



SOURASHTRA COLLEGE, MADURAI- 625004
(An Autonomous Institution Re-accredited with 'B' grade by NAAC)
B.Com.(CORPORATE SECRETARYSHIP)-SYLLABUS
(Under CBCS w.e.f. 2017 - 2018 onwards)

96

I SEMESTER

Sl. No.	Subject Code	Nature	Subject Title	Hrs/ Week	Exam Hrs	CA	SE	Tot	Crd
1	17UACT11	Part - I	Tamil	6	3	25	75	100	3
	17UACH11		Hindi						
	17UACS11		Sanskrit						
2	17 UAC E11	Part -II	English	6	3	25	75	100	3
3	17 UCP C11	Core – 1	Commercial Law	7	3	25	75	100	5
4	17 UCP A11	Allied-1	Financial Accounting I	6	3	25	75	100	5
5	17 UCP S11	SBS-1	Basic Management Concepts	3	3	25	75	100	3
6	14 UAC VE1		Value Education	2	3	25	75	100	2
			Total	30					21

Passed in the BOS Meeting
held on 15-3-2017

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97

PART - III CORE	Title : COMMERCIAL LAW	Subject Code : 17 UCP C11
Semester : I	HOURS : 7 hours / Week	CREDITS : 5

Objectives:

- To make the students understand the basic concepts of business laws.
- To familiarize with the subjects meant for ACS Executive Programme.

Unit I:

Commercial Law – Meaning – Formation of Contract, Essential Elements of Contract
Consensus – ad idem, Proposal and Acceptance, Conclusion of Contract Lawful Consideration,
Capacity of Parties, Free and real consent – Mistake Misrepresentation, Fraud, Co-ercion, Undue
influence, Lawful Object.

Unit II:

Classification of Contract – Express and Implied Tacit, Valid, Void and Voidable
executed and Executory, Unilateral and Bilateral, Quasi-Contract. Discharge of Contract,
Performance, Tender, Novation, Impossibility, Operation of Law, Breach of Contract.

Unit III:

Remedies for Breach of Contract, Damages –types of damages, Specific Performance
and Injunction.

Unit IV:

Special contracts – Indemnity - Meeing and differences between Indemnity and
Guarantee, Rights of surety, discharge of surety.

Unit V:

Bailment- Meaning – Types – Rights and duties of bailor and bailee – Pledge – Rights
and duties of Pawnor and Pawnee – Pledge by non – owners.

Text Book: Elements of Mercantile Law – N.D. Kapoor

Books Recommended:

Commercial Law – Sen & Mitra
Business Law – R.S.N. Pillai & Bhagawathi



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98

PART - III ALLIED	Title : FINANCIAL ACCOUNTING- I	Subject Code : 17 UCP A11
Semester : I	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To introduce the basic concepts of Accountancy.
- To make them understand Accounting concepts and conversions, principles, Rules etc.

Unit I:

Accounting concepts and conventions, Principles concepts, Postulates, Double Entry System of Book keeping, Rules, Limitation, Collection & Recording of Financial Data, Journal, Ledger sub-division of journal, Trial Balance.

Unit II:

Final Accounts of sole traders – Profit and loss a/c and Balance Sheet.

Unit III:

Bills of Exchange, Trading & Accommodation Bills, Renewal Dishonour due to insolvency of returning of Bills.

Unit IV:

Account current- Average due date, Bank Reconciliation statement.

Unit V:

Depreciation and rates of Depreciation, Straight Line Method, Written Down Value, Rate of Depreciation, Annuity method - Sinking fund methods only.

Text Book: Advanced accountancy – Reddy moorthy

RECOMMENDED BOOKS:

Advanced accountancy – R.L.Gupta & Radhaswamy.

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99

PART - IV	Title : BASIC MANAGEMENT	Subject Code : 17 UCP S11
SKILL BASED	CONCEPTS	
Semester : I	HOURS : 3 hours / Week	CREDITS : 3

BASIC MANAGEMENT CONCEPTS

Objectives:

- To make the students understand the functions of the Management and theories of the Management.
- To make the students learn about the types of originations.

