

DEPARTMENT OF COMMERCE  
**B.COM. Corporate Secretaryship**  
**U.G. PROGRAMME**  
**SYLLABUS**

Effective from the Academic Year 2012-2013



**Loyola College (Autonomous)**  
**Chennai- 600 034**



**B.Com (Corp) RESTRUCTURED SYLLABUS**

**B.Com (Corp): I year**

<b>I<sup>st</sup> SEMESTER</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
1			Lang (6)	6	3
1			GE (6)	6	3
1	MC	BC1502	Financial Accounting	6	6
1	MC	BC1503	Business Environment	3	3
1	AR 1	CO1104	Fundamentals of Statistics	6	4
1			FC (3)	3	1
1			CCA		
<b>1<sup>st</sup> Semester Total No. Of Hours</b>				<b>30</b>	<b>20</b>

<b>I SEMESTER (ALLIED REQUIRED OFFERED TO BBA &amp; BCA)</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
1	AR1	BC1100	Elements of Statistics (offered to BBA)	6	4
1	AR 1	BC1101	Business Accounting ( Offered to BCA)	6	4
<b>2<sup>nd</sup> SEMESTER</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
2			Lang (6)	6	3
2			GE (6)	6	3
2	MC	BC2502	Business Management	6	6
2	MC	BC2503	Fundamentals of Marketing	3	3
2	AR 2	CO2109	Corporate Communication	6	4
2			FC (3)	3	1
2			CCA		1
<b>2<sup>nd</sup> Semester Total No. Of Hours</b>				<b>30</b>	<b>21</b>



<b>II SEMESTER(ALLIED REQUIRED OFFERED TO B.Com)</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
2	AR II	BC2104/ ST2104	Business Statistics (Offered to B.Com)	6	4

**B.Com (Corp): II year**

<b>3<sup>rd</sup> SEMESTER</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
3			GE (6)	6	3
3	MC	BC3502	Company Accounts	6	6
3	MC	BC3503	Indian Banking	6	6
3			AO(1)	6	4
3			EG/T (3)	3	1
3			FC (3)	3	1
3			ORA		
<b>3<sup>rd</sup> Semester Total No. Of Hours</b>				<b>30</b>	<b>21</b>

<b>III SEMESTER (ALIED OPTIONAL &amp; ELECTIVE GENERAL OFFERED BY B.Com (Corp)</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
3	AO 1	BC 3200	Corporate Culture & Practices (Offered to B.Com & BBA)	6	4
3	AO 1	BC3201	Corporate Governance (Offered to Economics & B.Com)	6	4
3	EG 1	BC3300	Corporate Social Responsibilities (Offered to Any Dept. except B.Com (Corp))	3	1
3	EG 1	BC3301	Customer Relationship Management (Offered to any Dept. except B.Com (Corp))	3	1



<b>4th Semester</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
4			<b>GE (3)</b>	<b>3</b>	<b>1</b>
4	<b>MC</b>	<b>BC4503</b>	<b>Public Relations</b>	<b>3</b>	<b>3</b>
4	<b>MC</b>	<b>BC4504</b>	<b>Cost Accounting</b>	<b>6</b>	<b>6</b>
4	<b>MC</b>	<b>BC4505</b>	<b>Company Law-</b>	<b>6</b>	<b>6</b>
4			<b>AO(2)</b>	<b>6</b>	<b>4</b>
4			<b>EG/T (3)</b>	<b>3</b>	<b>1</b>
4			<b>FC (3+3)</b>	<b>3+3</b>	<b>2</b>
4			<b>ORA</b>		<b>2</b>
<b>4<sup>th</sup> Semester Total No. Of Hours</b>				<b>30+3</b>	<b>25</b>

<b>IV SEMESTER (ALLIED OPTIONAL &amp; ELECTIVE GENERAL OFFERED BY B.Com (Corp)</b>					
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>	<b>HOURS</b>	<b>CREDITS</b>
4	<b>AO 2</b>	<b>BC4202</b>	<b>Labour Laws (Offered to BA. Eco. ,B.Com &amp; BBA)</b>	<b>6</b>	<b>4</b>
4	<b>AO 2</b>	<b>BC4201</b>	<b>Corporate Secretarial Practice (Offered to B.Com &amp; BBA)</b>	<b>6</b>	<b>4</b>
4	<b>EG 2</b>	<b>BC4301</b>	<b>Corporate Training and Development (Offered to any Dept. except B.Com(Corp))</b>	<b>3</b>	<b>1</b>
4	<b>EG 2</b>	<b>BC4302</b>	<b>Office Administration (Offered to any Dept. except B.Com(Corp))</b>	<b>3</b>	<b>1</b>



**B.Com (Corp): III year**

<b>5th Semester</b>						
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>		<b>HOURS</b>	<b>CREDITS</b>
5	SSP	BC5509	SSP[OPTIONAL] I			(2)
5	SSP		SSP [OPTIONAL]			(2)
5	MC	BC5505	Secretarial Practice		6	6
5	MC	BC5506	Management Accounting		6	6
5	MC	BC5507	Commercial Law		6	6
5	MC	BC5508	Income Tax Law &Practice		6	6
5	ES1	BC5402/ BC5403	Office Management	Human resource Management	3	2
5	ES2	BC5404/ BC5405	Management Information System	Organisational Behaviour	3	2
5			SSP			
<b>5<sup>th</sup> Semester Total No. Of Hours</b>					<b>30</b>	<b>28</b>



<b>6th Semester</b>						
<b>SEM</b>	<b>CATEGORY</b>	<b>SUB CODE</b>	<b>TITLE</b>		<b>HOURS</b>	<b>CREDITS</b>
			<b>Package – A Corporate Finance</b>	<b>Package – B Corporate Laws</b>		
<b>6</b>	<b>MS 1</b>	<b>BC6604/ BC6605</b>	<b>Financial Mgt</b>	<b>Industrial Law</b>	<b>5</b>	<b>5</b>
<b>6</b>	<b>MS2</b>	<b>BC6606/ BC6607</b>	<b>Auditing</b>	<b>Corporate Laws</b>	<b>5</b>	<b>5</b>
<b>6</b>	<b>MS3</b>	<b>BC6608/ BC6609</b>	<b>Financial Services</b>	<b>Economic &amp; Environment Laws</b>	<b>5</b>	<b>5</b>
<b>6</b>	<b>SK</b>	<b>BC6651/ BC6652</b>	<b>Business Ethics &amp; Corporate Social Responsibilities</b>	<b>Corporate Governance</b>	<b>15</b>	<b>15</b>
<b>6<sup>th</sup> Semester Total No. Of Hours</b>					<b>30</b>	<b>30</b>
<b>GRAND TOTAL</b>						<b>145</b>



**BC 1502 - FINANCIAL ACCOUNTING**

**SEMESTER : I**  
**CATEGORY: MC**

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

**OBJECTIVE:**

1. To enable the students to understand the need for making adjustments while Preparing final accounts of a sole trader.
2. To facilitate students to convert incomplete records into systematic accounting.
3. To understand the accounting procedure for different kinds of businesses Viz., Branch, Hire Purchase, Departments etc.

**Unit 1: FINAL ACCOUNTS**

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

**Unit 2: SINGLE ENTRY**

Single entry – meaning, features and limitations – Net worth method- Conversion method – Self-balancing ledgers.

**Unit 3: BRANCH ACCOUNTS**

Branch Accounts – need - Dependent branch- features – debtors system – Stock and Debtors System.

**Unit 4: HIRE PURCHASE**

Hire Purchase features, terms – maintenance of accounts in HP – books of hire purchaser and hire vendor- Default and Repossession – debtors system – Hire purchase trading account – Hire purchase vs. Installment.

**Unit 5: DEPARTMENTAL ACCOUNTS**

Departmental accounts – purpose, allocation of expenses – departmental trading account - Inter-department transfers at cost & profit – general profit/loss account - balance sheet – Insurance claims – loss of stock

**COURSE TEXTS:**

1. Reddy & Murthy, *Financial Accounting*, Margham Publications, Chennai

**COURSE REFERENCES:**

1. R.L.Gupta & V.K.Gupta, *Financial Accounting*, Sultan Chand Publications, New Delhi, 2010.
2. Jain & Narang, *Financial Accounting*, Kalyani Publishers, Patiala, 2011.
3. Tulsian P.C, *Financial Accounting*, Tata McGraw-Hill Publication, New Delhi, 2012.

**BC 1503 - BUSINESS ENVIRONMENT**

**SEMESTER : I**  
**CATEGORY: MC**

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

**OBJECTIVE:**

1. To enable the students to have an overview of Various Environmental Factors of Business Viz Economic, Political, Legal, social and Global.
2. To enable the students to appreciate the importance of environment and its impact on business and society.

**Unit 1: AN OVERVIEW OF BUSINESS**

A glimpse of Business Environment – Business – Scope of Business – Characteristics of Business – Business goals – Business during the 21st century Knowing the environment – Factors of Business Environment – Environmental Analysis.

**Unit 2: ECONOMIC ENVIRONMENT**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

**Unit 3: POLITICAL ENVIRONMENT**

Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment.

**Unit 4: SOCIAL ENVIRONMENT**

Social Environment – Business and Society Ecology and Consumerism, Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology.

**Unit 5: GLOBAL ENVIRONMENT**

Global Environment – globalization – Meaning and Rationale for Globalization – the role of WTO – GATT – trading blocks in globalization – Impact of globalization on India.

**COURSE TEXTS:**

1. Dr. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai, 2003.
2. Raj Agarwal, *Business Environment*, Excel Publishers, 2002.

**COURSE REFERENCES:**

1. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, 2003.



**CO 1104 - FUNDAMENTALS OF STATISTICS (Offered  
to B.Com Corporate with effect from 2013-2014.)**

**SEMESTER : I**  
**CATEGORY: AR I**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVE:**

1. To introduce basic concepts of Statistics.
2. To provide Statistical techniques for business data analysis.

**Unit 1: INTRODUCTION**

Origin and development of statistics – Definition of statistics – Importance and scope of statistics – Limitations of statistics – Misuse of statistics – Collection of data: Census method – Sampling method – Simple, Stratified, Systematic random sampling – Judgment, Convenient, Quota sampling – sampling error.

