV	Special contracts – Indemnity and guarantee – Agency – Bailment and pledge	12
Unit V	Law relating Sale of Goods Act – 1930	12

**Text Book:**

1. Kapoor N.D, "BusinessLaw", Sultan Chand, Latest edition.

**Reference Books:**

1. Balachandran. V, Thothadri. S, "Business Law", Mc GrawHill Education (India) Pvt Ltd.,
2. Sukla. M.C, "A Manual of Mercantile Law", Kalyani publications.
3. Davar .S.R, "Mercantile law", Sultan Chand & Sons.
4. Pillai. R.S.N. & Bagavathi, "Business Law", S.Chand.
5. Kuchhal. M.C & Vivek kuchhal, "Mercantile law", Vikas publications.

*M. Jayal*  
DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU06	CORPORATE COMMUNICATION	II
Objective	1. To study the fundamentals of communication process. 2. To apply the principles of communication in business practices.	
Unit No.	Topics	Hours
Unit I	Meaning and objectives of communication-Functions of communication-Process of communication-Barriers to communication. Essentials of good oral and written communication.	12
Unit II	Essentials and Lay-out of business letters. Drafting letters of enquiry-Order letters-Complaint letters-Circular letter. Drafting Sale deed-Preparation of Resume.	12
Unit III	Preparation of internal memos-Office circular, office orders, public notices and invitations .Messages through Electronic media-Press releases.	12
Unit IV	Essentials of good speech-Qualities of a good speaker-importance of non-verbal communication-participation in group discussion, debates, seminars and interviews.	12
Unit V	Meetings, Notice, Planning meetings, objectives, participants, timing, venue of meetings, leading meetings, Agenda and minutes ,specimen of various board Meetings, the press release, press conference, media interviews, Seminars, workshop, conferences, Business etiquettes.	12

**Text Book:**

1. RajendraPal & Korlahalli.J.S, "Essentials of Business Communication", Sultan Chand & Sons Publication, New Delhi

**Reference Book:**

1. Pillai. R.S.N. and Bagavathi, "Modern commercial correspondence", Sultan Chand & Sons publication, New Delhi.
2. NirmalSingh, "Business communication Principles, Methods and Techniques", Deep & Deep Publications Pvt Ltd., New Delhi.
3. RajendraPal, "Business communication", Sultan Chand & Sons publication, New Delhi.
4. Varinder kumar, "Business Communication", Kalyani Academic Books, NewDelhi.
5. Bisen,Vikaram, "Business Communication",NewAge International Publishers.

*M. Deyan*

DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.



Code No.	Subject	Semester No.
16CSU07	FINANCIAL ACCOUNTING-III	III
<b>Objective</b>	1. To refresh the fundamentals of application of financial Accounting. 2. To learn the accounting practice of partnership firm.	
Unit No.	Topics	Hours
<b>Unit I</b>	Definition of Partnership- Nature of partnership Firm- Partnership Deed and its contents- Application of provisions in the absence of agreement- Rights of a partner- Duties of a partner- Limited Liability Partnership (Theory)-Capital accounts of partners -Fixed Capital Method and Fluctuating capital method – Profit & Loss Appropriation Account.	14
<b>Unit II</b>	Admission of Partners- Meaning--Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital.	15
<b>Unit III</b>	Retirements and Death of partners – Various adjustments on retirement- Death of a Partner - Joint life policy.	14
<b>Unit IV</b>	Dissolution of Partnership –settlement of accounts –Firms debt and personal debt – Dissolution account – Realization account – Capital account and Bank account	15
<b>Unit V</b>	Insolvency of Partners – When all Partners are insolvent - Piece meal Distribution – Proportionate Capital Method- Maximum Loss Method.	14

**Note: Distribution of marks: 20% Theory, 80% problems**

**Text Book :**

1. Reddy . T.S. & Murthy. A, " Financial Accounting", Margham Publications.

**Reference Books:**

1. Sultan Jain S.P & Narang K.L, "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. Gupta. R.L & Radhaswamy. M, "Advanced Accountancy", SultanChand & Sons Publishers, New Delhi.
3. Vinayakam. N, Charumathi. B, "Financial Accounting", S.Chand & Company Ltd.,
4. Narang. K.L, Maheswari. S.N, "Advanced Accountancy", Kalyani publishers.
5. Maheswari. S.K, Reddy. T.S, "Advanced Accountancy", Vikas Publications.

*M. Suresh*

DEPARTMENT OF COMMERCE

Corporate Secretaryship

Hindusthan College of Arts and Science

Coimbatore - 641 028.




