



PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM – 636011

DEGREE OF MASTER OF COMMERCE
CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR
M.COM. (CORPORATE SECRETARYSHIP)
(SEMESTER PATTERN)

**(For Candidates admitted in the Colleges affiliated to
Periyar University from 2017-2018 onwards)**

REGULATIONS

1. 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.

2. CARRER ADVANCEMENT

Company secretary, secretarial office, secretary analyst, secretarial auditor, cost auditor and business management.

3. CONDITION FOR ADMISSION

A Candidate who has Passed B.A.,(Corporate Secretary Ship), B.C.S., B.Com (Corporate Secretaryship), 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 Quality for the Master of Commerce (Corporate Secretaryship) Degree Examination of this University After a Course of Study of two Academic Years.

4. 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.

5. SUBJECTS OF STUDY:

The total number subject will be 21 including one project work for 200 marks.

The project report must be submitted through the supervisor and the head of the department on or before 31 march of the second year.

6. 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 pace with the developments in higher education and the quality assurance expected 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.12marks).

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 (5×5=25Marks)

(Answer all questions)

All question carry equal marks.

One question from each unit with internal choice

PART-B (5×10=50 Marks)

Either (or) pattern

(Answer all questions)

All question carry equal marks.

M.Com (CORPORATE SECRETARYSHIP)
Candidates Admitted From 2017-2018 Onwards.

SEMESTER-I

Core I General and Commercial Law
Core II Company Law and Secretarial Practice -I
Core III Financial Market and Services
Core IV Advanced Corporate Accounting
Elective I Economic Legislations

SEMESTER-II

Core V Income Tax
Core VI Company Law and Secretarial Practice -II
Core VII Corporate Social Responsibility
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 and Management Audit
Core XIIIIV Corporate Financial Management
Elective: IV Securities Market Analysis
Project: Project Work

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 project report submitted by the candidate. The viva-voce will be conducted by one internal and one external examiner jointly.

COURSE OF STUDY AND SCHEME OF EXAMINATION

S.No.	Paper Code	Subject Title	Hours	University Examination			Credits
				Internal (25%)	External (75%)	Total	
I SEMESTER							
1	Core I	General and Commercial Law	6	25	75	100	4
2	Core II	Company Law and Secretarial Practice –I	6	25	75	100	4
3	Core III	Financial Market and Services	6	25	75	100	4
4	Core IV	Advanced Corporate Accounting	6	25	75	100	5
5	Elective I	Economic Legislations	6	25	75	100	4
II SEMESTER							
6	Core V	Income Tax	5	25	75	100	5
7	Core VI	Company Law and Secretarial Practice II	5	25	75	100	4
8	Core VII	Corporate Social Responsibility	4	25	75	100	4
9	Core VIII	Labour and Industrial Laws	4	25	75	100	4
10	Elective II	Applied Costing	6	25	75	100	5
	Common Paper	Human Rights	2	25	75	100	2
11	EDC	Extra Disciplinary Course (EDC)	4	25	75	100	4

M Com (CORPORATE SECRETARYSHIP)

S.No.	Paper Code	Subject Title	Hours	University Examination			Credits
				Internal (25%)	External (75%)	Total	
III SEMESTER							
13	Core IX	Indirect Taxes	6	25	75	100	4
14	Core X	Corporate Laws	6	25	75	100	4
15	Core XI	Research Methodology	6	25	75	100	4
16	Core XII	Management Accounting	6	25	75	100	5
17	Elective III	Computer Application in Business					
		Theory 60 Marks	4	--	--	100	4
		Practical 40 Marks	2	--	--		
IV SEMESTER							
18	Core XIII	Secretarial and Management Audit	6	25	75	100	4
19	Core XIV	Corporate Financial Management	6	25	75	100	4
21	Elective IV	Securities Market Analysis	6	25	75	100	4
	Core XV	Project Work	12	--	--	200	10
		Total				2200	92

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% mark 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

M.Com (CORPORATE SECRETARYSHIP)

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.Dkapoor – 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 Reporters, Published by All India Reporter Ltd.
2. Relevant Bare acts.
3. ICSI study material on General and Commercial Laws.

