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 2021 – 2022 ONWARDS)
Department of M.Com (C.S)

Objectives of the Course:

- To make the students to be trained for the completion of the ACS course offered by ICSI
- To enrich students to adapt to an ever changing and dynamic business environment.
- To create highly innovative competent professionals in the field of commerce.
- To impart industry needed skill, problem solving and decision making competencies.

Career Advancement:

Company Secretary, Secretarial officer, Secretary Analyst, Secretarial Auditor, Cost Auditor and Business Manager, Auditor, Cost and Work Accountant, Teacher and Lecturer.

Condition for Admission:

A Candidate who has Passed B.Com (Corporate Secretaryship), B.Com (CS.CA), B.Com. B.Com. (CA), B.Com (Electronic Banking), B.Com (Account and Finance), B.Com (Banking and Insurance), B.Com (International Business), B.Com (PA), B.Com (Cooperation), B.Com (SMP), B.Com (FA) B.B.A., B.B.A(RM)., B.B.A(IB) B.B.A. (CA). and B.B.M. 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 Quality for the Master of Commerce (Corporate Secretaryship) Degree Examination of this University After a Course of Study of two Academic Years.

Duration of the Course:

The Course for the Degree of Master of Commerce (Corporate Secretaryship) shall Consist of Two Academic Years Divided into Four Semesters.
Equivalence:

The Corporate Secretaryship course is unique in nature which is offering syllabus like Corporate and General laws, Governance and Secretarial practices followed in company form of business, at the same time no other course are having such syllabus. From the above point of view, the Corporate Secretaryship course is an entirely different course and in no way equivalent to other disciplines.

The CBCS System:

The PG programme shall be conducted on Choice Based Credit System (CBCS). It is an instructional package development to suit the needs of students to keep place with the developments in Higher Education and the quality assurance expected it in the light of liberalization and globalization in Higher Education. the term ‘Credit’ refers to the weightage given to a course usually in relation to an instructional hours assigned to it however, in no instance the credits of a course can be greater than the hours allotted to it each course is designed very variously under /tutorial/laboratory or field work/seminar /practical training / assignment /report writing etc., to meet effective teaching and learning needs.

Evaluation:

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a Continuous Internal Assessment (CIA) by the courses teacher concerned as well as by an end semester examination and will be consolidate at the end of the course. The components for Continuous Internal Assessment are:

**PG**

- Test : 10 Marks
- Seminar : 5 Marks
- Assignment : 5 Marks
- Attendance : 5 Marks

**Total** = **25 Marks**
Passing Minimum:

1. Theory Internal 25 Marks, External 75 Marks.
2. Separate passing Minimum is prescribed for Internal and External.

The Passing Minimum for CIA shall be 50% out of 25 Marks (i.e. 12 Marks).

The Passing Minimum for University Examination shall be 50% out of 75 Marks (i.e. 38 Marks).

**Question Paper Pattern**

Time: 3 Hours
Max. Marks: 75

**PART-A**
(15*1=15 Marks)
Choose the Best Answer
(3, I Mark from Each Unit)

**PART-B**
(2*5=10 Mark)
Answer any Two Questions out of From Five
(Open Choice)
(All Questions Carry Equal Marks)

**PART-C**
(5*10=50 Marks)
(Answer All Questions)

Either or questions from each unit
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<th>SUBJECT</th>
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**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 and External University Examinations.

For the Practical Paper, a Minimum 50% Mark in the University Examination and the Record Note Book 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

Objectives of the Study:

- To impart knowledge regarding the constitutional framework in India.
- To provide an understanding of the civil procedures in law.
- To create an awareness on RTI.
- To provide information to students regarding the document & procedures for acquisition and transfer of an asset.
- To expose the students to have a lucid idea on selling a property & consumer rights.

Outcomes:-

On successful completion of this subject, the students will be able to have a knowledge of some of the general and commercial laws that has a bearing on conduct of corporate affairs.

UNIT- I

Constitution of India


UNIT- II

Code of Civil Procedure Act, 1908


UNIT – III

Right to Information Act, 2005

Key Definitions- Public Authorities and their Obligations-Role of Central/State Governments-Central Information Commission-State information Commission.
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


UNIT-V

The Sale of Goods Act, 1930


Consumer Protection Act, 1986

Consumers- Definition of Consumer - Consumerism - Consumer Rights - Consumer Protection - Consumerism in India – Grievance Redressal Machinery.

