

UNIVERSITY OF MADRAS

SYLLABUS

B.COM (Corporate Secretaryship)

(With effect from the Academic Year 2020 -2021)

PREAMBLE

The curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

UNIVERSITY OF MADRAS

**B.COM (Corporate Secretaryship) Degree Course
(With effect from the academic year 2020-2021)**

ANNEXURE

REVISED SCHEME OF EXAMINATION

SEMESTER 1

Course Components	Name Of The Course	Credits	Ins.Hrs	Int.Mar	Ext. Marks	Total
PART I	Paper I – Language I	3	4	25	75	100
PART II	Paper I – English I	3	4	25	75	100
PART III	Core Paper I – Financial Accounting*	4	6	25	75	100
	Core Paper II – Business Communication*	4	6	25	75	100
	Allied Paper I - International Trade	5	6	25	75	100
PART IV	Soft Skill I	3	2	50	50	100
	Non Tamil Students : Basic Tamil/Advanced Tamil	2	2	25	75	100
	Tamil Students : Non-Major Elective *					

SEMESTER II

Course Components	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper II – Language II	3	4	25	75	100
PART II	Paper II – English II	3	4	25	75	100
PART III	Core Paper III – Advanced Financial Accounting*	4	6	25	75	100
	Core Paper IV – Corporate Management	4	6	25	75	100
	Allied Paper II - Business Economics*	5	6	25	75	100
PART IV	Soft Skill II	3	2	50	50	100
	Non Tamil Students : Basic Tamil/Advanced Tamil	2	2	25	75	100
	Tamil Students : Non-Major Elective *					

*Non Major Elective – Any One Of The Following (Semester Wise)

I Semester

1. Basic Elements Of Logistics Management
2. Basics Of Corporate E-Management

II Semester

1. Everyday Banking
2. Fundamentals Of Insurance

SEMESTER III

Course Components	Name Of The Course	Credits	Ins .Hrs	Int. Marks	Ext Marks	Total
PART I	Paper III – Language III	3	6	25	75	100
PART II	Paper III – English III	3	4	25	75	100
PART III	Core Paper V – Corporate Accounting – I*	4	6	25	75	100
	Core Paper VI – Company Law and Secretarial Practice	4	5	25	75	100
	Allied Paper III - Business Statistics *	5	5	25	75	100
PART IV	Soft Skill III	3	2	50	50	100
	Environmental Studies		2	Examination will be held in semester IV		

SEMESTER IV

Course Components	Name of the course	Credits	Ins.Hrs	Int. Marks	xt. Marks	Total
PART I	Paper IV – Language IV	3	5	25	75	100
PART II	Paper IV – English IV	3	5	25	75	100
PART III	Core Paper VII – Advanced Corporate Accounting *	4	6	25	75	100
	Core Paper VIII – Indirect Taxation*	5	5	25	75	100
	Allied Paper IV – Securities Laws & Market Operations	5	5	25	75	100
PART IV	Soft Skill IV	3	2	50	50	100
	Environmental Studies	2	2	25	75	100

SEMESTER V

Course Components	Name Of The Course	Credits	Ins. Hrs	Int. Marks	Ext. Marks	Total
PART III	Core Paper IX – Cost Accounting	4	6	25	75	100
	Core Paper X - Corporate Governance And Ethics	5	6	25	75	100
	Core Paper XI – Business Laws* (Common to B.Com (General) in III Semester)	4	5	25	75	100
	Core Paper XII – Income Tax Law & Practice – I *	4	6	25	75	100
	Elective Paper I Marketing *(Common to B.Com (General) in III Semester)	5	5	25	75	100
PART IV	Value Education	2	2	25	75	100

SEMESTER VI

Course Components	Name of the course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART III	Core Paper XIII – Industrial Laws	4	6	25	75	100
	Core Paper XIV – Management Accounting *	4	6	25	75	100
	Core Paper XV – Entrepreneurial Development*	4	6	25	75	100
	Core Paper XVI – Income Tax Law & Practice – II *	4	6	25	75	100
	Elective Paper II – Project – Institutional Training	5	6	25	75	100
PART V	Extension Activities	1				

Note:

***All the highlighted courses are common to B.Com General.**

*** The question shall cover 20% theory and 80% problems in the Practical Papers. Norm adopted by B.Com General is applicable for common practical papers.**

*** The question shall cover 80% provisions of Company Law and 20% relating to Secretarial duties for Company Law and Secretarial Practice.**

PATTERN OF QUESTION PAPER

Part	Total questions	Questions to be answered	Marks per Question	Total Marks
A (50 words)	12	10	2	20
B (200 words)	7	5	5	25
C (500 words)	3	5	10	30
Maximum Marks for End Semester External Examination				75

LIST OF COURSES COMMON FOR B.COM (CORPORATE SECRETARYSHIP) FROM B.COM (GENERAL)

SEMESTER I

1. Financial Accounting
2. Business Communication

SEMESTER II

3. Advanced Financial Accounting
4. Business Economics

SEMESTER III

5. Corporate Accounting - I
6. Business Statistics

SEMESTER IV

7. Advanced Corporate Accounting
8. Indirect Taxation

SEMESTER V

9. Business Laws
10. Income Tax Law & Practice I
11. Marketing

SEMESTER VI

12. Management Accounting
13. Entrepreneurial Development
14. Income Tax Law & Practice II

SEMESTER 1

Core Paper I - FINANCIAL ACCOUNTING

Course objectives

Number of Credits: 4

1. To enable the students to know the Principles of Accounting in General
2. To Understand the System of Keeping Financial Accounting Records

Unit I: Preparation of Financial Statements

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit II: Rectification of Errors and Bank Reconciliation Statement

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

Unit III: Depreciation and Insurance Claims

Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Change in method - Concept of useful life under Companies Act, 2013 - Insurance Claims - Calculation of Claim Amount - Average Clause.

Unit IV: Single Entry System

Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

Unit V: Hire Purchase and Instalment System

Hire purchase system - Default and repossession - Hire purchase trading account - Instalment system - calculation of profit - Average Due Date and Account Current

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.

2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
6. S.Thothadri & S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi

E-Resources

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

Core Paper II – BUSINESS COMMUNICATION

Course Objectives

Number of Credits: 4

1. To facilitate the students to understand the concept of Communication.
2. To know the Basic Techniques of the Modern forms of Communication.

Unit I: Communication

Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

Unit II: Business Letters

Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.

Unit III: Correspondence

Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

Unit IV: Reports and Meetings

Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.

Unit V: Forms of Communication

Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

Suggested Readings

1. Rajendra Paul & Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.
6. Mary Ellen Guffey, Business Communication - Process and Product, International Thomson Publishing, Ohio.
7. Sundar, K. A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-Resources

www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chron.com

ALLIED PAPER I – INTERNATIONAL TRADE

Course Objectives:

No of Credits: 5

1. To acquire specialised knowledge in international trade
2. To learn about WTO and how globalisation of Economy takes place.

