

## **C. Abdul Hakeem College (Autonomous), Melvisharam.**

Syllabus for B.Com., Corporate Secretaryship effective from the batch 2015 - 2016

Year: III Year Subject Code : U15MKS501 Semester : V

Major - 9 Title: **Cost Accounting**

Credits: 4 Max. Marks. 75

### **Objectives**

To acquaint the students with accounting techniques and practices for finding out the cost of production. To provide working knowledge of accounting with regard to different methods of costing.

### **UNIT - I INTRODUCTION**

Cost Accounting: Definition, Meaning and Objectives - Advantages and Importance - Concept of Cost, Costing, Cost Control and Cost Audit - Cost Centre and Cost Unit - Elements of Cost and Preparation of Cost Sheet, Tenders - Comparison of Cost Accounting with Financial Accounting with Management Accounting and Techniques of Costing - Elements of Cost - Classification of Cost - Limitations of cost accounting.

### **UNIT - II MATERIAL CONTROL**

Materials : Meaning - Material Control - ABC Technique - Stock Levels - Stores Ledger - EOQ - Purchasing material procedure - Methods of pricing material issues - Perpetual inventory system - Material Losses - Accounting for Wastages, Spoilage and Scrap.

### **UNIT - III LABOUR COST CONTROL**

Labour: Importance of Labour Cost Control - Various methods of Wage payment - Calculation of Wages - Methods of Incentive Schemes - Recording Labour Time - Time Card and Job Card - Treatment of 'Over time' and 'Idle Time' - Labour Turnover (L.T.O)

### **UNIT - IV OVERHEADS**

Overheads: Definition of Overheads - Meaning and Classification of Overhead costs - Allocation and Apportionments - Re-Distribution (Secondary Distribution) - Factory, Administration, Selling and Distribution overheads - Under and Over Absorption of Overheads - Machine hour Rate.

### **UNIT - V METHODS OF COSTING**

Methods of Costing - Process Costing - Service or Operating Costing- Job and Batch Costing (Except Problems).

### **Books for Reference:**

1. M.N.Arora : Cost Accounting
2. B.K.Bhar : Cost Accounting
3. Jain and Narang : Cost Accounting
4. S.N.Maheshwari : Cost and Management Accounting.

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Syllabus for B.Com., Corporate Secretaryship effective from the batch 2015 - 2016

Year: III Year Subject Code : U15MKS502 Semester : V

Major - 10 Title: **Banking Law and Practice**

Credits: 4 Max. Marks. 75

### **Objectives**

To provide good understanding of the role and working of commercial banks and central bank. To acquaint the students with the basic knowledge of law relating to banking operation.

### **UNIT-I BANKING REGULATIONS**

Origin of Banks - Banking Regulation Act, 1949 (Definition of Banking, Provisions, relating to Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

### **UNIT-II COMMERCIAL BANK**

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E-Banking - ATM cards, Debit Cards, Personal Identification Number - Online enquiry and Update facility - Electronic Fund Transfer - Electronic Clearing System.

### **UNIT-III DEPOSITS**

Opening of an account - Types of Deposit Account - Types of customers (Individuals, Firms, Trusts and Companies) - Importance of Customer relations - Customer grievances and redressal - Ombudsman.

### **UNIT-IV LENDING AND BORROWING**

Principles of Lending - Types of Borrowings - Precautions to be taken by a banker.

### **UNIT-V NEGOTIABLE INSTRUMENTS**

Negotiable Instruments - Definition and features of Promissory Note, Bills of Exchange, Cheque - Draft - Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of Collecting Banker.

### **Books for Reference:**

1. S.N.Maheshwari: Banking Law Theory and Practice,
2. Parameshwaran.R&: Indian Banking,
3. Dr.G.Gurusamy: Banking Theory Law and Practice.