BOOKS RECOMMENDED

1. N.D. Kapoor – Commercial Law Sultan Chand & Sons.

REFERENCE BOOKS

1. Relevant Bare Acts.
2. ICSI Study Material on General and Commercial Laws.
CORE PAPER- II

COMPANY LAW AND SECRETARIAL PRACTICE – I

Objectives of the Study:

- To provide an in-depth understanding of the procedures under the Companies Act, Rules and Regulations.
- To enlighten the students on the Provisions governing the Company Law and company secretaries act.
- To make the students aware on the recent amendments to Companies Act.
- To enhance knowledge about the company meetings.
- To know the procedures for winding up of company and duties of secretary in all the stages.

Outcomes:-
On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyse the sources of raising capital and gain knowledge relating to role and importance of company secretary as a key managerial personnel.

UNIT- I

An Overview of Joint Stock Company


UNIT-II

MOA, AOA, Prospectus and Share Capital

UNIT-III

Share Certificate, Members and Dividend Payment


UNIT-IV

Borrowing Powers of Company


UNIT-V

Corporate Debentures


BOOKS RECOMMENDED


REFERENCE BOOK

1. Dr. V. Balachandran – Company Law and Practice.
CORE PAPER- III

FINANCIAL MARKETS AND SERVICES

Objectives of the Study:

- To introduce students to the world of financial markets & services.
- To enrich students understanding of fundamental concepts & working of financial market instruments & agencies.
- To equip students with adequate knowledge and skills necessary for employment in financial service industry.

Outcomes:

On successful completion of this subject, the students will be able to demonstrate an awareness of the current structure and regulations of the Indian Financial Services sector.

UNIT- I

Money Market Instrument


Capital Market operation


UNIT- II

Primary Market operation


Secondary Market Transaction

UNIT-III

**Depositories Act, 1996**

Depository System in India - Role and Functions of Depositories - Depository Participants - Admission of Securities - Dematerialization and Re-Materialisation - Depository Process - Inspection and Penalties - Internal Audit and Concurrent Audit of Depository Participants.

**Investors Protection In Present Era**


UNIT-IV

**Financial Services For Corporate Management**


UNIT-V

**Credit Rating and Venture Capital**


**BOOKS RECOMMENDED**

1. Financial services – Dr. S.Gurusamy.
2. Financial services – B.Santhanam.

**REFERENCE BOOKS**

1. E.Gorden and Dr.K.Nataraja - Emerging Scenario of Financial Markets and services.
Objectives of the Study:

- To provide appropriate mastery of the knowledge regarding shares & debentures.
- To enable the students develop efficiency in accounting treatment for amalgamation & liquidation of companies.
- To provide a solid foundation regarding banking company accounts practically.

Outcomes:
On successful completion of this subject, the students will be able to get an in depth and working knowledge of the principles and procedures of corporate entities in accordance with the statutory requirements.

UNIT-I

Company Shares, Debenture and Company Prior and Post Incorporation Profit


UNIT-II

Nature of Amalgamation, Absorption and Reconstruction of Share Capital

Accounting Treatment for Amalgamation & Absorption - Internal and External Reconstruction of Companies – Alteration of Share Capital – Accounting Standards 14.

UNIT-III

Corporate Winding Up


UNIT- IV

Holding Company Accounts

Accounts for Holding Company (Including Intercompany Holdings) – Accounting standards 21.

UNIT-V

Banking Company Accounts

Accounts of Banking companies (new format) – Profit and loss account – Balance sheet.
Note: The Proportion between Problem Oriented and Theory Oriented Question in the University Examination Shall Be 80% and 20% Respectively.

BOOKS RECOMMENDED


2. R.L.Gupta and Radhaswamy – Corporate Accounting, S.Chand and Co.Ltd.

3. S.N.Maheswari – Corporate Accounting, Sultan &Sons.


5. T.S.Reddy and A.Murthy – Corporate Accounting.
ELECTIVE – I

INTERNATIONAL TRADE

Objectives of the Study:

- To acquaint students on the international trading environment.
- To gain an understanding on the multinational enterprises.
- To learn the various aspects of international Trade management.
- To enable the students to gain an understanding on the recent developments in international trade.