UNIT 1

Theories of International Trade – Ricardo – Haberlers Opportunity cost - Heckscher Ohlin theorem.

UNIT – II

Trade policy – case for protection – Regional integration – European Union – EEC- UNCTAD – GATT – Asian – Development Bank.

UNIT III

WTO – Functions of WTO – An Overview.

UNIT IV

Balance of payments – Disequilibrium – Remedies – Exchange control – Purchasing Power parity Theory.

UNIT V

International monetary system – IMF – SDR – International liquidity – IBRD.

Suggested Readings

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd.
2. P. Saravanan – International Marketing
3. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai.
4. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House.

NON-MAJOR ELECTIVE PAPER I

1. BASIC ELEMENTS OF LOGISTICS MANAGEMENT

Level of Knowledge: Basic Level

Unit – I

Logistics – Concept & Significance – Logistics System Fundamentals – Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals and Animal driven vehicles – Economics of transportation – Stocking Policies – Storage and handling capacities – Warehousing.

Unit – II

Packaging – Principles, functions and types – Containerization – Concepts – Infrastructure – Inventory Policy – Concept of Supply Chain Management and its strategic role in the organization – Intra and Inter Organization Supply Chain.

Suggested Readings:

1. Strategic Logistics Management – Lambert
2. Logistical Management – The Integrated Supply Chain Process – Bowersox
3. Logistics & Supply Chain Management – Christopher
4. Supply Chain Management – Sunil Chopra
5. Logistics & Supply Chain Management – Raghuram
6. Supply Chain Management for 21st Century – Sahay.

2. BASICS OF CORPORATE E-MANAGEMENT

Level of Knowledge: Basic Level

UNIT - I

Introduction to computers - Classification - Anatomy of digital computer - Hardware and Software - Memory Devices - input devices - output devices - Storage devices - Concept of programming languages - Operating system, Assembler, Compiler, Interpreter, Multimedia.

Introduction to Internet - Internet Service Providers (ISPs), Internet Addressing - E-Mail - Web Browsers - Intranet - Website establishments - Advertising in the web.

UNIT - II

Introduction of e-commerce - opportunities - Modes of e-commerce – business requirements - Payment Processing - Secure Electronic payment protocol (SEPP) - Secure electronic Transaction (SET).

Management Information System (MIS) - Concept – meaning - role of MIS in management.

Suggested Readings:

1. Alexis Leon, Mathew Leon - Fundamentals of Computer Science and Communication Engineering.
2. Alexis Leon, Mathew Leon - Fundamentals of Information Technology
3. John Callahan - Every Students guide to Internet.
3. 4 W.S Jawadekar - Management Information System
4. 5 K.K.Bajai and Debjani Nag - E-Commerce - The cutting edge of Business

சென்னைப்பல்கலைக்கழகப்பாடத்திட்டமாற்றம்

2020 ஆம்கல்வியாண்டுமுதல்

பொதுத்தமிழ் – (Foundation Course)

B.A./B.Sc./B.Com.,

BFC-LT001

முதற்பருவம் I SEMESTER

பாடப்பகுப்பு

I இலக்கியம்

II பாடம்சார்ந்ததமிழிலக்கியவரலாறு

III மொழிப்பயிற்சி

முதல்பருவம்

இலக்கியம்

அலகு 1

மரபுக்கவிதை

- பாரதியார் – பாரதசமுதாயம்.
- பாரதிதாசன் – ஒற்றுமைப்பாட்டு
- கவிமணிதேசிகவிநாயகம்பிள்ளை – உடல்நலம்பேணல்
- நாமக்கல்கவிஞர்வெ. இராமலிங்கம்பிள்ளை – தமிழன்இதயம்
- கவிஞர்கண்ணதாசன் – குடும்பம்ஒருகதம்பம்
- பட்டுக்கோட்டைஅ. கல்யாணசுந்தரம் – வருங்காலம்உண்டு
- தமிழ்ஒளி – வழிப்பயணம்

புதுக்கவிதை

- கவிஞர்ந. பிச்சமூர்த்தி – காதல், லீலை
- கவிஞர்அப்துல்ரகுமான் – பித்தன்
- கவிஞர்மு.மேத்தா – ஒருகடிதம்அனாதையாகிவிட்டது, நிழல்கள்
- கவிஞர்இன்குலாப் –
ஒவ்வொருபுல்லையும்பெயர்சொல்லிஅழைப்பேன்

- கவிஞர்தமிழன்பன் – சொல்லில்உயர்வுதமிழ்ச்சொல்லே
- கவிஞர்வைரமுத்து – விதைச்சோளம்
- கவிஞர்அ.சங்கரி – இன்றுநான்பெரியபெண்

அலகு 2

- ஏற்றப்பாட்டு
- தெம்மாங்கு
- அம்பாபாடல்கள்
- விளையாட்டுப்பாடல்கள்
- நடவுப்பாடல்கள்

அலகு 3

சிறுகதைகள்

- கு.ப.ரா – கனகாம்பரம்
- கு.அழகிரிசாமி – குமாரபுரம்ஸ்டேஷன்
- தமிழ்ச்செல்வன் – வெயிலோடுபோய்
- தோப்பில்முகமதுமீரான் – வட்டக்கண்ணாடி
- அம்பை – பிளாஸ்டிக்டப்பாவில்பராசக்திமுதலியோர்

உரைநடை

- இரா.பி.சேதுப்பிள்ளை – வண்மையும்வறுமையும்

அலகு 4

- நா.முத்துசாமி – நாற்காலிக்காரர்

அலகு 5

தமிழிலக்கியவரலாறு

- மரபுக்கவிதை – இருபதாம்நூற்றாண்டுகவிஞர்கள்
- புதுக்கவிதை

- நாட்டுப்புறப்பாடல்கள், கதைகள், கதைப்பாடல்கள், பழமொழிகள், விடுகதைகள்
- சிறுகதை, உரைநடைவரலாறு
- நாடகம் – சார்ந்தபகுதிகள்

அலகு 6

மொழிப்பயிற்சி

- வாக்கியவகை(தொடர்வாக்கியம், தனிவாக்கியம், கூட்டுவாக்கியம்)
- இருவழக்குகள் (பேச்சு, எழுத்து)
- எழுவாய், பயனிலை, செயப்படுபொருள்
- ஒருமை, பன்மைமயக்கம்
- திணை, பால், எண், இடவேறுபாடு
- நால்வகைச்சொற்கள் (பெயர், வினை, இடை, உரி)
- அகரவரிசைப்படுத்துதல்

மதிப்பெண்பங்கீடு– I & II – 50 மதிப்பெண்கள்

III – 25 மதிப்பெண்கள்

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

BP1-LHIN1

PART-I - HINDI
(With effect from the Academic Year 2015-2016)

I YEAR – I SEMESTER

PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING

I. PROSE (Detailed Study) : HINDI GADHYA MALA
Ed. by Dr. Syed Rahamathulla
Poornima Prakashan, 4/7 Begum III Street
Royapettah, Chennai – 14.