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Syllabus for B.Com., Corporate Secretaryship effective from the batch 2015 - 2016

Year: III Year Subject Code : U15MKS503 Semester : V

Major - 11 Title: **Income Tax Law and Practice - I**

Credits: 4 Max. Marks. 75

### **Objectives**

To impart knowledge of the basic principles underlying the important provisions of Income Tax Law to make the student to understand the computation of Income Tax.

### **UNIT-I INTRODUCTION TO INCOME TAX**

Income Tax Act, 1961 - Current Finance Act - Definitions - Agricultural Income – Assessee - Assessment Year - Income- Person - Previous Year - Residential Status and Incidence of Tax - Exempted Incomes.

### **UNIT-II INCOME FROM SALARIES**

Income under the head Salaries - Definitions - Features - Allowances - Perquisites - Provident Funds - Profits in Lieu of Salary - Deductions - Computation of Salary Income.

### **UNIT-III INCOME FROM HOUSE PROPERTY**

Income from House property - Annual Value - Determination - Let out houses - Self Occupied Houses - Computation of Income from House property.

### **UNIT-IV PROFITS AND GAINS OF BUSINESS OR PROFESSION**

Profits and Gains of Business or Profession - Definitions - Chargeability - Admissible deductions - Inadmissible Expenses - Computation of Business Income - Computation of Professional Income.

### **UNIT-V INCOME TAX AUTHORITIES**

Income Tax Authorities and their Powers - Permanent Account Number (PAN).

Books for Reference:

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.
3. Jain &Narang : Income Tax Law and Practice.

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Year: III Year Subject Code : U15MKS504 Semester : V

Major - 12 Title: **Commercial Law**

Credits: 4 Max. Marks. 75

### **Objectives**

To give an exposure to the students, some of the important laws which is essential for an understanding of the legal implications of the general activities of a modern business organization. To provide to the students basic understanding of some of the business laws, which have a bearing on the conduct of corporate affairs.

### **UNIT-I INTRODUCTION TO CONTRACT**

Meaning of law - Sources of law - Classification of contract - Express and implied - valid, Void and Voidable contracts - Executed and Executory contracts Unilateral and Bilateral contracts.

### **UNIT-II FORMATION OF CONTRACT**

Structure and Formation of Contract - Essential Element of Contract - Consensus ad idem - Offer and Acceptance - Lawful consideration - Capacity of Parties - Free consent - Mistake - Misrepresentation, Fraud, Coercion and Undue Influence - Lawful Object.

### **UNIT-III INDEMNITY AND GUARANTEE**

Contract of Indemnity and Guarantee - Essentials - Differences between contract of Indemnity and Guarantee - Revocation of continuing Guarantee - Surety's Liabilities - Rights of Surety - Discharge of Surety from liability - Bailment - Pledge.

### **UNIT-IV CONTRACT OF AGENCY**

Contract of Agency - Essentials - Creation of Agency - Kinds of Agent - Agent's Authority - Right and Duties of Principle - Personal Liability of Agent - Delegation of Authority - Sub-Agent - Substituted Agent - Termination of Agency - Irrevocable Agency

### **UNIT-V SALE OF GOODS**

Law of Sale of Goods - Conditions and Warranties Discharge of Contract - Remedies for Breach of Contract - Auction Sale

### **Books for Reference:**

1. Mercantile Law : N D Kapoor
2. Element of Commercial Law : N D Kapoor
3. Mercantile Law : M C Shakula

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Year: III Year Subject Code : U15EKS501 Semester : V

Elective - 1 Title: **Entrepreneurial Development (Elective - I)**

Credits: 3 Max. Marks. 75

### **Objectives**

After studying this subject the student will be able to understand Concept of Entrepreneurship, Women and Rural Entrepreneurs, Project Appraisal, Forms of Ownership of Entrepreneurs, Development and promotion of Entrepreneurs.