Outcomes:

On successful completion of this subject, the students will be able to get an awareness with the international trade concepts and procedures.

UNIT-I

International Trade Documentation and Procedures

Meaning of International Trade – Significance of International Trade - Categories of Foreign Trade- Differences Between Home Trade and Foreign Trade - Advantages and disadvantages of International Trade - Restrictions in International Trade - Reasons for Restrictions - Barriers - Ways of Encouraging International Trade - Documents in Foreign Trade - Agents - Terms of Sale in International Trade/Price Quotations in Foreign Trade.

UNIT-II

Industrial Policy and Foreign Investment Capital


UNIT-III

Globalization of Business in Present Scenarios

UNIT-IV

Foreign Trade Management


UNIT-V

Export Management


BOOKS RECOMMENDED


REFERENCE BOOKS


Objectives of the Study:

- To enable the students to know the provisions of the Income tax laws.
- To understand the concept of Income tax.
- To describe how to arrive taxable salary, House property, Capital Gain and Business/Profession.

The primary purpose of taxation is to raise revenue to meet huge public expenditure.

Outcomes:

On successful completion of this subject, the students will be able to understand the computation of income under various heads and filing procedures under Income Tax Act.

UNIT- I

Overview of Income Tax and Basic Concepts

Income Tax Act, 1961

Definition – Basic concept & Basis of Charge - Scope of Total income - Residential Status of an Assessee – Exempted income U/S 10 – Agricultural income.

UNIT- II

Income From Salary and House Property


UNIT -III

Income from Business, Profession, Capital Gain and Income from Other Sources

Profits and Gain of Business or Profession – Capital Gains – Income From other Sources – Income of other Persons included in Assessee Total Income – Set off and Carry Forward of Loss -Aggregation of Total Income.

UNIT- IV

Assessment of Individual and Companies

Arrival of Total Income, Deduction under Chapter VI-A – Computation of Total Income: Assessment of Individuals and Companies.
UNIT- V

Income Tax Authorities and Filing


Note: The Proportion between Problem Oriented and Theory Oriented Question in the University Examination Shall Be 80% and 20% Respectively.

BOOKS RECOMMENDED

Objectives of the Study:

- To provide an in-depth understanding of the procedures under the Companies Act, Rules and Regulations.
- To enlighten the students on the Provisions governing the Company Law and company secretaries act.
- To make the students aware of the recent amendments to Companies Act.
- To enhance knowledge about the company meetings.
- To know the procedures for winding up of company and duties of secretary in all the stages.

Outcomes:

On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyse the sources of raising capital and gain knowledge relating to role and importance of company secretary as a key managerial personnel.

UNIT- I

Company Management

Definition – Types of Directors – Number of Directorships –DIN, Procedure for Applying and Deactivation of DIN Appointment and Reappointment of Directors – Qualification and Disqualification of a Director – Vacation of office, Removal and Resignation – Key Managerial Personnal (KMP) – Powers, Duties and Liabilities of Directors – Managing Director, Manager, whole Time Directors – Managerial Remuneration.

UNIT- II

Company Meetings


UNIT- III

Accounts and Audit

Auditing
Auditors – Appointment, Resignation and Removal- Qualification and Disqualification- Rights, Duties and Liabilities - Audit and Auditor’s Report - Cost Audit and Special Audit.

UNIT -IV
Majority Rule and Minority Rights

Prevention of Oppression and Mismanagement
Investigation


UNIT -V
Winding up
Meaning – Modes of Winding up – Consequences of Winding up Order – Appointment of Liquidator -Powers of Liquidator – Statement of Affairs – Secretarial Duties Regarding Winding up.

BOOKS RECOMMENDED

REFERENCE BOOK
1. Dr. V. Balachandran – Company Law and Practice.
CORE PAPER –VII

APPLIED COSTING

Objectives of the Study:

- To familiarize the students with the various cost concepts, and elements of cost.
- To enable the students to prepare cost sheets.
- To apply different methods and techniques of cost control.
- To gain knowledge of different methods of payment of wages and incentives.
- To acquaint the students with the application of Marginal costing for Business decision making.

Outcomes:-
On successful completion of this subject, the students will be able to demonstrate an in depth knowledge in cost ascertainment, methods of costing and cost control.