Code No.	Subject	Semester No.
16CSU08	COMPANY LAW & SECRETARIAL PRACTICE-I	III
Objective	1. To understand the basics of Indian company Law 2. To learn the provisions of Indian companies Act relating to Incorporation of a company	
Unit No.	Topics	Hours
Unit I	Concept of Companies- kinds of companies - corporate personality – doctrine of lifting the corporate veil – promotion of company – the promoters – legal positions of promoters – promoters liability – promoters remuneration – pre-incorporation contracts incorporation or registration – commencement of business .	14
Unit II	Memorandum of Association – meaning – importance – importance form – contents – procedures for alteration – secretarial duties – the Doctrine of Ultravires – Articles of Association – form – content procedures for alteration – the Doctrine of Indoor management – destination between Memorandum and Articles	15
Unit III	Share capital – kinds of share capital – alteration deduction – increase of subscribed capital –types of shares – issue – allotment of shares – procedures – irregular allotment and its effects – duties of the secretary in connection with allotment of shares – underwriting – issue of shares at a premium and discount – purchase of company’s own shares.	15
Unit IV	Prospectus – definition – issue of Prospectus – contents – registration – deemed prospectus – consequences of misstatements in prospectus – remedies for misstatements and omissions remedies against the directors – promoters and experts – Statement in lieu of prospectus.	14
Unit V	Company secretary – appointment qualification – functions – statutory position – dismissal – rights duties and responsibilities – duties of the secretary in connection with promotion and incorporation – duties of secretary at the stage of commencement	14

**Text Book:**

1. Kapoor. N.D, "Company Law and Secretarial Practice", Sultan Chand & Sons.

**Reference books:**

1. Gogna . P.S, "Text book of Company Law",S.Chand.
2. Shanthi, "Company Law", Margham Publication.
3. Ghosh. P.K, Balachandran. V, "Company Secretarial Practice", Sultan Chand & Sons.
4. Kuchhal. M.C, "Company law", Shree Mahavir Publications.
- 5 Manjumdar.A.K, Kapoor. G.K, "Company Law & Practice", Taxmann's Publications.

  
 DEPARTMENT OF COMMERCE  
 Corporate Secretaryship  
 Hindusthan College of Arts and Science  
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU09	CORPORATE LAW	III
Objective	1. To Understand the Recent Corporate laws 2. To get a clear understanding about Environment laws and Patent laws	
Unit No.	Topics	Hours
Unit I	The Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties	14
Unit II	Environment Laws a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers. c) Environmental protection Act – 1986.- legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.	15
Unit III	Foreign Exchange Management Act, 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc	15
Unit IV	Patent Laws – Trademarks – Copyright - meaning, objectives, registration, and infringement	14
Unit V	Information Technology Act 2000- Digital signature-Recognition of electronic documents-Formation of contract- Data protection-Liability of intermediaries-Offences & Penalty	14

**Text Book:**

1. Gulshan Kapoor , "Corporate Laws", Taxman Publication.

**Reference Books:**

1. Gulshan Kapoor, " Economic & Other Legislations", Taxman Publication.
2. Gulshan. SS, "Mercantile law", Excel Books.
3. ICSI Study Material, "Economic Laws".
4. Garg. K.C, Sareen. V.K, Mukesh Sharma, "Industrial Law (Including Economic & Other Legislation)", Kalyani Publishers.
5. Akhileshwar Pathak, "Legal Aspects of Business", Mc Graw Hill Education (India) Pvt Ltd.

*M. Dnyanesh*

DEPARTMENT OF COMMERCE

Corporate Secretaryship

Hindusthan College of Arts and Science

Coimbatore - 641 028.



Code No.	Subject	Semester No.
16CSU10	CORPORATE FINANCE	III
Objective	1. To learn the concept of Business Finance. 2. To understand the Application of Finance to Business.	
Unit No.	Topics	Hours
Unit I	Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role.	12
Unit II	Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalization – over capitalization – under capitalization – capital gearing .	12
Unit III	Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.	12
Unit IV	Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.	12
Unit V	Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.	12

**Note: Distribution of marks: Theory- 80%, Problems- 20%.**

**Text Book:**

1. Shashi K.Gupta , Anju Gupta , "Business Finance", Kalyani Publishers, New Delhi.

**Reference Books:**

1. Aswath Damodaran, "Corporate Finance Theory and Practice", Wiley.
2. Indian Institute of Banking & Finance , "International Corporate Finance", Macmillan Publishers India.
3. Vishwanath .S. R, "Corporate Finance Theory and Practice Sage Response".Second edition .
4. Murthy A, "Financial Management", Margham Publications.
5. Prasanna Chandra, "Fundamentals of Financial Management", TMH.

