

VINAYAKA MISSIONS UNIVERSITY					
Choice Based Credit System (CBCS)					
Full Time - 3 Years - Bachelor of Commerce (Corporate Secretaryship)					
CURRICULUM - 2017					
S No.	Semester	Course Code	Title	Credits	Semester Credits
1	I	FC1	MIL-Tamil-I / Hindi-I / Foreign Language-I	3	21
2		FC2	English-I	3	
3		C1	Financial Accounting-I	5+1	
4		C2	Managerial Economics	5	
5		AE1	Environmental Science	4	
6	II	FC3	MIL-Tamil-II / Hindi-II / Foreign Language-II	3	27
7		FC4	English-II	3	
8		C3	Financial Accounting – II	5+1	
9		C4	Office Management	5	
10		DSC1	Discipline Specific Elective – I	5+1	
11		AE2	English Communication	4	
12	III	C5	Corporate Accounting – I	5+1	24
13		C6	Company Law and Secretarial Practice	5	
14		C7	Commercial Law	5	
15		SE1	Tally Lab	4	
16		SE2	Yoga and Meditation – Lab	4	
17	IV	C8	Corporate Accounting – II	5+1	27
18		C9	Cost Accounting	5	
19		DSE2	Discipline Specific Elective – II	5+1	
20		GE1	Generic Elective – I	5+1	
21		SE3	Soft Skills	4	
22	V	C10	Management Accounting	5	21
23		DSE3	Discipline Specific Elective – III	5+1	
24		GE2	Generic Elective – II	5+1	
25		SE4	Information Technology In Business - Practical	4	
26	VI	C11	Industrial Law	5	16
27		C12	Income Tax Law and Practice	5	
28		P1	Institutional Training	6	
<b>TOTAL</b>				<b>136</b>	<b>136</b>

**Total No. of Credits = 136 + 4**

**NOTE:**

**Inter disciplinary course carrying 4 credits should be added during 3 year along with regular curriculum of B.COM - CORPORATE SECRETARYSHIP. However credit will not be considered for calculating CGPA.**

<b>Bachelor of Commerce (Corporate Secretaryship)</b>			
<b>S No</b>	<b>Discipline Specific Elective</b>	<b>Credits</b>	<b>Total</b>
1	Marketing	6	<b>3 X 6 = 18</b>
2	Financial Services and Stock Markets	6	
3	International Trade and Business	6	
4	Business Environment	6	
5	Indirect Tax	6	
6	Human Resource Management	6	
7	Auditing and Corporate Governance	6	
8	Corporate Finance	6	
9	Business Ethics and Corporate Social Responsibility	6	
10	Business Communication	6	

<b>S No</b>	<b>Generic Elective - Inter-disciplinary</b>	<b>Credits</b>	<b>Total</b>
1	Personnel Management	6	<b>2 X 6 = 12</b>
2	Research Methodology	6	
3	Portfolio Management	6	
4	Entrepreneurial Development	6	
5	Leadership and Team Management	6	
6	Customer Relationship Management	6	

S No	Skill Enhancement Course	Credits	Total
1	Tally Lab	4	4 X 4 = 16
2	Yoga and Meditation – Lab	4	
3	Soft Skills	4	
4	Information Technology In Business – Practical	4	

S No	Ability Enhancement Compulsory Course	Credits	Total
1	Environmental Science	4	2 X 4 = 8
2	English Communication	4	

NATURE OF COURSE	NO OF COURSES	CREDITS
Foundation Course	4	12
Core Course	12	64
Discipline Specific Elective Course	3	18
Generic Elective Course	2	12
Skill Enhancement Course	4	16
Ability Enhancement Course	2	8
Institutional Training	1	6
<b>TOTAL</b>	<b>28</b>	<b>136</b>

**VINAYAKA MISSIONS UNIVERSITY**

**Faculty of COMMERCE**

**Curriculum and Syllabus**

**For B.COM - Corporate Secretaryship**

**For the academic year starting from 2017-2018 onwards**

**B.COM. - CORPORATE SECRETARYSHIP SYLLABUS DETAILS**

**Note for ANNEXURE-II**

1. A teacher may mark out topics of the syllabus which are left for self-learning by each individual student. This may be followed by interaction with the teacher in small groups.
2. A teacher may list out additional topics, beyond the scope of laid down syllabus, for industrial relevant and futuristic significance in consultation with the Head of the Department. The Institute shall make suitable arrangement to cater to these needs. Home assignment shall be designed as to inspire individual effort, creativity and usage of Library and Internet resources.

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - I**

**Core Course I: FINANCIAL ACCOUNTING - I**

<b>Objective</b>	:	To impart knowledge of Accounting and cover the practical knowledge of the subject.
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**UNIT - I****12 Hours**

Definition of Account – Accounting Principles – Nature of Accounting Concepts – Double Entry Vs single entry – Journal – Ledger – Trial Balance.

**UNIT - II****12 Hours**

Subsidiary Books – Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book and Cash Book: Simple Cash Book and Bank Reconciliation statement (BRS).

**UNIT - III****12 Hours**

Preparation of Trading, Profit and Loss Account and Balance Sheet of Sole Trading.

**UNIT - IV****12 Hours**

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded).

**UNIT - V****12 Hours**

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method. Departmental Accounts - Basis for allocation of expenses.

**(Weightage of Marks = Problems - 60%, Theory - 40%)**

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS RECOMMENDED:**

1. Advanced Accountancy – M.C.Shukla, T.S.Grewal & S.C.Gupta, Sultan Chand & Sons.
2. Financial Accounting – A. Moorthy and T.S.Reddy – Margam Publications.

**BOOKS FOR REFERENCE:**

1. Advanced Accountancy – S.P.Jain & K.L.Narang, Kalyani Publishers.
2. Advanced Accountancy – R.L.Gupta & Radhasamy. - Sultan Chand & Sons.
3. Principles of Accountancy – Vinayakam, Mani & Nagarajan – S. Chand.

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - I**

**Core Course II: MANAGERIAL ECONOMICS**

<b>Objective</b>	:	To make the students understand the application of economic tools and logic to business decision making; demand, supply and pricing methods.
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**UNIT – I**

**10 Hours**

Definition and Scope of Managerial Economics – determination of demand – Importance of demand elasticity – Techniques of demand forecasting.

**UNIT - II**

**10 Hours**

Production law – Short term and Long term – Cost Output relations – Price determination and Market Structure.

**UNIT - III**

**10 Hours**

Pricing Policy and Practices – Capital Budgeting – Techniques of Capital Budgeting.

**UNIT - IV**

**10 Hours**

Macro aspects of economy – Concept and Measurement of National Income – Business fluctuations – Meaning Phases and Control of business fluctuations.

**UNIT - V**

**10 Hours**

Economic Policy of Government of India – Industrial – Fiscal – Monetary – Trade Policies (Outlines).

**Lecture Hours : 50**

**Tutorial Hours: 0**

**Total Hours : 50**



**TEXT BOOKS**

- 1) Managerial Economics - S.Sankaran.
- 2) Managerial Economics -Varshney and Maheswari.
- 3) Managerial Economics - Dr.Mrs.R.Cauvery.

**REFERENCE BOOK**

- 1) Managerial Economics - Samuel C.Liebb.
- 2) Managerial Economics - Sevan J.Doughlas.

**VINAYAKA MISSIONS UNIVERSITY**  
**FACULTY OF ALLIED HEALTH SCIENCES**  
**COMMON TO ALL -ALLIED HEALTH SCIENCES**  
**FIRST YEAR-ENVIRONMENTAL STUDIES- SYLLABUS**

**Ability Enhancement Compulsory Course II:**

**INSTRUCTIONAL OBJECTIVES**

- a) To expand awareness on the significance of natural resources and energy.
- b) To comprehend the structure and function of an ecosystem
- c) To understand an aesthetic value with respect to biodiversity, aware of the threats and its conservation and realize the concept of interdependence
- d) To identify with the source of kind of pollution and disaster management

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**Total Hours: 58 Hrs**

**Unit I**

**4 Hours**

The multidisciplinary nature of environmental studies. Definition, scope and importance need for public awareness

**Unit II Natural resources**

**10 Hours**

Renewable and non-renewable resources: natural resources and associated problems.

