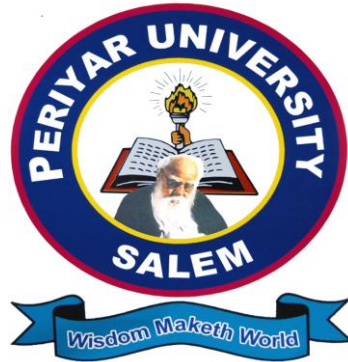


**PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR
SALEM – 636 011**



DEGREE OF MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR M.COM. (CORPORATE SECRETARYSHIP)

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2012 – 2013 ONWARDS**

REGULATIONS

1. CONDITION FOR ADMISSION

A candidate who has passed B.A.,(corporate secretary ship),B.C.S.,B.com(corporate secretary ship), B.com. B.com.(CA),B.B.A.,B.B.A.(CA),B.B.M. B.A. cooperation or any degree with this University or any of the above degree of any other university accepted by the syndicate as equivalent thereto, subject to such condition as may be prescribed therefore shall be permitted to appear and qualify for the Master of commerce (corporate secretaryship) degree examination of this University after a course of study of two academic years.

2. DURATION OF THE COURSE:

The course for the degree of master of commerce (Corporate secretaryship) shall consist of two academic years divided into four semester.

3. COURSE OF STUDY:

The course of study shall comprise instruction in the following subject according to the syllabus and books prescribed from time to time.

M.COM (CORPORATE SECRETARYSHIP)

Candidates admitted from 2012-2013 onwards.

SEMESTER-I

Core I General and commercial law

Core II Company law I

Core III Financial market & services

Core IV Advanced corporate Accounting

Elective I Economic Legislation

SEMESTER-II

Core V Income Tax

Core VI Company Law II

Core VII Company secretarial practice

Core VIII Labour and Industrial Laws

Elective II Applied costing

Other P.G Degree candidates:

E.D.C I : Entrepreneurship Development

Or

E.D.C II: Marketing

SEMESTER-III

Core IX Indirect Taxes

Core X Corporate Laws

Core XI Research Methodology

Core XII Management Accounting

Elective III Computer Application in Business

(Theory & practical)

SEMESTER-IV

Core XIII Secretarial Management Audit

Core XIIIIV Corporate Financial Management

Elective IV Securities Market Analysis

Project : Institutional Training

(Report and viva-voce)

Examinations

The examination shall be three hours duration for each paper at the end of each semester. The candidate failing in any subject / subject will be permitted to appear for each failed subject / subject in the subsequent examination.

At the end of the fourth semester viva-voce will be conducted on the basis of the training report submitted by the candidate. The viva-voce will be conducted by one internal and one external examiner jointly.

| SEMESTER | SUBJECT | CREDIT | HOURS | Internal Marks | External Marks | Total marks |
|----------|---------------------------------------|--------|-------|----------------|----------------|-------------|
| I | Core I General & commercial law | 5 | 6 | 25 | 75 | 100 |
| | Core II Company Law I | 5 | 6 | 25 | 75 | 100 |
| | Core III Financial Market & services | 5 | 6 | 25 | 75 | 100 |
| | Core IV Advanced corporate Accounting | 5 | 6 | 25 | 75 | 100 |
| | Elective –I Economic Legislation | 4 | 6 | 25 | 75 | 100 |
| II | Core V Income Tax | 5 | 5 | 25 | 75 | 100 |
| | Core VI Company Law II | 5 | 5 | 25 | 75 | 100 |
| | Core VII Company secretarial Practice | 5 | 5 | 25 | 75 | 100 |
| | Core VIII Labor & Industrial Laws | 5 | 5 | 25 | 75 | 100 |
| | Elective II Applied costing | 4 | 6 | 25 | 75 | 100 |

| | | | | | | |
|-----|---|----|---|----|-----|------|
| | Extra Disciplinary course | 4 | 4 | 25 | 75 | 100 |
| III | Core IX Indirect Taxes | 5 | 6 | 25 | 75 | 100 |
| | Core X Corporate Laws | 5 | 6 | 25 | 75 | 100 |
| | Core XI Research Methodology | 5 | 6 | 25 | 75 | 100 |
| | Core XII Management Accounting | 5 | 6 | 25 | 75 | 100 |
| | Elective III Computer Application in Business (Theory 60 marks & Practical 40 marks) | 4 | 6 | 40 | 60 | 100 |
| IV | Core XIII Secretarial Management Audit | 5 | 6 | 25 | 75 | 100 |
| | Core XIIV Corporate Financial Management | 5 | 6 | 25 | 75 | 100 |
| | Elective IV Securities Market Analysis | 4 | 6 | 25 | 75 | 100 |
| | Project : Institutional Training (Report & Viva-Voce) | 5 | 6 | - | 100 | 200 |
| | | 95 | | | | 2100 |