LESSONS PRESCRIBED :

1. Sabhyata ka Rahasya
2. Mitrata
3. Yuvavon sen
4. Paramanu Oorja evam Khadya Padarth Sanrakshan
5. Yougyata aur Vyavasay ka Chunav.

II. FUNCTIONAL HINDI & LETTER WRITING

Students are expected to know the office and Business Procedures, Administrative and Business Correspondence.

1. General Correspondence:

1. Personal Applications
2. Leave Letters
3. Letter to the Editor
4. Opening an A/C
5. Application for Withdrawal
6. Transfer of an A/C
7. Missing of Pass Book / Cheque Leaf
8. Complaints
9. Ordering for Books
10. Enquiry

III. OFFICIAL CORRESPONDENCE:

1. Government Order
2. Demi Official Letter
3. Circular
4. Memo
5. Official Memo
6. Notification
7. Resolution
8. Notice

BOOKS FOR REFERENCE :

1. Karyalayeen Tippantiya : Kendriya Hindi Sansthan, Agra
2. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan
4/7, Begum III Street, Royapettah, Chennai – 14.

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

UNITISED SYLLABUS

UNIT – I

1. Sabhyata ka Rahasya
2. Personal Applications
3. Leave Letters
4. Government Order
5. Administrative Terminology Hindi to English (25 Words)

UNIT - II

1. Mitrata
2. Letter to the Editor
3. Opening an A/C
4. Demi Official Letter
5. Administrative Terminology English to Hindi (25 Words)

UNIT-III

1. Yuvavon Se
2. Application for Withdrawal
3. Circular
4. Memo
5. Administrative Terminology Hindi to English (25 Words)

UNIT-IV

1. Paramanu Oorja evam Khadya Padarth Sanrakshan
2. Transfer of an A/C
3. Missing of Pass Book / Cheque Leaf
4. Official Memo
5. Administrative Terminology English to Hindi (25 Words)

UNIT-V

1. Yougyata aur Vyavasay ka Chunav
2. Complaints
3. Ordering for Books
4. Notification
5. Official Noting Hindi to English (25 words)

UNIT-VI

1. Enquiry
2. Resolution
3. Notice
4. Official Noting English to Hindi (25 words)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

SECTION – A (5x3= 15)

I Answer any **5 out of 8** Questions . Answer in **50 Words**

i) 1 to 4 from Prose

ii) 5 to 8 from Functional Hindi

5) Equivalent Administrative Terminology six from English to Hindi 6 out of 10 Q

6) Equivalent Administrative Terminology six from Hindi to English 6 out of 10 Q

7) Equivalent Official Phrases three out of five from English to Hindi 3 out of 5 Q

8) Equivalent Official Phrases three out of five from Hindi to English 3 out of 5 Q

SECTION – B (in 200 words)(3x5= 15)

II. a) Three Annotations out of Five (3x5 = 15)

(Q. No.9 to 13 annotations from Prose only)

b) One Question from out of two (1x5 = 5)

(Q. No.14 to 15)

(Definition and references of official letter i.e., D.O., Circular, Order, Memo, Notification, Resolution, Notice Etc.)

SECTION C (4X 10 = 40)

III. Answer in **500 Words**

a) Two essays out of Three from Prose (2x10 = 20)

(Q. No. 16 to 18)

b) Two Letter out of Three (2x10 =20)

(Q. No.19 to 21)

(From General Correspondence i.e. Personal Applications, Leave Letters, Letter to Editor, Opening an A/C, Application for withdrawal, Transfer of an account, Missing of Pass Book/Cheque leaf, Insurance Letters, Ordering Books, Enquiry, Complaints, Exchange, Damages etc.)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

BP1-LFRE1

PART – I: FRENCH
(with effect from 2018-2019)

SEMESTER I

Title of the Paper : Prescribed text and grammar-I

Prescribed textbook:

- Régine Mérieux & Yves Loiseau, *Latitudes 1*, Paris, Didier, 2017 (Units 1-6 only).

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours
Marks : 75

Maximum

Section A (7 x 5 = 35 Marks)

Answer any 7 questions

10 Grammar exercises to be given from the prescribed textbook

Section B (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural aspects found in the prescribed textbook

Section C (2 x 10 = 20 Marks)

Answer any TWO

2 must be answered out of 4 topics (1 dialogue writing, 1 letter /email writing, 2 compositions based on the themes found in the prescribed textbook)

SEMESTER II

Core Paper III – ADVANCED FINANCIAL ACCOUNTING

Course Objectives

Number of Credits: 4

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for Financial Reporting

Objectives and uses of financial statements for users - role of accounting standards - development of accounting standards in India - requirements of International Accounting Standards - Role of IFRS - IFRS adoption or convergence in India - Implementation plan in India - IndAS - Difference between IndAS and IFRS

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
5. Tulsian P.C. - Financial Accounting.

6. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
7. S.Thothadri & S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

Core Paper IV - CORPORATE MANAGEMENT

Course Objectives:

No of Credits: 4

- To make the students to understand the basic concept of management.
- To prepare the students to know about the significance of management in corporate world

UNIT 1 Introduction to Management

Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.

UNIT 2 Planning and Organising

Planning – need and importance – forms – types – steps – decision making – types – process.

Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.

UNIT 3 Human Resource Management

Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.

UNIT 4 Performance Appraisal and Incentives

Performance Appraisal – methods – promotions and transfer – incentives – monetary and non-monetary- welfare and social security measures.

UNIT 5 Direction and Control

Direction – purpose – requirements of effective direction – motivation theories.

Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process.

Suggested Readings:

1. Wehrich and Koontz, Essentials of Management, McGraw Hill, New Delhi
2. Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.
3. C.B.Gupta – Business Management, Sultan Chand & Sons, New Delhi.
4. L.M.Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
5. L.M.Prasad – Human Resource Management, Sultan Chand & Sons, New Delhi.
6. Ashwathappa, Human Resource Management, Tata McGraw Hill, New Delhi.
7. Tripathi - Human Resource Management, Sultan Chand & Sons, New Delhi.

Allied Paper II - BUSINESS ECONOMICS

Course Objectives

Number of Credits: 5

1. To make the students to understand the basic concepts of economics
2. To prepare the students to know about the demand and supply, laws of production and consumer behaviour

UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

UNIT III

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

Suggested Readings

1. Shankaran S, Business Economics - Margham Publications - Ch -17
2. Mehta P L, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
6. Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

NON-MAJOR ELECTIVE PAPER II

1. EVERYDAY BANKING

UNIT- I

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft – application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.

UNIT- II

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments – Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service

Data)- Registration process – through Mobiles – Process at Bank Branch – ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back-Safe banking methods.

Suggested Readings:

1. B.Santhanam- Banking & Financial systems, Margham Publications
2. S.N.Maheshwari Banking theory, law and practice , Kalyani Publications
3. Parameswaran- Indian Banking, S.Chand& Co.