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effect on forests and tribal people.
- b) Water resources: use and over utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems
- c) Mineral resources: use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer- pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- f) Land resources: land as a resource, land degradation, man induced landslides, soil erosion and desertification.  
 Role of individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles

**Unit III: Ecosystems****5 Hours**

Concept of an ecosystem – structure and function of an ecosystem – producers, consumers and decomposers – energy flow in the ecosystem – ecological succession – food chains, food webs and ecological pyramids – introduction, types, characteristic features, structure and function of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit IV: Bio-diversity and its conservation****10 Hours**

Introduction – definition: genetic, species and ecosystem biodiversity – biogeographical classification of India – value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and optional values – biodiversity at global, national and local levels.

India as a mega diversity nation – hot-spots of biodiversity – threats to biodiversity: Habitat loss, poaching of wild life, man – wildlife conflicts – endangered and endemic species of India – conservation of biodiversity: in situ and Ex-situ conservation of biodiversity.

**Unit V: Environmental pollution****8 Hours**

Definition, causes, effects and control measures of;

- a) Air pollution
- b) Water pollution
- c) Soil pollution
- d) Marine pollution
- e) Noise pollution
- f) Thermal pollution
- g) Nuclear hazards

Solid waste management: causes, effects and control measures of urban and industrial wastes – role of an individual in prevention of pollution – pollution case studies – disaster management: floods, earthquake, cyclone and landslides.

**Unit VI: Social issues and environment:****10 Hours**

From unsustainable to sustainable development – urban problems related to energy – water conservation, rain water harvesting, watershed management – resettlement and rehabilitation of people: its problems and concerns – case studies – environmental ethics: issues and possible solutions - climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies.

Wasteland reclamation – consumerism and waste products - environmental protection act – Air (prevention and control of pollution) act – water (prevention and control of

pollution) act-wildlife protection act- forest conservation act – issues involved in enforcement of environmental legislation -public awareness.

**Unit VII: Human population and environment:**

**5 Hours**

Population growth, variation among nations – population explosion – family welfare programme – environmental and human health -human rights – value education HIV/AIDS -women and child welfare – role of information technology in environment and human health – case studies.

**Unit VIII: Field Works:**

**6 Hours**

Visit to local area to document environmental assets – rivers/ forest/ grassland/ hill/ mountain – visit to local polluted site – urban/ rural/ industrial/ agricultural – study of common plants, insects, birds – study of simple ecosystems – pond, river, hill, slopes etc. (Field work equal to 5 lecture works)

**Recommended Books.**

1. Text Book of Environmental Studies for under graduate courses By Erach Bharucha Reprinted in 2006, Orient Longman Private Limited /Universities Press India Pvt. Ltd.

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - II**  
**Core Course III: FINANCIAL ACCOUNTING - II**

<b>Objective</b>	<b>:</b>	To gain a knowledge of accounting in general and to understand the system of Financial Accounting.
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**UNIT - I****12 Hours**

Branch Accounts – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded) – Incorporation of Branch Figures in the Head Office Books (only simple problems).

**UNIT - II****12 Hours**

Departmental Accounts – Distinction between departments and branches – Allocation of common expenses – Expenses which cannot be allocated – Inter-departmental Transfer at Cost and at Selling Price (simple problems only).

**UNIT - III****12 Hours**

Hire purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).

**UNIT - IV****12 Hours**

Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill.

**UNIT – V****12 Hours**

Partnership Accounts – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner Vs Murray – Fixed and Fluctuating Capital – All Partners Insolvency (simple problems only).

**(Weightage of Marks = Problems - 60%, Theory - 40%)**

**Lecture Hours : 50****Tutorial Hours : 10****Total Hours : 60****TEXT BOOKS:**

1. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.

**REFERENCES:**

1. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
2. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand & Co.
3. Dr.N.Premavathy, Financial Accounting, (Tamil) Sri Vishnu Publications, Chennai.

**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - II**

**Core Course IV: OFFICE MANAGEMENT**

<b>Objective</b>	:	To enlighten the essential skills required by an office executive.
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**UNIT - I****10 Hours**

Office – Meaning – Functions of Office – Office Management – Importance – Elements of Office Management – Office Manager – Qualities - Duties.

**UNIT - II****10 Hours**

Office Layout – Open and Private Offices – Office Lighting - Ventilation - Interior Decoration – Furniture – Cleanliness.

**UNIT - III****10 Hours**

Office Manual – Office Forms – Design Management and Control, Stationery and Supplies – Continuous Stationery – Office Security – Office Services.

**UNIT - IV****10 Hours**

Office Mail Service - Handling Inwards and Outwards Mail – E-Mail – Modern Office Gadgets – Computer, Laptop, Cell Phones, Xerox Machine.

**UNIT - V****10 Hours**

Records Management - Filing –Different Methods of Filing - Essential Features of Good Filing System - Their Advantages and Disadvantages - Indexing – Different Methods of Indexing - Their Advantages and Disadvantages.

**Lecture Hours : 50**  
**Tutorial Hours : 0**  
**Total Hours : 50**

**TEXT BOOKS**

1. Office Management – Margham Publication
2. P.K. Ghosh - Office Management.
3. R. S. N. Pillai & Bhagawathi - Office Management.

**REFERENCE BOOKS:**

1. Chopra P.K. - Office Management.
2. S.P. Arora - Office Management.
3. Ltteingnell - Office Management.



**VINAYAKA MISSIONS UNIVERSITY**  
**FIRST YEAR B.COM. - GENERAL**  
**SEMESTER - II**

**Ability Enhancement Compulsory Course II:**

**ENGLISH COMMUNICATION**  
**(Common Paper for all Disciplines)**

<b>Objective</b>	<b>:</b>	To enable the students to develop English Communication to face business challenges.
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**UNIT I- Introduction:** Theory of Communication, Types and modes of Communication

**UNIT II- Language of Communication:**

Verbal and Non-verbal, (Spoken and Written), Personal, Social and Business, Barriers and Strategies, Intra-personal, Inter-personal and Group communication

**UNIT III- Speaking Skills:**

Monologue, Dialogue, Group Discussion, Effective Communication/ Mis-Communication

Interview, Public Speech

**UNIT IV- Reading and Understanding**

Close Reading, Comprehension, Summary Paraphrasing, Analysis and Interpretation, Translation (from Indian language to English and vice-versa) Literary/Knowledge Texts

**UNIT V- Writing Skills**

Documenting, Report Writing, Making notes, Letter writing

**Further Readings:**

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - III**

**Core Course V: CORPORATE ACCOUNTING – I**

<b>Objective</b>	:	To gain comprehensive understanding of all aspects relating to corporate accounting in conformity with the provision of the Companies Act.				
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			<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**UNIT-I****12 Hours**

Issue of Shares – at Par, Premium and Discount – Pro-rata Allotment – Forfeiture and Reissue of Shares.

**UNIT-II****12 Hours**

Issue of Debentures – Redemption of Debentures with and without Provisions – Redemption of Preference Shares.

**UNIT-III****12 Hours**

Acquisition of Business – Profit Prior to Incorporation – Final Accounts (Managerial Remuneration Excluded).

**UNIT-IV****12 Hours**

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded).

**UNIT-V****12 Hours**

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.

**(Weightage of Marks = Problems - 60%, Theory - 40%)**

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Reddy T.S. & Murthy A, Corporate Accounting – Margham Publications, Chennai.
2. Shukla M.C.Grewal, T.S.Gupta S.C., Advanced Accounts – S.Chand & Co. Ltd, New Delhi.
3. Gupta R.L. & Radhaswamy M, Sultan Chand & Sons, New Delhi.