**Unit 2: PRESENTATION OF DATA**

Diagrammatic representation of data – Bar diagram – Pie diagram – Histogram – Ogives- Frequency polygon and frequency curve – Pictogram and cartogram – Measures of central tendency : Simple average, Mean, Median, and Mode – Geometric mean and harmonic mean – Weighted arithmetic mean.

**Unit 3: MEASURES OF DISPERSION**

Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness : Karl Pearson and Bowley's coefficient of skewness.

**Unit 4: CORRELATION & REGRESSION**

Scatter diagram – Karl Pearson's coefficient of correlation – Rank correlation – Regression: Importance of regression analysis – Regression equations.

**Unit 5: TIME SERIES**

Components of time series – Measurements of trend – Graphical method, Semi average method, Moving average method and method of least squares – Measurements of seasonal variation – Method of simple averages, Ratio-to-trend method, Ratio-to-moving average method and link relative method.

**COURSE TEXT:**

1. S.P. Gupta , *Statistical Methods*, Sultan Chand & Sons Publishers, New Delhi, 2010.

**COURSE REFERENCES:**

1. P.R.Vittal, *Business Statistics*, Margham Publishers, Chennai, 2012.
2. S.G. Gupta & V.K. Kapoor, *Fundamentals of Applied Statistics*, Sulthan Chand & sons Publishers, New Delhi, 2010.

**BC 1100 - ELEMENTS OF STATISTICS**  
(Offered to BBA w.e from A.Y 2013 -2014.)

**SEMESTER : II**  
**CATEGORY: AR ( For B.B.A / B.com(cs) )**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVE:**

1. To introduce basic concepts of Statistics .
2. To provide Statistical techniques for business data analysis.

**Unit 1: INTRODUCTION**

Origin and development of statistics – Definition of statistics – Importance and scope of statistics – Limitations of statistics – Misuse of statistics – Collection of data: Census method – Sampling method – Simple, Stratified, Systematic random sampling – Judgement, Convenient, Quota sampling – sampling error.

**Unit 2: PRESENTATION OF DATA**

Diagrammatic representation of data – Bar diagram – Pie diagram – Histogram – Ogives- Frequency polygon and frequency curve – Pictogram and cartogram – Measures of central tendency : Simple average, Mean, Median, and Mode – Geometric mean and harmonic mean – Weighted arithmetic mean

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Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness : Karl Pearson and Bowley's coefficient of skewness.

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Scatter diagram – Karl Pearson's coefficient of correlation – Rank correlation – Regression: Importance of regression analysis – Regression equations.

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Components of time series – Measurements of trend – Graphical method, Semi average method, Moving average method and method of least squares – Measurements of seasonal variation – Method of simple averages, Ratio-to-trend method, Ratio-to-moving average method and link relative method.

**COURSE TEXT:**

1. S.P. Gupta , *Statistical Methods*, Sultan Chand & Sons Publishers, New Delhi, 2010.

**COURSE REFERENCES:**

1. P.R.Vittal, *Business Statistics*, Margham Publishers, Chennai, 2012.
2. S.G. Gupta & V.K. Kapoor, *Fundamentals of Applied Statistics*, Sulthan Chand & sons Publishers, New Delhi, 2010.



**BC 1101 - BUSINESS ACCOUNTING**  
**(Offered to B.C.A students)**

**SEMESTER : I**  
**CATEGORY: AR 1**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVE:**

1. To introduce the students the basic principles of double entry system of accounting.
2. To familiarize students with various steps of accounting from journal to preparation of final accounts.
3. To help students to analyses financial statement and comment on its profitability, liquidity and efficiency.

**UNIT 1: INTRODUCTION TO DOUBLE ENTRY ACCOUNTING**

Meaning and importance of double entry book keeping –Objectives of accounting – Book keeping vs. Accounting – Advantages & Limitation of Accounting – Groups interested in accounting information – Accounting equation – Types of account – Rules of double entry.

**UNIT 2: JOURNAL & LEDGER**

Journal – Meaning –Journal- Ledger – Subsidiary books viz. Purchase book – Sales book – Sales returns book – Purchase returns book – Cash Book - Trial balance.

**UNIT 3: DEPRECIATION**

Depreciation accounting – Causes of depreciation - Straight line method – Written down method.

**UNIT 4: FINAL ACCOUNTS**

Final Accounts of a Sole Trader with adjustments.

**UNIT 5: FINANCIAL STATEMENT ANALYSIS**

Ratio analysis – Advantages & Limitation - Types of Ratios – Profitability ratios – Turnover ratios – Solvency ratios (Only calculation of ratios from Financial Statement).

**COURSE TEXT:**

1. Reddy & Murthy, *Financial Accounting*, 2010, Margham Publishers, Chennai, 2013.
2. Reddy & Murthy, *Management Accounting*, 2010, Margham Publishers, Chennai, 2013.
3. Reddy & Murthy, *Accounting for Managers*, 2010, Margham Publishers, Chennai, 2013.

**COURSE REFERENCES:**

1. Gupta R.L, *Financial Accounting*, 2010, Sultan & Chand Publications, New Delhi, 2013.



**BC 2502 - BUSINESS MANAGEMENT**

**SEMESTER : II**  
**CATEGORY: MC**

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

**OBJECTIVE:**

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

**Unit 1: MANAGEMENT**

Introduction to Management- Meaning & Function – Management Contribution by Henry Fayol – F.W Taylor – Elton Mayo.

**Unit 2: PLANNING**

Planning– Nature– importance & Process – Types of planning – (Objectives-policies-Procedures– Strategies & Programmes) – Obstacles to effective planning Decision making - Steps – Types – Decision Tree.

**Unit 3: ORGANISING**

Organizing – Nature & Importance – Principles of Organizing Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – Line & staff and functional – Organizational charts and manual – Making organisation effective - Staffing – Recruitment – Selection – Training -Promotion and appraisal - Management development.

**Unit 4: DIRECTING**

Function of directing - Motivation – Theories of motivation – Need hierarchy theory-hygiene approach – expectancy theory - Motivation techniques- Communication– Functions– Process – Barriers to effective communication -Leadership- Theories and styles of leadership – Types.

**Unit 5: CONTROLLING**

Nature – Problems – Effective coordination- Control – Nature – Basic control process – Importance – Control techniques Traditional and non- traditional - Control devices – Use of computers in managing information.

**COURSE TEXTS:**

1. L.M. Prasad, *Principles of Management*, Sultan Chand & Sons, New Delhi, 2004.

**COURSE REFERENCES:**

1. Koontz, O'Donnell, Weirich, *Essentials of Management*, Tata Mc Graw Hill Publishers, New Delhi, 1998.
2. C.B. Gupta, *Business Management*, Sultan Chand & Sons, New Delhi, 2004.



**BC 2503 - FUNDAMENTALS OF MARKETING**

**SEMESTER : II**  
**CATEGORY: MC**

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

**OBJECTIVE:**

1. To enable the students to understand the elements of the complex world of marketing.
2. To make the students to appreciate the need for marketing science in the modern business world.
3. To help the students to appreciate the various components of marketing.

**Unit 1: INTRODUCTION TO MARKETING**

Definition of markets, marketing and marketing management – Marketing and consumer, Environment – marketing mix – understanding the consumer and consumer market Segmentation.

**Unit 2: PRODUCT**

Product – new product development – product mix and product life cycle - Strategy – product levels and product lines – branding, packaging and labeling.

**Unit 3: PRICING**

Pricing – factors to consider for pricing – internal and external, including pricing objectives – methods of pricing.

**Unit 4: CHANNELS OF DISTRIBUTION**

Marketing channels and its nature – their functions and types – channel design management – channel behavior, organization and conflict.

**Unit 5: PROMOTION**

Promotion – a view of the communication process – setting the communication objectives – steps in developing effective communication.

**COURSE TEXTS:**

1. Philip Kotler , *Principles Of Marketing*, Prentice Hall Publishers, 2011.

**COURSE REFERENCES:**

1. Dr. Varshney. R. L. & Dr. Gupta. S. L., *Marketing management, - an Indian Perspective*, Sultan Chand and Sons, New Delhi, 2003.
2. William J. Stanton, Michael J Etzel, Bruce J Walker, *Fundamentals of Marketing*, Tata Mc Graw – Hill Publishers, New Delhi, 2003.
3. Philip Kotler & Gary Armstrong, *Marketing Management*, PHI Publications, New Delhi, 2002.



## **CO 2109 - CORPORATE COMMUNICATION**

**SEMESTER : II**  
**CATEGORY: AR 2**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

### **OBJECTIVE:**

1. *To stress the importance of communication to an organization.*
2. *To teach the methodology in drafting of business letters and reports.*
3. *To develop an explorative structure for analyzing corporate presentation and highlighting the procedure for conducting corporate meetings and conferences.*

### **Unit 1: INTRODUCTION**

Role of communication, defining and classifying communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 C's of communication.

### **Unit 2: EMPLOYMENT COMMUNICATION**

Writing CVs, Group discussions, interview, types of interview, candidates preparation, Interviewers preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, e mails, SMS, teleconferencing, videoconferencing.

### **Unit 3: BUSINESS LETTERS AND REPORTS**

Introduction to business letters, Types of business letter, Layout of business letter, writing memos, what is a report, purpose, kinds and objectives of reports, writing reports.

### **Unit 4: CASE METHOD OF LEARNING**

Understanding the case method of learning, different types of cases, overcoming the difficulties of the case method, reading a case properly (previewing, skimming, reading, scanning), case analysis approaches (systems, behavioral, decision, strategy), analyzing the case, dos' and don'ts for case preparation.

### **Unit 5: PRESENTATION SKILLS**

What is a presentation: elements of presentation, designing a presentation, advanced visual support for business presentation, types of visual aid, Appearance & Posture, Practicing delivery of presentation.

### **Unit 6: GROUP COMMUNICATION**

Meetings, Notice, Planning meetings, objectives, participants, timing, venue of meetings, leading meetings, Minutes of Meeting, Media management, the press release, press conference, media interviews, Seminars, workshop, conferences, Business etiquettes.