Web References:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

2. FUNADAMENTALS OF INSURANCE

Level of Knowledge: Basic Level

Unit – I

Origin and history of Insurance – Meaning and definition of Insurance – Features of Insurance - Principles of Insurance – Objectives and advantages of Insurance- Types of Insurance – Insurance Organizations in India and their Profile - Insurance Regulatory and Development Authority – its Duties and Functions

Unit – II

Meaning and Definition of Life Insurance – its Features – its Fundamental Principles - Types of policies in Life Insurance – Meaning and Definition of Fire Insurance - its Features – its Fundamental Principles – Types of policies in Fire Insurance - Meaning and Definition of Marine Insurance - its Features – its Fundamental Principles - Types of Policies in Marine Insurance.

Suggested Readings:

1. A.Murthy – Elements of Insurance.
2. M.N.Mish – Insurance – Principles and Practice.

சென்னைப்பல்கலைக்கழகப்பாடத்திட்டமாற்றம்

2020 ஆம்கல்வியாண்டுமுதல்

பொதுத்தமிழ் – (Foundation Course)

B.A./B.Sc./B.Com.,

BFC-LT002

பொதுத்தமிழ்இரண்டாம்பருவம்

மொத்தமதிப்பெண்கள் – 75

பாடப்பகுப்பு

- I. இலக்கியம்
- II. அதைச்சார்ந்ததமிழிலக்கியவரலாறு
- III. மொழிப்பயிற்சி

அலகு 1

1. நற்றிணை – 61 , 88
2. குறுந்தொகை -87,88,89
3. கலித்தொகை – 11 ஆம்பாடல் – அரிதாயஅறன்எய்தி

அலகு 2

1. அகநானூறு – 86 ஆம்பாடல் (உழுந்துதலைபெய்த)
2. ஐங்குறுநூறு – கிள்ளைப்பத்து
3. பரிபாடல் –செவ்வேள் 5 (கடுவன்இளவெயினார் (1 முதல் 10 வரிகள் – வெற்றிவேல்)

அலகு 3

1. புறநானூறு – 48, 292
2. பதிற்றுப்பத்து –காக்கைப்பாடினியார்,நச்செள்ளையார்பாடல்கள் (56, 57)

அலகு 4

1. பத்துப்பாட்டு-முல்லைப்பாட்டு (முழுவதும்)

அலகு 5

1. திருக்குறள் – பொருட்பால் - 3 அதிகாரம் (காலமறிதல், சுற்றந்தழால், கண்ணோட்டம்)
2. நாலடியார் –ஈகை(முதல் 5 பாடல்கள்)

II தமிழிலக்கியவரலாறு

1. முச்சங்கவரலாறு , பதினெண்மேற்கணக்குநூல்கள்
(எட்டுத்தொகை, பத்துப்பாட்டு)
2. பதினெண்கீழ்க்கணக்குநூல்கள்

III மொழிப்பயிற்சி

1. இலக்கணக்குறிப்பு (வேற்றுமைத்தொகை, உவமைத்தொகை, பண்புத்தொகை, உம்மைத்தொகை, அன்மொழித்தொகை)
[பத்தியிலிருந்துஇலக்கணக்குறிப்புகளைக்கண்டறிதல்]
2. ஒற்றுமிகும்மிகாஇடங்கள்
3. மரபுத்தொடர்கள்(தமிழ்மரபுத்தொடர்களைக்கண்டறிதல்)

மதிப்பெண்பங்கீடு –

I & II இலக்கியம் – 50

III. மொழிப்பயிற்சி - 25

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

I YEAR – II SEMESTER

PAPER – II – ONE ACT PLAY, SHORT STORY & TRANSLATION

I. ONE ACT PLAY (Detailed Study): AATH EKANKI

Edited By: Devendra Raj Ankur, Mahesh Aanand

Vani prakashan, 4695, 21-A Dariyagunj,; New Delhi – 110 002

LESSONS PRESCRIBED :

1. Aurangazeb ki Aakhari Raat
2. Laksmi Ka Swagat
3. Basant Ritu ka Naatak
4. Bahut Bada Sawal

II. SHORT STORIES (Non- Detailed Study): SWARNA MANJARI

Edited by: Dr. Chitti. Annapurna

Rajeswari Publications

21/3, Mothilal Street, (Opp. Ranganathan Street),

T. Nagar, Chennai – 600 017.

LESSONS PRESCRIBED :

1. Mukthidhan
2. Mithayeewala
3. Seb aur Dev
4. Vivah ki Teen Kathayen

III. TRANSLATION PRACTICE : (English to Hindi)

BOOKS FOR REFERENCE :

1. Prayojan Moolak Hindi : Dr. Syed Rahamathulla
Poornima Prakashan, 4/7, Begum III Street,
Royapettah, Chennai – 14.
2. Anuvad Abhyas Part III Dakshin Bharat Hindi Prachar Sabha
T. Nagar, Chennai -17.

UNITISED SYLLABUS

UNIT – I

1. Auranzeb ki Aakhiri Raat
2. Mukthidhan
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT – II

1. Laksmi ka Swagat
2. Mithayeewala
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

UNIT-III

1. Basant Ritu ka Natak
2. Seb Aur Dev
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-IV

1. Bahut Bada Sawal
2. Vivah ki Teen Kathayen
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-V

1. Translation Practice. (English to Hindi)

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

SECTION – A (5x3= 15)

I Answer any **5 out of 8** Questions . Answer in **50 Words**

- i) 1 to 4 from One Act Play
- ii) 5 to 8 from Short Stories

SECTION – B (in 200 words)(3x5= 15)

- II. a) Three Annotations out of Five (3x5 = 15)
(Q. No.9 to 13 annotations from One Act Play only)
- b) One Question out of two (1x5 = 5)
(Q. No.14 to 15)
(One characteristic out of two from short stories)

SECTION C (4X 10 = 40)

III. Answer in **500 Words**

- a) Literary Evaluation of One Act Play -2 out of 3 (2x10 = 20)
(Q. No. 16 to 18)
- b) Literary Evaluation of Short Story 1 out of 2 (2x10 =20)
(Q. No.19 to 20)
- c) One Translation passage from English to Hindi (1x10=10)
(Q. No. 21)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

SEMESTER II

Foundation Course: Paper II-French II

Title of the Paper : Prescribed text and grammar-II

Prescribed textbook:

- Régine Mérieux & Yves Loiseau, *Latitudes 1*, Paris, Didier, 2017 (**Units 7-12 only**).

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (7 x 5 = 35 Marks)

Answer any 7 questions

10 Grammar exercises to be given from the prescribed textbook

Section B (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural aspects found in the prescribed textbook

Section C (2 x 10 = 20 Marks)

Answer any TWO

2 must be answered out of 4 topics (1 dialogue writing, 1 letter /email writing, 2 compositions based on the themes found in the prescribed textbook)

SEMESTER III

Core Paper V - CORPORATE ACCOUNTING

Course Objectives

Number of Credits: 4

- To enable the students about the Preparation of the Company accounts.
- To motivate the students to understand the various Provisions of the Companies Act.