↓ M. Sanyal  
DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU12	CORPORATE ACCOUNTING-I	IV
Objective	1.To give a comprehensive understanding of the system of Corporate Accounting 2. To impart knowledge related to solving the problems under company accounts.	
Unit No.	Topics	Hours
I	Equity Shares-Definition – Issue of Shares - Legal provisions regarding issues of shares - Shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries.	14
II	Preference Shares -Issue and Redemption of Preference Shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption.	14
III	Debentures-Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.	15
IV	Valuation of Goodwill and Shares-Underwriting of Shares – Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares. Acquisition of Business - Profit prior to Incorporation.	14
V	Company Final Accounts-Profit & Loss Account- Tax adjustments-Dividends-Transfer of reserves-Managerial Remuneration-Perquisites to be included in managerial remuneration-Remuneration payable to different managerial personnel-Administrative ceilings- Computation of Net profits- Balance sheet-Forms of Balance sheet.	15

**Note: Distribution of Marks: Theory - 20% Problems - 80%**

**Text Book:**

Reddy.T.S. & Murthy A, "Corporate Accounting", Margham Publications, Chennai, 17.

**Reference Books:**

1. Jain S.P & Narang K.L, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M, "Corporate Accounts", Theory Method and Application, Sultan Chand & Co., New Delhi.
3. Arulanandam M.A, Raman K.S, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.
4. Shukla M.C, Grewal T.S. & Gupta.S, "Advanced Accountancy", S. Chand & Co, New Delhi.
5. Pillai. Bagavathi R.S.N, & Uma. S, "Fundamentals of Advanced Accounting", S. Chand & Co., New Delhi.



Code No.	Subject	Semester No.
16CSU13	GENERAL LAWS	IV
Objective	1.To understand sources and basic principles of Constitutional laws 2.To learn the provisions of selected general Laws	
Unit No.	Topics	Hours
Unit I	Sources of Law – English Law – Customs – Judicial precedents – Interpretation of statutes – need general principles of Interpretation – Internal and external aids to interpretation primary and other rules.	14
Unit II	Constitution of India – Salient features – Fundamental rights – Directive principles of State Policy – Legislative Powers of Union and State Writ Jurisdiction of High Courts and Supreme courts different types of writs – habeas corpus, Mandamus, Prohibition. Quo – Warranto and certiorari	14
Unit III	Law Relating to Tort- Essentials of a Tort, Tortious liability – General Principle – Kinds – General defence – Specific torts, Remedies in Torts.	14
Unit IV	The Specific Relief Act 1963– Instance where specific performance is allowed persons against whom specific performance can be enforced – Discretion of courts – Transfer of Property Act, 1882-Movable property-Immovable property- Essentials of valid transfer-Illegal restriction on certain alienations- Transfer of benefit of unborn person- Rule against perpetuity-Vested & Contingent interests- Doctrine of election-Doctrine of Lis Pendens-Mortgages and charges	15
Unit V	The Limitation Act 1963 computation of period of Limitation for different types of suits – continuous running of time – extension of period Limitation - Limitation and writs under the constitution. The Right To Information Act 2005 – Object – Definitions, Applicability – Information Officers -Information Commissioners – Their Duties and Rights – Chief Information Commissioner – Functions and Powers.	15

**Text Book :**

1.Kapoor.N.D, & Rajini Abbi, "General & Commercial Laws", Sultan Chand & Sons publishers,

NewDelhi.

**Reference Books:**

1. ICSI Study Material.
2. Bare Acts.
3. Gulshan S.S, "Mercantile laws", Excell books.
4. Shrinivas Gupta, "The Limitation Act", Universal law publishing company, New Delhi.
5. Rajaram .M, "Constitution of India & Professional ethics", New Age publication.