UNIT-I

Overview of Cost accounting


UNIT-II

Labour Costing:


UNIT-III

Process Costing:

UNIT-IV

Job, Batch and Contract costing:


UNIT-V

Cost Management

Cost Management: Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing.

Note: The Proportion between Problem Oriented and Theory Oriented Question in the University Examination Shall Be 80% and 20% Respectively.

REFERENCE BOOK

1. S.P.Iyenger – Cost Accounting, Sulthan Chand & Sons.
CORE PAPER- VIII

LABOUR AND INDUSTRIAL LAWS

Objectives of the Study:

- To enlighten the students on the Provisions governing Industrial Law.
- To make the students aware on the recent amendments to Industrial Law.
- To enhance knowledge about the Factories Act, Workmen compensation Act, and Industrial Dispute Act.
- To know the procedures for registration of a Trade Union and Payment of Wages under the Acts.

Outcomes:-
On successful completion of this subject, the students will be able to know the judicial setup of labour laws and industrial relation framework.

UNIT- I

Factories Act, 1948


UNIT- II

Industrial Dispute Act, 1947


UNIT- III

Employees State Insurance Act, 1948


UNIT-IV

Employees Provident Fund and Miscellaneous Provision Act, 1952

Payment of Wages Act, 1936


Payment of Bonus Act, 1965


UNIT-V

Trade Union Act, 1926


Workmen’s Compensation Act, 1923


REFERENCE BOOK

1. Kapoor N.D. – Hand Book on Industrial Law, Sulthan Chand & Sons
2. Shukla M.C. – Mercantile Law, S.Chand & Co.Ltd.
ELECTIVE-II

CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE

Objectives of the Study:

- To provide insights into CSR from the perspective of business, government and civil society.
- To enable the students to identify the drivers of Corporate Governance.
- To enable the students imbibe ethical issues in Corporate Governance & to adhere to the ethical codes.

Outcomes:

- On successful completion of this subject, the students will be able to practice appropriate business responses and management approaches for dealing with social, political environmental, technological and global issues.

UNIT – I


UNIT – II

CSR Reporting: Trend in Developing Countries – Timing and Mode of Release of CSR Reports – CSR Policy of Multi-Product, Multi-Location and Indian MNC’s – Constitutions of Corporate Social Responsibility – Dimensions of CSR – Benefits of CSR to the Company Auditing

UNIT – III

Corporate Governance – concept – objectives – features – principles – code of governance-theories- reasons for increasing interest in governance – Corporate Governance in India – Governance Forums – Institute of Company Secretaries of India (ICSI) – National Foundation for Corporate Governance (NFCG) – Organisation for Economic Co-operation and Development (OECD)- Corporate Secretaries International Association (CSIA)

UNIT – IV

Various Committees – Role of shareholders and Institutional Investors in corporate governance Board of directors- composition – independent and women director – obligations of directors and senior management Audit committee – Nomination and remuneration committee – Stakeholder relationship committee – Risk management committee
UNIT – V

**Annual reports** – contents – related party disclosure- management discussion and analysis – disclosure of accounting treatment – corporate governance report – minimum information placed before board of directors – Compliance Officer and his Obligations –compliance certificate by chief executive officer and chief financial officer- grievance redressal mechanism.

**BOOKS RECOMMENDED**

1. Dr.M.Devarajan - Corporate Governance- Narain Publications, Chennai
2. Bhuwneshwar mishra - New listing obligations & Disclosure Requirements Taxmann’s
3. ICSI Study Material - Corporate Governance .

**REFERENCE BOOK**

Add on Course

INTERNSHIP TRAINING

- The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies.

- Each student should undergo industrial training for a minimum period of two weeks during the first semester vacation.

- He/she shall undergo the above training in the institutions like banks, insurance companies, mutual funds, private and public limited companies, industries and financial institutions covering the aspects of Secretarial Practices, Company Law and Practices, Auditing, Income tax filing and Accounting procedures.

- Students may make their own arrangements in fixing the companies for candidates should submit a report in not less than 25 type written pages.

- Candidates should submit the attendance certificate from the institution for having attended the training for 2 weeks.

- The training report shall be prepared by the students under the supervision of the faculty of the department.