Unit I: Share Capital

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

Unit II: Debentures & Acquisition of Business

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

Unit III: Final Accounts

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration- Calculation and Legal Provisions.

Unit IV: Valuation of Shares and Goodwill

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit V: Alteration of Share Capital

Meaning - Internal Reconstruction - Reduction of Share Capital.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
3. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.
5. P.Radhika & Anita Raman, Corporate Accounting, McGraw Hill Education, NewDelhi.

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

CORE PAPER VI - COMPANY LAW & SECRETARIAL PRACTICE

Course Objectives

No of Credits: 4

To acquire knowledge at practical and procedural aspects of a company formation and e-governance including digital signature and compliance requirements.

UNIT I INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

UNIT II PROSPECTUS & SHARECAPITAL

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis-statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT III MEMBERS AND SHAREHOLDERS

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT IV KEY MANAGERIAL PERSONNEL AND MEETINGS

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings.

UNIT V WINDING UP

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

Practical orientation – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

Suggested Readings:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
5. Taxman’s Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

Journals:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

E – learning resources

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

Allied Paper III - BUSINESS STATISTICS

Course Objectives

Number of Credits: 5

- To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
- To Customize the importance of Business Statistics for the Commerce Students.

UNIT - I Introduction

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

UNIT- II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III Correlation and Regression Analysis

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank

Correlation - Regression - Meaning - Linear Regression.

UNIT - IV Time Series

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT - V Index Numbers

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th revised edition 2013
3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House
4. Sharma J K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

E-Resources

www.spss.co.in

<https://statlearning.class.stanford.edu>

<http://www.mit.edu>

www.springer.com

சென்னைப்பல்கலைக்கழகப்பாடத்திட்டமாற்றம்

2020 ஆம்கல்வியாண்டுமுதல்

பொதுத்தமிழ் – (Foundation Course)

B.A./B.Sc./B.Com.,

BFC-LT003

பொதுத்தமிழ்மூன்றாம்பருவம்

மொத்தமதிப்பெண்கள் – 75

பாடப்பகிர்வு

- I. இலக்கியம்
- II. அதைச்சார்ந்ததமிழிலக்கியவரலாறு
- III. மொழிப்பயிற்சியும்மொழிபெயர்ப்பும்

அலகு 1

1. காரைக்கால்அம்மையார் – அற்புதத்திருவந்தாதி
("பிறந்துமொழி" எனத்தொடங்கி 5 பாடல்கள்)
2. தேவாரம் – திருஞானசம்பந்தர் – திருத்தில்லைபதிகம்
"கற்றாங்கு" எனத்தொடங்கி 11 பாடல்கள்
3. திருநாவுக்கரசர் – "மாசில்வீணையும்" எனத்தொடங்கி 10 பாடல்கள்
4. சுந்தரர் – "பித்தாபிறைசூடி" எனத்தொடங்கி 10 பாடல்கள்
5. மாணிக்கவாசகர் – திருப்பள்ளியெழுச்சி 10 பாடல்கள்

அலகு 2

1. ஆண்டாள் – நாச்சியார்திருமொழி – ஏழாம்பத்து
2. பொய்கையாழ்வார், பூதத்தாழ்வார், பேயாழ்வார் – முதல்பாடல்
3. நம்மாழ்வார் – முதல்பத்து – நான்காந்திருமொழிமுதல் 5 பாடல்கள்

அலகு 3

1. தாயுமானவர் - பைங்கிளிகண்ணி (5 கண்ணிகள்)

2. வள்ளலார் - திருவருட்பா – பிள்ளைச்சிறுவிண்ணப்பம் (1-5)
3. அருணகிரிநாதர் – விநாயகர்துதி - நினதுதிருவடிஎனத்தொடங்கும் 5 ஆம்பாடல்

அலகு 4

1. சித்தர்பாடல்கள் – திருமூலர் – திருமந்திரம் (270,271,274,275,285)
2. குணங்குடிமஸ்தான் – பராபரக்கண்ணி (முதல்பத்துக்கண்ணிகள்)
3. வேதநாயகம்பிள்ளை – தாய்தந்தையர்வணக்கம் 25 - 32 வரிகள்
(பெண்மதிமாலை)

அலகு 5

1. முத்தொள்ளாயிரம்
2. தமிழ்விடுதாது – முதல்16கண்ணிகள்
3. நந்திக்கலம்பகம்(61, 96, 100, 105, 110)

II தமிழிலக்கியவரலாறு

1. பக்திஇலக்கியம் (சைவம், வைணவம், சித்தர்கள், இஸ்லாம், கிறித்துவம்)
2. சிற்றிலக்கியங்கள்

III மொழிப்பயிற்சியும்மொழிபெயர்ப்பும்

ஒருபொருள்குறித்தபலசொல் , பலபொருள்குறித்தஒருசொல்,
பிறமொழிச்சொல்நீக்கல், அலுவலகக்கடிதம்வரைதல்,
தமிழில்மொழிபெயர்த்தல்

மதிப்பெண்பங்கீடு I & II – 50

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

II YEAR - III SEMESTER

Paper III Ancient Poetry and Introduction to Hindi Literature
(Upto ReetiKaal)

1. Ancient Poetry

Prescribed Text Book : Selections in Poetry (2007)

University Publications

University of Madras .

Lessons Prescribed :

1. Kabirdas - Saakhi (Dohas from 1 to 10)
2. Surdas - Bramargeet Saar only
3. Tulasidas – Vinay ke Pad only
4. Meera Bai – Pad only
5. Tiruvalluar (Dharmakaand only)
6. Biharilal (Dohas 1 to 5)

2. Introduction to Hindi Literature (up to Reethikaal)

Lessons Prescribed :

1. Literary Trends of Veeragatha Kaal (Aadikaal) - Important poets : 1. Chand Baradai 2. Vidhyapathi and their Works
2. Literary Trends of Bhakthi Kaal – Important Poets : 1. Kabirdas 2. Joyasi
3. Tulasidas 4. Surdas and their works
3. Literary Trends of Reethikaal – Important Poets : 1. Bihari 2. Bhushan 3. Ghananand

Reference Books :

1. Hindi Sahithya Ka Itihas
By: Ramchandra Shukla , Jayabharathi Publications, 217, B, Maya Press Road, Allahabad – 211 003.
2. Hindi Sahithya Yug Aur Pravritthiya
By: Dr. Sivakumar Varma,
Asok Prakashan Nayi Sarak, New Delhi – 6
3. Hindi Sahithya ka Sybodh Itihas
By : Babu Gulabroy, Lakshmi Narayanan Agarwas Book Publishers seller, Anupama Plaza -1, Block.No.50, Sanjay Place, Agra- 282002.