**REFERNCES:**

1. Jain and Narang, Advanced Accountancy – Kalyani Publishers.
2. Iyengar S.P, Advanced Accounting - Sultan Chand & Sons, New Delhi.
3. Dr. S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**

**SEMESTER - III**

**Core Course VI: COMPANY LAW AND SECRETARIAL PRACTICE**

<b>Objective</b>	:	To educate on the fundamental principles of company law and secretarial duties of company secretaries.
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**UNIT - I**

**10 Hours**

INRODUTION Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 (Overview) - The Company Secretaries Act, 1980 (Overview) . Company act features with amendments of Act 2013.

COMPANY SECRETARY Secretary - Definition - Types of Secretaries - Company Secretary – Legal Position - Qualification - Appointment of Rights, Duties and Liabilities – Dismissal of Company Secretary.

**UNIT – II**

**10 Hours**

FORMULATION AND PROMOTION OF COMPANY Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter – Preliminary Contracts - Duties of Secretary at the Promotion stage.

MEMORANDUM AND ARTICLES OF COMPANY Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

**UNIT - III**

**10 Hours**

BOARD OF DIRECTORS Company Management : Introduction - Directors - Qualification - Disqualification - Appointment - Vacation - Removal - Specific powers of Directors - Duties of Directors - Liabilities of Directors.

MEETINGS AND ITS PROCEDURES Meetings and Procedures : Introduction - Kinds of Meetings - Meetings of Share Holders - Statutory Meeting - Annual General Meetings - Extra Ordinary General Meeting - Class Meetings - Board Meetings - Secretarial Work Relating to Meetings - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll - Proxy - Quorum - Chairman of Meeting - Duties of Secretary.

**UNIT - IV**

**10 Hours**

DIVIDEND PROCEDURES Dividend: Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends - Accounts - Statutory Books - Books of Accounts - Annual Accounts and Balance Sheet - Secretarial Duties.

**UNIT - V**

**10 Hours**

WINDING UP OF COMPANY Winding Up: Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court - Duties of Secretary in respect of winding up - Consequences of Winding up - Liquidators - Duties and powers of Liquidator.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. N.D.Kapoor (2013): Elements of Company Law and Secretarial Practice”, Sultan Sons Publications, New Delhi(all the 5 units).
2. Avtar Singh (2013): “Company Law & Secretarial Practice”. 2012 edition.
3. P.P.S. Gogna – A Text Book of Company Law.
4. Company Law - Dr. P.M.S. Abdul Gaffoor and Dr. S Thothadri.

**REFERENCE BOOKS:**

1. Kapoor, N.D. Companies Act 2013, Jain Book Agency, 2014, New Delhi.
2. Companies Act 2013 with rules, Taxmann, 2014 (New Edition) Jain Book Agency, New Delhi.
3. Vivekanand Pandey and Chetna Khanna, Company law, Himalaya Publishing House, 2014, Mumbai.
4. Ramaiya, A Guide to Companies Act, Wadhwa and Company, Nagpur.

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - III**  
**Core Course VII: COMMERCIAL LAW**

<b>Objective</b>	<b>:</b>	To educate on the fundamental principles of company law.
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**UNIT-I****10 Hours**

General Principles of Law of contract – Indian Contract Act 1872 – Essential elements of a valid contract classification according to validity, formation and performance – offer and Acceptance – Legal rules – consideration – Capacity to Contract – Minors – other persons.

**UNIT-II****10 Hours**

Free Consent – coercion – Undue influence – mistake – Misrepresentative – Fraud.

**UNIT-III****10 Hours**

Contingent Contract – Discharge of contract – various modes – Remedies for breach of Contract – Quasi Contract.

**UNIT-IV****10 Hours**

Contract of indemnity – Rights and duties of indemnifier – contract of guarantee – Rights and Duties of surety – discharge of surety Bailment – Rights and Duties of bailer and Bailee – finder of goods – pledge – Rights and duties of Pawnor and Pawnee.

**UNIT-V****10 Hours**

Contract of agency – Classification of agents – Rights and duties of principals and agent.

**Lecture Hours    :    50**  
**Tutorial Hours    :    0**  
**Total Hours       :    50**

**TEXTBOOK:**

1. Elements of Mercantile Law N.D.Kapoor
2. Business Law – Dr. V. Balachandran and Dr. S Thothadri, Vijay Nicole Imprints Private Limited

**REFERENCE BOOK:**

1. Business Law B.K.Goyal and S.P.Iyener
2. Mercantile Law M.C.Shukla
3. Mercantile Law P.C.Tulsian

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**

**SEMESTER - III**

**Skill Enhancement Course I:**

**TALLY LAB**

<b>Objective</b>	:	To develop the skills of students to prepare accounting statements using accounting software.
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<b>0</b>	<b>0</b>	<b>8</b>	<b>4</b>

**UNIT - I**

**8 Hours**

Tally Basics

1. Master creations

This is inclusive of ledger, items, units and go down. This important step to input the entries in tally - Purchase and sales entries – All Entries.

**UNIT - II**

**8 Hours**

Payment and receipt entries

**UNIT - III**

**8 Hours**

Sales returns and purchased returns

**UNIT - IV**

**8 Hours**

Contra entries (cash deposit, cash withdrawals, bank to bank transfer etc.)

**UNIT - V**

**8 Hours**

Journal

**TEXT BOOKS RECOMMENDED**

1. Tally – Accounting software S. Palanivel – Marghan Publications
2. Computer Applications in Business – Dr. Rajkumar



**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - GENERAL**  
**SEMESTER - III**

**Skill Enhancement Course II:**

**YOGA AND MEDITATION – LAB**

<b>Objective</b>	<b>:</b>	<b>To know the practical yoga and meditation</b>
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<b>0</b>	<b>0</b>	<b>8</b>	<b>4</b>

**UNIT – I**

**8**

**Hours**

Surya Namaskar and Asanas: Surya namaskar, Padmasana, Vajrasana, Bhujangasana, Tadasana, Konasana, Uttakatasana, Nindra Eka Padhasana, Pirai Asana, Padha Hasthasana, Savasana.

**UNIT – II**

**8 Hours**

Pranayama: Surya pranayama, Chandra Pranayama, Anulom Vilom, Sheetali, Sheetkari.

**UNIT – III**

**8 Hours**

Mudra: Chin mudra, Rughi mudra, Yoga mudra, Maha mudra, Shanmukhi mudra.

**UNIT – IV**

**8 Hours**

Kriya: Kapalabathi, Bhastrika.

**UNIT – V**

**8 Hours**

Meditation: Simple, Vibrational, Mantra, Yoga Nitra.

**REFERENCES:**

1. Dr.V.Krishnamoorthy, Simple Yoga for Health, Sri Mathi Nilayam, 2012.
2. Dr.Ananda Balayogi Bhavanani, A Primer of Yoga Theory, Dhivyananda Creations, 2008.
3. Dr.S.Hema, Easy Yoga for Beginners, Tara yoga Publications, 2008.
4. Dr.Asana Andiappan, Ashtanga Yoga, Asana Publications, 2009.
5. Yogacharya Sundaram, Sundra Yoga Therapy, Asana Publications, 2009
6. Dr.John B.Nayagam, Mudumaikku Mutrupulli Vaikkum Muthiraigal, Saaru Prabha Publications, 2010.

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - IV**

**Core Course VIII: CORPORATE ACCOUNTING - II**

<b>Objective</b>	:	To gain comprehensive understanding of all aspects relating to corporate accounting in conformity with the provision of the Companies Act.
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**UNIT-I****12 Hours**

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

**UNIT-II****12 Hours**

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded).

**UNIT-III****12 Hours**

Bank Accounts: Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA).

**UNIT-IV****12 Hours**

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance - Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method).

**UNIT-V****12 Hours**

Inflation Accounting (Accounting for Price Level Changes) – Limitations of Historical Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method. (Simple Problems Only).