### **COURSE TEXTS**

1. M.K. Sehgal & V. Khetrapal, *Business Communication*, Excel Books, 2010.

### **COURSE REFERENCES**

1. Rajendra Pal , *Business Communication*, Sultan chand & Sons Publication, 2011.



**BC2104/ST2104 - BUSINESS STATISTICS**  
**(Offered to B.Com students)**

**SEMESTER : II**  
**CATEGORY: AR 2**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVES:**

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

**Unit 1: MEASURES OF CENTRAL TENDENCY**

Simple averages – means, median and mode – Geo metric mean and Harmonic mean – Weighted arithmetic mean. Measures of Dispersion: Range – Quartile Deviation – mean deviation – standard deviation – coefficient of variation – combined mean and standard deviation. Skewness - karl pearson and Bowley’s Coefficient of skewness – Moments – Kurtosis.

**Unit 2: CURVE FITTING**

Fitting a straight line and second degree parabola. Correlation: Scatter diagram – limits of correlation Coefficient – Spearman’s Rank Correlation Coefficient – Simple problems. Regression: Properties of regression coefficients and regression lines

**Unit 3: TIME SERIES**

Components of Time Series – Additive and multiplicative models – Measurement of trend – Graphical method – Semi average method – Moving Average method – least squares method. Measurement of seasonal variation – Method of simple averages – Ratio – to – trend method – Ration to moving average method – method of link relatives.

**UNIT4: ELEMENTS OF OPERATION RESEARCH**

Linear Programming – Solving of L.P.P by Graphical method – Transportation problems – North – West corner rule – Least Cost method – Vogel’s Approximation method.

**UNIT 5: GAME THEORY**

Introduction – two people zero – sum games – pure Strategies – Mixed Strategies.

**COURSE TEXTS:**

1. Gupta S.P., *Statistical Methods*, Sultan Chand & Sons, 2010.

**REFERENCE BOOKS:**

1. Vittal P.R, *Business Statistics*, Margham Publications, 2012.
2. Gupta S.C & KapoorV.K , *Business Statistics*, Sultan & Sons, 2011.



**BC 3502 - COMPANY ACCOUNTS**

**SEMESTER : III**  
**CATEGORY: MC**

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

**OBJECTIVES:**

- 1. To familiarize students with the accounting treatment for issue shares and debenture to run the company with long term source of funds.*
- 2. To enable students to prepare the financial statements of Joint Stock Companies.*
- 3. To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.*

**Unit 1: SHARES**

Issue of Shares –Under-Subscription and Over-Subscription - Pro-rata Allotment – Forfeiture & Reissue of Shares–Rights Issue - Sweat Equity - Stock to Invest - Lien on Share - Buy Back of Share - Accounting for Bonus Shares – Issue of Debenture for cash and kind only-Underwriting of Shares and Debentures- Marked and Unmarked Applications–Firm Underwriting.

**Unit 2: PREFERENCE SHARES**

Meaning – Guidelines for Issue and Redemption of Preference Shares- Redemption at Par and at Premium - Redemption out of Revenue reserve and out of Fresh Issue - Bonus Issue out of Capital Redemption Reserve.

**Unit 3: FINANCIAL STATEMENTS**

Objectives of Financial Statements –Preparation and Presentation of Financial Statements of Joint Stock Companies; Form and Contents of Profit & Loss Account and Profit & Loss Appropriation Account- Calculation of Managerial Remuneration - Form of Balance Sheet – Report to be attached-Preparation of Cash Flow Statement (AS-3).

**Unit 4: ACQUISITION OF BUSINESS AND PROFIT PRIOR TO INCORPORATION**

Acquisition of Business- Reason for Converting into a Company- Accounting Treatment -New Sets of Books –Same Set of Books-Vendors' Suspense Accounts. Profit Prior to Incorporation–Meaning-Calculation of Time Ratio– Sales Ratio-Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits.

**Unit 5: VALUATION OF GOODWILL AND SHARES AND INTERNAL RECONSTRUCTION**

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Shares- Alteration of Share Capital of Company – Internal Reconstruction –Accounting Treatment of Reduction of Share Capital.





**COURSE TEXTS:**

1. Joseph T., *Corporate Accounting- Vol.1*, Tata McGraw Hill, 2009.
2. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2008.

**COURSE REFERENCES:**

1. Gupta R.L. & Radhasamy, *Corporate Accounting*, Sultan Chand Publications, New Delhi, 2008.
2. Sukla M.C. & Grewal T.S., *Corporate Accounting*, Chand & Co., Publications, New Delhi, 2008.
3. Pillai R.S.N., Bhagawathi, S. Uma, *Fundamentals of Advanced Accounting, Vol.-II*, S.Chand, New Delhi-2007.

**BC 3503 - INDIAN BANKING**

**SEMESTER : III**  
**CATEGORY: MC**

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

**OBJECTIVE:**

1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.
3. To familiarize the students with various functions of a modern banker.

**Unit 1: BANKING – AN OVERVIEW**

Nature and functions of commercial banks – Deposit mobilization – Branch expansion – Priority sector financing – Village adoption scheme – Branch banking – Unit banking – Deposit banking – Investment banking – Correspondents banking. Reserve bank of India - Functions – Regulatory powers.

**Unit 2: BANKER & CUSTOMER**

Relationship between banker and customer – Honoring of cheques – Secrecy of customers' account – General lien – Right to set off.

**Unit 3: CHEQUES**

Legal characteristics of a Cheque – Endorsement and crossing of cheques – Collection and payment of cheques.

**Unit 4: LOANS & ADVANCES**

Secured and unsecured loans and advances – Principles of lending – kinds of lending.

**Unit 5: OTHER FUNCTIONS**

Electronic banking – ATM – Credit cards – Debit cards – Telephonic banking – Door to door banking – Merchant banking – Nature and scope – Project appraisal – Credit syndication – SEBI guidelines – Venture capital – Underwriting.

**COURSE TEXT:**

1. Varshney and Sundaram, *Banking and Financial System of India*, Sultan Chand Publishers, 2000.
2. Sekar, *Banking Theory & Practice*, Vikas Publishing House, 1999.

**COURSE REFERENCE:**

1. Vasant Desai, *Indian Banking*, Bookwell Publishers, New Delhi, 1997
2. Mathur, *Indian Banking, Performance, Problems and Challenges*, Bookwell Publishers, New Delhi, 2000
3. Nirmala Prasad and Chandradoss, *Banking and Financial System*, Himalaya Pub., New Delhi, 2003

**BC 3200 - CORPORATE CULTURE AND PRACTICES**  
**(Offered to BBA & B.Com)**

**SEMESTER : III**  
**CATEGORY: AO 1**  
**OBJECTIVES:**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

1. *To create an understanding of the importance of Corporate culture for Business Management and strategies.*
2. *To provide an understanding of how corporate culture is created, maintained and changed.*
3. *To provide the macro socio-cultural factors that influence corporate culture.*

**Unit 1: INTRODUCTION**

Meaning - Definition - importance and scope - Role of values in shaping corporate culture. Cultural variables: Individual –social -national and professional variables - Corporate mission & vision.

**Unit 2: THE CULTURAL WEB**

Organizational structure – rituals& routines - stories& symbols - Heros& power structures - control systems. Edgar Schien’ approach to organizational culture - Hofstead’s findings on cross-cultural dimensions.

**Unit 3: CREATING CORPORATE CULTURE**

Establishing values - creating vision –operationalising values and vision - socialization of employees to the corporate culture - managing cultural change: key elements of change - the change process – creating and sustaining corporate culture.

**Unit 4: TYPOLOGIES OF CORPORATE CULTURE**

Deal & Kennedy’s Corporate Tribes model - Handy’s Typology: Power culture – role - Task culture - Personality culture. Reimann& Weiner’s Generic Corporate culture types: Entrepreneurial – strategic - Chauvinistic and Exclusive. Amarchand & Jayaraj’s model of Value oriented culture types: Growth - Person-oriented - Mixed and Weak culture.

**Unit 5: COMPARATIVE CULTURAL PERSPECTIVES**

American – European - Japanese and Southeast Asian styles of corporate culture. Socio-cultural features of India and their impact on Indian business.

**COURSE TEXT:**

1. Ulrich, *Managing Corporate Culture*, Macmillan publications, 2000.

**COURSE REFERENCES:**

1. Terrence E.Deal& Allen A. Kennedy: *Corporate cultures, the rites and rituals of corporate life*, Addison-Wesley, 1982.
2. D. Amarchand&B. J. Jayaraj: *Corporate Culture & Organisational Effectiveness*, Global Business Press, New Delhi. 1992.
3. Biswas R.K., *Organisational Climate and Culture*, Altar Publishing House, 2010.



**BC 3201 - CORPORATE GOVERNANCE (Offered  
to B.A Economics & B.Com w.e.f.2013-2014)**

**SEMESTER : III**  
**CATEGORY: AO 1**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVES :**

1. *To facilitate the students to have knowledge of the need for corporate governance*
2. *To enable the students to understand the parameters of accountability to the stakeholders*
3. *To enable students to understand the reporting system of the Board of Directors and Auditors.*

**Unit 1: INTRODUCTION**

Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – history of Corporate Governance.

**Unit 2: EMERGENCE OF CORPORATE GOVERNANCE (CG)**

CG committees and guidelines – working group on Company's Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

**Unit 3: CORPORATE GOVERNANCE AND STAKE HOLDERS**

Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.

**Unit 4: BOARD OF DIRECTORS**

Governance issues relating to the Board – role of directors – independent directors – Director's remuneration.

**Unit 5: AUDIT COMMITTEE**

Independent Audit Committee – qualifications – composition – meeting – powers – role of the audit committee.

**COURSE TEXTS:**

1. Fernando. A.C, *Corporate Governance - Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.
2. Prakash Pandya & R. Balakrishnan, *Compliance Guide to Corporate Governance*, Taxmann's Allied Services Ltd, 2010.

**COURSE REFERENCES :**

1. Joshi Vasudha, *Corporate Governance, The Indian Scenerio*, Foundation Books, 2004.
2. Solomon Hill, *Corporate Governance and Accountabiloity* , Lexis Nexis, Uk. 2003.



**BC 3300 - CORPORATE SOCIAL RESPONSIBILITY**  
(Offered to any dept. except B.Com Corporate w.e.f.2013-2014)

**SEMESTER : III**  
**CATEGORY: EG 1**

**CREDIT : 1**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

1. To create awareness of corporate social responsibility.
2. To understand the theories and strategies of corporate social responsibility.
3. To familiarize the students with leadership, sustainability and Globalization concepts.