II Semester

Other P.G Degree candidates

| | | | | | |
|--|---|---|----|----|-----|
| E.D.C I : Entrepreneurship Development | 4 | 4 | 25 | 75 | 100 |
| E.D.C II : Marketing | 4 | 4 | 25 | 75 | 100 |

PASSING MINIMUM :

The candidate shall be declared to have passed the examination if the candidates secure not less than 50 % marks in the internal examination & External University examinations.

For the practical paper, a minimum 50% marks in the University examination and the record notebook taken together is required.

For the project work and Viva-voce a candidate should secure 50% of marks for pass.

SEMESTER I

CORE PAPER I

GENERAL AND COMMERCIAL LAW

UNIT-I

Constitution of India ; Nature of India constitution fundamentals rights and duties – directive principles of state policy – legislative powers – freedom of trade and commerce – constitutional provision to state monopoly – Writs.

UNIT-II

Civil procedure code 1908 Elementary Knowledge of structure of civil courts, their jurisdiction, basic understanding of certain terms – order , judgment and decree , stay of suits res judicata – suits by companies, minors – Basic understanding of summary proceeding – appeals – reference – review and revision.

UNIT-III

Arbitration Act 1940: Arbitration agreement – definition – appointment of arbitrators – powers of arbitrator – award remission – setting aside – modification and filling there of – stay of legal proceeding.

UNIT-IV

Registration Act 1908: Registrable documents – compulsory and optional time and place of Registration – consequences of non-registration – miscellaneous provision

Transfer of property Act 1882: movable and immovable property – properties which cannot be transferred provision relating to sale – mortgage – charge – lease – gift and actionable claim.

UNIT-V

Sale of goods Act. 1930

Right to information Act 2005.

Books Recommended

1. N.D. Kapoor – Commercial Law Sultan Chand & sons
2. Rajini Abbi & N.D Kapoor – General Law Sultan Chand & sons
3. Singiri D.K.- V.N.Shukla's The constitution of India
4. Prakash Kumar & Rights to know K.B. Rai

Reference books:

1. All India Reporter , Published by All India Reporter Ltd.
2. Relevant Bare acts
3. ICSI Study Material on general and commercial Laws.

CORE PAPER II

COMPANY LAW- I

UNIT-I

Definition of company – characteristics – Kinds of companies – lifting the corporate veil, promotion – incorporation – commencement of business – Memorandum and Articles of Association and their alteration.

UNIT-II

Prospectus – Registration – Contents of prospectus – Abridged prospectus – offer for sale – statement in lieu of prospectus misstatement and its consequences, Share capital : meaning, Kinds – allotment of share and return of allotments – share certificate, duplicate share – transfer and transmission of share – buyback of securities – Dematerialization – share depository system.

UNIT-III

SEBI's guidelines for issue of securities – further issue of share and bonus share alteration and reduction of share capital – modes of obtaining membership – register of members – rights

and liabilities of members – annual return – dividend – rules regarding dividend and its payments – dividend warrant – payment of interest out of capital.

UNIT-IV

Borrowing powers: ultra vires and intra vires borrowings mortgages and charges – registration of charges – effects of non-registration.

UNIT-V

Debentures – Definition – Kinds – debenture trust deed – appointment of Debenture Trustee and duties of trustee – Liability of company to create security and Debenture redemption reserve – remedies to debenture holders.

BOOKS RECOMMENDED:

1. N.D.Kapoor-Elements of company law sultan chand&sons
2. Indian company law – Autar singh
3. Principles of company law -M.C.Shukla&S.S.Gulsahan,

S.chand &co.Ltd.New delhi

REFERENCE BOOK:

1. A Guide to company law – A.Ramaiah
2. Lectures on company law – S.M.Shah

CORE PAPER III

FINANCIAL MARKETS AND SERVICES

UNIT I

Nature and various facts of financial service industry- Analysis of financial services- Need for financial market innovation- Development of financial markets- Global integration of financial market- Finance companies Functions, Strengths and Weaknesses.