### **UNIT – I CONCEPT OF ENTREPRENEURSHIP**

Meaning - characteristics and classifications of entrepreneur - Functions of Entrepreneur -Qualities of entrepreneur - views of Peter Drucker, Schumpeter and Walker on entrepreneurship - factor influencing entrepreneurship - Role of entrepreneur in the economic development.

### **UNIT – II WOMEN AND RURAL ENTREPRENEUR**

concept of women entrepreneur - definition - problem faced by women entrepreneur - remedies to solve the problems of women entrepreneur - Rural entrepreneur - steps to promote rural entrepreneurs - problem of rural entrepreneurs - small scale entrepreneurs.

### **UNIT – III PROJECT APPRAISAL AND PROJECT FINANCE**

Meaning and classification of project - Project idea - Selection of project - Project identification - Project formulation - Preparation of project report - Feasibility study: Market and Locational feasibility - Sources of Project finance.

### **UNIT – IV INCENTIVES AND SUBSIDIES**

Meaning of incentives and subsidies incentives for development of backward area incentives for small scale industrial unit in backward area taxation benefit to small scale industrial unit subsidies and incentives in Tamilnadu.

### **UNIT – V DEVELOPMENT AND PROMOTION OF ENTREPRENEURS.**

Entrepreneurship Development Programme (EDP) - Assistance by Government and Non-government Agencies - Functions of DIC - SIDCO - IDBI – TIIC - ICICI - NSIC and SISI.

### **Books for Reference:**

1. Entrepreneurial Development - P.Saravanelan
2. Project Management - Vasant Desai
3. Entrepreneurial Development - Jayshree Suresh.
4. Entrepreneurial Development - Kannaka, S. Chand & Sons, New Delhi.

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Syllabus for B.Com., Corporate Secretaryship effective from the batch 2015 - 2016

Year: III Year Subject Code : U15SKS501 Semester : V

Skill Based - 3 Title: **Research Methodology (SBS - III)**

Credits: 3 Max. Marks. 60

### **Objectives**

To give an exposure to the students the need, meaning and importance of research.  
To acquaint the students with the methods of data collection, construction of questionnaire, sampling techniques and techniques of report writing.

### **UNIT-I INTRODUCTION TO RESEARCH**

Research: Meaning, Scope, need, importance and Characteristics of Social Research – Kinds of Research – Research Design: Preparation of research design - Qualities of Good research work.

### **UNIT-II RESEARCH PROBLEM & HYPOTHESIS**

Research problem: source of research problem – Hypothesis: Meaning – Definition – Importance – formation – types of hypothesis

### **UNIT-III DATA COLLECTION**

Methods of data collection - Observation techniques - Interview and Interview Schedules - Construction of Questionnaire and survey method.

### **UNIT-IV SAMPLING TECHNIQUES**

Sampling Techniques in Random sampling - Stratified and Purposive sampling - Cluster and Multistage sampling - Scaling - Distinctive scaling - Rating scales – Rankingscales - Interval consistency scales - Scalographic scales.

### **UNIT-V INTERPRETATION AND REPORT WRITING**

Interpretation - Importance - Techniques of Interpretation - Report writing - Steps in Writing report - Characteristics , Types of Contents of Report - Layout - Precautions for writing Research reports.

### **Books for Reference:**

1. C.R.Kothari : Research Methodology.
2. C.C.PattanShetti& : An introduction to Research Methods
3. Dr.M.Thanulingom : Research Methodology in Social Sciences.

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Syllabus for B.Com., Corporate Secretaryship effective from the batch 2015 - 2016

Year: III Year Subject Code : U15MKS601 Semester : VI

Major - 13 Title: **Management Accounting**

Credits: 5 Max. Marks. 75

### **Objectives**

The objectives of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

### **UNIT-I INTRODUCTION TO MANAGEMENT ACCOUNTING**

Management Accounting - Introduction - Meaning and Definition - Objectives - Management Accounting and Financial Accounting - Management Accounting and Cost accounting - Utility of Management Accounting - Limitations of Management Accounting.