1. Management -Definition, Management Vs Administration – Importance – Functions of Management.
2. Planning – Definition – Features – Merits and demerits.
3. Organization – Types of organization only
4. Communication – Types of Communication only
5. Motivation – Theories of motivation only.

Text Book: Business Management -Dinkar Pagare

BOOKS RECOMMENDED:

1. Principles and practice of management” -L.M.Prasad.
2. Principles of management – Dr. K. Natarajan & K.P. Ganesan.

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100

II SEMESTER

Sl. No.	Subject Code	Nature	Subject Title	Hrs/Week	Exam Hrs	CA	SE	Tot	Crd
1	17UACT21	Part - I	Tamil	6	3	25	75	100	3
	17UACH21		Hindi						
	17UACS21		Sanskrit						
2	17 UAC E21	Part -II	English	6	3	25	75	100	3
3	17 UCP C21	Core – 2	Industrial Law	7	3	25	75	100	6
4	17 UCP A21	Allied-2	Financial Accounting – II	6	3	25	75	100	5
5	17 UCP S21	SBS-2	Business Correspondence and Report Writing	3	3	25	75	100	3
6	14 UAC ES1		Environmental Studies	2	3	25	75	100	2
			Total	30					22

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101

PART - III CORE	Title : INDUSTRIAL LAW	Subject Code : 17 UCP C21
Semester : II	HOURS : 7 hours / Week	CREDITS : 6

Objectives:

- **To make the students aware of the Rules and Regulations governing the Industries in India and the various important laws relating to the workmen.**

Unit I:

Factories Act – Definition – Health, Safety Welfare measures, working hours, Annual Leave with wages, Women and Young workers

Unit II:

The workmen's compensation Act 1923 – Definition- Disablement – Methods of calculating compensation – Rules and Payment of Compensation.

Unit III:

The Employee's State Insurance Act 1948, Definition- ESI Fund and its uses, Benefits provided in the Act.

Unit IV:

The payment of Gratuity Act 1972 – Definition – Nomination – Payment of Gratuity, Trade Unions Act 1926. Definition – Registration of TV – Privileges of registered TV.

Unit V:

The Industrial Disputes Act 1947 – Definition of Individual and Collective disputes, Strike- lock out and Lay Off – Machineries for settling of Industrial disputes.

Text Books:

1. Industrial law – N.D. Kapoor.



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102

PART - III ALLIED	Title : FINANCIAL ACCOUNTING- II	Subject Code : 17 UCP A21
Semester : II	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To make the students learn more about the Accountancy Practices of various
- Trading and non Trading organizations and various forms of the business.

Unit I:

Accounts of Non-Trading concerns – Income & Expenditure A/c, Receipts & Payments Accounts.

Unit II:

Consignment Accounts, Normal Loss and abnormal Loss – Value of Closing Stock (Cost Price & Invoice Price Methods)

Unit III:

Joint venture- Methods – Individual Venture Book, Memorandum Methods – Separate set of books

Unit IV:

Voyage Accounts- Complete and Incomplete Voyage- Investment A/c.

Unit V:

Single Entry System – Statement of Affairs Method, Conversion Method-simple Problems only.

Text Book: Advanced accounts – Reddy & Moorthy.

Books for study:

Advanced accounts – R.L. Gupta & Radhaswamy.

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103

PART - IV SKILL BASED	Title : BUSINESS CORRESPONDENCE AND REPORT WRITING	Subject Code : 17 UCP S21
Semester : II	HOURS : 3 hours / Week	CREDITS : 3

Objectives:

- To make the students learn about the Preparation of business letters and Report writing and its types.

Unit I:

Business letters – Qualities of a business letter – Structure of a business letter – Kinds of business letter.

Unit II:

Application letters- Difference between Application and sales letter – Types of Application letters.

Unit III:

Orders – Contents of an order letter – Complains – Causes for Complains- letter of Complaint.