UNIT II

Commercial banking and their fund based and non- fund financial services- Leasing Hire purchase financing: Salient features, guidelines, functions- Mutual funds: Type of Mutual funds and their rules and regulations

UNIT- III

Factoring – Forfeiting- Securitization- Venture capital
Consumer finance and credit cards- Salient features, RBI
guidelines, functions.

UNIT IV

Merchant Banking including initial public offer and public
issue management- Underwriting- Stock and Security broking-
merger and Takeover- salient features- Guidelines- Functions.

UNIT V

Foreign exchange broking - financial consultancy- corporate
advisory services- credit rating services- salient features-
functions.

Books Recommended

1. Avadani – Investment Management Himalayan Publishing
House Mumbai- 4

2. H.R- Machiraju Indian Financial System Himalayan
Publishing GHouse Mumbai – 4

3. Dr. S. Gurusamy- Financial Markets and Institutions Vijay
Nicolas Imprints Pvt. Ltd., Chennai- 28

Reference Books:

1. I.M Pandey Financial Management Vikas Publishing House (P) Ltd
2. Verma – Merchant Banking.

CORE PAPER IV

ADVANCED CORPORATE ACCOUNTING

UNIT-I

Issue of shares forfeiture and reissue – issue debentures, profit to incorporation.

UNIT-II

Accounting treatment for amalgamation – absorption and reconstruction of companies – alteration of share capital.

UNIT-III

Liquidation of companies – Accounting treatment .

UNIT-IV

Accounts of Holding company.

UNIT-V

Accounts of banking companies.

NOTE:

The porporation between problem oriented and theory oriented question in the university examination shall be 80% and 20% respectively.

Books recommended

1. M.C.Sukla and T.S.Grewal –Advanxed Accounts S.Chand &Co.Ltd.,
2. R.L.Gupta and Radhaswamy – Corporate Accounting S.Chand & Co.Ltd.,
3. S.N.Maheswari – Corporate Accounting Sulthan &Sons.
4. Jain S.P. & Narang K.L.- Advanced Accountancy
Kalyani Publishers.

Elective I

ECONOMIC LEGISLATIONS

UNIT-I

Consumer Protection Act 1986

UNIT-II

Trade Marks Act

UNIT-III

Patents Act

UNIT-IV

Copy rights Act

UNIT-V

Indian Stamp Act, 1899

Books recommended:

1. Guishan and Kapoor – Economic and other Legislation.
2. Taxman Publications – Corporate Laws
3. ICSI Study Material - Economic Laws
4. Deleg goswami - Hand book on pollution control.

SEMESTER II

CORE PAPER V

INCOME TAX

UNIT-I

Income Tax Act 1961 : definition – basis of charge a) scope of total income b)residential status of assesses.

UNIT-II

Computation of income under various heads – Salaries – House property.

UNIT-III

Profits and gain of business or profession – Capital Gains – other sources – income of other persons included in assessee's total income – set off and carry forward of loss aggregation of income.

UNIT-IV

Arrival of total income – deduction under chapter VI – A – computation of total income and assessment of individuals and companies.

UNIT-V

Income Tax Authorities: their appointments and control – jurisdiction and powers of various income Tax authorities – collection and recovery of tax deduction at source – advance payment of tax.

BOOKS RECOMMENDED:

1. Vinod K.Singania – Students Guide to Income Tax, Taxman Publication.
2. Dinagar Pagare - Income Tax,
3. Bhagavathi Prasad - Direct Tax Law and Practice, Wiley Eastern Publications.
4. ICSI Study Materials n Tax Law
5. Bare Acts.

CORE PAPER VI

COMPANY LAW II

UNIT-I

Director : definition – number of directors Independent Director's – increase in the number of directors – number of directorships – appointment and reappointment of directors – qualification and disqualification of a director – Vacation of office, removal and resignation – Powers, duties and liabilities of directors – holding office or place of profit appointment and removal of Managing Director, manager, Whole time directors – Managerial remuneration.

UNIT-II

Company meeting : General meeting of shareholders – annual General meeting – extra ordinary general meeting and class meeting – Board meeting Requisites of a value meeting – notice – agenda – quorum – chairman – minutes proxies – voting – poll – resolutions

UNIT-III

Accounts and Audit : books of account – Statutory books – Statistical books – annual accounts and balance sheet – auditor – qualification and disqualification appointment and removal – remuneration – rights – duties and powers of auditors – auditor's report.