### **UNIT-II MARGINAL COSTING**

Marginal Costing - Introduction - Definition - Salient features - Advantages - Limitations - Definition of Marginal Cost - Cost volume profit analysis - Break - Even Point - Margin of Safety - Break even charts.

### **UNIT-III FUNDS FLOW ANALYSIS**

Funds Flow Analysis – Working Capital – Sources and application of funds - Construction of Funds flow statement - Funds from Operation. Cash Flow Analysis - Distinction between funds flow and cash flow - construction of cash flow statement - cash from operation.

### **UNIT-IV RATIO ANALYSIS**

Ratio Analysis - Nature and Interpretation - Utility and Limitations of ratios - Classification of ratios - Financial ratios - Profitability ratios - turnover ratios or activity ratios - proprietary ratios.

### **UNIT-V BUDGETING AND BUDGETARY CONTROL**

Budgets, Budgeting and Budgetary control: Concept of budget and budgetary control - Nature and Objectives of budgetary control - Advantages and Limitations - Classification of Budgets - Preparation of Different Budgets (Production, Sales, Cash and Flexible budgets only).

### **Books for Reference:**

1. Dr.S.N.Maheshwari : Principles of Management Accounting
2. R.S.N Pillai and Bagavathi : Management Accounting
3. Manmohan&Goyal : Management Accounting.

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Syllabus for B.Com., Corporate Secretaryship effective from the batch 2015 - 2016

Year: III Year Subject Code : U15MKS602 Semester : VI

Major - 14 Title: **Auditing**

Credits: 5 Max. Marks. 75

### **Objectives**

To understand meaning, objects and importance of Auditing. To provide expert knowledge in vouching, valuation and verification of Assets and Appointment, Qualification, Powers and Liabilities of an Auditor under the Companies Act.

### **UNIT-I INTRODUCTION TO AUDITING**

Auditing - Meaning - Definition - Objects - Types of Audit - Audit Programme - Meaning - Objects - Advantages - Disadvantages.

### **UNIT-II VOUCHING**

Vouching - Cash Transactions - Credit Sales - Credit Purchases - Payment of Wages - Objects of Internal Check - Differences between Internal Control and Internal Audit.

### **UNIT-III VALUATION OF ASSETS AND LIABILITIES**

Verification and Valuation of Assets and Liabilities - Verification of Inventor's and Investments.

### **UNIT-IV APPOINTMENT AND REMOVAL OF AUDITORS**

Appointment - Qualifications - Removal – Powers, Duties and Liabilities of an Auditor under the Companies Act 1956.

### **UNIT-V SPECIALIZED AUDIT SYSTEM**

Specialized Audits - Points to be considered while Auditing Educational Institutions, Electronic Data Processing Audit (EDP) - Hotels, Banking and Insurance Companies.

Books for Reference:

1. B.N.Tandon : Practical Auditing, S.Chand & Sons, New Delhi.
2. Dr.Premavathy : Practical Auditing, 2nd Edition.



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Year: III Year Subject Code : U15MKS603 Semester : VI

Major - 15 Title: **Income Tax Law and Practice - II**

Credits: 5 Max. Marks. 75

### **Objectives**

To impart knowledge of the basic principles underlying the important provisions of Income Tax Law to make the student to understand the computation of Income Tax.

### **UNIT-I CAPITAL GAINS**

Capital Gains - Definition of Capital Assets - Kinds of Capital Assets - Exempted Capital Gains - Computations of Capital Gains.

### **UNIT-II INCOME FROM OTHER SOURCES**

Income from other Sources - Income Chargeable to Tax - Deductions - Bond Washing Transactions - Computation of Income from other Sources.

### **UNIT-III AGGREGATION OF INCOME**

Aggregation of Income - Deemed Incomes - Set off and Carry forward of Losses - Deductions from Gross Total Income.