**Unit 1: INTRODUCTION**

Introduction – Definitions- Effects Of Organizational Activity - Principles Of CSR - Prominence Of CSR –Sustainability –Environmental Issues-Externalizing- Social Contract.

**Unit 2: CSR AND STRATEGY**

Introduction-Role of A Business Manager – Importance Of Performance Measurement- Managers And Business Ethics-Corporate Governance.

**Unit 3: CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP**

Introduction – The Concept of Leadership-Styles of Leadership – Motivation-Sources Of Power – Systems Of Control – Corporate Planning- Planned And Emergent Strategy – Agency Theory-Limitations Of Agency Theory.

**Unit 4: ISSUES CONCERNING SUSTAINABILITY**

Defining Sustainability - Sustainability and The Cost Of Capital – Redefining Sustainability-Distributable Sustainability-Summarizing Sustainability.

**Unit 5: GLOBALISATION AND CSR**

Defining Globalization – How Globalization affects CSR - Globalization, Corporate Failures and CSR- Globalization an Opportunity or Threat for CSR – CSR issues in not profit organization – accounting issues.

**COURSE TEXTS:**

1. Sanjay Agarwal K., *Corporate SocialResponsibility in India*, Response Books, 2008

**COURSE REFERENCES:**

1. David crowther, *Corporate Social Responsibility*, Gular Aras & Ventus Publishing APS 2008.(ISBN 978-87-7681-415-1).
2. John Hancock, *Investing in CSR*, British Library Cataloguing, 2005.
3. Wiliam D. Werther & David Chanderler, *Strategic Corporate Social Responsibility*, Sage Publication, 2010.



**BC 3301 - CUSTOMER RELATIONSHIP MANAGEMENT**  
**(Offered to any dept expect B.Com Corporate w.e.f.2013-2014)**

**SEMESTER : III**  
**CATEGORY: EG 1**

**CREDIT : 1**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

1. *To highlight the importance of customer expectations and customer satisfaction.*
2. *To learn how to deal with customer complaints*
3. *To high light the methods to retain customers in business and to develop a long term relationship with customer through appropriate strategies.*

**Unit 1: INTRODUCTION**

Concept of CRM - characteristics and peculiarities of CRM – steps in CRM - relevance of CRM – customer expectations ( branding identity, loyalty, innovation).

**Unit 2: CUSTOMER**

Customer profile – customer values – customer life cycle – economics of customer care – characteristics of outstanding customer service – managing customer satisfaction.

**Unit 3: CUSTOMER CENTRIC MARKETING**

Customer centric business - Customer centric marketing – bonding of customer relationship.

**Unit 4: CRM STRATEGY**

Customer defection – contact centres for CRM – CRM strategy.

**Unit 5: CRM IN ACTION**

Client retention programmes – reorganization – customer loyalty – customer rewards programmes – CRM in action – e-solution.

**COURSE TEXTS:**

1. Shainesh & Jagdish Seth, *CRM, a strategic perspective*, Macmillan, 2006.
2. Graham Roberts & Phillips, *CRM*, Viva books pvt. Ltd., 2003.

**COURSE REFERENCES:**

1. John Gosney&ThombsBochm, *CRM essentials*, Prentice Hall, 2000.
2. Bryan Bergeron John Wiley & sons, *Essentials of CRM*, 2002.



**BC 4503 - PUBLIC RELATIONS (PR)**

**SEMESTER : IV**  
**CATEGORY: MC**

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

**OBJECTIVES:**

1. *To lay the foundation of Public Relations practice.*
2. *To train the students in media relations.*
3. *To familiarize the students with concepts like propaganda, public opinion, advertising, and public relations.*

**Unit1: INTRODUCTION**

Public relations - definition, nature and scope; Evolution of PR; Corporate Communication; Qualifications of a PRO.

**Unit 2: STAGES OF PR**

Difference between propaganda, publicity, public opinion, advertising and PR; Organization of a PR Department; Stages of PR.

**Unit 3. TYPES OF CORPORATE PR**

Types of Corporate PR: employee relations, share holder relations, distributor-dealer relations, community relations, consumer relations.

**Unit 4: MEDIA RELATIONS**

Media relations: newspapers, magazines, radio, TV and social networking.

**Unit 5: PR CONSULTANTS**

PR consultants: PR professional organizations; Codes and ethics in PR.

**COURSE TEXT:**

1. Balan, K. R.. Public Relations. Sultan Chand & Sons, 2003.

**COURSE REFERENCES:**

1. C . Jaico, *Effective Public Relations in Public and Private Sector*. Publishing House, Mumbai, 2004.
2. Sam Black, *Practical Public Relations*, Universal Bookstall.2003,
3. Scott M. Cutlip, Allen H. Center, Glen M. Broom, *Effective Public Relations*, Pearson Education, 2005.



## BC 4504 - COST ACCOUNTING

**SEMESTER : IV**  
**CATEGORY: MC**

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

### **OBJECTIVES:**

1. To enlighten the students on the importance of cost ascertainment, reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services.
3. To understand the methods of costing adopted by different types of industries.

### **Unit 1: COST SHEET**

Cost accounting – Objectives- Classification of costs – Cost unit – Cost centre – Elements of Cost – Financial Accounting vs. Cost Accounting- Steps in installing a Cost Accounting system- Preparation of Cost Sheet- Quotation- Reconciliation of profits as per Cost and Financial Accounts.

### **Unit 2: MATERIAL CONTROL**

Material Control – Purchasing- Centralised vs. Decentralised –Store Keeping- Stock level determination- EOQ & ABC Analysis –Purchase price computation –Treatment of Scrap, Spoilage, Wastage & Defectives –Pricing of issue of material- FIFO, LIFO & Weighted Average methods.

### **Unit 3: LABOUR CONTROL**

Labour costing & Control- Payroll Accounting- Treatment of Idle time & Over time – Methods of Wage payments –Piece Rate –straight piece rate –differential piece rate – Taylor’s differential piece rate, Merrick’s multiple piece rate- Time rate- Incentive methods- Halsey incentive scheme, Rowan plan, Group Incentive Scheme- Labour turnover- Causes, effects and prevention.

### **Unit 4: OVERHEADS CONTROL**

Overheads – classification, allocation, apportionment- Redistribution of overheads- Absorptions-methods of absorption- Machine hour rate- Activity based costing.

### **Unit V: METHODS OF COSTING**

Job, Batch and Contract costing- Operating Costing (Transport only) –Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in- progress- Accounting for Joint & By-products.

### **COURSE TEXT:**

1. S.N.Maheswari, *Principle of Cost Accounting*, Sultan Chand Publications, New Delhi, 2010.

### **COURSE REFERENCES:**

1. T.S.Reddy & Y.Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai.2010.
2. Jain & Narang, *Cost Accounting*, Kalyani Publications, New Delhi, 2011.
3. Arora.M.N, *Cost Accounting*, Vikas Publishing House Pvt. 2005.





**BC4505 - COMPANY LAW**

**SEMESTER : IV**  
**CATEGORY: MC**

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

**OBJECTIVES:**

1. To make the students understand the significant provisions of the Companies Act
2. To introduce the formalities in the formation of a company.
3. To expose the students to the main charter of a company and the raising of capital in a company.

**Unit 1: INTRODUCTION**

Company – Definition – characteristics – lifting the corporate veil – advantages Of incorporation – Administration through various machineries of the companies Act.

**Unit 2: KINDS OF COMPANIES**

Classification on the basis of incorporation – on the basis of members - Private and public - Privileges of private company – private and public company distinguished – on the basis of liability – LLP’S – on the basis of ownership - Government company - Foreign company – on the basis of control - Holding and subsidiary company - producer companies

**Unit 3: FORMATION OF COMPANY**

Formation of company -Preliminary contracts – certification of incorporation -Promotion -certificate of commencement of business– MCA 21 – scheme for filing statutory documents and other transactions by companies through electronic mode – features of MCA 21.

**Unit 4: MEMORANDUM AND ARTICLES OF ASSOCIATION**

Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and content of articles -Alteration of articles - Doctrine of constructive notice and indoor management.

**Unit 5: RAISING SHARE CAPITAL**

Prospectus – definition – registration - contents – shelf prospectus – deemed prospectus – statement in lieu of prospectus - Misstatement and their consequences – share capital – meaning –kinds – alteration of share capital.

**COURSE TEXTS:**

1. N. D. Kapoor, *Company Law & Secretarial Practice*, Sultan Chand & Sons, New Delhi, 2003
2. Srinivasan, *Company Law and Secretarial Practice*, Margam publications, Chennai, 2005.

**COURSE REFERENCES:**

1. R.S.N.Pillai & Bhagwathi, *Business Law*, S. Chand & Co., New Delhi, 2003.
2. A.K. Majumdar and G.K. Kapoor, *Company Law and practice*, Nabhi publications, New Delhi, 2003.



**BC 4202 - LABOUR LAWS**

**(Offered to B.A. Economics, B.Com & BBA w.e.f. 2013-2014)**

**SEMESTER : IV**  
**CATEGORY: AO 2**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVES:**

- 1. To familiarize the students with respect to various labour legislation like Factories Act, Industrial Disputes Act, etc.*
- 2. To expose the students to legislation's relating to welfare of workers such as Payment of wages Act, Workman's Compensation Act, etc.*
- 3. To make the students to understand and appreciate the importance of Industrial legislations to Labour, Business and Society*

**Unit 1: INTRODUCTION**

Labour law – Its scope and object – Regulation of labour in the interest of employees – The evolution of the concepts of master and servant giving place to employer and employee – Theory of Laissez Faire and state regulations of Labour – Common law and Labour legislation – Its special features.

**Unit 2: FACTORIES ACT AND WORKMAN'S COMPENSATION ACT**

Factories Act, 1948 : Definitions – Health – Safety – Welfare – Working hours of women and young children - Annual leave with wages – Penalties. Workman's Compensation Act, 1926: Defenses available to employers before passing of the Act – Rules - Defences available to employers – Amount of compensation – Occupational diseases.