**(Weightage of Marks - Problems - 60%, Theory - 40%)**

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Reddy T.S. and Murthy A. – Corporate Accounting – Margam Publications, Chennai.
2. Gupta R.L. and Radhaswamy M. – Sultan Chand & Sons, New Delhi.
3. Jain and Narang – Advanced Accountancy – Kalyani Publishers.

**REFERENCE BOOKS:**

1. Iyengar S.P. – Advanced Accounting - Sultan Chand & Sons, New Delhi.
2. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.
3. Shukla M.C.Grewal, T.S.Gupta S.C. – Advanced Accounts – S.Chand & Co. Ltd, New Delhi.

**VINAYAKA MISSIONS UNIVERSITY**  
**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - IV**  
**Core Course IX: COST ACCOUNTING**

<b>Objective</b>	:	To acquire knowledge and understanding of the concepts, techniques and practices of cost accounting and to develop skills for decision making.
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**UNIT-I****10 Hours**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing  
 an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

**UNIT-II****10 Hours**

Management Accounting – Meaning, scope, importance and limitations – Management accounting vs. cost accounting. Management accounting vs. financial accounting. Material purchase control, Level, aspects, need and essentials of materials control. Stores control – stores department. EOQ – stores records – ABC analysis – VED analysis – Pricing of issue of materials – FIFO, LIFO, and HIFO.

**UNIT-III****10 Hours**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor’s, Merricks and  
 Gantt’s Task – Premium Bonus System – Halsey, Rowan and Emerson’s Plans – Calculation of Earnings of Workers.

**UNIT-IV****10 Hours**

Process costing – Features of process costing – Process losses, wastage, scrap, normal process loss – Abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT-V****10 Hours**

Classification of Overhead Costs – Departmentalization of Overheads – Allocation  
Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution  
of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

**(Weightage of Marks = Problems - 60%, Theory - 40%)**

<b>Lecture Hours</b>	<b>: 50</b>
<b>Tutorial Hours</b>	<b>: 0</b>
<b>Total Hours</b>	<b>: 50</b>

**TEXT BOOKS:**

1. Jain S.P. and Narang K.L – Cost Accounting. Kalyani Publishers.
2. Reddy and Murthy – Cost Accounting - Margham Publications, Chennai.

**REFERENCE:**

1. Khanna B.S., Pandey I. M., Ahuja G.K., and Arora M.N. – Practical Costing.
2. N.K. Prasad and V.K. Prasad – Cost Accounting.
3. Saxena and Vashist – Cost Accounting.
4. Hansen/Mowen – Cost Management Accounting and Control.

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**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - IV**  
**GENERIC ELECTIVE - INTER-DISCIPLINARY - I**  
**PERSONNEL MANAGEMENT**

<b>Objective</b>	:	To expose the managerial, operative, and maintenance aspects of Human Resources.
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**UNIT – I****12 Hours**

Definition – characteristics – objectives - importance – scope - challenges of personnel management - Organisation of personnel Department and its functions - Personnel Management Environment in India – Place and Functions of Personnel Manager – Systems approach to personnel management.

**UNIT – II****12 Hours**

Nature, elements and importance of staffing. Staff Training and Development – Career Planning – Promotion, Demotion, Transfers. Motivation and Productivity – Employees performance Monitoring and appraisal – Management by objectives.

**UNIT - III****12 Hours**

Economic back ground and employee – Compensation: Various Theories – Wage payment system – Incentives: Profit sharing, Bonus issues, Social Security and Welfare measures – law and rules governing employee benefits and welfare Compensations.

**UNIT – IV****12 Hours**

Leadership – qualities of a leader – types of leaders – trait and situational approach to leadership – leadership grid.

**UNIT – V****12 Hours**

Economic back ground and employee – Compensation - Profit sharing, Bonus issues - Factors to be considered for determination of wages and salaries. Incentives and perquisites. Fringe benefits – meaning and types.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Gupta C.B. Human Resources Management. New Delhi: Sultans Chand, 2014.
2. Aswathappa, K. Human Resources Management, New Delhi, Tata McGrawHill.
3. Mamoria, C.B. Personnel Management, New Delhi: Himalaya.
4. Prasad. L.M. Human Resources Management - Sultan Chand, New Delhi.

**REFERENCE BOOKS:**

1. Megginsen L.C. Personnel and Human Resources Administration.
2. Filifx E.D. Principles of Personnel Management.
3. Manan C.B. Personnel Management (management of Human Resources).
4. Flippo V. Edwin, Personnel Management, New Delhi, Tata McGraw Hill.



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**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - IV**  
**GENERIC ELECTIVE - INTER-DISCIPLINARY - I**  
**RESEARCH METHODOLOGY**

<b>Objective</b>	: To enable the students to know the research and its methodology.
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**UNIT I****12 Hours**

Research – An Introductory Approach: Meaning, Characteristics and Importance Types of Research: Fundamental and Applied Research The Basic Research Process: An Overview and Steps.

**UNIT II****12 Hours**

Research Problems: Meaning, Components and Steps to be Followed While Formulating a Research Problem/ Criteria of a Good Research Problem.

**UNIT III****12 Hours**

Research Design: Meaning, Characteristics of a Good Research Design, Components of a Research Design.

**UNIT IV****12 Hours**

Sampling: Meaning, Steps and Types (simple random, stratified random, systematic and cluster samplings).

Methods of Collecting Data: Survey and Observation Methods, Sources of Collection of Data:

Primary Data (Method – questionnaire development), Secondary Data (Sources and Precautions in the Use of Secondary Data).

**UNIT V****12 Hours**

Editing: Meaning and Importance, Tabulation: Meaning and Rules for Tabulation and Parts of a Table Report Writing: Characteristics and Types and formats of Report.

<b>Lecture Hours</b>	<b>: 50</b>
<b>Tutorial Hours</b>	<b>: 10</b>
<b>Total Hours</b>	<b>: 60</b>

**TEXT BOOKS:**

1. Kothari, C.R. Research Methodology – Methods and Techniques (New Age: New Delhi).
2. Dr.P.Ravilochanan, Research Methodology- Margham Publications.

**REFERENCE BOOKS:**

1. Krishnaswami,O.R. Methodology of Research in Social Science (Himalaya Publishing House: Mumbai.).
2. Ghosh, B.N. Scientific Method and Social Research (Sterling: New Delhi)
3. Gupta, Santosh Research Methodology & Statistical Techniques (Deep and Deep Publications New Delhi).

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**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - IV**  
**GENERIC ELECTIVE - INTER-DISCIPLINARY - I**  
**PORTFOLIO MANAGEMENT**

<b>Objective</b>	:	To explain the fundamental and technical analysis of portfolio.				
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
			<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**UNIT - I****12 Hours**

Concept of Portfolio – Objectives of Personal Investment – Financial security – Assets Acquisition – Investment for Family obligation.

**UNIT - II****12 Hours**

Spectrum of Financial and Real Assets: Safety, Liquidity, Return, Tax, Benefits – Risk Return Trade off – Nominal and effective Rate of Return.

**UNIT - III****12 Hours**

Investment Securities and their Characteristics – Bank Deposits – Postal Savings Schemes – Equity – Debentures and Bonds – Mutual Funds – Insurance – NBFC Deposits.

**UNIT - IV****12 Hours**

Investment in Equity – Stock Market Functions – Depository Stock Exchange Trading in Corporate Securities – Regulatory Role of SEBI – Listing: Forward Trading – Futures and Options – Fundamental and Technical analysis.

**UNIT - V****12 Hours**

Portfolio Management – Changing Investment objectives- Shuffling the investment portfolio – Decisions and personal Risk perception.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Prasanna Chandra (2013): Investment Analysis and Portfolio Management, Second Edition, Tata McGraw Hil, New Delhi. (first 4 units)
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publication. (5th units)
3. Hundred Naggin questions in Stock Exchanges. – V. Raghunathan (Tata McGraw – Hill Publishing Co Ltd.)
4. Stock Exchanges and Investments – V. Raghunathan (Tata McGraw – Hill Publishing Co Ltd.)