Unit IV:

Collection letters – Stages in Collection letters – Circular letters – Objectives- Situations for writing a circular latter.

Unit V:

Report – Meaning – Definition – Characteristics of a good report – Importance of Reports – Classification of Reports.

Text Book: Modern Commercial Correspondence – S. Chand. R.S.N.Pillai Bagavathi.

Books for Reference:

1. Business correspondence – Rajendra paul & Korlahalli.
2. Business correspondence – R.S.N. Pillai & Bhagavathi.

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III SEMESTER

Sl. No .	Subject Code	Nature	Subject Title	Hrs/ Week	Exam Hrs	C A	SE	Tot	Crd
1	17UACT31 /H31 /S31/	Part - I	Tamil/Hindi/ Sanskrit	6	3	25	75	100	3
2	17UACE31	Part -II	English	6	3	25	75	100	3
3	17UCPC31	Core - 3	Company Law & Secretarial Practice - I	4	3	25	75	100	3
4	17UCPC32	Core - 4	Advanced Financial Accounting - I	4	3	25	75	100	4
5	17UCPA31	Allied-3	Managerial Economics (Eco. Dept)	5	3	25	75	100	5
6	17UCPS31	SBS-3	Company Administration	3	3	25	75	100	3
7	17UCPN31	NME-1	Sources of Indian Law	2	3	25	75	100	2
			Total	30					23

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105

PART - III CORE	Title : COMPANY LAW & SECRETARIAL PRACTICE – I	Subject Code : 17 UCP C31
Semester : III	HOURS : 4 hours / Week	CREDITS : 3

Objectives:

- To make the students realize the role of the secretaries in companies and duties of the secretary at the incorporation pre and post, allotment of shares etc.

UNIT – I

Company Definition and Characteristics - Types of companies- Privileges enjoyed by a Private Company.

UNIT – II

Promotion – Promoters – Functions of Promoters – Preliminary contacts – Memorandum of Association – Articles of Association – Alteration of Memorandum of Association and Articles of Association.

UNIT – III

Prospectus – Commencement of business – Duties of secretary at pre and post Incorporation stages.

UNIT – IV

Shares – Types – Transfer and transmission of shares – Allotment of shares.

UNIT – V

Allotment of shares- irregular allotment – effects of irregular allotment – secretarial duties.

Text Book : Company and Secretarial Practice - P.K. Ghosh & Dr. V.Balachandran

Reference Books:

Company Law & Practice - N.D. Kapoor

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106

PART - III CORE	Title : ADVANCED FINANCIAL ACCOUNTING - 1	Subject Code : 17 UCP C32
Semester : III	HOURS : 4 hours / Week	CREDITS : 4

Objectives:

- **To make the students learn about the secretary, methods suitable for the branches, departmental stores, hire purchase systems, Instalment system and Royalty etc.**

UNIT – I

Branch Accounts – Methods – Cost price, Invoice Price.(Excluding foreign branches)

UNIT – II

Departmental Accounts – Bases Of Apportionment, Trading and P&L account, Inter Departmental Transfer @ cost Price Only.

UNIT – III

Hire Purchase Accounts (Excluding HP Trading Account)- Default and Repossession- Partial and Full Possession.

UNIT – IV

Instalment System, Insurance Claims (excluding Loss of profit)

UNIT - V

Royalty Account (Excluding Sub-Lease) – in the books of lesser and lessee.

Text Book : 1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy

Reference Books:

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Advanced Accountancy – M.A. Arulandandam and K.S. Raman



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107

PART - IV SKILL BASED	Title : COMPANY ADMINISTRATION	Subject Code : 17 UCP S31
Semester : III	HOURS : 3 hours / Week	CREDITS : 3

Objectives:

- **To make the students familiar with the history and growth and development of company law Administration and various functions such as Registrar, Regional Director, Tribunal Secretary and Managing Director.**

UNIT – I Company Law Administration – History and Growth.

UNIT – II Registrar of companies – Regional Directors – Company Law Tribunal – Advisory committees.