**Unit 3: PAYMENT OF WAGES ACT & MINIMUM WAGES ACT**

The Payment of Wages Act, 1936: Definitions- Rules for payment of wages- Deductions from wages- Maintenance of registers & records- Inspectors-Appeal- Penalties- Payment of Minimum Wages Act – provisions.

**Unit 4: INDUSTRIAL DISPUTE ACT**

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition - Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock Outs - Layoff - Retrenchment – Special provisions - Unfair labour practices.

**Unit 5: THE CONTRACT LABOUR (REGULATION AND ABOLITION) ACT AND TRADE UNION ACT**

The Contract Labour (Regulation And Abolition) Act, 1970 - Registration Of Establishments Employing Contract Labour - Licensing Of Contractors - Welfare And Health Of Contract Labour. The Trade Union Act, 1926: Definition - Registration of trade Unions - Funds of trade union - rights and liabilities of registered trade union - Recognition of Trade Unions - Penalties.



**COURSE TEXTS:**

1. N.D. Kapoor, *A handbook on Industrial Laws*, Sultan Chand & Sons, New Delhi, 2005.
2. H.Samuel, *Industrial Law*, Vikhas Publications New Delhi, 2002.

**COURSE REFERENCE:**

1. Malhotra, *The Law of Industrial Disputes*, Vikhas Publications New Delhi.2004.
2. J.R. Carby Hall, *Principles of Industrial Law*, Pearson Publication. 2003.



**BC 4201 - CORPORATE SECRETARIAL PRACTICES**  
(Offered to B.COM & BBA w.e.f 2013-2014)

**SEMESTER : IV**  
**CATEGORY: AO 2**

**CREDIT : 4**  
**NO. OF HOURS / WEEK: 6**

**OBJECTIVES:**

1. To enable students to understand the profile of a company secretary
2. To familiarize students with the formation of a company and its management.
3. To facilitate students to understand the concept of shareholders and shares.

**Unit 1: INTRODUCTION**

Meaning of secretary – types – Definition of Company secretary - legal position – qualification – appointment - rights, duties and liabilities – dismissal.

**Unit 2: FORMATION OF A COMPANY**

Promotion stage – incorporation stage – subscription stage – commencement stage – duties of a company secretary.

**Unit 3: SHAREHOLDERS AND COMPANY SECRETARY**

Meaning of members and shareholders – how to become a member – rights of members – types of shares issued by companies – allotment of shares – procedure – secretarial duties – bonus shares – secretarial duties.

**Unit 4: COMPANY MEETING**

Types of meetings – secretarial duties relating to statutory meeting, annual general meeting, extra – ordinary general meeting, board meeting – conduct of meeting – authority – notice – quorum – chairman.

**Unit 5: NOTICE AND RESOLUTION**

Meaning of notice – drafting of notice – agenda – drafting of agenda – loophole agenda – resolution – drafting.

**COURSE TEXTS:**

1. N..D. Kapoor, *Company Law and Secretarial Practice*, Sultan chand & sons, 2008.
2. Srinivasan, *Company Law and Secretarial Practice*, Margam Publication, 2005.

**COURSE REFERENCE:**

1. Ramiah, *Company Law*, Wadha & Co., New Delhi, 2000.



**BC 4301 - CORPORATE TRAINING AND DEVELOPMENT**

**(Offered to any dept. except B.COM CORPORATE w.e.f. 2013-2014)**

**SEMESTER : IV**  
**CATEGORY: EG 2**

**CREDIT : 1**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

1. *To expose the students to the methods of Training & Development.*
2. *To expose the students on process of training in the present scenario.*
3. *To evaluate the importance of technology on training.*

**Unit 1: INTRODUCTION TO TRAINING CONCEPT**

Objective and concepts of Training - Scope of Training - Training and HRD - Benefits of training to Organization - Recent Trends in Training.

**Unit 2: TRAINING NEEDS**

Steps in Training - Identification of Job Competencies - Criteria for identifying training needs Assessment of Training Needs - Methods and process of needs Assessment.

**Unit 3: TRAINING FOR OPERATIVES**

Trainer Identification, Methods– On the Job – Off the Job – Instructions – Apprenticeship – vestibule – coaching – Job Rotation .

**Unit 4: TRAINING FOR MANAGERS**

Need & Importance of Management Development – Methods – Coaching – Position Rotation – Multiple Management – Mentoring – Lectures – Brainstorming – Simulation – Selective Reading – Role Play – Sensitivity Training.

**Unit 5: EVALUATION OF TRAINING PROGRAM**

Definition & need – evaluation, design and techniques – Kirkpatrick model of evaluation – CIRO model – Cost Benefit Analysis – Return on Investment of training.

**COURSE TEXTS:**

1. Janakiram.B, *Training & Development*, Biztantra, 2008.
2. Sahu.R.K., *Training for Development*, Excel books, 2005.

**COURSE REFERENCES:**

1. McgrathE.H., *Training for Life & Leadership in Industry*, 4th edition, PHI, 2007.
2. PlyntonRolf and PareekUdai, *Training for Development*, Vistaar Publications, 2007.
3. Irwin.L.Goldstein, *Training in Organisations*, Thomson, 2007.



**BC 4302 - OFFICE ADMINISTRATION**

(Offered to Any Department except B.COM Corporate w.e.f. 2013-2014)

**SEMESTER : IV**  
**CATEGORY: EG 2**  
**OBJECTIVES:**

**CREDIT : 1**  
**NO. OF HOURS / WEEK: 3**

1. To introduce the students the functioning of modern office
2. To expose the students in office supervision and accommodation
3. To familiarize the students about latest information technologies in offices.

**Unit 1: OFFICE MANAGEMENT AND SUPERVISION**

Meaning - Definition – Functions – Importance – Departmentation – Relationship of office with other departments - office Manager – Qualification – function – Roles duties and Responsibilities – Office Supervision – Requisites of effective supervision.

**Unit 2: OFFICE SYSTEMS AND WORK SIMPLIFICATION**

Meaning - Need – Planning and Principles of office systems –System Design and Planning - Flow of work – work simplification – Work Measurement - Principles and procedures - Techniques and standards of performance.

**Unit 3: OFFICE ACCOMMODATION AND ENVIRONMENT**

Importance - location – office layout – principles – system approach to layout – Types – New trends in office layout – working environment – lighting ventilation –Interior decoration - safety, security and Secrecy.

**Unit 4: RECORD MANAGEMENT AND OFFICE MACHINES**

Meaning – Significance of record management– Filing – objectives & methods –Indexing – meaning & objectives – Office forms – Types - designing and control – Choice of office machines – objective- Automation and mechanizations.

**Unit 5: COMPUTER AND INFORMATION TECHNOLOGY**

Techniques and devices in data communication and computer systems – value – Electronic data Processing(EDP), Integrated Date Processing(IDP)– Wide Area Network (WAN)- satellite communication- Hypertext transfer protocol (HTTP) – Online office security services.

**COURSE TEXT:**

1. Moorthy Krishna, *Office Management*, S., Sultan Chand Publication, 2008.

**COURSE REFERENCES :**

1. Bhatia R.C., *Principles of Office Management*, Lotus Press Publication, 2007.
2. Jain J.N Singh P.P, *Modern Office management*, Regal Publications, 2007.
3. Gupta C.B. *Office organization and management*, Sultan Chand Publication, 2007.
4. Pillai and Bagavathi, *Office management*, Sultan Chand Publication, 2008.

**BC 5505 - SECRETARIAL PRACTICE**

**SEMESTER: V**  
**CATEGORY: MC**

**CREDITS : 6**  
**HOURS / WEEK: 6**

**OBJECTIVES:**

1. *To enable the students to acquire in depth knowledge about secretarial practices in companies.*
2. *To enable the students to learn the various provisions of company law relating to meetings and resolutions.*
3. *To familiarize the students with various statutory obligations of a company to its share holders.*

**Unit 1: INTRODUCTION**

Definition – types of secretary – Company secretary – legal position – qualification – appointment – rights – duties and liabilities – dismissal of company secretary.

**Unit 2: SHARES**

Definition- stocks and shares – types of shares – issue of shares – compliance with SEBI guidelines – application for shares – allotment of shares – provisions – secretarial duties relating to application and allotment of shares – Returns as to allotment – purchase by company of its own shares – Buyback of shares – issue of shares at premium – issue of shares at discount – Bonus shares – Guidelines for issue of Bonus shares – secretarial duties.

**Unit 3: TRANSFER AND TRANSMISSION OF SHARES**

Transfer – statutory provisions – powers of directors to reject transfers – procedure of transfer – register of transfer – Blank transfer – duties relating to transfer of shares – Transmission of shares – procedure - differences between transfer and transmission – Duties of a secretary relating to transmission.

**Unit 4: MEETINGS & PROCEDURES**

Company meetings – Statutory meeting – Statutory report – Provisions of the companies Act – Secretarial duties – Annual general meeting – business transacted at the annual general meeting – Secretarial duties – Extra ordinary general meeting – Board meetings – Class meetings – Secretarial duties – convening and conduct of meeting – proper authority – notice – quorum – chairman – proxies.

**Unit 5: AGENDA, MINUTES & RESOLUTIONS**

Agenda – loophole agendum - Minutes of the meeting – kinds – contents – provisions relating to minutes - Resolutions – kinds – Registration of resolutions.

**COURSE TEXT:**

1. Kapoor N.D., *Company Law and Secretarial Practice*, Sultan Chand and sons, New Delhi, 2010.



**LOYOLA COLLEGE (AUTONOMOUS)**  
**CHENNAI - 600 034.**

**COURSE REFERENCE:**

- 1 . Majumdar A.K. and Kapoor G.K, *Company Law and Secretarial Practice*, Taxman Publications, New Delhi, 2005.
2. Ghosh P.K., *Company Law & Secretarial Practice*, Sultan Chand & Sons., Delhi, 2008.





**BC 5506 - MANAGEMENT ACCOUNTING**

**SEMESTER : V**  
**CATEGORY: MC**

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

**OBJECTIVES:**

1. To enable the students to understand the concept of management accounting.
2. To help to learn the various tools of management accounting
3. To familiarize the students on its application in the managerial decision process.

**Unit 1: INTRODUCTION**

Definition - Functions – Scope – Management Accounting interface with Cost Accounting, Management Accounting & Financial Accounting – merits and demerits.