**REFERENCE BOOKS:**

1. Investment And Merchant Banking – Dr. V.A. Avanelhani
2. Portfolio Management, Probus Publishing Company, Cambridge.

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**SECOND YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - IV**  
**Skill Enhancement Course III:**  
**SOFT SKILLS**

<b>Objective</b>	<b>:</b>	To enhance holistic development of students and improve their employability skills.
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**UNIT - I****8 Hours**

SWOT Analysis - Who am I – Attributes - Importance of Self Confidence - Self Esteem.  
 Creativity - Out of box thinking - Lateral Thinking. Factors influencing Attitude -  
 Challenges and lessons from Attitude - Etiquette.

**UNIT - II****8 Hours**

Factors of motivation - Self-talk - Intrinsic & Extrinsic Motivators. Skills for a good  
 Leader - Assessment of Leadership Skills  
 INTERPERSONAL SKILLS - Gratitude Understanding the relationship between  
 Leadership Networking & Team work. Assessing Interpersonal Skills Situation  
 description of Interpersonal Skill. Team Work.

**UNIT - III****8 Hours**

Goal Setting - Wish List, SMART Goals - Blue print for success - Short Term, Long  
 Term - Life Time Goals. Time Management Value of time, Diagnosing Time  
 Management, Weekly Planner to do list, Prioritizing work.

**UNIT - IV****8 Hours**

STRESS MANAGEMENT: Causes of Stress and its impact, how to manage & distress,  
 Circle of control, Stress Busters. Emotional Intelligence - What is Emotional  
 Intelligence, emotional quotient why Emotional Intelligence matters, Emotion Scales.  
 Managing Emotions.

**UNIT - V****8 Hours**

Importance and necessity of Decision Making, Process and practical way of Decision Making, Weighing Positives & Negatives. Technical Topic Presentation

**TEXT BOOK:**

SOFT SKILLS, 2015, Career Development Centre, Green Pearl Publications.

**REFERENCE:**

1. Covey Sean, Seven Habits of Highly Effective Teens, New York, Fireside Publishers, 1998.
2. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
3. Thomas A Harris, I am ok, You are ok , New York-Harper and Row, 1972.
4. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006.

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**THIRD YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - V**

**Core Course X: MANAGEMENT ACCOUNTING**

<b>Objective</b>	:	To acquaint the students, the management accounting techniques that facilitates managerial decision - making.
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**UNIT-I****10 Hours**

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

**UNIT-II****10 Hours**

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.

**UNIT-III****10 Hours**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3.

**UNIT-IV****10 Hours**

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

**UNIT-V****10 Hours**

Capital Budgeting: Concepts – Nature – Advantages and Limitations – Ranking Investment Proposals – Pay Back Period, ARR, NPV, IRR and Present Value Index.

**(Weightage of Marks - Problems - 80%, theory - 20%)**

<b>Lecture Hours</b>	<b>: 50</b>
<b>Tutorial Hours</b>	<b>: 0</b>
<b>Total Hours</b>	<b>: 50</b>

**TEXT BOOKS:**

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons, New Delhi.
2. T.S.Reddy & Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai.

**REFERENCE BOOKS:**

1. Manmohan & Goyal, Management Accounting – Sahithiya Bhavan, Agra.
2. S.P.Gupta, Management Accounting – Sultan Chand & Sons, New Delhi.
3. R.S.N.Pillai & Bhagavathi, Management Accounting – S.Chand & Co. Ltd., New Delhi.
4. A.Murthy and S.Gurusamy, Management Accounting, Tata Mc-Graw Hill Publishing Company, New Delhi.



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**THIRD YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - V**

**GENERIC ELECTIVE - INTER-DISCIPLINARY - II**  
**ENTREPRENEURIAL DEVELOPMENT**

<b>Objective</b>	:	To develop innovate ideas and create a practical entrepreneurial exposure.
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**UNIT – I****12 Hours**

Entrepreneur – Meaning – Characteristics of entrepreneur – classification of entrepreneur – factors influencing entrepreneurship.

**UNIT – II****12 Hours**

Problems of Entrepreneurs – Women entrepreneurs – Rural entrepreneurship – Entrepreneurial Development Programmes (EDP).

**UNIT – III****12 Hours**

Business idea generation – identification of business opportunities.

**UNIT – IV****12 Hours**

Feasibility – Marketing – Financial – Economic – Technical – Managerial – Project appraisal – Project report.

**UNIT – V****12 Hours**

Financial assistance; DIC – SIPCOT – SIDBI – TIIC – NSIC.

**Lecture Hours    :    50**  
**Tutorial Hours    :    10**  
**Total Hours       :    60**

**TEXT BOOK:**

1. Entrepreneurial Development – Jayshree Suresh, Margam Publication.
2. Entrepreneurial Development - C.B.Gupta and Dr. N.P. Srinivasan – Sulthan Chand & Sons.
3. Khanka S.S., “Entrepreneurial Development”, S. Chand & Co., New Delhi.

**REFERENCE BOOKS:**

1. Entrepreneurial Development – S.S.Kanka S.Chand & Co.
2. Fundamentals of entrepreneurship - Renu Arora, S.K.Sooj, Kalyani and small business Publishers.
3. K. Ramachandran – Entrepreneurship - Tata McGraw Hill.
4. Entrepreneurial Development- E. Gordon and K. Natarajan- Himalaya Publishing House.

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**THIRD YEAR B.COM. - CORPORATE SECRETARYSHIP**

**SEMESTER - V**

**GENERIC ELECTIVE - INTER-DISCIPLINARY - II**  
**LEADERSHIP AND TEAM MANAGEMENT**

<b>Objective</b>	<b>:</b>	Learn to have an increased awareness of leadership skills within the context of their daily life. Acquire thorough knowledge and understanding of multiple facts of team management
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**UNIT - I**

**12 Hours**

Leadership Attributes – Styles – Theories of Effective Leadership – charismatic leader, transformational leader.

**UNIT - II**

**12 Hours**

Factors influencing Leadership Behaviour I: Personality, types, theories, Perception, factors – Learning Styles – theories. 56 SRM – BBA -2014

**UNIT - III**

**12 Hours**

Factors influencing Leadership Behaviour II: Emotional Intelligence – skills for Emotional intelligence – Cultural – formation – changing culture, Organizational and Situational Factors.

**UNIT - IV**

**12 Hours**

Description of teams in the organizations – organizational context of teams -- structure, culture, support, human resource policies – team topography – purpose of teams, types of teams, size, diversity, extent of use

**UNIT - V**

**12 Hours**

Intra-team processes (task-related): mission, goals, objectives, action planning – intra-team processes (relationship-related) : communication, conflict, trust, decisionmaking – inter-team processes: conflict, coordination – team effectiveness – measures of productivity, satisfaction, etc.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOK**

1. Aswathappa K - Human Resource and Personnel Management – Tata McGraw Hill.
2. L.M. Prasad - Human Resource Management, Sultan Chand & Sons; Third edition (2014).
3. Mamoria & Mamoria CB - Personnel Management – Himalaya book house
4. Uday Kumar Haldar, Leadership And Team Building, Oxford Publications, 2011

**REFERENCES**

1. Chandra Mohan, “Leadership and Management”, Himalaya Publishing House, 2007.
2. Richard Hughes, Robert C. Ginnett, Gordon J Curphy, Leadership: enhancing the lessons of Experience, McGraw –Hill Publication, 6th Edition, 2011.

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**SEMESTER - V**  
**GENERIC ELECTIVE - INTER-DISCIPLINARY - II**  
**CUSTOMER RELATIONSHIP MANAGEMENT - CRM**

<b>Objective</b>	<b>:</b>	CRM applications in Consumer and Business Markets and application of Technological tools for e-CRM solutions.
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**UNIT - I**

THE CONCEPT OF CUSTOMER RELATIONSHIP MANAGEMENT Introduction-explosion of CRM in marketing and IT-enablers of growth of CRMcriticality of customer relationships-Adoption and implementation of CRM-conceptual foundations of CRM-building customer relationship and economics of CRM.