M.Com (CORPORATE SECRETARYSHIP)

SEMESTER-I

CORE PAPER II

COMPANY LAW AND SECRETARIAL PRACTICE - I

Unit – I

Company: meaning and definition of the company – CIN, procedure for applying (CIN) - characteristics – kinds of companies - promotion – incorporation – Commencement of Business. – company secretary: qualification – procedure for appointment and dismissal of a secretary – role of company secretary – powers. Duties and liabilities of a company secretary.

UNIT-II

Memorandum and Articles of Association and Their Alteration -Prospectus: Registration – Contents of Prospectus – Statement In Lieu of Prospectus, Misstatement and Its Consequences. Share Capital Meaning, Kinds – Allotment of Share and Return of Allotments – Alteration of Share Capital.

UNIT-III

Share Certificate, Duplicate Share Certificate – Transfer and Transmission of Share - 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

M.Com (CORPORATE SECRETARYSHIP)

SEMESTER-I

CORE PAPER III

FINANCIAL MARKET 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 Ghose 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.

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SEMESTER-I

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 Proportion 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 –Advanced 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.

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SEMESTER-I

ELECTIVE I

ECONOMIC LEGISLATIONS

UNIT I

Consumer Protection Act 1986

UNIT II

Trade Marks Act 1999

UNIT III

Patents Act 1970

UNIT IV

Copy Rights Act 1957

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.

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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 assessee.

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 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. | |

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SEMESTER II

CORE PAPER VI

COMPANY LAW AND SECRETARIAL PRACTICE - II

UNIT I

Director: definition – types of director – 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 – powers, duties and liabilities of directors – 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 – e-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.RAMAI AH
2. LECTURES IN COMPANY LAW – S.M.SHA AH
3. ICSI'S PUBLICATION AND MONTHLY JOURNAL " CHARTED SECRETARY"

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SEMESTER II
CORE PAPER VII
CORPORATE SOCIAL RESPONSIBILITY

UNIT I

Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in Indian – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.

UNIT II

Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization role of the human resource professional in CSR– global reorganization of CSR – ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact – UNDP– global reporting Initiative.

UNIT III

CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.

UNIT IV

Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development of board – role of capital marketing governance, governance rating future of governance – innovation practices – case studies with lesson learned.

UNIT V

Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the company act 2013 – corporate governance in PSU; and banks.

REFERENCE BOOK:

1. Corporate Social Responsibility In India – Sanjay K.Agarwal Sage Publication Ltd – UK 2008.
2. S.A.Sherlekar Ethics in Management, Himalaya Publishing House – 2009.
3. William B.Werther and David Chandler, Strategic Corporate Social Responsibility, Sage Publication In 2001.
4. Mallin Christine A, Corporate Governance (Indian Edition) Oxford University Press, New Delhi.
5. Blowfield, Michal and Alan Murray, Corporate Responsibility Oxford University Press, New Delhi.
6. Tandon Bb Vashishi, Ak,Kesho Prasad Arya PP, Corporate Governance Deep and Deep Publication ,New Delhi. 1st Edition.

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SEMESTER II

CORE PAPER VIII

LABOUR 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.

REFERENCE BOOK:

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

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SEMESTER II

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 Joint Project – Equivalent Production.

UNIT IV

Reconciliation of cost and financial accounting-operating costs –Transport costing

UNIT V

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

REFERENCE BOOK:

1. S.P.Iyenger - Cost Accounting, Sulthan 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

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SEMESTER II

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 BOOK:

1. Entrepreneurial Development - S.S.Khanka - S.Chand and Company.
2. Projects, Planning, Analysis, Selection Implication & Review – Prasanna Chandra – Tata McGraw Publications.
3. Hand Book for Entrepreneur – P.C.Jain – Oxford University Press.
4. Entrepreneurship – Hirsch – Tata McGraw Hill.
5. Entrepreneurship Development – Gupta & Srinivasan Chand

M.Com (CORPORATE SECRETARYSHIP)

SEMESTER II

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 & Baghavathi : Marketing
2. Rajan Nair : Marketing

BOOKS FOR REFERENCE

1. PillaiKotler : Planning & Analysis Of Marketing Manager
2. William. J. Stanton : Marketing Management

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SEMESTER III

CORE PAPER IX

INDIRECT TAXES

UNIT I

An introduction – special features of indirect tax levies – 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 of excisable goods – methods of removal of such goods – concept MODVAT – 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 import 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 1956: 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.