UNIT – III Secretary – Meaning – Different types of secretaries – Functions of Company Secretary.

UNIT – IV Managerial Remuneration -Ceilings under the Companies Act 2013.

UNIT – V Managing Director – Appointment- Powers of Managing Director.

Text Book : Company Secretarial Practice- P.K. Ghosh & Dr. V. Balakrishnan

Reference Books:

Company Law and Secretarial Practice- N.D. Kapoor

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108

PART - IV NME	Title : SOURCES OF INDIAN LAW	Subject Code : 17UCPN31
Semester : III	HOURS : 2hours	CREDITS : 2

Objective:

1. To familiarize the students with laws of the country.
2. To prepare them for complete examinations.

UNIT 1 : Sources of Indian law – meaning , definition of law, need for law, objectives of law, classification – public law, private law; sources of law – formal, material sources, sources of Indian law – English law – statute law.

UNIT 2 : Customary Law - Definition – Binding Force of customs, kinds of customs – requisites of valid custom.

UNIT 3 : Judicial decisions – law of precedents, meaning, role of judges , Hierarchy of courts , kinds of precedents, obiter dictum .

UNIT 4 : Statute Law or Legislation ; meaning- supreme ; subordinate legislation , forms of subordinate legislation ; Direct & Indirect Legislation.

UNIT 5 : Personal law of parties - Hindu Law – Mohammedan law - sources of Hindu law ; sources of Mohammedan law.

TEXT BOOK: General Law - N .D. Kapoor, Sultan chand & sons.

Reference Books:

Bare Acts, Govt.of India Publications



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IV SEMESTER

Sl. No	Subject Code	Nature	Subject Title	Hrs/Week	Exam Hrs	CA	SE	Tot	Crd
1	17UACT41/H41/S41	Part - I	Tamil/Hindi/Sanskrit	6	3	25	75	100	3
2	17UACE41	Part -II	English	6	3	25	75	100	3
3	17UCPC41	Core - 5	Company Law & Secretarial Practice II	4	3	25	75	100	3
4	17UCPC42	Core -6	Advanced Financial Accounting - II	4	3	25	75	100	4
5	17UCPA41	Allied-4	Business Statistics (Eco.Dept)	5	3	25	75	100	5
6	17UCPS41	SBS-4	Meeting & proceedings	3	3	25	75	100	3
7	17UCPN41	NME-2	Introduction to Indian Constitution	2	3	25	75	100	2
8			Extension Activities					100	1
			Total	30					24

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110

PART - III CORE	Title : COMPANY LAW & SECRETARIAL PRACTICE – II	Subject Code : 17 UCP C41
Semester : IV	HOURS : 4 hours / Week	CREDITS : 3

Objectives:

- To make students learn about the various types of debentures development appointment of auditors and its types and winding up of companies.

UNIT – I

Debentures – Types of debentures- Debenture Trust Deed.

UNIT – II

Dividend – Provisios relating to declaration and Payment of dividend – Difference between interest and dividend.

UNIT – III

Accounts and Audit – Appointment of auditors – Rights , duties and liabilities of auditors.

UNIT – IV

Special audit – Circumstances of Special audit – Cost audit – Qualifications & Disqualifications of auditor.

UNIT – V

Winding up – Types – Winding up by the order of the National Company Law Tribunal – Members Voluntary Winding up and Creditors Voluntary Winding up.

Text book : Company and Secretarial Practice - P.K. Ghosh & Dr. V.Balachandran

Reference Books:

1. Company Law & Practice - N.D. Kapoor
2. General Law - N.D. Kapoor

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111

PART - III CORE	Title : ADVANCED FINANCIAL ACCOUNTING - II	Subject Code : 17 UCP C42
Semester : IV	HOURS : 4 hours / Week	CREDITS : 4

Objectives:

- To make the students learn how to distribute the profits among the provisions and Appropriation as per law and to learn the treatment of goodwill.