- The industrial training report must contain the following:
  - Cover page.
  - Copy of training certificate.
  - Profile of the business unit.
  - Report about the work undertaken by them during the training period.
  - Findings and Conclusions.

- Practical Viva Voce examination will be conducted with internal & external examiners at the end of the second semester and the credits will be awarded.
Offered by M.COM (CS) To OTHER P.G CANDIDATES

Extra Disciplinary Course Paper I

ENTREPRENEURSHIP DEVELOPMENT

Objectives of the Study:

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior of Entrepreneurship.
- To identify significant changes and trends which create new business opportunities.
- To analyse the environment for potential business opportunities.
- To provide conceptual exposure on converting ideas into an entrepreneurial firm.

Outcomes:
On successful completion of this subject, the students will be able to understand the nature & functions of entrepreneur, the successful application of innovations, business ideas and their financial assistance that enable best use of entrepreneurial opportunities.

UNIT- I

Entrepreneurial Management

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

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

UNIT- III

Preparation of Project Report


UNIT- IV

Arrangement of Institutional Finance

UNIT- V

Small Scale Industries and Industrial Sickness


REFERENCE BOOK


**E.D.C PAPER -II**

**MARKETING**

**Objectives of the Study:**

- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
- To get awareness about the online marketing strategies, types of pricing and promotion strategies.
- To make the students to gain knowledge about channels of distributions and marketing research.

**Outcomes:**

On successful completion of this subject, the students will be able to identify and priorities appropriate marketing strategies.

**UNIT- I**

**Concept of Marketing**
Meaning – Types of Market – Role of Marketing Manager – functions of marketing.

**UNIT- II**

**Functions of Marketing**

**UNIT- III**

**Pricing Strategies**
Types of Pricing – Promotion – Advertising – Personal selling.

**UNIT -IV**

**Channels of Distribution**
Definitions, types, functions, merits and demerits.

**UNIT -V**

**Marketing Information and Marketing Research**
Marketing Information system and Research – Methods of Data Collection.

**BOOKS RECOMMENDED**

1. R.S.N Pillai & Bhagavathi - Marketing
2. Rajan Nair –Marketing.

**BOOKS FOR REFERENCE**

1. Philip Kotler - Planning and Analysis of Marketing Manager.
OBJECTIVES OF THE STUDY

To make the students understand the basic concepts involved in GST.
- To enable the students understand the procedure for payment and refund of GST.
- To create employability among students by understanding the overall concepts of GST.
- To create awareness about the various customs laws.
- To know the procedures involved in levy and collection of GST.

OUTCOMES:

On successful completion of this subject, the students will be able to exhibit professional competence in the practical compliance of GST.

UNIT-I

LEVEY AND COLLECTION OF GST

Meaning and Benefits of GST- Salient Features of Dual GST- Taxes Subsumed under CGST Act 2017- GST Council Administration- Proper Officers- Supply of Goods or Services or Both under CGST/SGST.

UNIT-II

LEVEY AND COLLECTION OF CGST/SGST

Levy and Collection of CGST/SGST- Composition Scheme – Exemptions- Time and Valuation of Taxable Supply- Input Tax- Input Service Distributor- Registration under GST Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record Keeping.

UNIT-III

INWARD AND OUTWARD SUPPLIES UNDER CGST

Inward and Outward supplies under CGST- Filing of Returns- Payment Processes- Refund Assessment Procedures-Audit of Tax Payers- Inspection, Search and Seizure- Demand and Recovery Liability to Pay Tax- Advance Ruling- Offences, Penalties, Appeal and Revision-Anti- Profiteering –Transitional provisions- Treatment of Unavailed CENVAT.
UNIT-IV

Integrated GST Act 2017


UNIT-V

Customs Law, 1962


REFERENCES

1. GST Self Learning, G Sekar, B Saravana Prasath, M Saravana Prabhu, TR Srinivasan & R S Balaji.
4. GST Law &Practice by Dr.V.Balachandran & Sultan Chand & Sons, New Delhi July 2017.

Notes: The Papers Consists of Theory only.
CORE PAPER- X

CORPORATE AND ECONOMIC LEGISLATIONS

ObjectiveS of the study:

- To enable students to gain practical knowledge in the registration and licensing of industrial undertakings and MSME’s.
- To make the students understand the salient features and their abatement principles of industrial pollutions.
- To disseminate knowledge on the current trends in patents, copy rights and trade marks.