Investigation: Meeting – Investigation off the company's affairs and its ownership – seizure of books and documents – powers of inspector – inspectors report.

UNIT-IV

Majority rule and minority Rights: Principles of Majority rule – Rule in Foss Vs Har bottle case – Exceptions to the rule – prohibition of minority investors and creditors.

Prevention of oppressions and mismanagement – Court relief – powers of Company Law Board – Power of Central Government.

UNIT-V

Winding up – meaning – mode of winding up – Consequences of winding up order – powers of liquidator – statement of affairs.

BOOKS RECOMMENDED:

1. N.D.Kapoor - Elements of company Law Sultan chand & Sons
2. Indian company Law - Autar singh Vikas Publication house Pvt. Ltd., New Delhi
3. Principles of company Law – M.C. Shukla and S.S.gulshan, S. Chand & Co. Ltd

Reference book:

1. A Guide to Company Law – A.Ramaiah
2. lectures in company Law – S.M. Shaah
3. ICSI’S publications and monthly journal “chartered secretary”

CORE PAPER VII

COMPANY SECRETARIAL PRACTICE

UNIT-I

Company secretary – qualification – procedure for appointment and dismissal of a secretary – role of Company secretary – powers. Duties and liabilities of a company – documents to be prepared and filed for incorporation – duties of the company secretary at the promotion and incorporation, commencement and subscription stage – prospectus – registration.

UNIT-II

Secretarial procedure for issue of shares – allotment of shares – procedure for issue of share certificates and duplicate share certificates – share warrant – procedure for forfeiture of share and reissue of forfeited shares – issue of further shares – guidelines and procedure for buy back of shares – procedure in depository mode of transfer. Investment management and borrowings: ultra vires borrowing – SEBI guidelines for issue of debentures – duties of a secretary regarding issue of debentures – Secretarial duties on acceptance of deposits.

UNIT-III

Types of meetings – secretarial duties in connect with board meeting annual general meeting – extra order general meeting, practical aspects of drafting agenda notice, explanatory statement and minutes of different meaning.

UNIT-IV

Secretarial procedure for appointment, Independent Directors – reappointment and removal of directors Managing director / Whole time director / manager – sole selling agents. Procedure for appointment of auditor reappointment and removal of auditor – procedure appointment of a cost auditor.

UNIT-V

Compromise and arrangement – procedure compromise and arrangement, Winding up – secretarial procedure for winding up of companies.

BOOKS RECOMMENDED:

1. P.K.Ghosh & Dr.N.Balachandran – Company Secretarial Practice Sulthan Chand &sons
2. N.D.Kapoor – Company Law and Secretary Sulthan chand & Sons.

Reference books:

1. Tandon B.N – Manual on Secretarial Practice
2. ICSI Publication and study Material.

CORE PAPER VIII

LABOUR LAW AND INDUSTRIAL LAWS

UNIT-I

Factories Act 1948: Object – Definition – Health, safety and Welfare Provision – Occupier – certifying surgeon Working hours – Employment of child – young person, and women – annual leave With Wage.

UNIT-II

Industrial Dispute Act 1947, Object – Definitions Procedure and settlement of industrial dispute – voluntary reference of dispute to Arbitration – Award and settlement Strikes and Lockouts – Layoff and Retrenchment – Transfer and closing down of undertakings – Unfair labour Practice.

UNIT-III

Employees State Insurance Act 1948, Object Definitions – ESI Corporation, functions – Contribution and recovery – Benefits – Penalties for false claims

UNIT-IV

Employees Provident Fund and Miscellaneous Provision Act 1952 : Object – Definition – Provident Fund Schemes – Contribution and recovery – Offences and Penalties.

Payment of Wages Act 1936 – Objects – Definition – Rules or payment of Wages – Maintenance of registers and records. Payment of Bonus Act 1965.

UNIT-V

Trade union Act, 1926, Object – Definitions – Registration of trade union – Rights and privileges of a registered trade union – duties and liabilities – Dissolution.

Workmen's compensation Act 1923 – Definition – rules regarding compensation – Distribution of compensation – Notice and claim.

Books recommended:

1. Kapoor N.D. – Hand book on industrial Law Sulthan Chand & Sons
2. Shukla M.C. – Mercandile Law S.Chand & Co.Ltd.

ELECTIVE II
APPLIED COSTING

UNIT-I

Meaning definition and objects of cost accounting – Cost sheet. Difference between cost accounting financial & Management accounting – Unit costing – tenders - quotation.