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

Unit wise Syllabus for III Semester

UNIT –I

1. Kabirdas - Saakhi (Dohas from 1 to 10)
2. Literary Trends of Veeragatha Kaal (Aadikaal)
3. Chand Baradai and his Works
4. Vidhyapathi and his Works

UNIT - II

1. Surdas - Bramargeet Saar
2. Literary Trends of Bhakthi Kaal
3. Gyan Margi Shakha
4. Important Poet : 1. Kabirdas

UNIT - III

1. Tulasidas – Vinay ke Pad only
2. Literary Trends of Bhakthi Kaal – Prem Margi Shakha
3. Literary Trends of Bhakthi Kaal - Ram Bhakthi Shakha
4. Important Poets – 1. Joyasi and 2. Tulasidas

UNIT - IV

1. Meera Bai – Pad only
2. Tiruvalluar (Dharmakaand only)
3. Literary Trends of Bhakthi Kaal – Krishna Bhakthi Shakha
4. Important Poet – Surdas

UNIT - V

1. Biharilal (Dohas 1 to 5)
2. Literary Trends of Reethikaal
3. Important Poet : Bihari and his works
4. Bhushan and his works and Ghananand and his works

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

SECTION- A (5x3=15)

- I. Answer **any 5 out of 8** Questions – Give Answer in **50 Words**
- i) 1 to 4 from Poetry Selection
 - ii) 5 to 8 from Sahithya ka itihās

SECTION- B (4x5=20)

- II. a) Four Annotations out of **Seven**
(Q.No.9 to 15 annotations from Poetry Selection)

SECTION- C (4x10=40)

Answer in **500 Words**

- 1) Literary Evaluation of Poems 2 out of 3 (2 X 10 = 20)
(Q. No. 16 to 18)
- 2) Essays from History of Hindi Literature 1 out of 2 (1 X 10 = 10)
(Q. No. 19 to 20)
- 3) Brief note on Poets and Writings (1 X 10 + 10)
(Any 2 out of 4) (Q. No. 21)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

SEMESTER III

Foundation Course: Paper III-French III

Title of the Paper : Translation, Comprehension and Grammar-I

Prescribed textbook:

- K.Madanagobalane & N.C.Mirakamal, *Le français par les textes*, Chennai, Samhita Publications-Goyal Publisher & Distributors Pvt Ltd, 2017

The following grammar components are chosen from the prescribed textbook:

- Les pronoms relatifs
- Le passé composé
- L'imparfait
- Le plus-que-parfait
- Le subjonctif
- Le conditionnel
- La comparaison

The following texts from the prescribed textbook:

- Les feuilles mortes
- Le vrai Père
- Nos études
- Demain dès l'aube
- Par une journée d'été
- Une visite inattendue
- L'hiver
- Le Libraire

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (25 Marks)

Answer ALL questions

1. Translate the following passage from the prescribed text into English (10 Marks)
2. Translate the unseen passage into English (15 Marks)

Section B (25 Marks)

Answer ALL questions

1. FIVE Questions on Comprehension of a passage from the prescribed text (5 x 2 = 10 Marks)
2. FIVE Questions on Comprehension of an unseen passage (5 x 3 = 15 Marks)

Section C (5 x 5 = 25 Marks)

Answer any FIVE exercises

7 grammar exercises to be given from the prescribed text.

SEMESTER IV

Core Paper VII - ADVANCED CORPORATE ACCOUNTING

Course Objectives

Number of Credits: 4

- To enable the students to understand the method of solving problems in company accounts
- To facilitate the students to understand liquidation accounting

Unit I: Internal Reconstruction

Meaning - Alteration of share capital - accounting procedures

Unit II: Amalgamation and External Reconstruction

Meaning - Amalgamation in the nature of merger, purchase - External Reconstruction - Applicability of AS 14 - Calculation of purchase consideration (all methods) - Journal entries in the books of Transferor and the Transferee Companies - revised balance sheet (excluding inter-company holdings)

Unit III: Consolidation accounting

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

Unit IV: Banking Company accounts

Bank accounts - concept of NPAs - Asset classification - Preparation of Final Accounts of Banking Companies.

Unit V: Liquidation

Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings:

1. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.
2. Jain, S.P. & Narang K.L., Advanced Accounts - Kalyani Publishers.
3. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S. Chand and Company, New Delhi.
5. P.Radhika & Anita Raman, Advanced Corporate Accounting, McGraw Hill Education, New Delhi.

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

Core Paper: VIII - INDIRECT TAXATION

Course Objectives

Number of Credits: 5

- To make the students to gain knowledge of the Principles of the Indirect Tax.
- To highlight the students about the Customs duty, Excise duty, VAT etc.

UNIT I: Introduction

History and Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types - powers of Union and States to levy taxes

UNIT – II: GST – Overview & Concepts

Background behind implementing GST- The need for GST- Business impact- Objectives and Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events - Types of Suppliers - Composite and Mixed Suppliers - Composite Levy - Cross empowerment.

UNIT – II: GST Taxation/ Assessment proceedings

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers.

UNIT-IV GST Audit

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties - NAPA (National Anti-Profiteering Authority).

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones - Export Incentive Schemes.

Note: All Units, only Theory

Suggested Readings:

1. Sweta Jain, GST law and practice, Taxmann Publishers, July 2017.
2. Datt V S, GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
3. Anurag Pandey, Law and Practice of GST- Sumedha Publication House, 2017
4. Vandana Bange, Beginners- Guide Aadhaya Prakashan Publisher, 2017
5. Govindarajan, A practical guide send text publishers, July 2017
6. Datta, D C, Layman's Guide on GST, Taxman Publications
7. Reddy & Dr. Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai

E-Resources

www.legalserviceindia.com

www.indiacorporateadvisor.com

www.tnvat.gov.in

www.cbec.gov.in

www.aces.gov.in

ALLIED IV - SECURITIES LAWS AND MARKET OPERATIONS

Course objectives

No of Credits:5

To promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.

UNIT I Primary Market / New Issue Market

Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

UNIT II Secondary Market / Stock Exchange

Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

UNIT III Financial Instruments in New Issue & Secondary Market

Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

UNIT IV Mechanism of Stock Market Trading

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps

Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)

UNIT V Credit Rating Agency

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE

Practical orientation

To give practical exposure to students relating to stock trading and market indexes reading of various sectors like manufacturing, pharmaceuticals, health, aviation, hospital etc.

- 1. Assignment**
- 2. Collage on IPO Issues.**

Suggested Readings

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.