*M. Jeyaraj*

Page 22 of 37

DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU14	COMPANY LAW & SECRETARIAL PRACTICE-II	IV
<b>Objective</b>	1. To understand scope & important of corporate governances 2. To learn the application of companies act in the overall administration the company.	
Unit No.	Topics	Hours
<b>Unit I</b>	Directors – appointment, Qualification, Vacancy, Removal, Registration, Retirement, Alternate Directors, filling up of casual vacancy, rights, duties and liabilities of directors- legal position – managing director – appointment – disqualification – manager – whole time director – managerial remuneration – Corporate Governance – composition of board of directors – audit committee – disclosures – certification – report on corporate governance – compliance.	15
<b>Unit II</b>	Company Auditor – Appointment of Auditor – Qualification and disqualification – Removal and remuneration – Rights, Powers and Duties of Auditors –Cost auditor, Secretarial Auditor- Accounts statutory books dividends and interest – company investigations – prevention of oppression and mismanagement.	15
<b>Unit III</b>	Company meetings different kinds: meetings of board of directors – shareholders meeting: statutory meeting Annual General meeting – Extraordinary General Meeting – Notice, Agenda and Quorum – Business – Transacted in each meeting – Minute book – Resolution – Ordinary and Special Resolution requiring special notice postal ballots – Duties of Secretary before, during and after each kind of meeting	14
<b>Unit IV</b>	Dividend- Definition –statutory provision-powers of board of directors regarding dividend-interim dividend-unclaimed dividend-dividend warrant-payment of interest out of capital-secretarial duties in connection with dividend.	14
<b>Unit V</b>	Winding up of a company – winding up by court – Members Voluntary winding up – Creditors voluntary winding up – winding under the supervisor of a court – consequences of winding up – powers of liquidators – extent of members Liability – duties of secretary in respect of each winding up.	14

**Text Book:**

Kapoor .N.D, "Company Law and Secretarial Practice", Sultan Chand & Sons.

**Reference books:**

1. Gogna P.S, "Text book of Company Law", Chand, S.
2. Niraj Kumar, "Company law & Practice", New Royal book company.
3. Kuchhal M.C, "Company law", Shree Mahavir Publications.
4. ICSI Study material, "Company Law & Secretarial Practice".
5. Manjundar A.K, Kapoor .G.K, "Company Law & Practice", Taxmann's Publications.

M. Srinivasan  
 DEPARTMENT OF COMMERCE  
 Corporate Secretaryship  
 Hindusthan College of Arts and Science  
 Coimbatore - 641 028.



Code No.	Subject	Semester No.
16CPU15	MS OFFICE PRACTICAL	IV
Unit No.	Topics	
<b>I - MS WORD</b>	<p>1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header &amp; Footer, Inserting pages and page numbers, Find and Replace.</p> <p>2. Prepare an invitation for the college function using Text boxes and clip parts.</p> <p>3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.</p> <p>4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.</p> <p>5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.</p> <p>6. Prepare Bio-Data by using Wizard/ Templates.</p>	
<b>II - MS EXCEL</b>	<p>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</p> <p>2. Prepare Final Accounts (Trading, Profit &amp; Loss Account and Business Sheet) by using formula.</p> <p>3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</p> <p>4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p> <p>5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.</p>	

<p><b>III - MS POWERPOINT</b></p>	<ol style="list-style-type: none"> <li>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</li> <li>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</li> <li>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</li> <li>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</li> <li>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.</li> </ol>
<p><b>IV - MS ACCESS</b></p>	<ol style="list-style-type: none"> <li>1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</li> <li>2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</li> <li>3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</li> <li>4. Create forms for the simple table ASSETS.</li> <li>5. Create report for the PRODUCT database.</li> </ol>



Code No.	Subject	Semester No.
16CSU17	<b>COST ACCOUNTING</b>	V
<b>Objective</b>	1. To facilitate the understanding of basic concepts and methods of Cost Accounting. 2. To extend skill over problem solving and critical revelation in decision making in firms.	
Unit No.	Topics	Hours
I	Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting– Concept and Classification — Types and Methods of Cost – Elements of Cost- Preparation of Cost Sheet.	14
II	Material Control & Material costing-Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.	15
III	Labour cost accounting and control-Meaning - Computation and control over Labour cost - Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Methods of remunerating labour. Labour turnover.	15
IV	Overhead Distribution-Classification of overhead – allocation and absorption of overhead.	14
V	Different Costing Methods-Operating Costing –Transport costing– Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).	14


**Note: Distribution of marks: Theory -20% and Problems- 80%**

**Text Book:**

1. Jain S.P, and Narang .K.L, "Cost Accounting", Kalyani Publishers, New Delhi.

**Reference books:**

1. Pillai R.S.N and Bagavathi .V, "Cost Accounting", Chand .S. & Company Ltd, New Delhi.
2. Iyyengar S. P, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi.
3. Saxena.V.K & Vashist .C.D, "Cost Accounting", Sultan Chand, New Delhi.
4. Arora .M.N, "Cost Accounting", Sultan Chand, NewDelhi 2005.
5. Maheswari. S.N, "Principles of Cost Accounting", Sultan Chand & Sons, New Delhi, 2003.