UNIT-II

Contract costing Job costing Batch costing.

UNIT-III

Process costing – Normal loss, Abnormal loss and Abnormal Gain By product and project – equivalent production.

UNIT-IV

Reconciliation of cost and financial accounting.

UNIT-V

Standard costing and variance analysis – Meaning advantages – Material labour, sales Variation.

BOOKS RECOMMENDED:

1. S.P.Iyenger - Cost accounting Suthan chand andSons

2. S.N.Mheswari – Principles of cost Accounting Sulthan Chsnd & Sons

3. S.P.Jain&Narang K.L - Cost accounting Kalyani Publisers.

4. N.K.Prasad - Cost accounting

II semester other P.G candidates

Extra disciplinary course paper I

Entrepreneurship Development

UNIT I:

Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneur – Knowledge and Skills Required for an Entrepreneur.

UNIT II:

Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDPS.

UNIT III:

Sources of Business / Product ideas – Market Research – Pre-feasibility study - Criteria for selection of a project – Project Report Preparation and Evaluation Criteria.

UNIT IV:

Institutional Finance – Term Lending Institutions – Commercial Banks – State Finance Corporations – Small Industries Development Bank of India (SIDBI) – Small Industries Service Institute (SISI) – District Industries Centre (DIC) – SIDCO – SIPCOT and ITCOT – Microfinance and Self Help Groups.

UNIT V:

Launching and Development of Small Business – Institutional Support to Small Business – Growth Strategies – Product Launching – Monitoring and Evaluation of Small Business – Industrial Sickness – Causes and Consequences – Preventing Sickness.

REFERENCE BOOKS:

6. Entrepreneurial Development - S.S.Khanka - S.Chand and Company.
7. Projects, Planning, Analysis, Selection Implication & Review – Prasanna Chandra – Tata McGraw Publications.
8. Hand Book for Entrepreneur – P.C.Jain – Oxford University Press.
9. Entrepreneurship – Hisrich – Tata McGraw Hill.
10. Entrepreneurship Development – Gupta & Srinivasan – Chand

(or)

E.D.C PAPER II

MARKETING

Unit I

Marketing: Meaning – Types of market – Role of marketing manager.

Unit II

Functions of marketing – Marketing mix – New product development

Unit III

Pricing – Types of pricing – Promotion – Advertising

Unit IV

Channels of distribution – Dealers – Retailers – Types of Retailers

Unit V

Marketing information and research – Methods of data collection.

Books Recommended

1. R.S.N Pillai & Bagavathi : Marketing
2. Rajan Nair : Marketing

Books for Reference

1. Pillai Kotler : Planning & Analysis of marketing manager
2. William. J. Stanton : Marketing management

SEMESTER III

CORE PAPER IX

INDIRECT TAXES

UNIT-I

An introduction – special features of indirect tax leaves – Contribution to Government revenues role of indirect taxation – merits and demerits of indirect taxation – reforms in indirect taxation.

UNIT-II

Central Excises and Salt Act 1944 : Excise duty levy and collection of excise duty – Central Excise Tariff Act 1985 – Special

features- Excisable goods - concept of Manufacturing –
Classification List – Valuation of Excisable goods – Normal price –
Exemption from excise duty.

UNIT-III

Registration Law central excise – procedure aspects of
registration – Clearance of removal or excisable goods – Methods
of removal of such goods – Concept MONVAT – Procedure for
availing MODVAT facility – procedure and duties of central excise
officers – Appeal to various authorities – Offence and Penalties.

UNIT-IV

Customs Act 1962: custom duty – prohibition on port and
export of goods – Detections of illegally imported goods and
exports goods and their prevention – Valuation of goods under
customs Act – Clearance imported and export goods Concept of
customs duty draw back – power of customs officer – search and
seizure – offences and penalties – Appeals.

UNIT-V

Central Sale Tax Act 1965: Object of central sales tax – levy
and collection of tax – concept of inter – state sale and intra –
state sale – sale in the course of export and import – liability to

tax on inter – State Sales registration of dealers – Taxable turnover and determination of turnover – Goods of special importance or declared goods- offence and Penalties – Appeals Latest Change on Charges on implementation of sales tax.

Books Recommended:

1. Dr.Balachandran – Indirect Taxation,
2. V.S.Datey - Indirect Taxes
3. R.K.Jain – Central Excise Manual
4. S.P.Bhatnagar – customs Law and procedure
5. Donakia – Central Sales Tax
6. Arvind P. Dattar- Central Excise Law and practice.