**Unit 2: BUDGETARY CONTROL**

Meaning - merits and demerits - Forecasts & Budget- Classifications of Budgets- Production Budgets, Purchase Budgets, Cash Budgets, Fixed& Flexible Budgets- Zero Budgets- Master Budgets; Fund Flow Statement- Meaning- Uses of Fund Flow Statement-Limitations- Preparation of Fund Flow Statement.

**Unit 3: RATIO ANALYSIS**

Meaning – Classification - Advantages and Disadvantages - Profitability Ratios - Turnover Ratios - Solvency Ratios – Construction of Balance Sheet through Ratios.

**Unit 4: MARGINAL COSTING AND ITS APPLICATIONS**

Meaning – uses - Marginal costing vs. Absorption costing - Techniques of Marginal Costing and its applications – cost volume profit analysis – make/buy/sales mix – key factors.

**Unit 5: STANDARD COSTING AND VARIANCE ANALYSIS**

Meaning - Budgetary Control vs. Standard Costing - Standard Costing as a management tool - Limitations; Variance Analysis - Material, Labour.

**COURSE TEXT:**

1. Reddy T.S. & Hari Prasad Reddy.Y, *Management Accounting*, Margham Publications, Chennai, 2010.

**COURSE REFERENCES:**

1. Maheswari, S.N., *Principles of Management Accounting*, Sultan Chand Publications, 2010.



**BC 5507 - COMMERCIAL LAW**

**SEMESTER : V**  
**CATEGORY: MC**

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

**OBJECTIVES:**

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

**Unit 1: CONTRACT ACT- AN OVERVIEW**

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

**Unit 2: LEGAL ASPECTS OF CONTRACT**

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

**Unit 3: INDEMNITY AND GUARANTEE**

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

**Unit 4: BAILMENT AND PLEDGE**

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

**Unit 5: SALE OF GOODS ACT**

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

**COURSE TEXT:**

1. Kapoor N.D, *Elements of mercantile law*, Sultan Chand and sons, New Delhi, 2012.

**COURSE REFERENCES:**

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



**BC 5508 - INCOME TAX & PRACTICE**

**SEMESTER : V**  
**CATEGORY: MC**

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

**OBJECTIVES:**

1. *To introduce the students to the concepts of Income tax.*
2. *To give an insight into the different heads of income and the authorities under the Act.*
3. *To help students to apply the computation of income tax.*

**Unit 1: INTRODUCTION**

Basis of charge - Residential status of an individual and tax incidence - exempted incomes under section 10 - capital and revenue items.

**Unit 2: COMPUTATION OF SALARY**

Meaning - different forms of salary - leave salary – pension – different Allowances - Perquisites -chargeability and valuation- permissible deductions – provident fund - Computation of Taxable salary.

**Unit 3: COMPUTATION OF HOUSE PROPERTY & BUSINESS/PROFESSION**

House Property – meaning – owner – deemed owner – let out property – gross annual value – net annual value - deduction under section 24 – self-occupied property- Business or Profession – sec 28 – specific deductions.

**Unit 4: CAPITAL GAINS & INCOME FROM OTHER SOURCES**

Capital Gain – capital asset – short-term capital gain – long-term capital gain – cost of acquisition / improvement – exemption under section 54 – tax on capital gains - Income from other sources – section 56 – winnings from lotteries, horse races etc – interest on securities – receipts without consideration - permissible deductions - specific disallowances under section 58.

**Unit 5: COMPUTATION OF TOTAL INCOME**

Clubbing of income - Deemed incomes - Set-off and carry forward of losses - Deductions under section 80 - Rebates and reliefs from gross total income - Computation of taxable income.

**COURSE TEXT:**

1. Singhania Vinod k, *Students guide to Income Tax*, Taxmann Publications, 2012.

**COURSE REFERENCE:**

1. Gaur & Narang , *Income Tax*, Sultan Chand & Sons, 2012.
2. Reddy & Hari Prasad Reddy, *Income Tax Law and Practice*, Margham Publication, 2012.
3. Hariharan, *Income Law and Practice*, Vijay Nicole Publication, 2012.

**BC 5402 - OFFICE MANAGEMENT**

**SEMESTER : V**  
**CATEGORY: ES 1**

**CREDIT : 2**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

1. To introduce the students the functioning of modern office
2. To expose the students in office supervision and accommodation
3. To familiarize the students about latest information technologies in offices.

**Unit 1: OFFICE MANAGEMENT AND SUPERVISION**

Meaning - Definition – Functions – Importance – Departmentation – Relationship of office with other departments - office Manager – Qualification – function – Roles duties and Responsibilities – Office Supervision – Requisites of effective supervision.

**Unit 2: OFFICE SYSTEMS AND WORK SIMPLIFICATION**

Meaning - Need – Planning and Principles of office systems –System Design and Planning - Flow of work – work simplification – Work Measurement - Principals and procedures - Techniques and standards of performance.

**Unit 3: OFFICE ACCOMMODATION AND ENVIRONMENT**

Importance - location – office layout – principles – system approach to layout – Types – New trends in office layout – working environment – lighting ventilation –Interior decoration - safety, security and Secrecy.

**Unit 4: RECORD MANAGEMENT AND OFFICE MACHINES**

Meaning – Significance of record management– Filing – objectives & methods –Indexing – meaning & objectives – Office forms – Types - designing and control – Choice of office machines – objective- Automation and mechanizations.

**Unit 5: COMPUTER AND INFORMATION TECHNOLOGY**

Techniques and devices in data communication and computer systems – value – Electronic data Processing(EDP), Integrated Date Processing(IDP)– Wide Area Network (WAN)- satellite communication- Hypertext transfer protocol (HTTP) – Online office security services.

**COURSE TEXT:**

1. Moorthy Krishna, *Office Management*, Sultan Chand Publication, 2008.

**COURSE REFERENCES:**

1. Bhatia R.C., *Principles of Office Management*, Lotus Press Publication, 2007.
2. Jain J.N Singh P.P, *Modern Office management*, Regal Publications, 2007.
3. Gupta C.B. *Office organization and management*, Sultan Chand Publication, 2007.
4. Pillai and Bagavathi, *Office management*, Sultan Chand Publication, 2008.



**BC 5403 - HUMAN RESOURCES MANAGEMENT**

**SEMESTER : V**  
**CATEGORY: ES 1**

**CREDIT : 2**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

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

**Unit 1: INTRODUCTION**

Definition – Objectives – Functions - Evolution and growth of HRM – Qualities of a good HR manager – Changing roles of a HR Manager - e-hrm- Problems and challenges of a HR manager.

**Unit 2: PLANNING HUMAN RESOURCES**

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

**Unit 3: RECRUITMENT & SELECTION**

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

**Unit 4: TRAINING & DEVELOPMENT**

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

**Unit 5: PERFORMANCE APPRAISAL**

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

**COURSE TEXT:**

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

**COURSE REFERENCES:**

1. Aswathappa, *Human Resource Management*, Tata McGraw Hill Publishing Company, New Delhi, 1999.
2. Davis and Werther, *Human Resource Management*, Tata McGraw Hill Publishing Company, New Delhi, 2000.
3. Tripathi - *Personnel Management*, Sultan Chand & Sons, New Delhi, 2000.



**BC 5404 - MANAGEMENT INFORMATION SYSTEMS (MIS)**

**SEMESTER : V**  
**CATEGORY: ES 2**

**CREDIT : 2**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

1. To provide students an understanding of concepts of MIS
2. To expose students on the recent development in MIS Systems

**Unit 1: INTRODUCTION**

Definition – characteristics – functions – pros and cons - structure - MIS support for planning - Organizing – Staffing - coordinating - Directing and controlling - Information for decision making.

(ERP) – E-Customer Relationship Management – E- business – Decision supp

**Unit 2: INFORMATION SYSTEM**

System: Concept – characteristics – organization as a system. Information System: meaning – definition – features – needs – roles - major challenges of information system.

**Unit 3: INFORMATION SYSTEM PROCESSING**

Financial information - Marketing information - Personnel information – Production information - Materials information – Accounting information – input – output – model – advantages and disadvantages.

**Unit 4: SYSTEMS ANALYSIS AND DESIGN**

System Development Life Cycle – System Investigation – System Analysis – System Design – System Implementation – System Maintenance.

**Unit 5: INFORMATION SYSTEM APPLICATION**

Data warehousing – Data Mining – Enterprise Resource Planning ort system – group decision support system – executive information system.

**COURSE TEXTS :**

1. Murthy C SV, *Management Information Systems: Text & Application*, Himalaya Publishing House, 2008.
2. Sadagopan. S, *Management Information Systems*, PHI Learning, 2012.

**COURSE REFERENCES:**

1. George M. Marakas, O'Brien James A, Ramesh Behl, *Management Information Systems*, Tata McGraw-Hill Education, 2009.
2. Gupta A.K., *Management Information Systems*, Sultan Chand Publishing, 2010.



**BC 5405 - ORGANIZATIONAL BEHAVIOUR**

**SEMESTER : V**  
**CATEGORY: ES 2**

**CREDIT : 2**  
**NO. OF HOURS / WEEK: 3**

**OBJECTIVES:**

1. To familiarize the students with the behavioral patterns of human beings at individual and group levels in the context of an Organization.
2. To enable the students to understand the prediction and control of human behavior in an Organization.

**Unit 1: INTRODUCTION**

Meaning – Definition - Foundation of individual behavior - personality – perception – learning - values and attitudes.

**Unit 2: MOTIVATION**

Early theories - contemporary theories – Job Enlargement – Job Enrichment – Quality of work life.

**Unit 3: GROUP DYNAMICS**

Group behavior - communication and group decision making - inter group relations.

**Unit 4: LEADERSHIP**

Qualities of Leader – Theories of Leadership Effectiveness – Power and Politics – Transactional Analysis (T.A) - Work stress.

**Unit 5: ORGANISATIONAL STRUCTURE AND DESIGN**

Organizational change and development - organizational culture and climate. Organizational conflict - causes - types of conflict - management of conflicts.

**COURSE TEXTS:**

1. Luthans Fred, *Organizational Behavior*, McGraw Hill, 11<sup>th</sup> Edition, 2001.
2. Pareek Udai, *Understanding Organizational Behavior*, 2<sup>nd</sup> Edition, Oxford Higher Education, 2004.