Unit I

Partnership – Introduction – P&L Appropriation Account, Capital Account, Fixed & Fluctuating, Interest On Sacrificing Ratio, Drawings, Interest on Capital – Gaining Ratio.

Unit II

Admission of Partners –Treatment of Goodwill and Methods - Accumulated P&L Account.

Unit III

Retirement of Partners - Death of Partners - Revaluation Account, Calculation of Amount to Retiring Partners.

Unit IV

Dissolution of Firm – Meaning and Definition.

Unit V

Insolvency – Garner Vs Murray, Insolvency of one Partner Only (Excluding Piece Meal- Maximum Loss Method.

Text Book : 1. Advanced Accountancy – R.L. Gupta and M. Radhaswamy

Books for Reference:

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Advanced Accountancy – M.A. Arulandandam and K.S. Raman



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PART - IV SKILL BASED	Title : MEETING & PROCEEDINGS	Subject Code : 17 UCP S41
Semester : IV	HOURS : 3 hours / Week	CREDITS : 3

Objectives:

- **To make the students learn how to conduct the company meetings and the Secretarial duties regarding the conduct of Board of Direction meeting and other meetings.**

UNIT – I

Company Meetings – Types of Meetings – Requisites of a valid Meeting.

UNIT – II

General Meetings – Annual General meeting – Duties of Company Secretary

UNIT – III

Extra-Ordinary General Meeting – Secretarial Duties

UNIT – IV

Directors Meeting – Board Meetings & Committee Meetings.

UNIT – V

Creditors and Debenture Holders Meetings – Class meetings.

Text Book : Company and Secretarial Practice - P.K. Ghosh & Dr. V.Balachandran

Reference Books:

1. Company Law & Practice - N.D. Kapoor
2. General Law - N.D. Kapoor

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113

PART - IV NME	Title : INTRODUCTION TO INDIAN CONSTITUTION	Subject Code : 17UCPN41
Semester : IV	HOURS : 2hours	CREDITS : 2

Objective:

1. Familiarize the students with laws of the country.
2. To prepare them for complete examinations.

UNIT 1 : Constitution ,meaning, unitary, federal- features of federal constitution, features of Indian constitution – Three tier system.

UNIT 2: Preamble, Fundamental Rights Articles 14- Articles 23.

UNIT 3: Fundamental Rights Article 24 – 35, Fundamental Duties.

UNIT 4 : Parliamentary system , Lok sabha, Prime Minister Rajya sabha
(Number of Members only) Speaker of Lok sabha - role of Speaker, The Union
Executive.

UNIT 5 : The Union Executive President , Vice president Election to the post of
President, power of president - Legislative, Executive , Judicial only.

TEXT BOOK: General Law N.P. Kapoor, Sultan Chand & sons

Reference Books:

Bare Acts, Govt.of India Publications



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V SEMESTER

Sl. No	Subject Code	Nature	Subject Title	Hrs/Week	Exam Hrs	CA	SE	Tot	Crd
1.	17UCPC51	Core-7	Practical Costing	6	3 hrs	25	75	100	5
2.	17UCPC52	Core-8	Corporate Accounting –I	6	3 hrs	25	75	100	5
3.	17UCPC53	Core-9	Income Tax Law & Practice I	6	3 hrs	25	75	100	5
4.	17UCPE51	Elective-1	Economic Legislation	6	3 hrs	25	75	100	5
5.	17UCPE52	Elective-2	Banking Law & Practice	6	3 hrs	25	75	100	5
6.	16USS S51	SELF STUDY	Soft Skills	-	-	-	-	100	-
			Total	30					25

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PART - III CORE	Title : PRACTICAL COSTING	Subject Code : 17 UCP C51
Semester : V	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To make the students learn about the various elements of cost, types of cost methods applicable for different types of business.**

UNIT – I

Financial Accounting Vs Cost Accounting – cost classification – Installation of Costing system – cost unit cost centre, preparation of cost sheet – Methods of costing.

UNIT – II

Material – Direct and indirect – Stock Levels – EOQ, ABC, WED, Methods of Pricing of issue of materials – FIFO, LIFO and Simple average.