JOURNALS

- Taxman – SEBI and Corporate Laws
- Corporate Law Advisor
- SEBI Monthly Bulletins
- NSE Yearly Publications

e-LEARNING RESOURCES

- <http://corporatefinanceinstitute.com>
- www.bseindia.com
- www.managementstudyguide.com
- www.investopedia.com

சென்னைப்பல்கலைக்கழகப்பாடத்திட்டமாற்றம்

2020 ஆம்கல்வியாண்டுமுதல்

பொதுத்தமிழ் – (Foundation Course)

B.A./B.Sc./B.Com.,

BFC-LT004

பொதுத்தமிழ்நான்காம்பருவம்

மொத்தமதிப்பெண்கள் – 75

பாடப்பகிர்வு-

I இலக்கியம்

II அதைச்சார்ந்ததமிழிலக்கியவரலாறு

III மொழித்திறன்

அலகு 1

1. சிலப்பதிகாரம் – ஊர்க்காண்காதை
2. மணிமேகலை – பாத்திரமரபுகூறியகாதை

அலகு 2

1. சீவகசிந்தாமணி – ஏமாங்கதநாட்டுவளம் 10 பாடல்கள்மட்டும்
2. சூளாமணி – 5 பாடல்கள் (நாட்டுச்சருக்கம், நகரச்சருக்கம், தூதுசருக்கம், கல்யாணச்சருக்கம், சுயம்வரச்சருக்கம்)

அலகு 3

1. கம்பராமாயணம் – குகப்படலம்
2. பெரியபுராணம் – மெய்ப்பொருள்நாயனார்புராணம்

அலகு 4

1. சீறாப்புராணம் - உடும்புபேசியபடலம் – 40 பாடல்கள்
2. தேம்பாவணி – வளன்சனித்தபடலம் – 31 பாடல்கள்

அலகு 5

1. மீனாட்சியம்மைபிள்ளைத்தமிழ் – வருகைப்பருவம் – 5 பாடல்கள்
2. திருக்குற்றாலக்குறவஞ்சி - மலைவளம்

II இலக்கியவரலாறு

1. காப்பியஇலக்கியங்கள்
2. சிற்றிலக்கியங்கள்
3. இஸ்லாமியஇலக்கியவரலாறு
4. கிறித்துவஇலக்கியவரலாறு

III மொழித்திறனறிதல்

- i. கலைச்சொற்கள்
- ii. படைப்பு – சிறுகதை (அ) புதுக்கவிதை

மதிப்பெண்பங்கீடு - I & II – 50

III – 25

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

II YEAR - IV SEMESTER

Paper –IV Modern Poetry And Introduction To Hindi Literature
(Aadhunik Kaal)”

1. Modern Poetry

Prescribed Text Book : Selections in Poetry

University Publications, University of Madras .

Lessons Prescribed :

1. Asha – (Jayashankar Prasad)
2. Tum Logon se Door (Nagarjun)
3. Kavi Aur Kalpana – (Dhramaveer Bhaarathi)
4. Bharat Ki Aarthi - (Shamsher Bahadhur Singh)
5. Varadan Mangoonga Nahi (Siva Mangal Singh Suman)
6. Anevalon Se Ek Savaal (Bharat Bhooshan Agarwal)

2. Introduction to Hindi Literature (Aadhunik Kaal)

Lessons Prescribed :

1. Literary Trends of Chayavaad
2. Literary Trends of Pragathivaad
3. Literary Trends of Nayee Kavita
4. Literary Trends of Hindi Short Stories
5. Literary Trends of Hindi One Act Plays
6. Brief Note on the writers and their works

Maithili Saran Gupta, Jayashankar Prasad, Nirala, Mahadevi Varma, Panth,
Dinakar, Premchand, Yashpaal Jainendra Kumar, Mohan Rakesh,

Reference Books :

1. Hindi Sahithya Ka Itihas
By: Ramchandra Shukla , Jayabharathi Publications, 217, B, Maya Press Road, Allahabad
– 211 003.
2. Hindi Sahithya Yug Aur Pravritthiya
By: Dr. Sivakumar Varma,
Asok Prakashan Nayi Sarak, New Delhi – 6
3. Hindi Sahithya ka Sybodh Itihas
By : Babu Gulabroy, Lakshmi Narayanan Agarwas Book Publishers seller, Anupama Plaza
-1, Block.No.50, Sanjay Place, Agra- 282002.

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

Unit wise Syllabus for IV Semester

UNIT -I

1. Asha – (Jayashankar Prasad)
2. Tum Logon se Door (Nagarjun)
3. Literary Trends of Chayavaad

UNIT - II

1. Kavi Aur Kalpana – (Dhramaveer Bhaarathi)
2. Bharat Ki Aarhi - (Shamsher Bahadur Singh)
3. Literary Trends of Pragathivaad

UNIT - III

1. Varadan Mangoonga Nahi (Siva Mangal Singh Suman)
2. Anevalon Se Ek Savaal (Bharat Bhooshan Agarwal)
3. Literary Trends of Nayee Kavita

UNIT –IV

1. Literary Trends of Hindi Short Stories
2. Literary Trends of Hindi One Act Plays

UNIT- V

1. Maithili Saran Gupta, Jayashankar Prasad, Nirala,
2. Mahadevi Varma, Panth, Dinakar, Premchand,
3. Yashpaal Jainendra Kumar, Mohan Rakesh,

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

SECTION- A (5x3=15)

- I. Answer **any 5 out of 8** Questions – Give Answer in **50 Words**
- i) 1 to 4 from Poetry Selection
 - ii) 5 to 8 from Sahithya ka itihās

SECTION- B (4x5=20)

- II. a) Four Annotations out of **Seven**
(Q.No.9 to 15 annotations from Poetry Selection)

SECTION- C (4x10=40)

Answer in **500 Words**

- 1) Literary Evaluation of Poems 2 out of 3 (2 X 10 = 20)
(Q. No. 16 to 18)
- 2) Essays from History of Hindi Literature 1 out of 2 (1 X 10 = 10)
(Q. No. 19 to 20)
- 3) Brief note on Poets and Writings (1 X 10 + 10)
(Any 2 out of 4) (Q. No. 21)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE COURSES
SYLLABUS – OTHER LANGUAGES

SEMESTER IV

Foundation Course: Paper IV-French IV

Title of the Paper : Translation, Comprehension and Grammar-II

Prescribed textbook:

- K.Madanagobalane & N.C.Mirakamal, *Le français par les textes*, Chennai, Samhita Publications-Goyal Publisher & Distributors Pvt Ltd, 2017

The following grammar components are chosen from the prescribed textbook:

- Le passé simple
- Temps du passé - Emplois (le passé composé, l'imparfait, le passé simple, le plus-que-parfait)
- L'expression de la cause
- L'expression de la conséquence
- L'expression du but
- L'expression de la concession
- L'expression de la condition et de l'hypothèse

The following texts from the prescribed textbook:

- Décadi et son grand-père
- Le Petit chose
- L'égoïste puni
- Estula
- Une Saison dans la vie d'Emmanuel
- Une mauvaise nouvelle
- La visite de la grand-mère
- *Le Horla*

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (25 Marks)

Answer ALL questions

1. Translate the following passage from the prescribed text into English (10 Marks)
2. Translate the unseen passage into English (15 Marks)

Section B (25 Marks)

Answer ALL questions

1. FIVE Questions on Comprehension of a passage from the prescribed text (5 x 2 = 10 Marks)
2. FIVE Questions on Comprehension of an unseen passage (5 x 3 = 15 Marks)

Section C (5 x 5 = 25 Marks)

Answer any FIVE exercises

7 grammar exercises to be given from the prescribed text.

SEMESTER V
CORE PAPER IX – COST ACCOUNTING

Course Objectives:

No of Credits: 4

To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.