  
 DEPARTMENT OF COMMERCE  
 Corporate Secretaryship  
 Hindusthan College of Arts and Science  
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU18	CORPORATE ACCOUNTING – II	V
<b>Objective</b>	1. To impart knowledge to solve the problems in preparing the accounts under the changing statuses of companies. 2. To give a comprehensive understanding for accounts preparation of different forms of companies.	
Unit No.	Topics	Hours
<b>Unit I</b>	Amalgamation, Absorption and Reconstruction of Companies (both Internal and External Reconstruction).	15
<b>Unit II</b>	Holding Company Accounts (excluding inter-company holdings)	14
<b>Unit III</b>	Accounts of Banking Companies – New Format	14
<b>Unit IV</b>	Accounts of Insurance companies – Life Insurance – General Insurance – under IRDA 2000 – (both Marine and Fire Insurance Claims)	15
<b>Unit V</b>	Meaning of Liquidation or Winding up – Order of Payments – Secured creditors – Preferential creditors – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.	14

**Note: Distribution of marks: Theory -20% and Problems -80%**

**Text books:**

1. Jain .S.P & Narang .K, "Advanced Accounting", Kalyani Publications, New Delhi.

**Reference books:**

1. Arulanandam .M.A, Raman K.S, "Advanced Accountancy", Himalaya Publications, New Delhi.
2. Gupta. R.L. & Radhaswamy M, "Corporate Accounts Theory Method and Application", Sultan Chand and Co., New Delhi.
3. Shukla .M.C, Grewal .T.S. & Gupta S.L, "Advanced Accountancy", S. Chand and Co., New Delhi.
4. Reddy .T.S. & Murthy .A, "Corporate Accounting", Margham Publications, Chennai.
5. Hariharan. N, "Corporate Accounting", Vijay Nicole imprints private ltd, Chennai.

+ M. 

DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 022.



Code No.	Subject	Semester No.
16CSU19	INCOME TAX LAW AND PRACTICE	V
Objective	1. To make the students to understand the basic concepts of Income Tax Law 2. To gain in-depth knowledge on the provisions of Income Tax Act.	
Unit No.	Topics	Hours
Unit I	Income Tax Act 1961-Definitions – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company –Exempted Incomes.	12
Unit II	Salary – Allowances – Perquisites – Profit in lieu of salary, Deductions under section 80c – Computation of Income from Salary.	17
Unit III	Income From House Property-Determination of annual value of let out house property – Self occupied house property, Deductions under section 24- Computation of Income from House Property. Profits and Gains of Business or Profession – Deductions expressly allowed and Expressly Disallowed- Computation of Income from Business or Profession.	15
Unit IV	Capital Gains –Capital Asset, Transfer, Deemed Transfer, Transaction not regarded as transfer, Types of Capital Gains, Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
Unit V	Clubbing of income – Set off carry forward of losses, Deductions under section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80I, 80U, Assessment of Individuals.	14

**Note: Distribution of marks: Theory- 20%, Problems-80%**

**Text Book:**

1. Gaur and Narang, "Income Tax Law and Practice", Kalyani Publishers New Delhi.

**Reference Books:**

1. Mehrotra .H.C, "Income Tax Law and Accounts", Sahithya Bhavan Publishers.
2. Murthy .A, "Income Tax Law and Practice", Vijay Nicole Imprints, Private Ltd.
3. Jain .R.K "Income Tax Law & Accounts", SBPD Publications.
4. Reddy .T.S. & Hari Prasad Reddy .Y, "Income Tax Theory, Law & Practice", Margham Publications.
5. Hariharan .N, "Income Tax Law & Practice", Vijay Nicole.

*M. Srinivas*

DEPARTMENT OF COMMERCE

Corporate Secretaryship

Hindusthan College of Arts and Commerce

Coimbatore - 641 012



Code No.	Subject	Semester No.
16CSU20	<b>INDUSTRIAL LAW</b>	V
<b>Objective</b>	1. To understand the fundamental of acts applicable to industrial management 2. To learn the provisions of Acts for industrial management and labour welfare	
Unit No.	Topics	Hours
<b>Unit I</b>	The Factories Act 1948 – object and definitions provisions relating to health, safety, welfare, working hours, leave etc, of workers – Approval, licensing and registration of factories.	14
<b>Unit II</b>	Employees Provident Fund and Miscellaneous provisions Act, 1952- Definition-Pension Scheme-Provident Fund scheme-Insurance Scheme-Administration-Determination of due- Inspectors-Penalties.  The Payment of Gratuity Act, 1972-Definition-Paymeny & Forfeiture-Insurance-Nomination-Determination-Inspectors-Penalties.  The Payment of Wages Act 1936 – definitions – time period and mode of payment of wages – Deductions from wages.	15
<b>Unit III</b>	Workmen’s Compensation Act 1923 – Object – definitions – disablements employers’ liability for compensation – amount of compensation.	14
<b>Unit IV</b>	The Payment of Bonus Act 1965 – Computation of bonus – bonus formula minimum and maximum Bonus.  The Employees State Insurance Act – ESI Corporation powers – Contribution Benefits available to workman under ESI scheme.	15
<b>Unit V</b>	The Industrial Disputes Act 1947 – Object – industrial disputes. Authorities for settlement of industrial disputes – procedures powers and duties of authorities – strikes lock outs – lay-off and retrenchment – unfair labour practices.	14