Outcomes:-

On successful completion of this subject, the students will be able to have legal awareness of different legislations relating to industries, MSME’s, Pollution and Intellectual Property rights.

UNIT-I

Industries (Development and Regulation) Act, 1951

Objects and Definition - Central Advisory Council and Development Council - Regulation of Scheduled Industries - Registration and Licensing of Industrial Undertaking, Investigation and Takeover of Management of Industrial Undertaking by Central Government - Effect of Central Government’s order - Management/Control of Undertaking owned by Companies - Liquidation Power to Provide Relief Measures Power to Exempt in Special Cases.

UNIT-II

Micro, Small and Medium scale Enterprises Act, 2006

Definitions- Establishment of Board- Removal of Member from Board- Functions of Board-Powers and functions of Member-Secretary of Board- Classification Of Enterprises - Measures for Promotion and Development-Credit Facilities-Procurement Preference Policy-Funds- Grants by Central Government- Administration and Utilisation of Fund -Appointment of Officers and other Employees- Penalty for Contravention -Jurisdiction of courts- Power to Make Rules by State Government- Power to Remove Difficulties.
UNIT-III

Industrial Pollution Acts:

**Water Pollution Act, 1974**
Objectives and Definition - Salient Features of the water (Prevention and Control) Act -
Functions, Powers of Central and State Board – prevention and Control of Water Pollution.

**Air Pollution Act, 1981**
Objectives and Definition - Salient Features of the Air (Prevention and Control of Pollution) Law-
Functions, Powers of Central and State Board – Prevention and Control of Air Pollution –
Fund, Accounts and Audit.

**Environmental Protection Act, 1986**
Objectives of the Act – Powers of the Central Government – Prevention and Control of
Abatement of Environmental Pollution.

UNIT-IV

**The Competition Law and Intellectual Property Rights**

Definition- Anti -Competitive Agreements- Prohibition of Abuse of Competitive Position-
Combinations - Competition Commission of India - Benches of the Commission - Procedure for Inquiry on Complaints- Investigation of Combination- Power to Grant Interim Relief-
Compensation.

**Patents Act, 1970**

Objects of Patents - Registration of Patents - Secrecy Directions - Powers of Controller of Patents - Surrender and Revocation of Patent - Infringement of Patents and Remedies –

**Copy Right Act, 1957**

Objects of the Act - Important Definitions - Copy Right office and Copyright Board - Works where Copyright Subsists - Ownership of Copyright and Rights of the owner - Licensing and Registration of Copyrights - International Copyrights - Infringement of Copyright - Civil Remedies.
UNIT-V

Trade Mark Act, 1999

Objects of Trade Mark law - Registration of Trademarks - Licensing and Assignment of Trade Mark - Rectification and Removal of Marks from the Register - Passing off and Infringement of Mark - Certification of Trade Marks. Other forms of IP: design-geographical indication (GI)-layout design protection.

Current Contour

India’s New National IP policy, 2016 – Steps taken by Govt. of India to promote IPR – Govt. Schemes in IPR – Career Opportunities in IP.

BOOKS RECOMMENDED

2. Taxman Publication – Corporate Laws.
3. ICSI Study Material on Economic Laws.
CORE PAPER- XI

RESEARCH METHODOLOGY

Objectives of the Study:

1. To provide basic knowledge about the concept, tools and techniques of business research.
2. To help develop the skills of students to be able to apply research techniques for business decision making.
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis.
4. To help adopt appropriate statistical tools for drawing Inference.
5. To teach students to write a Research Report.

Outcomes:-

On successful completion of this subject, the students will be able to understand different aspects of pursuing research effectively by facing the challenges in solving research problems.

UNIT- I

Introduction to Research


UNIT- II

Problem Formulation


UNIT- III

Data Collection Methods

Collection of Data - Primary and Secondary Data – Tools For Data Collection– Questionnaire – Personal Interview – Interview Schedule – Observation, Pilot Study and Pre-Testing.
UNIT - IV

Analysis and Interpretation of Data

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 - ANOVA - Correlation - Regression - Analysis of data using SPSS.

UNIT - V

Report Writing Techniques


This paper Consists of 100% Theory only.