UNIT – III

Labour – Direct and Indirect – Labour Turnover – Idle Time – Overtime Methods of remuneration and Incentive schemes – Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey and Rowan schemes.

UNIT – IV

Overheads – Allocation – Apportionment (Primary and Secondary) – Repeated Distribution, Step method, Simultaneous Equation Method – Absorption – Over and under absorption.

UNIT - V

Process Costing – Normal Loss, Abnormal Loss – Abnormal Gain, (Simple Problems only).

Text Book : Cost Accounting-Ramachandran and Srinivasan

Reference Books:

1. Advanced Costing – Jain & Narang
2. Problems & Solution in cost accounting – S.N.Maheswari
3. Cost Accounting –Nigam, Naranga and Seghal

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PART - III CORE	Title : CORPORATE ACCOUNTING - I	Subject Code : 17 UCP C52
Semester : V	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To make the students learn that the issue of shares and the procedures, various types of shares and the redemption as per The Companies Act 2013.

UNIT – I

Issue of shares – Forfeiture of shares – Reissue of forfeited shares – Bonus shares

UNIT – II

Redemption of Preference shares – Under-writing of shares – Types of underwriting.

UNIT – III

Debentures – Issue and redemption – Purchase of own debentures and Sinking fund methods only.

UNIT – IV

Final Accounts of Companies – New format of Balance Sheet as per the Companies Act, 2013.

UNIT - V

Amalgamation and absorption. (Excluding internal Reconstruction) – Accounting Standard 14 – simple problems only.

Text Book : Corporate Accounting – Reddy and Moorthy.

Reference Books:

1. Corporate Accounting – R.L. Gupta and Radhaswamy



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PART - III CORE	Title : INCOME TAX LAW AND PRACTICE- I	Subject Code : 17 UCP C53
Semester : V	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- The students should know the basic concepts and Residential statuses of Income Tax and also different types of incomes.

UNIT – I

Basic concepts – History of Income Tax in India – objectives of Taxation – Definition of Important terms.

UNIT – II

Residential status and Incidence of Tax.

UNIT – III

Exempted Incomes – Classification of Exempted Incomes – Income absolutely exempt from Tax

UNIT – IV

Income under the Head salaries.

UNIT – V

Income under the Head House Property.

Text Book : Income Tax – Reddy & Murthy.

Reference Books:

1. Income Tax – Gaur & Narang.
2. Income Tax – Vinod singania.



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PART - III Elective	Title : ECONOMIC LEGISLATION	Subject Code : 17 UCP E51
Semester : V	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To make the students learn more about the economic laws such as Foreign Exchange Management Act, Trade Mark Indian Act, the Secretes contract (Reg) Act, and The Depositories Act 1996**

UNIT – I

Foreign Exchange Management Act 1999 – Title, definition, regulation, Management of Foreign exchange, authorized person, types of bank accounts, (Sections: 3,4,5,6,7,10)

UNIT – II

The Trade Marks Act 1999, Objective, definition, registration, advantages of registration, qualities of good Trade Mark, Use of Trade Mark, Assignment and Transmission permitted to use, infringement, passing off.

UNIT – III

The Indian Stamp Act 1899 – Scope, definition – instruments chargeable to duty person liable to pay duty, Adjudication, impounding of Instruments, refund of duty.

UNIT – IV

The Securities Contract (Regulation) Act 1956 – Objectives, recognition of stock exchange, bye-laws of stock exchange, Contracts & Options in securities, Listing & de-listing, NSE, OTCEI.

UNIT – V

The Depositories Act 1996 – (NSDL & CDSL) Dematerialisation - Depositories – Depository Participants – Functions – Rematerialisation

Text Book : Economic & Other Legislations – S.S. Gulshan & G.K. Kapoor.

Reference Books:

- Bare Act
- Taxmann – Corporate Economic & other Legislations.