CORE PAPER X

CORPORATE LAWS

UNIT-I

Object and definitions – An overview of current industrial policy, regulatory mechanism – Registration and licensing of undertakings, government agents, exemption from licensing provisions –

Substantial expansion investigation – offence and Penalties

Miscellaneous provision.

UNIT-II

Small scale and ancillary units – Policy and procedure for setting up SSI. An overview of infrastructure – Fiscal and other support schemes for SSI.

Setting up units in Free trade zone and 100%EU's Policy and procedure.

UNIT-III

Object and definitions under FRMA – Dealings in foreign exchange – Holding of foreign exchange – Current account transactions, capital account transaction – Export of goods and service realization and repatriation of foreign exchange exemption authorized person – Penalties enforcement – Appellate Tribunal.

UNIT-IV

Objects and definition – Regulation over concentration of economic power – study of provisions relating restrictive. Unfair and monopolistic trade practices – nature and scope of MRTTP commission and other authorities under MRTTP law.

Procedure for registration of agreements relating to trade practices, procedure for investigation / enquiry by the MRTTP

commission and their authorities in relation to restrictive unfair and monopolistic trade practice and consumer protection.

Procedure and practice relating to appearances before MRTTP commission.

UNIT-V

Water : Water and Environment (Protection) Law – Various Boards – Functions and powers – Duties of occupier of specified industries – adherence of standards : Offices by companies.

Air Pollution – concept of sustainable development, Government policies regarding environment – Salient features of the Air (Prevention and Control Pollution) Law.

Books Recommended:

1. Gulshan & Kapoor – Economic & other Legislation, Sulthan Chand & Sons.
2. Taxman Publication – corporate Laws
3. ICSI Study Material on Economic laws
4. Delag Goswami - Handbook on pollution control
5. A.M.Chakrabarti – industrial licencing & IDR Act.
6. Bare Acts.

CORE PAPER XI

RESEARCH METHODOLOGY

UNIT - I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design - Components of the Research Design.

UNIT – II

Census – Sample – Sampling Techniques – Random and Non Random sampling – Size of the sample.

UNIT – III

Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire – Personal Interview – Interview schedule – Observation, Pilot study and pre-testing.

UNIT –IV

Analysis and Interpretation of Data – Hypothesis – Characteristics of A Good Hypothesis – Formulation and testing of Hypothesis – Methods of testing Hypothesis – T -Test – F- Test, CHI square Test.

UNIT – V

Research Report – types of Reports - Steps in Drafting a Research Report.

Reference Books:

1. Kothari C. R. - Research Methodology – Wiley Eastern Ltd. New Delhi.
2. Amar Chand D. - Research Methods in commerce – Emerald Publishers, Chennai.
3. Thanulingum.N –Research Methodology- Himalaya Publishing House Pvt Ltd.
4. Krishnaswamy & Obul Reddy – Research Methodology & Statistical Tools, Himalaya Publishing House Pvt Ltd.

CORE XII

MANAGEMENT ACCOUNTING

UNIT-I

Management Accounting – Definition – scope and Objectives – Advantages – Distinction between financial and management accounting.

UNIT-II

Analysis of financial statements – comparative statements – Common size statements – trend analysis and Ratio analysis.

UNIT-III

Statements of changes in financial position – I (Fund flow statement) – Statement of changes in financial position – II (Cash flow Statements)

UNIT-IV

Marginal costing – Cost Volume profit analysis – Break Even Analysis – Limitations – Decision making Analysis.

UNIT-V

Budgets and Budgetary control – Objectives – Advantages – Limitations – different types of budgets; Flexible budget – Production budget.

Capital budgeting – Payback period method, Accounting, Rate of Return Method, Net present Value Method and Internal Rate of Return Method.

Books recommended:

1. Maheswari S.N – Management Accounting Sulthan chand & sons.
2. Dr.V.R. Palanivelu, Accounting for Management , University Press, New Delhi.
3. Man Mohan and Goyal – Management accounting.

Reference books:

1. I.M.Pandey – Management Accounting vikas
2. M.Y.Khan and P.K.Jain – Management Accounting.

ELECTIVE III

COMPUTER APPLICATION IN BUSINESS

Theory: 60 Marks

UNIT-I

Introduction to computer – characteristics of a computer – components of a digital computer system – languages – H/W – S/W – computer System – compiler – Assembler – Inter – Number System - Binary – Decimal – Octal – Hexadecimal.