M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

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% export oriented units policy and procedure

UNIT III

Object and definitions under FEMA – 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 MRTP commission and other authorities under MRTP law.

Procedure for registration of agreements relating to trade practices, procedure for investigation / enquiry by the MRTP commission and their authorities in relation to restrictive unfair and monopolistic trade practice and consumer protection.

Procedure and practice relating to appearances before MRTP 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. DelagGoswami - Handbook on Pollution Control
5. A.M.Chakrabarthi – Industrial Licensing & IDR Act.

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SEMESTER III

CORE PAPER XI

RESEARCH METHODOLOGY

UNIT I

Meaning of Business Research -Types of Research – Descriptive, Exploratory, Empirical and 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.

BOOKS RECOMMENDED

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 &
5. Statistical Tools, Himalaya Publishing House Pvt Ltd.

M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

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 makes 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 AndGoyal – Management Accounting.

REFERENCE BOOKS:

1. I.M.Pandey – Management Accounting Vikas

M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

ELECTIVE III

COMPUTER APPLICATION IN BUSINESS (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 YaswantKanithar – Let Us 'C'
3. C. Balagurusamy - Programming In C.

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SEMESTER III

PRACTICAL

COMPUTER APPLICATION IN BUSINESS (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 up to '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.

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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

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. SenGuota 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.

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SEMESTER IV

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 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-Leverages.

UNIT V

Meaning and Significance of Capital Structure – Capital Structure vis-a-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.

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SEMESTER IV

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. PandianPunithavathy | - Security Analysis and Portfolio Management |
| 3. S.Kevin | - Security Analysis and Portfolio Management. Prentice Hall of India |

REFERENCE BOOKS.

- | | |
|--------------------------------------|--|
| 1. E.Gorden&Dr.KNataraja | - Emerging Scenario of Financial rvices. |
| 2. Donald E Fisher & Ronald T Jordan | - Security Analysis and Portfolio Managements. |

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SEMESTER IV

PROJECT REPORT AND VIVA VOCE

Each Student Shall be Required to Prepare a Project 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 less than 75 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

QUESTION PAPER PATTERN

M.COM (CS)

Time: 3 Hours

Max. Marks:75

PART – A (5x5=25)

Answer All Questions.

All Question carry equal Marks.

UNIT – I

Qn. No.1 a) .
(or)
b).

UNIT – II

Qn. No.2 a) .
(or)
b).

UNIT – III

Qn. No.3 a) .
(or)
b).

UNIT – IV

Qn. No.4 a) .
(or)
b).

UNIT – V

Qn. No.5 a) .
(or)
b).

PART – B (5x10=50)

Answer All Questions.

All Question carry equal Marks.

UNIT – I

Qn. No.6 a) .
(or)
b).

UNIT – II

Qn. No.7 a) .
(or)
b).

UNIT - III

Qn. No.8 a) .
(or)
b).

UNIT - IV

Qn. No.9 a) .
(or)
b).

UNIT – V

Qn. No.10 a) .
(or)
b).

QUESTION PAPER PATTERN M.COM (CS)
COMPUTER APPLICATIONS IN BUSINESS
THEORY

Time: 3 Hours

Max. Marks:60

PART – A (5x6=30)

Answer All Questions.

All Question carry equal Marks.

UNIT – I

Qn. No.1 a).
(or)
b).

UNIT – II

Qn. No.2 a).
(or)
b).

UNIT – III

Qn. No.3 a).
(or)
b).

UNIT – IV

Qn. No.4 a)
(or)
b)

UNIT – V

Qn. No.5 a).
(or)
b).

PART – B (3x10=30)

Answer All Questions.

All Question carry equal Marks.

UNIT – I

Qn. No.6 a).
(or)
b).

UNIT – II

Qn. No.7 a).
(or)
b).

UNIT - III

Qn. No.8 a).
(or)
b).