**UNIT - II**

CRM APPLICATIONS IN CONSUMER AND BUSINESS MARKETS CRM in service industries Banking, Insurance, telecom, Hospitality, HealthCare, Airlines etc.,-CRM in B2B markets.

**UNIT - III**

TECHNOLOGICAL TOOLS FOR CRM Components of eCRM solutions-Introduction-Data Ware housing-Data miningcampaign management-sales force automation-Customer Service and Support-Role of interactive Technologies-Product offerings in the CRM Market Space-Contact Centers for CRM.

**UNIT - IV**

CRM IMPLEMENTATION Implementation road map-Developing a relationship orientation-customer centric marketing and processes-Building organizational capabilities through Internal Marketing-Issues in Implementing a Technology solution for CRM.

## **UNIT - V**

OPERATIONAL ISSUES IN IMPLEMENTING CRM Process view of CRM-learning from customer defections-customer retention plans evaluating retention programmes.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

### **TEXT BOOK**

1. Shainesh G. and Jagdish N.Seth, CRM, McMillan, 2006.

### **REFERENCES**

1. Jagdish N Sheth, Atul parvathiyar and G.Shainesh, "CRM:Emerging concepts,Tools and applications", Tata McGrawHill, 2001
2. Francis Buttle,"CRM Concepts & Technologies", Rout ledge, Second Edition, 2009.

## VINAYAKA MISSIONS UNIVERSITY

## THIRD YEAR B.COM. - CORPORATE SECRETARYSHIP

## SEMESTER - V

## Skill Enhancement Course IV:

## INFORMATION TECHNOLOGY IN BUSINESS - PRACTICAL

<b>Objective</b>	:	Focuses on the practical application of computing to business problem-solving.			
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**UNIT – I****8 HOURS**

1) Starting MS-word, creating saving, printing (with options) closing and exiting. b)  
Study of word Menu/Tool Bars.

2) Drawing a flow chart using drawing tool bar, inserting picture and setting.

**UNIT – II****8 HOURS**

3) Mark sheet preparation using table in MS word.

4) Mail Merging in MS-Word.

**UNIT – III****8 HOURS**

5) Slide show presentation for a seminar in frames using MS Power Point.

6) Slide show presentation for an invitation in MS Power Point.

**UNIT – IV****8 HOURS**

7) Creating an organization chart in Power point.

8) Drawing a graph (Bar, Pie, Line) using own data in MS-Excel.

**UNIT – V****8 HOURS**

9) Create a Worksheet, moving/copying/inserting/dating rows and columns.

10) Maths functions in MS-Excel i. SUM , COUNT, AVERAGE ii. MAX, MIN iii.  
MOD, ROUND, SQRT.

### **TEXT BOOKS AND REFERENCES**

1. Computer application in business: R. Parameswarwn, S.Chand & Company ltd., Fifth Edition 2006.
2. Sanjay Saxena: “MS OFFICE 2000 for every one” Rikas Publishing house Pvt Ltd.,



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**THIRD YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - VI**

**Core Course XI: INDUSTRIAL LAW**

<b>Objective</b>	: To understand the Acts that protects the employees.
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**UNIT - I****12 Hours**

FACTORIES ACT, 1948: Definitions – Health – Safety – Welfare – Working Hours of Adults. Employment of Women – Employment of Young persons – Leave with Wages.

**UNIT - II****12 Hours**

THE PAYMENT OF WAGES ACT, 1936: Definitions – Responsibilities for Payment – Wage Periods – Time of Payment – Deductions – Claims for Wrongful Deductions.

**UNIT - III****12 Hours**

MINIMUM WAGES ACT, 1948: Interpretation – Fixing Minimum Rates of Wages – Minimum Rate of Wages – Procedures for Fixing – Committee and Advisory Boards – Payment of Minimum Wages – Register and Records – Inspectors – Claims – Penalties and Procedures.

**UNIT - IV****12 Hours**

THE INDUSTRIAL DISPUTES ACT, 1947: Definitions – Authorities under the Act – Reference of Disputes - Procedures and Powers of Authorities – Strike and Lockout – Lay-off – Retrenchment – Special Provision relating to Lay-off – Retrenchment and Closure – Machinery for Redressal of disputes – Voluntary and statutory methods

**UNIT - V****12 Hours**

Workman's Compensation Act 1923 – Scope – Definitions – Rules Regarding Workman's Compensation.

<b>Lecture Hours</b>	<b>: 50</b>
<b>Tutorial Hours</b>	<b>: 10</b>
<b>Total Hours</b>	<b>: 60</b>

**TEXT BOOKS:**

1. N.D. Kapoor - Industrial Law.
2. P.C. Tripathi - Industrial Law.
3. Dr. S. Thothadri and Ms. M. Vijayalakshmi - Industrial and Labour Laws  
I K International Pvt Limited, New Delhi.

**REFERENCE BOOKS:**

1. Avtar Singh - Mercantile Law.
2. M.C. Shukla - Mercantile Law.
3. Dr. M. R. Sreenivasan & C.D. Balaji - Industrial Law.

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**SEMESTER - VI**

**Core Course XII: INCOME TAX LAW AND PRACTICE**

<b>Objective</b>	:	To provide an in-depth knowledge on the provisions of Income Tax.				
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
			<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**UNIT - I****12 Hours**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee  
 – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**UNIT-II****12 Hours**

Heads of Income: Income from Salaries – Income from House Property.

**UNIT-III****12 Hours**

Profit and Gains of Business or Profession – Income from Other Sources.

**UNIT- IV****12 Hours**

Capital Gains – Deductions from Gross Total Income.

**UNIT-V****12 Hours**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax  
 liability\_– Assessment of Individuals.

**Note: Distribution of Marks between Theory and Problem shall be 40% and 60% respectively.**

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
2. Reddy T S & Hariprasad Reddy Y, Income Tax Theory Law and Practice, Margham Publications, Chennai.

**BOOKS FOR REFERENCE:**

1. Vinod K. Singhanian, "Students Guide to Income Tax", Taxman. Publication, New Delhi.
2. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
3. Dr A Jayakumar, C Dhanapal, Income Tax Law and Practice, LearnTech Publications, Trichy.
4. Dr. V. Balachandran, Income Tax Law and Practice.

**VINAYAKA MISSIONS UNIVERSITY**  
**THIRD YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**SEMESTER - VI**  
**PROJECT - INSTITUTIONAL TRAINING**

<b>Objective</b>	<b>:</b>	To give practical exposure regarding the Secretarial Functions relating to a Corporate Organisation.
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Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing programme to bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship. The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to (a) Office Management (b) Secretarial Practice. The training relating to Office Management may be designed to acquaint the trainees with:

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

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary. The following types of organizations may be selected for the training: 1) Public Limited Companies (Both Industrial and Commercial). 2) Statutory Bodies, Public Enterprises and Public Utilities like L.I.C, Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks. 3) Office Equipment Marketing Organizations.

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**MARKETING**

<b>Objective</b>	:	To impart knowledge about the techniques of marketing.
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**UNIT - I****12 Hours**

Introduction to Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientations. Role and Importance of Marketing - Classification of Markets.

**UNIT - II****12 Hours**

Marketing Environment - Micro and Macro Environment (Factors affecting internal environment and external environments).

**UNIT - III****12 Hours**

Market Segmentation - Concept - Benefits - Basis and Levels Introduction to Consumer Behaviour - Need for study - Consumer buying decision process - Buying motives.

**UNIT - IV****12 Hours**

Marketing Mix - Meaning - Introduction to Stages of New Product Development - Types - Introduction to PLC - Product Mix. - Price - Pricing Policies and Methods Place - Channels of Distribution (Levels) - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales promotion and personal selling.

**UNIT - V****12 Hours**

Recent Trends in Marketing - A Basic understanding of e- Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Philip Kotler - Principles of Marketing.
2. Marketing - Dr. J. Jayasankar, Margham Publications.