UNIT-II

Operation System – Functions of OS – Types of OS – Internal DOS Commands – External dos Commands.

UNIT-III

Data Processing – types of processing method – Steps in Data processing – Networks – Topologies – Types of Networks.

UNIT-IV

Fundamentals of 'C' Programming – structure of 'C' program – Data types – Keyboards – constants – Variables – operators – expression – basic I/PO/P statements – Simple programmes.

UNIT-V

Statements – control Statements – Unconditional control statements – Conditional control statements Looping statements – Arrays – Functions Call be Value call by reference – recursion.

Books recommended:

1. R.Parameswaran -Computer Application in Business.
2. Yaswant Kanithar – Let us 'C'
3. C. Balagurusamy - Programming in C.

COMPUTER APPLICATION IN BUSINESS

PRACTICAL: 40 MARKS

1. Write a C programs by using arithmetic operations.
2. Write a C program to find the largest no of two no's three no's using relational operators.
3. Write a C program to find the factorial value of 'N' number (using for loop).
4. Write a C program to find the sum of 'N' numbers.
5. To find the sum of the series 1+2

6. To generate a Fibonacci series upto 'N' the term(using for loop, while loop, do.. While loop)
7. To find the sum of 'N'Number using one dimensional array.
8. To find the Addition of two matrices, subtraction of matrices (Using two – dimensional arrays)
9. Write a C programs to express function concept.
10. Write a C program to find factorial value of 'N' numbers using Recursion.

SEMESTER IV

CORE PAPER XIII

SECRETARIAL AND MANAGEMENT AUDIT

UNIT-I

Company secretary in practice – Various organization and areas of practice – advisory services rendered – challenges before the professional standard and code of conduct – code of ethics – exploring new horizons.

UNIT-II

Secretarial Audit – Need objectives and scope of secretarial audit process – periodicity and format for secretarial audit report

– appointment, duties and powers of secretarial auditor – check list / Worksheet for secretarial audit for various corporate laws.

Compliance Certificate – Concept and need – appraisal of secretarial compliances – specimen compliance certificate.

UNIT-III

Search/Status Reports – Preparation of search and status reports for registrar of companies records for banks and financial institutions – scope and importance – verification of documents relating to charge – requirements of various financial institutions and other corporate lenders – due intelligence report.

UNIT-IV

Securities Audit – Meaning, need and scope – ensuring Proper compliance of provisions relating to issue and transfer of securities – preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulations framed thereon – protecting the interest of investors.

UNIT-V

Management Audit Meaning, nature and scope – principles and fundamentals of management audit – audit of management

methods and performance – organizational needs for management audit.

Cost Audit – Nature, objective and scope – cost audit distinguished from financial audit and management audit – cost audit as an aid to management, shareholders and other external agencies and public – cost audit report.

Books recommended:

1. Shanbhogue K.V. Filling of forms and returns and application under company Law
2. Datta C.R. – Company Directors, Eastern Law Home, Calcutta.
3. Sen Guota N.K – Changing Pattern of corporate Management.
4. Vashist & Saxena – Cost and Management Audit.
5. Ramanathan A.R. – Cost and Management Audit.
6. ICSI Study Material – Secretarial and Management Audit.
7. Dr.V.balachandran and Ravichandran K.S. – Secretarial securities and Management Audit.

CORE PAPER XIV

CORPORATE FINANCIAL MANAGEMENT

UNIT-I

Scope of financial Management – Nature, Significance and objectives of financial management – Risk, return and value of the firm – Functions of financial executive in an organization – Financial management, its recent developments.

UNIT-II

Sources of company finance – Equity, Non-voting preference shares, debentures and bonds – Company deposits – Term loans from financial institution and banks – Internal funds as a sources of finance – Bonus shares.

UNIT-III

Working Capital Management and control – Working capital – Meaning – types – determinates – Assessment of working capital requirements – operating cycle concept and application of quantitative of working capital – Inventory and financing of working capital.

UNIT-IV

Cost of capital – Meaning – Importance- Computation of specific

Costs – Cost of various sources of capital – cost of equity – cost of retained earning – cost of debentures – Cost of preference shares – computation of Weighted average cost of capital – significance of cost capital in business decision making.