**COURSE REFERENCES :**

1. Schermerhorn, Hunt & Osborn, *Organizational behavior*, John Wiley, 9<sup>th</sup> Edition, 2008.
2. Robbins P. Stephen, *Organizational Behavior*, PHI Learning / Pearson Education, 2008.
3. Ivancevich, Konopaske & Maheson, *Organizational Behavior & Management*, Tata McGraw Hill, 2008.
4. Sekaran Uma, *Organizational Behavior: Text and Cases*, Tata McGraw-Hill, 1996.



**BC 6604 - FINANCIAL MANAGEMENT**

**SEMESTER : VI**  
**CATEGORY: MS 1**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**OBJECTIVES:**

1. To introduce the students to the fundamentals of finance.
2. To develop an understanding of tools that is used to evaluate investment projects.
3. To provide knowledge on concepts, methods & procedures involved in using financial management for managerial decision making.

**Unit 1: BUSINESS FINANCE**

Finance – types – business finance – finance functions – importance – scope – financial management - objectives – financial decisions – role of the finance manager – relationship of finance with other corporate functions – sources of finance.

**Unit 2: CAPITAL STRUCTURE**

Financial planning – capitalization – Capital structure decision – factors determining capital structure – Leverages – operating – financial – composite leverage.

**Unit 3: COST OF CAPITAL**

Significance – cost of debt – cost of preference shares – cost of equity – cost of retained earnings – weighted average cost of capital.

**Unit 4: CAPITAL BUDGETING**

Importance – techniques of capital budgeting – Payback period – Average rate of return – Net present value – Profitability index and internal rate of return.

**Unit 5: WORKING CAPITAL MANAGEMENT**

Constituents of current assets and liabilities – Operating cycle – classification of working capital – factors determining working capital – management of working capital – estimation of working capital requirement.

**COURSE TEXT:**

1. Maheshwari, S.N. *Financial Management*, Sultan & Sons Publications, New Delhi, 2006.

**COURSE REFERENCE:**

1. Chandra Prasanna, *Financial Management*, Tata McGraw Hill Publishing, New Delhi, 2005.
2. Khan & Jain, *Financial Management*, Tata McGraw Hill Publishing, New Delhi, 2004.
3. Pandey I M, *Financial Management*, Vikas publishing House, New Delhi, 2004.





**BC 6605 - INDUSTRIAL LAWS**

**SEMESTER : VI**  
**CATEGORY: MS 1**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**OBJECTIVES:**

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

**Unit 1: THE FACTORIES ACT, 1948**

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

**Unit 2: THE INDUSTRIAL DISPUTES ACT, 1947**

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

**Unit 3: THE WORKMEN'S COMPENSATION ACT, 1923**

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

**Unit 4: THE PAYMENT OF GRATUITY ACT, 1972 & THE EPF & MISCELLANEOUS PROVISIONS ACT, 1952**

Gratuity - Scope - Definitions - Payment of gratuity - Compulsory insurance and protection of gratuity - Determination and evaluation of gratuity - Obligation and rights of employee and employer - Penalties. Definitions – EPF schemes – fund – Employees Deposit Linked Insurance Scheme – Administration of schemes – inspectors.

**Unit 5: THE TRADE UNIONS ACT, 1926**

Definitions – registration of trade union – cancellation of registration – Functions – rights and privileges – dissolution.

**COURSE TEXT:**

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

**COURSE REFERENCE:**

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



**BC 6606 - AUDITING**

**SEMESTER : VI**  
**CATEGORY: MS 2**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**OBJECTIVE:**

1. To appreciate the role of auditing in business.
2. To familiarize with provisions of the Companies Act, 1956 relating to the appointment, duties and liabilities of an auditor.
3. To familiarize the students with the concepts of internal control.

**Unit 1: INTRODUCTION**

Meaning – Definitions – Objective – scope – Classification - Investigation vs. Auditing – Auditing Vs Accounting – Merits and Demerits.

**Unit 2: INTERNAL CONTROL**

Meaning – Objective – scope - Internal check - Internal audit – Audit note book - Audit working paper - Audit program.

**Unit 3: VOUCHING**

Meaning – Definitions – Objective – Scope - Importance- Vouching of cash transaction- Vouching of trading transaction – receipts and payments.

**Unit 4: VERIFICATION & VALUATION**

Meaning – Definitions – Objective – scope - Auditor's duties regarding verification and valuation of assets and liabilities - Procedures for verification and valuation of assets and liabilities.

**Unit 5: COMPANY AUDITOR**

Meaning – Objective – Appointment – Qualification - Disqualification- Removal of auditor - Audit report and e-filing- Duties, Powers and liabilities of an auditor.

**COURSE TEXT:**

1. Pagare Dinkar, *Principles and Practice of Auditing*, Sultan Chand & Sons, NewDelhi, 2004.

**COURSE REFERENCE:**

1. Spicer & Pegler, *Auditing*, McMillan Publishers, New Delhi, 2000.
2. Tandon B. N., *Practical Auditing*, S.Chand & Co, New Delhi, 2005.



**BC6607 - CORPORATE LAWS**

**SEMESTER : VI**  
**CATEGORY: MS 2**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**OBJECTIVES:**

1. To introduce the students to the various laws relating to corporate.
2. To focus on the consumer protection laws and its application.
3. To enlighten the students on the Depositories and SEBI Act.

**Unit 1: INDUSTRIES (DEVELOPMENT AND REGULATIONS) ACT, 1956**

Definitions - central advisory control and development councils - regulations of Scheduled industries - Direct management control of industrial undertaking by Central Government in certain cases.

**Unit 2: CONSUMER PROTECTION ACT, 1986**

Definitions - Consumer Protection Councils - Consumer disputes Redressal Agencies - District Forum - State Commission - National commission - powers and jurisdiction.

**Unit 3: SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992**

Definitions - Establishment of SEBI - Powers and functions of the Board - Insider trading -Penalties and procedures - Appellate tribunal, procedure and powers.

**Unit 4: COMPANY SECRETARIES ACT, 1980**

Definition-Institute of secretaries of India-council of the institute –council of the institute-Register of members.

**Unit 5: DEPOSITORIES ACT, 1996**

Meaning –Rights & Obligations of Depositories, participants, issuers and beneficial owners-Enquiry &inspection –Penalty.

**COURSE TEXT:**

1. Gulshan and Kapoor, *Business and Economic Laws*, Sultan chand and sons, 2003.

**COURSE REFERENCE:**

1. Bare Act, *Corporate laws*, 2004.

**BC 6608 - FINANCIAL SERVICES**

**SEMESTER : VI**  
**CATEGORY: MS 3**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**OBJECTIVES:**

1. *To understand the meaning and significance of the financial services available in India.*
2. *To expose the students with the role of financial services in the development of the capital market and the economy of the country.*

**Unit 1: INDIAN FINANCIAL SERVICES**

Introduction - Evolution – Features – Problems - Regulating authorities – Constituents - Functions of financial services institutions.

**Unit 2: MERCHANT BANKING & VENTURE CAPITAL**

Origin of Merchant Banking – Scope – Functions of Merchant Banker – Classification – Code of Conduct – SEBI Guidelines - Venture capital financing in India – Benefits – Stages of financing - SEBI regulation on venture capital institutions.

**Unit 3: LEASING & MUTUAL FUNDS**

Meaning of leasing - Types – Advantages & Disadvantages – Meaning of Mutual fund – Features & Characteristics –Mechanism of Mutual fund operation- Benefits– Schemes- Systematic Investment Plan- Systematic Withdrawal Plan- Systematic Transfer Plan-Net Asset Value of Mutual fund scheme.

**Unit 4: FACTORING & FORFAITING**

Factoring - Meaning – Types – Features – Forfeiting - Process & Procedures – Factoring Vs Forfeiting.

**Unit 5: CREDIT RATING & SECURITISATION**

Evolution of Credit Rating – Rating process – Credit Rating agencies in India – Regulations & Criticisms – Securitization process – Instruments – Accounting for securitization in India.

**COURSE TEXT:**

1. Anbarasu Joseph .D, Boominathan.V.K, Manoharan.P and Gnanaraj.G, *Financial Services*, Sultan Chand & Sons, 2011.

**COURSE REFERENCES:**

1. Gurusamy.S, *Financial Services*, Tata Mc Graw Hill Education Pvt Ltd, 2011.
2. Khan. M.Y, *Financial Services*, Tata Mc Graw Hill Education Pvt Ltd, 2009.



**BC 6609 - ECONOMIC & ENVIRONMENT LAWS**

**SEMESTER : VI**  
**CATEGORY: MS 3**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**OBJECTIVES:**

1. *To familiarize students on various economic laws.*
2. *To enlighten the students on the laws affecting the functioning of Companies like FEMA, Competition Act.*
3. *To highlight the importance of Pollution Control Laws.*

**Unit 1: FEMA 1999**

Definition and meaning –regulation and management of foreign exchange –authorized persons –Powers of RBI-Contraventions and Penalties –adjudication and appeal.

**Unit 2: THE COMPETITION ACT 2002**

Definitions – Prohibition of certain agreements, abuse of dominant position –Competition commission of India-Duties, Powers and functions of commission –Penalties.

**Unit 3: INTELLECTUAL PROPERTY LAWS**

Definitions – The Patents Act – applications of patents – opposition to grant of patent – granting of patent – register of patents – controller of patents – The Copyright Act – definitions – ownership of copyright – licences – infringement of copyright – The Trade Marks Act – definitions – registration of trade mark – application – infringement – rights of a registered user – register of trade marks.

**Unit 4: POLLUTION CONTROL LAWS**

**4.1 THE WATER (PREVENTION AND CONTROL OF POLLUTION) ACT 1974**

Definitions– Central Board –State Board –Functions of Central and State Board –Powers of State Board in prevention and control of water pollution –Penalties.

**4.2 THE AIR (PREVENTION AND CONTROL OF POLLUTION) ACT 1981**

Definitions - Central Board –State Board –Functions of Central and State Board –Powers of State Board in prevention and control of Air pollution –Penalties.

**Unit 5: THE ENVIRONMENT PROTECTION ACT, 1986**

Objective – Definitions - powers of Central Government under the Act - Prevention and Control of environmental pollution – inspectors – penalties.