### **UNIT-IV COMPUTATION OF TOTAL INCOME**

Assessment of Individuals - Computation of Total Income and Tax Liability.

### **UNIT-V PROCEDURE FOR ASSESSMENT**

Procedure for Assessment - Types of Assessment - Filing of Returns - Advance Payment of Tax - Deduction of Tax at Source.

Books for Reference:

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.
3. Gaur and Narang : Income Tax Law & Practice – Kalyani Publishers
4. T.S. Reddy : Income Tax Law & Practice – Margham Publications, Chennai.

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Year: III Year Subject Code : U15SKS601 Semester : VI

Skill Based - 4 Title: **Business Communication (SBS -IV)**

Credits: 3 Max. Marks. 60

### **Objectives**

To enable the students to know importance of communication in commerce and trade and to draft business letters.

### **UNIT-I INTRODUCTION TO BUSINESS COMMUNICATION**

Business Communication – Meaning – Definition - Features of Business Communication – Importance of effective Communication in Business – Classification of Communication – Characteristics (7cs) and Guidelines of Effective Business Communication.

### **UNIT-II ANALYSIS OF BUSINESS LETTERS**

Analysis of Business Letters – Basic Principles in Drafting – Appearance, Structure and Layout – Letter Styles.

### **UNIT-III TYPES OF BUSINESS LETTERS**

Various types of Business Letters – Letters of Enquiry – Offers, Quotations, Orders, Complaints and Settlement, Circular Letters, Status Enquiry – Collection Letters.

### **UNIT-IV APPLICATION FOR A SITUATION**

Letters of Application – Essential Qualities – Letters of Application with CV, Resumes – Application with reference to an Advertisement – Solicited and Unsolicited Letters – Reference Letters.

### **UNIT-V BUSINESS REPORTS**

Business Report – Importance – Characteristics – Types – Reports by Individuals and Committees.

#### **Reference Books:**

1. Rajendra Pal & J S Korlahali, Essentials of Business Communication.
2. Ramesh and Pattanchetti, Business Communication, R Chand & Co.
3. Dr.K.Sundar, Business Communication, Vijay Nicole Publications, Chennai.
4. Dr.N.Premavathy, Business Communication, Sri Vishnu Publications, Chennai.
5. Dr.N.Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.

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Year: III Year Subject Code : U15EKS602 Semester : VI

Elective - 3 Title: **Marketing Management (Elective - III)**

Credits: 3 Max. Marks. 75

### **Objectives**

To make the students to understand Marketing Concepts and Sales Forecasting, Marketing-mix and Channels of Distribution, Pricing and Advertising Concepts, Consumerism and Buyer behaviour, Indian Marketing environment.

### **UNIT-I: MARKETING CONCEPTS AND SALES FORECASTING**

Evolution of marketing - The five distinct concepts of Marketing- Sales Forecasting - Importance and methods of Sales Forecasting.

### **UNIT-II: MARKETING MIX AND CHANNELS OF DISTRIBUTION**

Four Ps of marketing mix - Integration of marketing mix and environmental variables - Distribution channels - Meaning, importance - Types of Distribution Intermediaries.

### **UNIT-III: PRICING AND ADVERTISING**

Meaning - Importance - Factors influencing pricing - Pricing methods. Importance of Advertising - Advertising Copy - Various modes of advertising.

### **UNIT-IV: CONSUMERISM AND BUYER BEHAVIOUR**

Meaning and significance of consumerism - Buyer behaviour models - Factors influencing buyer behaviour.

### **UNIT-V: THE INDIAN MARKETING ENVIRONMENT**

Consumer goods scene - Rural marketing scenario - New Economic and Trade Policies - Dominance of Multinationals - Marketing challenges of liberalized economy.

### **Books for Reference:**

1. Philip Kotler : Marketing Management.
2. Neelamegam.S : Marketing Management and Indian Economy
3. Rajan Nair : Marketing
4. William J. Stanton. : Fundamentals of Marketing.