UNIT-V

Meaning and significance of capital structure – Capital structure vis-à-vis financial structure – Capital structure planning and designing optimal capital structure – Determinations of capital structure and dividend and its policy – corporate dividend practice in India.

Books recommended:

1. Maheswri S.N. – Financial Management Sulthan chand & Sons.
2. Pandey I.M. - Financial Management
3. Dr. V.R .Palanivelu. Financial Management, S.Chand & Sons Ltd, New Delhi.

Reference Books.

1. James C Van Hore – Financial Management & Policy
2. Khan and Jain - Financial Management
3. Srivasatava J.C - Financial Decision Making.

ELECTIVE IV

SECURITIES MARKET ANALYSIS

UNIT-I Capital Market

Introduction, meaning and significance of capital market – Capital market VS – Money market – market players – Investors and companies – Securities laws – regulatory framework governing Indian Capital Market –SEBI – Role and powers – role and functions of depository – Depository participants – An overview of international capital market.

UNIT-II Primary Market

Meaning significances and scope – Development in primary market – Initial Public Offer – various agencies and institution involved in primary market – role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, portfolio managers – Debenture Trustees – Rules, regulations and code of conduct framed by SEBI.

UNIT-III Secondary Market.

Meaning, Significant, functions and scope of secondary market – functions and significance of exchange ; their regulatory framework and control – secondary market intermediaries – stock brokers, sub-brokers, advisors , their rules, regulations and code of conduct framed by SEBI. Electronic Trading in securities.

UNIT-IV Security analysis

Introduction to securities – Security market – Security market indicators – Securities price advantages and equality indices – Exchange sensitive index prices – National index of equality price – other indices of security prices – Security valuation – credit rating – Valuation of Equity shares, preference share, bonds and debentures.

UNIT-V Investors Protection

Meaning and Significances of investors Protection – SEBI Guidelness – Rules of Investors Association – Investors Education Funds and Programmes.

Books recommended:

1. Balakrishnan & Watra S.S – Securities Market in India
2. Pandian Punithavathy - Security analysis and Portfolio Management
3. S.Kevin – Security Analysis and portfolio Management.
Prentice Hall of India

Reference book :

1. E.Gorden & DR.K Nataraja - Emerging scenario of Financial Services.
2. Donald E fisher & Ronald T Jordan – Security analysis and Portfolio Managements.

PROJECT PAPER
INSTITUTIONAL TRAINING
TRAINING REPORT AND VIVA VOCE

Each student shall be required to prepare a Training Report on the basis of a training undergone by the candidate in a business or Industrial Organization, suggested a possible solution for a problems of current interest in the area of corporate Management. The report should demonstrate the capability of the student for some creative potential and original approach to solve the practical problems in today's Business or Industry. The report should include field studies, surveys, interpretation, planning and design of an improved and integrated management system, presented in a comprehensive manner with recommendations for solutions based on scientifically worked out data. The Training report shall contain not than 75 pages.

The duration of the training shall be a minimum of 30 days in the IV semester

Project work: 75 Marks

Viva Voce : 25 Marks

Total : 100 Marks

QUESTION PAPER PATTERN

M.COM (cs)

Time : 3 Hours

Marks:75

SEC-A

5X5=25

Answer all questions

All questions carry equal marks

1 a) Unit I (or)

b) Unit I

2 a) Unit II(or)

b) Unit II

3 a) Unit III (or)

b) Unit III

4 a) Unit IV(or)

b) Unit IV

5 a) Unit V(or)

b) Unit V

SEC-B

5x10=50

Answer all questions

All questions carry equal marks

6 a) Unit I (or)

b) Unit I

7 a) Unit II(or)

b) Unit II

8 a) Unit III (or)

b) Unit III

9 a) Unit IV (or)

b) Unit IV

10 a) Unit V(or)

b) Unit V

QUESTION PAPER PATTERN

M.COM (cs)

COMPUTER APPLICATIONS IN BUSINESS

THEORY

Time : 3 Hours

Marks:60

SEC-A

5X6=30

Answer all questions

All questions carry equal marks

1 a) Unit I (or)

b) Unit I

2 a) Unit II(or)

b) Unit II

3 a) Unit III (or)

b) Unit III

4 a) Unit IV(or)

b) Unit IV

5 a) Unit V(or)

b) Unit V

SEC-B

3x10=30

Answer all questions

All questions carry equal marks

6 a) Unit I (or)

b) Unit I

7 a) Unit II(or)

b) Unit II

8 a) Unit III (or)

b) Unit III