BOOKS RECOMMENDED

CORE -XII

MANAGEMENT ACCOUNTING

Objectives of the Study:

- To enable the students to know the importance of management accounting and its implication in business.
- To develop the skills for preparation, analysis and interpretation of financial statements.
- To teach the mechanics of preparation of cash flow and funds flow statements.
- To enable the students to take decisions using management accounting tools.
- To understand capital budgeting methods.

Outcomes:-

On successful completion of this subject, the students will be able to apply management accounting techniques and tools in facilitating business decision making.

UNIT- I

Management Accounting an - overview

Management Accounting – Definition – Scope - Objectives – Advantages and Disadvantages of Management accounting - Distinction between Financial and Management Accounting.

UNIT -II

Analysis of Financial Statements


UNIT- III

Fund Flow and Cash Flow Staments

Statements of changes showing Financial position – I (Fund Flow Statement) – Statement of changes showing in Financial position – II (Cash Flow Statements).

UNIT -IV

Marginal Cost Statements

UNIT- V

Preparation of Budgets

Budgets and Budgetary Control – Objectives – Advantages – Limitations – Different Types of Budgets-Flexible Budget.

Standard costing and Variance Analysis


Note: The Proportion between Problem Oriented and Theory Oriented Question in the University Examination Shall Be 80% and 20% Respectively.

BOOKS RECOMMENDED

1. Maheswari S.N – Management Accounting Sulthan Chand and Sons.
3. RSN. Pillai and Bhavathi. V – Management Accounting.

REFERENCE BOOKS

I.M.Pandey – Management Accounting, Vikas Publication.
ELECTIVE- III

TALLY WITH GOODS AND SERVICE TAX

(PRACTICAL ONLY)

Objectives of Tally With GST
- To enable the students to know the Tally with GST
- To familiarise the Structure of GST.
- To familiarise the students with the background and the terminologies of GST in India.

Outcomes:
On successful completion of this subject, the students will be able to exhibit professional competence in the practical compliance of GST.

LAB PRACTICAL

1. Calculation of GST (IGST, CGST & SGST).
2- Table of GST Adjustment with Journal Voucher Entries.
3- How to Activate GST for your Company in Tally.ERP9.
4- To map your UoM to UQC in the stock item.
5- Creating a Sales Ledger: GST-Sales.
6- Creating a Purchase Ledger: GST-Purchase @ 18% in Tally.ERP9.
7- Creating a Inter-State Purchase Ledger: Inter-State Purchase @ 18% in Tally.ERP9.
8- Creating a Inter-State Sales Ledger: GST-Inter-State Sales (Outside State Sale) in Tally.ERP9.
11- Creating Party Ledgers such as Suppliers, Customers and so on for GST in Tally.ERP9.
12- Recording Local Purchase under GST in Tally.ERP9.
13- Recording Inter-State Purchase (Outside State) under GST in Tally.ERP9.
14- Recording Local GST Sales (within State) in Tally.ERP9.
15- Recording IGST-Inter-State Sales (Outside Sale) in Tally.ERP9.
16- Ledgers for any Indirect Expenses like… Discount on Sale, Packing Charges etc. can be created and to be included in GST Sale Invoice under Tally.ERP9.
SEMESTER- IV

CORE PAPER- XIII

SECRETARIAL AND MANAGEMENT AUDIT

Objectives of the Study:

- To enable the students to acquire thorough understanding of secretarial audit and corporate compliance management.
- To provide better understanding of the search/status reports and due diligence of various business transactions.
- To provide technical knowledge relating to issue of securities.

Outcomes:

On successful completion of this subject, the students will be able to acquire thorough knowledge of secretarial audit procedures and corporate compliance management.

UNIT- I

Secretarial Audit and Standards

Concept- Scope and Advantages – Secretarial Standards Issued by ICSI - Compliances of Secretarial Standards for Good Governance Secretarial Audit – Need, Objectives and Scope – Periodicity and Format of Secretarial Audit Report – Benefits of Secretarial Audit – Professional Responsibilities and Penalties – Check list for Secretarial Audit.

UNIT- II

Compliance Management

Compliance Management - Concept and Significance – Establishment of Compliance Management System – Absolute, Apparent and Adequate Compliance.

Compliance Certificate

Concept and need- appraisals of secretarial compliances- specimen of compliance certificate.