**Text Book:**

1. Kapoor. N.D, "Elements of Industrial Law", Sultan Chand & Sons publishers, New Delhi.

**Reference Books:**

1. Kapoor .N.D, "Mercantile law", Sultan Chand & Sons publishers, New Delhi.
2. Garg K.C, Sareen, Mukesh Sharma V.K, Chawla .R.C, "Industrial law" (including economic and other legislations), Kalyani publishers.
3. Garg K.C.,Sareen, Alka Sharma V.K, Mukesh Sharma , "Industrial and Labour laws", Kalyani Publishers.
4. Amandeep kaur , "Industrial Relations and Labour laws", Kalyani publishers.
5. Garg. K.C, Sareen V.K, Mukesh Sharma, "Business law – II", Kalyani publishers.

Code No.	Subject	Semester No.
16CSU21	CORPORATE GOVERNANCE	V
<b>Objective</b>	1. To understand about corporate governance and role of Board of Directors in Corporate Governance. 2. To enlighten the student regarding E-Governance.	
Unit No.	Topics	Hours
<b>Unit I</b>	Corporate governance –an overview-issues- micro issues-Board of governance – Corporate social responsibility – Business ethics – corporate social reporting– SEBI committee on corporate governance.	<b>14</b>
<b>Unit II</b>	Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.	<b>14</b>
<b>Unit III</b>	Company audit – Auditor's Independence – Audit committees – Audit Committees and corporate governance- Management audit- Tools for value addition-(Economic value addition)- Corporate disclosures- Disclosures norms and Investors interest- Corporate governance Report.	<b>14</b>
<b>Unit IV</b>	New companies bill – Companies Act 1997 – classification of companies – Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India – CII report 1998.	<b>15</b>
<b>Unit V</b>	E – governance – trends in E-governance – Business process reengineering -value based management – ethical imperatives in corporate governance – Environmental reporting – Corporate Governance rating – Models of rating.	<b>15</b>

**Text Book:**

1. Singh S, "Corporate Governance", Excell Books.

**Reference Books:**

1. Gopal samy .N, "Corporate Governance – The new paradigm", Wheeler Publishing.
2. Fred Weston.J, Mark L. Mitchell, Harold Maltherin.J, "Takeover, Restructuring, and Corporate Governance", Pearson Education.
3. Srinath T.K, Srilakshmi K.R., Ganesh.N.K, "Corporate Governance", Kalyani Academic books.
4. Gopalsamy. N, "A Guide to Corporate Governanace", New Age International Publishers.
5. Swami Parthasarathy, "Corporate Governanace-Principles, Mechanism& Practice", Biztantra.

M. Sanyal




Code No.	Subject	Semester No.
16CSU21	HUMAN RESOURCE MANAGEMENT	V
<b>Objective</b>	1. On successful completion of this course, the students should have understood Functions of HR Department. 2. To enlighten the student regarding Manpower planning, performance appraisal, Salary administration, Labour Welfare, Industrial Relations,.	
Unit No.	Topics	Hours
<b>Unit I</b>	Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department -Personnel Policies and Procedures.	14
<b>Unit II</b>	Manpower planning - Job description - Job analysis - Role analysis - Job specification -Recruitment and Selection - Training and Development.	14
<b>Unit III</b>	Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.	15
<b>Unit IV</b>	Wages and Salary administration - Incentive system - Labour welfare and Social Security- Safety, health and Security - retirement benefits to employees.	15
<b>Unit V</b>	Industrial relations - Trade unionism - Grievance handling – collective bargaining and workers participation in management.	14

**Text Book:**

1. Tripathy, "Personnel Management and Industrial Relations", Sultan Chand & Co, Delhi.

**Reference Books:**

1. Narayanappa .G.L, "Human Resource Management", (Text case & studies), SciTech Publications.
2. Agarwal.S.C, "Human Resource Management", Dhanpat Rai Publishing, New Delhi.
3. Memoria, "Personnel Management and Industrial Relations",Himalaya Publishing House.
4. Rao .VSP, "Human Resource Management", New India Publications.
5. Aswathappa, "Human Resource Management",Mc GrawHill Publications.