**RECOMMENDED BOOKS:**

1. Memoria & Joshi – Marketing.
2. Sherlaker - Marketing Management.
3. Dr. C.B. Gupta and Dr. N. Rajan Nair - Marketing Management.
4. Marketing - Dr. L. Natarajan, Margham Publications.

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**FINANCIAL SERVICES AND STOCK MARKETS**

<b>Objective</b>	:	To enable the students to gain knowledge of business financial services and stock market dealings.
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**UNIT-I****12 Hours**

Meaning and Importance of Financial Services - Types of Financial Services - Financial Services and Economic Environment - Players in Financial Services Sector.

**UNIT-II****12 Hours**

Merchant Banking – Functions - Issue Management - Managing of New Issues – Underwriting.

**UNIT-III****12 Hours**

Leasing and Hire Purchase - Concepts and Features - Types of Lease Agreements- Factoring - Functions.

**UNIT-IV****12 Hours**

Consumer Finance - Venture Capital - Mutual Funds - Credit Rating.

**UNIT-V****12 Hours**

Stock Markets – Origin and Growth – Functions – Methods of Trading – Kinds of Speculative Transactions – De-mat and Re-mat -- SEBI: Powers and Functions. – BSE, NSE – NASDAQ - London Stock Exchange – New York Stock Exchange.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**



**TEXT BOOKS:**

1. Santhanam B. - Financial Services, Margham Publications, Chennai.
2. Gurusamy S. Financial Services (2014), Tata McGraw Hill, New Delhi.
3. Khan M.Y. - Financial Services, Tata Mc Graw Hill, New Delhi.

**REFERENCE BOOKS:**

1. Dr.V.Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
2. Dr. N. Premavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Machiraju H. R. - Indian Financial System, Vikas Publishing House, Noida.
4. Mishra M. N. - Law of Insurance (1985), Central Law Agency, Allahabad.

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**INTERNATIONAL TRADE AND BUSINESS**

<b>Objective</b>	:	To provide an overview of functioning of global business and foreign exchange transactions.
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**UNIT - I****12 Hours**

International Trade: Concept, Importance, Features of International Trade Benefits of International Trade, International Marketing versus Domestic Marketing (differences)  
 Theory International Trade: Theory Comparative Cost, Factor Proportion Theory.

**UNIT - II****12 Hours**

Multinational Corporations (MNCs): Definition, Role MNCs in International Marketing.

**UNIT - III****12 Hours**

International Trade Barriers: Meaning, Tariff and Non-Tariff Barriers, Impact Non-Tariff Barriers.

**UNIT - IV****12 Hours**

Organizations and Agreements: WTO (functions, principles, agreements), IMF (purposes, facilities provided by IMF), World Bank (purpose, principles/policies)  
 Foreign Trade India: Organizational Setup ( autonomous bodies, attached and subordinate offices), Major Exports and Imports, Concept Export House, EXIM Policy(2002-2007) India (features and objectives the policy).

**UNIT-V****12 Hours**

Foreign Exchange Market: Concept, Objectives of Exchange Control, Functions, Methods International Payment, Factors Causing Fluctuations in Exchange Rate. Concept Balance Payment. Concept Fixed and Flexible Exchange Rate (concept) and Convertibility Rupee.

**Lecture Hours : 50****Tutorial Hours: 10****Total Hours : 60****TEXT BOOKS:**

1. Dr. Radha, International Trade - Prasanna Publishers.
2. Dr. S. Sankaran - International Economics
3. Raj Agarwal - International Trade

**REFERENCE BOOKS:**

1. Dr. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, 2013.
2. Varshney, R.L. and Bhattacharya, B. International Marketing Management: An Indian perspective (Sultan Chand: New Delhi).
3. TAS Balagopal, "Export Management", Himalaya Publishing House, 1986.

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS ENVIRONMENT**

<b>Objective</b>	:	To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.
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**UNIT - I****12 Hours**

Business - scope - characteristics - Business Goals - criticisms - Business Environment - Objectives - types of environment.

**UNIT - II****12 Hours**

Economic Environment-Nature-economic factors-Basic economic system economic planning- Privatization -Nature-Objectives- privatization Routes.

**UNIT - III****12 Hours**

Political Environment- political Institutions-Legislature, executives, judiciary, judiciary Activism-Government in Business-Regulatory, Intervention, participatory roles.

**UNIT - IV****12 Hours**

Social and cultural environment-Nature-Impact of culture on Business Culture and Goods, services-People's attitude to Business and work-Social responsibility of Business-Business and Society.

**UNIT - V****12 Hours**

Technological Environment-Features-Impact of technology- Technology and society-Economic effects-Management of Technology-Global Environment nature-manifestation-Benefits and problems from MNC's-challenges of International Business.

<b>Lecture Hours</b>	<b>: 50</b>
<b>Tutorial Hours</b>	<b>: 10</b>
<b>Total Hours</b>	<b>: 60</b>

**TEXT BOOK RECOMMENDED:**

1. K. Aswthappa- Essentials of Business Environment-Himalaya Publishing House.
2. Francis Cherunilam - Business Environment – Himalaya publishing House.
3. Shaikh Saleem, “Business Environment”, Pearson Education Pvt. Ltd., India.
4. Chidambaram, “Business Environment”, Vikas Publishing House Pvt., India.
5. Shankaran – Margham Publication

**BOOKS FOR REFERENCE:**

1. George. Steiner & JohnF. Steiner-Business, Government and Society-Tata McGraw Hill.
2. Adikari - Economic Environment in Business- Himalaya Publishing House.
3. 4. Ishwar C.Dhingara.-Indian Economy-Sultan Chand & Company.
5. Dr. Ashwini Mahajan & Gaurav Datt- Indian Economy – S. Chand Groups.

**VINAYAKA MISSIONS UNIVERSITY**  
**YEAR B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**INDIRECT TAX**

<b>Objective</b>	:	To give the insight into the complexity of the taxation system.				
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
			<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**UNIT-I****12 Hours**

Definition – Features of Tax - Objectives of Taxation – Features of Indirect Taxation - Direct Tax Vs Indirect Tax – Advantages and Disadvantages of Indirect Taxes – Introduction to Goods and Service Taxes.

**UNIT-II****12 Hours**

Central Excise Duty – Meaning - Features – Bases of Excise Duty – Kinds of Excise Duty – Basic Conditions for Liability to Excise – Concept of Manufacture – Transaction Value - Valuation of Excisable Goods – Registration in Central Excise – Exemption from Registration.

**UNIT-III****12 Hours**

Customs Duty – Objectives – Definition (Baggage, Customs Area, Customs Station, Export Goods, Indian Customs Water, Smuggling) – Types of Customs Duty – Reasons for Prohibiting Imports / Exports – Customs Duty Drawback - Distinction between Customs Duty and Excise Duty.

**UNIT-IV****12 Hours**

Central Sales Tax Act – Salient Features - Objectives – Important Definitions (Dealer, Declared Goods, Goods) - Types of Sales – Inter State Sales Vs Intra State Sales – Registration of Dealers – Advantages of Registration – Cancellation of Registration - Distinction between Customs Duty and Sales Tax.

**UNIT-V****12 Hours**

Value Added Tax – Meaning - Objectives – Levy of VAT – VAT Advantages and Disadvantages - Input Tax Credit – Registration – TIN – Service Tax – Features - Exemption from Service Tax.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Reddy T. S. & Hari Prasad Reddy Y - Indirect Taxes, Margham Publications, Chennai.
2. Balachandran V - Indirect Taxation (2014), Sultan Chand & Sons, New Delhi.
3. Datey V. S. – Elements of Indirect Tax, Taxmann Publications, New Delhi.
4. Vinod K Singhania - Students Guide to Indirect Tax Laws, Taxmann Publications, New Delhi.