UNIT - I Cost Accounting

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

UNIT – II Materials

Stores record- purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

UNIT – III Labour

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

UNIT – IV Overheads (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT – V Methods of Costing

Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

Practical orientation - Students can be advised to prepare a model cost sheet with the help of published financial reports of manufacturing industries.

Suggested Readings:

1. B.K.Bhar – Cost Accounting, Academic Publishers.
2. Jain & Narang – Cost and Management Accounts, Kalyani Publishers,
3. S.N.Maheshwari – Cost & Management Accounts, Sultan Chand & Sons, New Delhi.
4. S.P.Iyengar – Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
5. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai.
6. A.Murthy & S.Gurusamy, Cost Accounting, Vijay Nichole Prints, Chennai.
7. S.Thothadri & S. Nafeesa, Cost Accounting, McGraw Hill Edu., New Delhi.

CORE PAPER X - CORPORATE GOVERNANCE AND ETHICS

Course Objectives

No Of Credits - 5

- To impart knowledge on governance which ensure ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.

UNIT 1 Corporate Governance

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT 2 Levels of Governance Structure

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT 3 Corporate Governance Forums

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT 4 Corporate Social Responsibility

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

Unit 5 Business Ethics

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

Practical orientation – Students can be assigned to submit a report on CSR activities of the Institution in which they have undergone institutional training.

Suggested Readings:

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Journals

- Journal of Corporate Governance Research – Macrothink Institute
- Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals

e-learning Resources

- <https://elearningindustry.com>
- <https://essentialskillz.com>

Core Paper XI - BUSINESS LAWS

Course Objectives

Number of Credits: 4

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I: Formation of Contract

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

Unit II: Offer, Acceptance and Consideration

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

Unit III: Other Elements of Valid Contract

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

Unit IV: Performance of Contract

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

Unit V: Sale of Goods Act

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

Suggested Readings:

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. Badre Alam, S. & Saravanel, P. Mercantile Law
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi

E-Resources

www.cramerz.com

www.digitalbusinesslawgroup.com

<http://swcu.libguides.com/buslaw>

<http://libguides.slu.edu/businesslaw>

Core Paper XII - INCOME TAX LAW AND PRACTICE - I

Course Objectives

Number of Credits: 4

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Unit I: Introduction

History of Income tax in India - Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

Unit II: Income from Salary

Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80C

Unit III: Income from House Property

Meaning - Exemptions - Annual Value - Meaning and Computation - Deductions from Annual Value – Legal Provisions.

Unit IV: Profits and Gains from Business or Profession

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes

Unit V: e-filing & Submission of Returns

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Due date for filing returns - Various Returns - Permanent Account Number (PAN) - Usage of PAN

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Murthy,A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
7. Anita Raman, Income Tax Theory, Law and Practice, McGraw Hill Education, New Delhi.

E-Resources

www.incometaxindia.gov.in

www.incometaxindiaefiling.gov.in

www.onlineservices.tin.egov-nsdl.com

www.cleartax.in

Elective Paper I – MARKETING

Course Objectives

Number of Credits: 5

- To make the students understand the importance and the relevance of Marketing in To-day's Business World.
- To enable the students to understand the Features of the Indian Marketing.

Unit I: Introduction

Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

Unit II: Market Segmentation and Consumer Behaviour

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behaviour - Need for study - Consumer Buying Decision Process - Buying Motives. Marketing Research - MIS - Meaning and Differences.

Unit III: Marketing Mix and Product Policy

Marketing Mix - Meaning - Product - Introduction - Product policy - Product Planning - Stages of New Product Development - Introduction to PLC - Packaging - Branding - Labelling - Product Mix - Price - Pricing Policies and

Methods.

Unit IV: Channels of Distribution

Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

Unit V: Recent Trends in Marketing

E - Marketing - Online Retailing - Shopping Malls - Consumer Protection Act - Salient Features - Consumerisation - Consumer Rights, Consumer Grievance Redressal Forums- Role of Social Media in Marketing.

Suggested Readings

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014
4. Gandhi, J.C, Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources

www.marketmotive.com

<http://emailmarketing.comm100.com/email-marketing-tutorial/>

www.marketing91.com

www.managementstudyguide.com

SEMESTER VI

CORE PAPER XIII – INDUSTRIAL LAWS

Course Objectives:

No of Credits:4

- To acquire knowledge on various rules and regulations prevalent in the present business scenario.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.

UNIT I Factories act 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II Industrial Disputes Act 1947

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT III The Workmen Compensation Act 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV Employees State Insurance Act 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery-benefits- penalties for false claims

UNIT V Employees Provident Fund and Miscellaneous Provision Act, 1952

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

Practical orientation - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.

Suggested Readings

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
3. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

Core Paper XIV - MANAGEMENT ACCOUNTING

Course Objectives

Number of Credits: 4

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

Unit I: Introduction

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

Unit II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

Unit III: Ratio Analysis

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

Unit IV: Cash Flow Analysis & Marginal Costing

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

Unit V: Budgetary Control & Capital Budgeting Control.

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings:

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A & Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

E-Resources

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.thestudentcpa.com

Core Paper XV - ENTREPRENEURIAL DEVELOPMENT

Course Objectives

Number of Credits: 4

- To make the students to understand the concept of Entrepreneurship and their work in life
- To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

Unit I: Entrepreneurship - Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development-SHG.

Unit II: Developing Successful Business Ideas - Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

Unit III: Opportunity Identification and Evaluation - Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises

Unit IV: Business Planning Process - Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

Unit V: Funding - Sources of Finance- Venture capital- Venture capital process- Business angle investors - Commercial banks- Government Grants and Schemes - Crow funding

Suggested Readings

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.

3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-resources

<http://inventors.about.com/od/entrepreneur/>

<http://learnthat.com/tag/entrepreneurship/>

www.managementstudyguide.com

www.quintcareers.com

www.entrepreneur.com

Core Paper XVI – INCOME TAX LAW AND PRACTICE - II

Course Objectives:

No of Credits: 4

1. To help the students to understand the relevance and significance of Tax.
2. To facilitate the students in understanding the various Provisions I.T. Act.

UNIT I: Income from Capital Gain

Capital Gain - capital assets - types of capital assets - assets not included in capital assets - transfer of capital assets - Short term and Long term Capital Gains - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

UNIT II: Income from other sources

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set - Off of losses

Clubbing of Incomes under various situations - Deemed Incomes - Simple

Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax

Suggested Readings

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Anita Raman, Income Tax Theory, Law & Practice, McGraw Hill, New Delhi.
7. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

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www.onlineservices.tin.egov-nsdl.com

www.cleartax.in

ELECTIVE PAPER II – INSTITUTIONAL TRAINING

Learning outcomes

1. To bridge the gap between theory & practice and stimulate trainee's desire to face the challenges and problems in a corporate environment.
2. To get an overview of the practical aspects of company secretaryship.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap

between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Organisation/Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days. The training shall broadly relate to

- (a) Office Management
- (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

NOTE:

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.