  
DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.



Code No.	Subject	Semester No.
16CSU22	MANAGEMENT ACCOUNTING	VI
Objective	1. To impart knowledge in Management Accounting 2. To make them know about implication of Management techniques.	
Unit No.	Topics	Hours
I	Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.	14
II	Ratio Analysis-Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.	14
III	Cash Flow and Fund Flow Statement-Working Capital – Working capital requirements and its computation – Fund Flow statement – Meaning and Preparation of Fund Flow Statement - Cash Flow statement – Meaning and Preparation of Cash Flow Statement as per Accounting Standard 3.	15
IV	Marginal costing and Break Even Analysis – Concept of Marginal Costing – Significance and limitations of marginal costing - Managerial applications of marginal costing – Cost-Volume-Profit Analysis or Break Even Analysis – Concepts and Terms in CVP analysis.	15
V	Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB)	14

**Note: Distribution of marks: Theory -20% and Problems -80%**

**Text Book:**

1. Ramachandran & Srinivasan , "Management Accounting", Sriram Publications.

**Reference Books:**

1. Maheswari .S.N, "Management Accounting", Sultan Chand & Sons, New Delhi.

2. Sharma and Gupta .S.K, "Management Accounting", Kalyani Publishers, New Delhi.

3. Jain .S.P and Narang .K.L, "Cost and Management Accounting", Kalyani Publishers, New Delhi.

4. Bhattacharya .S.K, "Accounting and Management", Vikas Publishing House.

5. Reddy T.S.Hariprasad Reddy Y, "Management Accounting", Margham Publications.

*M. Srinivasan*

Code No.	Subject	Semester No.
16CSU23	INDIRECT TAXATION	VI
<b>Objective</b>	1. To give an introduction to Indirect Taxation. 2. To familiarize the students with prevailing Act for indirect tax.	
Unit No.	Topics	Hours
<b>Unit I</b>	Introduction to Indirect Tax-Special features of Indirect Taxes - Contribution to government revenues – Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.	14
<b>Unit II</b>	Excise Duty-Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration.	15
<b>Unit III</b>	VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers –Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features	15
<b>Unit IV</b>	Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback	14
<b>Unit V</b>	Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST –Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration -Voluntary Registration - Security from dealer-registration procedure	14

**Text Book:**

1. Dinkar pagare, "Business Taxation", S.Chand Publications.

**Reference Books:**

1. Radha & Parameswaran, "IndirectTaxation", Prasanna Publishers.
2. Akhileshwar Pathak & Savan Godiawala, "Business Taxation", Tata McGraw Hill Education Private Ltd., New Delhi.
3. Sethurajan .S & Singaravelu .K, "Indirect Taxation", Speed Publishers.
4. Reddy. T.S & Hariprasad Reddy.Y, "Business Taxation", Margham Publications.
5. Sareen Sharma VK, Ajay, "Indirect Tax Laws 2015", Kalyani Publishers.

*M. Jayan*



Code No.	Subject	Semester No.
16CSU24	SECURITIES LAW AND FINANCIAL MARKETS	VI
Objective	1. To understand about the need and significance of the capital market 2. To make the student capable of understanding about the mutual funds	
Unit No.		Hours
Unit I	Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market	14
Unit II	Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government	14
Unit III	New issue market –Parties involved in the new issue market –Govt and Statutory agencies- Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries	15
Unit IV	Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund current scenario.	15
Unit V	Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization –Opening of Demat - SEBI Regulations - Credit Rating – Concepts – Importance- Benefits in India –Rating process –Rating symbols.	14

**Text Book:**

1. Gordon .E. & Natarajan , "Financial Market & Services", Himalaya Publishing House.

**Reference Books:**

1. Gurusamy. S, "Indian Financial System", Vijay Nicole.
2. Natarajan L, "Financial Market & Services", Margham Publications.
3. Anil Agashe, "Financial Services, Markets & Regulations", Himalaya Publishing house.
4. Gupta N.K., Monika Chopra, "Financial Markets Institutions & Service", ANE Books.
5. Shashi K.Gupta, Nisha Aggarwal, Neeti Gupta, "Financial Market & Services", Kalyani Publishers.

*M. S. Jyoti*

DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.