**REFERENCE BOOKS:**

1. R.L.Gupta V.K.Gupta, “Indirect Tax”.
2. Bare Acts, Indirect Taxes, Taxmann Publications, New Delhi.
3. Mohamed Rafi - Indirect Taxes, Bharat Law House Pvt Ltd.

## VINAYAKA MISSIONS UNIVERSITY

## B.COM. - CORPORATE SECRETARYSHIP

## DISCIPLINE SPECIFIC ELECTIVE

## HUMAN RESOURCE MANAGEMENT

<b>Objective</b>	:	To familiarize the students about the different aspects of managing people in the organisations from the stage of acquisition to development and retention.
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**UNIT - I****12 Hours**

Nature and scope of HRM - Difference between Personnel Management and HRM  
Functions of HRM - Environment of HRM - Strategic HRM.

**UNIT - II****12 Hours**

Human Resource Planning - Recruitment - Selection - Methods of Selection –Types of tests - Interview techniques in selection - Placement.

**UNIT - III****12 Hours**

Induction - Training Methods - Techniques - Identification of Training needs - Training and Development. Development Methods.

**UNIT - IV****12 Hours**

Performance Appraisal - Methods - Job Evaluation– Compensation – Objectives - Process.

**UNIT - V****12 Hours**

Transfer - Promotion – Separation - HRM Audit - Nature - Benefits - Scope – Approaches.

**Lecture Hours: 50****Tutorial Hours: 10****Total Hours : 60**



**TEXT BOOKS:**

1. J.Jayasankar - Human Resource Management, Margham Publications.
2. Aswathappa K - Human Resource and Personnel Management – Tata McGraw Hill.
3. L.M. Prasad - Human Resource Management, Sultan Chand & Sons; Third edition (2014).
4. C.B. Gupta - Human Resource Management.

**REFERENCE BOOKS:**

1. Mamoria & Mamoria CB - Personnel Management – Himalaya book house
2. Subba Rao P - Human Resource Management and Industrial Relations
3. Prasad - Getting the right people - MacMillan I Ltd
4. Pattanayak - Human Resources Management - Prentice - Hall of India
5. Dwivedi RS - Human Relations and Organization Behavior.

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**AUDITING AND CORPORATE GOVERNANCE**

<b>Objective</b>	:	To familiarize the students with the general principles of auditing and equip with corporate governances.
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**UNIT-I****12 Hours**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

**UNIT-II****12 Hours**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

**UNIT-III****12 Hours**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems.

**UNIT-IV****12 Hours**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

**UNIT-V****12 Hours**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. B.N. Tandon, Sultan Chand – A Handbook of Practical Auditing
2. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
3. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
4. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education.
5. Dr. L. Natrajan , Practical Auditing, Margham Publications

**REFERENCE BOOKS:**

1. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical Auditing.
2. Sharma, Sahitya Bhavan, Agra – Auditing.
3. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**CORPORATE FINANCE**

<b>Objective</b>	: To impart knowledge about Corporate Financial Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**UNIT - I****12 Hours**

Finance Functions – Definition, Scope and Importance – Role of Financial Manager.

**UNIT - II****12 Hours**

Cost of Capital – Meaning and Significance – Measurement of Cost of Capital (Simple Problems Only).

**UNIT - III****12 Hours**

Capital Structure: Concepts – Optimum Capital Structure – Factors Influencing Capital Structure – Theories in Capital Structure (Net Income, Net Operating Income, Traditional and MM Theories) (Simple Problems Only).

**UNIT - IV****12 Hours**

Management of Working Capital: Gross and Net Working Capital Concepts – Importance – Adequacy of Working Capital – Determinants of Working Capital. (Simple Problems Only).

**UNIT - V****12 Hours**

Venture Capital, Mutual Funds, Leasing, Factoring. (Theory Only).

**Note: The proportion between Theory and problems – 60 : 40**

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Gurusamy S (2011): “ Financial Services” , Margham Publications, Chennai
2. A.Murthy (2016): - Financial Management. Margham Publications, Chennai
3. Maheswari S.N – Financial Management-Principles & Practice, , Sultan Chand & Sons

**REFERENCE BOOKS:**

1. Pandey I.M - Financial Management
2. Khan & Jain – Financial Management
3. Van horned – Financial Management
4. Khan M.Y – Financial Services

**VINAYAKA MISSIONS UNIVERSITY**  
**B.COM. - CORPORATE SECRETARYSHIP**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

<b>Objective</b>	:	To understand business ethics as part of ethics and to see how it relates to economics and politics in the search for human flourishing.				
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			<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**UNIT - I****12 Hours**

Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Role of CEO - Impact on the Business Culture.

**UNIT – II****12 Hours**

Types of Ethical issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination.

**UNIT - III****12 Hours**

Ethics Internal - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees.

**UNIT - IV****12 Hours**

Ethics External - Consumers - Fair Prices - False Claim Advertisements - Environment Protection - Natural - Physical - Society - Relationship of Values and Ethics - Indian Ethos - Impact on the performance.

**UNIT - V****12 Hours**

Meaning, Importance of Corporate Social Responsibility and Legal Requirements, Corporate Sustainability, Managing Environmental Issues, Case Study - Socially Responsible Business Practices.

**Lecture Hours : 50**  
**Tutorial Hours : 10**  
**Total Hours : 60**

**TEXT BOOKS:**

1. Dr.S. Shankaran - Business Ethics & Values – Margam Publication.
2. David J. Fritzsche - Business Ethics: A Global & Management Perspective - Tata McGraw-Hill, New Delhi.
3. K.V. Bhanu Murthy,Usha Krishna, Politics, Ethics and Social Responsibility of Business, New Delhi, - Pearson Education.

**REFERENCES BOOKS:**

1. Memoria & Menoria - Business Policy.
2. Ramaswamy Namakumari Strategic Planning - Corporate Strategy - MacMillan India Ltd.
3. Velasquez - Business Ethics - Prentice - Hall of India.

## VINAYAKA MISSIONS UNIVERSITY

**B.COM. - CORPORATE SECRETARYSHIP****DISCIPLINE SPECIFIC ELECTIVE****BUSINESS COMMUNICATION**

<b>Objective</b>	:	To enable the students to develop oral communication and able to communicate clearly in the day to day business world..
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<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Unit -I****12 Hours**

Communication –Meaning , process and Significance – Objectives – Principles – Types – Media – Barriers to Communication – Commercial Terms and Abbreviations.

**Unit -II****12 Hours**

Business letter writing: Need, Functions and Kinds. Layout of letter writing. Types of letter writing: Persuasive letters, Request letters, Sales letters, Complaints and Adjustments.

**Unit -III****12 Hours**

Departmental Communication: Interview letters, Promotion Letters, resignation letters, news letters, Circulars, Agenda, Notice, Office memorandums, Office orders, Press release. Aids to correct Business writing, Practical Grammar (basic Fundamentals), Sentence errors-Punctuation, Vocabulary building.

**Unit -IV****12 Hours**

Agency Correspondence – Bank Correspondence – Import and Export Correspondence – Application Letters. Company Correspondence: Minutes of Meeting, Annual Report Preparation and Presentation.

**Unit -V****12 Hours**

Recommendations - Report Writing – Structure of Reports – Press Reports – Market Reports – Business Reports – Modern means of Electronic Communication – Internet–E-mail - Video Conferencing – Creating Web page – FAX.

**Lecture Hours : 50****Tutorial Hours : 10****Total Hours : 60**



**TEXT BOOK RECOMMENDED:**

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli, Sultan Chand & Sons.
2. Effective Business English and Correspondence – M.S.Ramesh & Pattenshetty, R.Chand & Co.
3. Business Communication – N.S.Raghunathan & B.Santhanam, Margham Publication.

**BOOKS FOR REFERENCE:**

1. Business Communication – R.C.Sharma, Krishna Mohan, Tata Mcgraw Hills.
2. Business Communication – Urmila Rai, Himalaya Publishing House.
3. Commercial Correspondence – R.S.N.Pillai and Bagavathi.