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PART - III Elective	Title : BANKING LAW AND PRACTICE	Subject Code : 17 UCP E52
Semester : V	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To make the students learn about the Banking procedures, new banking practices, RBI, Ombudsman etc so that banking services will be effectively utilized.**

UNIT – I

Definition of banking -Origin of Banking – Bankers- The relationship between a banker and a customer – Special relationship.

UNIT II:

Negotiable Instruments – Features – Types – Classification of Negotiable Instruments - Cheque – Crossing – Types – Difference between a cheque and Bill of Exchange- Promissory Note.

UNIT III:

Privatisation of Banks – Meaning – New Guidelines for private sector Banks – Factors favouring Privatisation - Against Privatisation – Progress and Performance of private sector Banks - Present Issues.

UNIT IV:

E-Banking – Traditional Banking vs E-Banking Electronic Delivery Channels – Truncated cheque and Electronic cheque – Features and Merits – Advantages of E-Banking – RTGS.

UNIT V:

Reserve Bank of India – Constitution – Functions Banking Ombudsman Scheme – Objects – Appointment of Ombudsman – Powers and Duties of Banking ombudsman.

Text Book : Banking Theory Law of Practice - Gordan K.Natarajan., Himalaya Publishing House.

BOOKS RECOMMENDED: Banking Theory Law of Practice - Dr.S.Gurusamy.

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VI SEMESTER

Sl. No	Subject Code	Nature	Subject Title	Hrs/Week	Exam Hrs	CA	SE	Tot	Crd
1.	17UCPC61	Core-10	Corporate Accounting - II	6	3 hrs	25	75	100	5
2.	17UCPC62	Core-11	Management Accounting	6	3 hrs	25	75	100	5
3.	17UCPC63	Core-12	Indirect Taxation	6	3 hrs	25	75	100	5
4.	17UCPC64	Core-13	General Law	6	3 hrs	25	75	100	5
5.	17UCPE61	Elective-3	Income Tax Law and Practice II	6	3 hrs	25	75	100	5
6	16UGKB61	SELF STUDY	General Knowledge	-	-	-	-	100	-
			Total	30					25

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PART - III CORE	Title : CORPORATE ACCOUNTING - II	Subject Code : 17 UCP C61
Semester : VI	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To make the students learn about the Valuation of goodwill and shares, accounts of Banking Companies, Accounting standards etc.**

UNIT – I

Valuation of goodwill – Different methods of valuation of goodwill – Super Profit, annuity and Capitalization methods- Valuation of Shares – Intrinsic Value and yield method.

UNIT – II

Consolidated balance sheet – Simple problems excluding inter-company holdings.

UNIT – III

Liquidation of Companies – Liquidators Final Statement of account as per the legal format only.

UNIT – IV

Accounts of Banking Companies- Profit & loss a/c & Balance Sheet as per new format – Different schedules.

UNIT - V

Accounting standards – Application – Formation of Audit committee – Accounting Standards – with reference to valuation of EPS, interim reporting and segment reporting only.

Text Book : Corporate Accounting – R.L. Gupta and Radhaswamy

Reference Books:

1. Corporate Accounting – Reddy and Moorthy.



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PART - III CORE	Title : MANAGEMENT ACCOUNTING	Subject Code : 17 UCP C62
Semester : VI	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **To make students learn about the role of Management Accounting in the decision making process and various tools such as Ratio Analysis, Budgets, Fund Flow, Cash Flow analysis.**

UNIT – I

Management Accounting – Definition - Scope and Objectives – Tools – Utility and limitations of Management accounting

UNIT – II

Ratio Analysis – Significance – utility – limitations of ratio analysis- Profitability ratio, Turnover ratios, Solvency, Liquidity ratios.

UNIT – III

Cost – Volume – Profit Analysis – Marginal costing , Break Even Point – P/V ratio- Application of Marginal Costing – Keyfactor – Suitable Sales Mix.

UNIT – IV

Budgetary control – Budgeting – Budget – Advantages – Limitations (Excluding Working Capital Budgets) – Purchase Budget – Production Budget- Sales Budget – Flexible Budget and Cash Budget.