Code No.	Subject	Semester No.
16CPU25	VB & TALLY	VI
Unit No.	Topics	
VB	<ol style="list-style-type: none"> <li>1. Design a form with text box to perform the alignment and format function.</li> <li>2. Design a form to display the list of products by declaring array function.</li> <li>3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).</li> <li>4. Design a form to display an advertisement banner using image box control with string function.</li> <li>5. Design a form to compute cost of capital using finance function in visual basic using check box.</li> <li>6. Design a form to perform working capital analysis by declaring finance function using flex grid control.</li> <li>7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.</li> <li>8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).</li> <li>9. Design a form to display Product Life Cycle using slider control.</li> <li>10. Design the form to display the highlights of the budget using option button.</li> <li>11. Design a form to calculate minimum, maximum, reorder, reorder quantity,EOQ and display the inventory control records using data object.</li> <li>12. Design the form to display tree view and list of folders and files from a directory of an organization</li> </ol>	
TALLY	<ol style="list-style-type: none"> <li>1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.</li> <li>2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).</li> <li>3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method</li> </ol>	

M. Dnyan

DEPARTMENT OF COMMERCE  
Corporate Secretaryship  
Hindusthan College of Arts and Science  
Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CSU26	BANKING LAW & PRACTICE	VI
Objective	1. To Understand the Recent Trends in the Practice of Modern Banking 2. To enlighten the students' knowledge on Banking Regulation Acts.	
Unit No.	Topics	Hours
Unit I	Definition of banker and customer – Relationships between banker and customer –special feature of RBI, Banking regulation Act 1949. RBI credit control Measure –Secrecy of customer Account.	12
Unit II	Opening of bank account – special types of customers – types of deposits – Bank Pass book – Features.	12
Unit III	Cheque – features essentials of valid cheque – crossing – making an endorsement –payment of cheques statutory protection duties to paying banker and collective banker -refusal of payment cheques - Duties of holder & holder in due course.	12
Unit IV	Loans and advances by commercial banks lending policies of commercial banks - Forms of securities – lien, pledge, hypothecation and advances against the documents of title to goods – mortgage.	12
Unit V	Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveler's cheque - credit card - Teller system- Mobile banking.	12

**Text Book:**

1. Sundharam and Varshney, "Banking theory Law & Practice", Sultan Chand & Sons., New Delhi.

**Reference Books:**

1. Kandasami .K.P, Natarajan .S, Parameswarn .R, "Banking Law & Practice", S.Chand.
2. SukhviderMishra, "Banking Law & Practice", S.Chand.
3. Varshney .P.N, "Banking Law & Practice", Sultan Chand & Sons.
4. Nirmalprasad. K, "Banking Theory Law and Practice", Himalaya Publishing house.
5. Sinha .N.K, "Money Banking & Finance", Magical book series.

*M. Sanyal*



Code No.	Subject	Semester No.
16CSU26	FINANCIAL MANAGEMENT	VI
Objective	1. On successful completion of this course, the students should have understood Finance Functions. 2. To gather knowledge on Cost of capital, Capital structure, Capital Budgeting and Working capital management.	
Unit No.	Topics	Hours
Unit I	Finance Functions: Meaning - Definition and scope of finance functions - Objectives of Financial management - profit maximization and wealth maximization. Sources of Finance - Short term - Bank sources - Long term - Shares, debentures, preferred stock - debt. (Theory only)	12
Unit II	Financing Decision: Cost of Capital - Cost of Specific Sources of capital - Equity - preferred stock debt - reserves - weighted average cost of capital, Operating Leverage and Financial Leverage.	12
Unit III	Capital Structure - Factors influencing capital structure - optimal capital structure - Dividend and Dividend policy: Meaning, classification - sources available for dividends - Dividend policy general, determinants of dividend policy. (Theory only)	12
Unit IV	Working capital management: Working capital management - concepts - importance - Determinants of Working capital. Cash Management: Motives for holding cash - Objectives and Strategies of cash management. Receivables Management: Objectives - Cost of Credit Extension, benefits - credit policies - credit terms - collection policies.(Theory only)	12
Unit V	Capital budgeting-meaning-objectives-preparation of various types capital budgeting.	12

**Note: Distribution of marks: Theory -80% and Problems -20%**

**Text Book:**

1. Kulkarni. P.V, "Financial Management", Himalaya Publishing House, Mumbai.

**Reference Books:**

1. Khan and Jain, " Financial Management", McGraw Hill Publications, Delhi.
2. Pandey T.M, "Financial Management", Vikas Publishing House, Noida.
3. Maheswari .S.N, "Management Accounting", Sulthan Chand, New Delhi.
4. Gangadha Ramesh Babu. V, "Investment Management", Anmol Publications Ltd, Delhi.
5. Prasanna Chandra, "Financial Management", McGrawHill, Delhi.

*M. Jeyaraj*

DEPARTMENT OF COMMERCE

Corporate Secretary

Hindusthan College of Arts and Science

Coimbatore - 641 028.