**COURSE TEXT:**

1. Gulshan S.S. and Kapoor, G.K.. *Economic and Labour Laws*, Sultan Chand & Sons, New Delhi, 2003.

**COURSE REFERENCE:**

1. Mandot K.C, Sultan Chand & Sons, *Economic and Industrial Laws*, New Delhi, 2003.



**SKILL BASED (15 CREDITS)**

**Package-A**

**BC 6651 - BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

**SEMESTER : VI**  
**CATEGORY: SK**

**CREDIT :15**  
**NO. OF HOURS / WEEK:15**

**OBJECTIVES:**

1. *To make the students realize the importance of values and ethics in business.*
2. *To introduce the concept of consumerism.*
3. *To highlight the importance of Corporate Social Responsibilities in business.*

**PAPER I BUSINESS**

**ETHICS**

**SEMESTER : VI**  
**CATEGORY: SK**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**Unit 1: CONCEPT OF ETHICS**

Values concepts - types and formation - principles and concepts of managerial ethics - relevance of ethics and values in Society.

**Unit 2: BUSINESS ETHICS**

Values of Indian managers - factors influencing business ethics - Corruption in businesses.

**Unit 3: BUSINESS & ECOSYSTEMS**

Markets for ecosystem services - opportunities for socially and environmentally friendly business.

**Unit 4: ETHICS & ORGANISATION**

Ethics and Consumer - Ethics and employees - Ethics and shareholders - Ethics and Environment.

**Unit 5: MANAGING ETHICAL CONDUCT**

Requirement skills for managers - Whistle blowing - Individual differences and ethical judgments – Cognitive barriers to ethical judgement.

**COURSE TEXT:**

1. Fernando. A. C., *Business Ethics – An Indian Perspective*, Pearson Publication, 2009.

**COURSE REFERENCE**

1. Sanjeev.R., *Ethics & Values in Business Management*, Ane Books, 2009.
2. U.C.Mathur, *Corporate Governance & Business Ethics*, Macmillan, 2005.
3. Velasquez, *Business Ethics - Concepts and Cases*, Prentice Hall, 5th edition, 2002.



**PAPER II**

**CONSUMERISM**

**SEMESTER : VI**  
**CATEGORY: SK**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**Unit 1: INTRODUCTION TO CONSUMER ETHICS**

Influence of social and environmental problems and how they shape markets - Bottom of the pyramid opportunities - Equator principles - Socially Responsible Investing.

**Unit 2: CONSUMER PROTECTION**

Consumer – who can file a complaint under the COPRA – process of filing a complaint – administrators of COPRA.

**Unit 3: MARKET ETHICS**

Consumerism - unethical issues in sales - marketing and technology.

**Unit 4: COMPETITION**

Competitive strategies – Pricing – Cost - Focus strategies - Effect on consumers.

**Unit 5: TRADE PRACTICES**

Commodities markets - stock and bullion markets-hoarding – hedging – black marketing.  
Monopoly - monopolistic and oligopoly market structures – HR practices.

**COURSE TEXT:**

1. Bhatt. K.N., Misra Suresh, Chadah Sapna, *Consumers, Consumerism and Consumer Protection*, Indian Context, Abhijeet Publications, 2010.

**COURSE REFERENCES:**

1. Ganesan. G, *Globalisation & Consumerism, Issues and Challenges*, Regency Publication, 2012.
2. Jan Rifat, *Consumerism & Legal Protection of Consumers*, Deep & Deep Publication Private Ltd, 2010.



PAPER III

CORPORATE SOCIAL RESPONSIBILITY

SEMESTER : VI  
CATEGORY: SK

CREDIT : 5  
NO. OF HOURS / WEEK: 5

**Unit 1: BUSINESS OBJECTIVES**

Business - Changing Concept - Objectives: Economic and Social - Relationship between business and society.

**Unit 2: ECONOMIC SYSTEM**

Meaning of capitalism - Salient features. Meaning of Socialism - salient features. Mixed economy - Advantages and disadvantages.

**Unit 3: WELFARE STATE**

Meaning - Role of Government - Directive Principles – Functions - State control of the Economy.

**Unit 4: CORPORATE SOCIAL RESPONSIBILITY (CSR)**

Social responsibility of a business firm - Social responsibility of business stakeholders (owners, employees, consumers and community) - Cultural and moral responsibility - response of Indian firms towards CSR.

**Unit 5: ROLE OF MNC IN CORPORATE SOCIAL RESPONSIBILITY**

Meaning – Definition - Emerging areas in CSR and sustainability – Relevant Case studies.

**COURSE TEXT:**

1. Baxi C.V. and Prasad Ajit, *Corporate Social Responsibility*, Excel Books, 2010.

**COURSE REFERENCES:**

1. Baxi .C.V., Rupamanjari Sinha Ray, *Corporate Social Responsibility*, Vikas Publication House, 2012.
2. Chatterji Madhumita, *Corporate Social Responsibility*, Oxford University Press, 2011.
3. Mandal . B. N *Corporate Social Responsibility in India*, Global Vision Publication House, 2011.
4. U.C.Mathur, *Corporate Governance & Business Ethics*, Macmillan, 2005.
5. Velasquez, *Business Ethics - Concepts and Cases*, Prentice Hall, 5th edition, 2002.





**PACKAGE -2**

**BC 6652 - CORPORATE GOVERNANCE**

**SEMESTER : VI** **CREDIT :15**  
**CATEGORY: SK** **NO. OF HOURS / WEEK:15**  
**OBJECTIVES:**

1. To facilitate the students to have a glimpse of the history of Corporate Governance and the need for CG, ethics and CSR in this globalized economy.
2. To enable the students to understand the parameters of accountability, control and reporting system by the corporate board.
3. To help the students to have an insight into the interactive relationship among various corporate and related constituents in determining directions and performance of business organizations.

**PAPER I CORPORATE  
GOVERNANCE**

**SEMESTER : VI** **CREDIT : 5**  
**CATEGORY: SK** **NO. OF HOURS / WEEK: 5**

**Unit 1: HISTORICAL PERSPECTIVE**

Corporate Governance - Issues in CG - Theoretical basis of CG (Agency Theory, Stewardship Theory, Shareholder Vs Stakeholder approaches).

**Unit 2: CORPORATE GOVERNANCE SYSTEMS**

The Anglo American Model - The German Model - The Japanese Model - Indian Model - Obligation to Society: Investors – Employees - Customers - Managerial obligation.

**Unit 3: EMERGENCE OF CORPORATE GOVERNANCE IN THE WEST**

CG Committees - World Bank on CG - OECD Principles – Sarbanes – Oxley Act, 2002.

**Unit 4: CORPORATE GOVERNANCE IN INDIA**

Indian Committees and Guidelines - Working group on the Company's Act 1996 - The CII initiative - SEBI's initiatives - Naresh Chandra Committee Report 2002 - Narayana muthy Committee Report 2003 - Irani Committee Report on Company Law 2005.

**Unit 5: CORPORATE GOVERNANCE RATING**

Need, Principles, Rating Models, Benefits. Examples

**COURSE TEXT:**

1. Fernando, A C., Corporate Governance: *Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.

**COURSE REFERENCES:**

1. Chambers, Andrew, Tolley's *Corporate Governance Handbook* (2<sup>nd</sup> edition), Lexis Nexis, UK, 2003.
2. Oshi, Vasudha, *Corporate Governance: The Indian Scenario*, Foundation Books, 2004.



**PAPER II STAKEHOLDERS &  
GOVERNANCE**

**SEMESTER : VI**  
**CATEGORY: SK**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**Unit 1: INTRODUCTION**

Investors' problems and protection, SEBI's role in protecting investors.

**Unit 2: SHAREHOLDERS**

Rights and privileges of shareholders - Shareholder protection - Grievance redressal process.

**Unit 3: INSTITUTIONAL INVESTORS**

Governance and Institutional investors - Governance and community - Governance and government.

**Unit 4: BOARD OF DIRECTORS**

Governance issues relating to the Board - Role of Directors - Independent Directors - Directors' remuneration – Family owned Businesses and Governance.

**Unit 5: AUDITORS**

Meaning – definition - Types of Auditors - The American Law Governing Auditors' responsibilities - Naresh Chandra Committee - CG and Internal Auditors - Cost Audit methodology - Quality audit - CG and Banks - Basel Committee on CG.

**COURSE TEXT BOOK:**

1. Fernando, A C., *Corporate Governance: Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.

**COURSE REFERENCE BOOKS:**

1. Chambers, Andrew, *Tolley's Corporate Governance Handbook* (2<sup>nd</sup> edition), Lexis Nexis, UK, 2003.
2. Joshi, Vasudha, *Corporate Governance: The Indian Scenario*, Foundation Books, 2004.



**PAPER III**

**GOVERNANCE ISSUES**

**SEMESTER : VI**  
**CATEGORY: SK**

**CREDIT : 5**  
**NO. OF HOURS / WEEK: 5**

**Unit 1: BUSINESS ETHICS AND GOVERNANCE**

Importance and need for business ethics - ethics can make corporate governance more meaningful - Interrelationships between the Advantages and disadvantages.

**Unit 2: CORPORATE SOCIAL RESPONSIBILITY (CSR) & GOVERNANCE**

Definition of CSR - Scope of social responsibility - CSR and Indian companies.

**Unit 3: MEDIA & CORPORATE GOVERNANCE**

Introduction – importance of media – Corporate Governance and the press – ethics in advertisement – adverse effects of advertisement.

**Unit 4: ENVIRONMENT & GOVERNANCE**

Environmental concerns and Corporations, Corporate Governance challenges in developing, emerging and transition economies,

**Unit 5: GLOBAL RESPONSIBILITY**

Educating for global responsibility - Role of Business schools - Towards a new approach to educations - Business schools as catalyst of paradigm shift - Challenges ahead.

**COURSE TEXT BOOK:**

1. Fernando, A C., *Corporate Governance: Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.

**COURSE REFERENCES:**

1. Newquist, Scott C., with Russell, Max B., *Corporate Governance: A Financial Perspective*, Jaico Publishing House, Mumbai, 2007.
2. Balasubramanian. N, editor, *Corporate Boards and Governance*, Sterling Publishers, 1998.