UNIT - V

Fund flow and cash flow Analysis (Simple Problems only) – Preparation of Schedules of changes in working capital, Funds from Operation – Adjusted P & L A/C, Cashflow & fundflow Statements.

Text Book : Management Accounting – S.N.Maheswari

Reference Books:

Management Accounting – R.S.N.Pillai.

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PART - III CORE	Title : INDIRECT TAXATION	Subject Code : 17 UCP C63
Semester : VI	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- To make the students learn about the Indirect Taxation System, Customs Law, Central sales Tax, Vat etc.

UNIT – I

Indirect Taxes – An introduction, Special features – Indirect Tax Levies – Role of Indirect taxation, Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

UNIT II:

Central Excise Law – Meaning of Central Excise – Nature of levy – Bases of Excise Duty, Kinds of Excise Duty – Manufacture and Manufacturer – Excisable goods – Classification of Excise, Valuation of Excisable goods – Essentials – Excise duty based on MRP – Registration procedure in Central Excise.

UNIT III:

Customs Law – Key definitions, Levy and collection of Customs Duty – Types of Customs Duty – Reasons for and restrictions for import and export of goods – List of goods prohibited – Notified goods – Valuation of goods under Customs Act – Rules for valuation.

UNIT IV:

Central Sales Tax - Levy and collection of CST – Inter-state sale and Intra-State sale – Deemed sale – Sale in the course of Export/Import – penultimate sale – liability to Tax – Subsequent sales – Registration of dealers – Registration procedure – Rate of Tax.

UNIT V:

Introduction to VAT – VAT in Central Excise Law – MODVAT, CENVAT – TNVAT – introduction – MODVAT, CENVAT, VAT - Meaning – Objectives – Advantages – TNVAT – Schedules – Registration of dealers.

Text Book : Indirect Taxes

- V.S. Datey

BOOKS RECOMMENDED:

1. Indirect Taxation

- V. Balachandran

2. Central Excise Manual

- R.K. Jain.

3. TNVT Value Added Tax Rates in TN 2007

- Nagas

Publication.

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PART - III CORE	Title : GENERAL LAW	Subject Code : 17 UCP C64
Semester : VI	HOURS : 6 hours / Week	CREDITS : 5

Objectives:

- **Students will learn about the sources of law, Indian constitution, Parliament System, the President etc.**

UNIT – I

Sources of law – English Law, Customs, Judicial precedents, Legislation, Personal Law of parties.

UNIT – II

Indian constitution – Introduction, Federal – features, pre-ambule – Fundamental Rights, Fundamental Duties.

UNIT – III

Parliament – Lok Sabha, Rajya Sabha, Members – Election of President, Vice President, Prime Minister, Speaker, Council of Ministers – their responsibilities – collective – individual.

UNIT – IV

Power of President – Legislative, Judiciary, Ancillary.

UNIT – V

Transfer of Property Act – Transfer of Properties restricted to sale, Mortgage, Lease, Charge and Gift.

Text Book : General Law - Rajini Abbey & N.D. Kapoor.

Reference Books: Indian Contitutions – M.V.K.Moorthy.

Bare Acts

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PART - III Elective	Title : Income Tax Law and Practice II	Subject Code : 17 UCP E61
Semester : VI	HOURS : 6 hours / Week	CREDITS : 5

Objectives;

- To make the students aware of the various heads of income and to have a basic knowledge of calculation of I.T.

UNIT – I

Income under the Head Profits and Gains of Business or Profession.

UNIT – II

Capital Gain – Meaning or Capital Assets – Exempted Assets – kinds of capital Assets, Procedure for computing capital gains.

UNIT – III

Income from other sources – Income chargeable to Tax. Procedure and format for computing income from other sources.

UNIT – IV

Set – off and Carry – forward of Losses.

UNIT – V

Deductions from Gross Total Income.

Text Book : T.S.Reddy & Y.Hari Prasad Reddy

Books Recommended – IncomTax – Theory, Law. Gaur and Narang