UNIT- III

Search/Status Reports

Preparation of Search and Status Reports Relating to Registrar of Companies, and Records relating to Banks and Financial Institutions (lenders) – Scope and Importance – Verification
of Documents Relating to Charge – Requirements of Various Financial Institutions and other Corporate Lenders.

UNIT- IV

Due Diligence Report


Depository Receipts Due Diligence

Introduction- Broad Regulatory Framework- Parties, Approvals, -Documentation and Process -Issue of ADRs, GDRs, IDR and FCCBs.

UNIT-V

Issue of Securities


BOOKS RECOMMENDED

3. ICSI-Handbook on Mergers Amalgamations and takeovers.
4. Bare Acts.
5. SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.
6. Reference on Secretarial Audit (ICSI Publication).
Objectives of the Study:

- To understand the theoretical framework of financial management in business corporations.
- To make an in-depth analysis of various sources of finance.
- To impart knowledge of managing assets of the company.
- To acquaint the students with cost of capital.
- To enable the students to understand the capital structure and dividend theories.

Outcomes:

On successful completion of this subject, the students will be able to understand the finance functions and provide guidance in the management of finance in organizations.

UNIT- I

Management of Corporate Finance


UNIT- II

Capital budgeting:

Capital budgeting: definitions- importance – methods - Payback period – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index.

UNIT- III

Working Capital Management and Control


UNIT- IV

Cost of Capital

UNIT- V

Capital Structure and Corporate Dividend Policy


Note: The papers consist of 70% Theory & 30% Problem.

BOOKS RECOMMENDED


REFERENCE BOOKS

ELECTIVE PAPER - IV

CORPORATE RESTRUCTURING

Objectives of the Study:

- To provide an insight regarding the corporate restructuring.
- To acquire inherent knowledge regarding the legal, procedural and practical aspects of valuation and insolvency.
- To deepen the knowledge of students regarding corporate takeover and mergers.

Outcomes:-
On successful completion of this subject, the students will be able to gain knowledge relating to various restructuring procedures at national and international level.

UNIT- I

Introduction
Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger.

Mergers and Amalgamation

UNIT- II

Takeover
Meaning and Concept - Types of Takeovers- Legal Aspects – SEBI Takeover Regulations - Disclosure and Open Offer Requirements - Bail Out Takeovers and Takeover of Sick Units.

Corporate Demerger and Reverse Merger

UNIT- III

Financial Restructuring
Reduction of Capital - Reorganization of Share Capital - Buy-Back of Shares – Concept and Necessity -Procedure for Buy-Back of Shares by Listed and Unlisted Companies.
UNIT-IV

Valuation

Meaning- Objectives & Scope of Valuation - Principles of Valuation - Preliminary Work relating to Valuation - Valuation Standards and Valuation Analysis.

Merger – Acquisition and Demerger- Slump Sale - Liquidation and Corporate Insolvency - Internal and External Restructuring - Valuation of Intangibles - Valuation of Securities.

UNIT-V

Insolvency

Concept of Insolvency- Historical Developments - History of Bankruptcy Laws in USA, UK and India - Sick Companies and their Revival with Special Reference to the Law and Procedure relating to Sick Companies.

BOOKS RECOMMENDED

1. Dr. K R Chandratre - Corporate Restructuring.


3. Dr. J C Verma - Corporate Merger and Takeovers (Bharath Publishing).


5. ICSI Publication - Hand Book on Merger and Amalgamations.

6. ICSI Study Material - Corporate Restructuring Law and Practice.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER- IV

PROJECT REPORT AND VIVA VOCE

Each student shall be required to undergo an institutional training and prepare a project report in a business or Industrial Organization and suggest possible solution for the 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 less than 90 Pages.

The Duration of the Training shall be a Minimum of 45 Days in the IV Semester.

Project Report: 150 Marks

Viva voce: 50 Marks

Total: 200 Marks
PERIYAR UNIVERSITY, SALEM

QUESTION PAPER PATTERN

M.COM (C.S)

Time: 3 Hours
Max. Marks: 75

PART – A (15*1=15)
Answer All Questions.

PART – B (2*5=10)
Answer Any Two Questions.
(All Question carry equal Marks)

PART – C 5*10=50
Answer All Questions.
(All Question carry equal Marks)

Instruction for Question Paper Setter

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