



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

B.Com

**(Corporate Secretaryship with
Computer Applications)**



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

2018-2019



KONGU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

ERODE – 638 107

DEPARTMENT OF CORPORATE SECRETARYSHIP WITH
COMPUTER APPLICATIONS


B.Com (CS CA)

SCHEME OF EXAMINATION – CBCS PATTERN

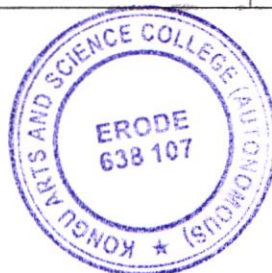
(For the students admitted during the academic year 2017 – 2018 and onwards)

Part	Course Code	Course Title	Inst. Hrs /Week	T/P	Examination Details				Credits
					Duration in Hours.	CIA	ESE	Total Marks	
SEMESTER I									
I	17T01/17H01 17F01/17M01/ 17S01	Language –I	6	T	3	25	75	100	4
II	17E01	English – I	6	T	3	25	75	100	4
III	17UAFCT101	Core I: Financial Accounting -I	5	T	3	25	75	100	4
III	17UAFCT102	Core II: Computer Applications in Corporate Office.	5	T	3	25	75	100	4
III	---	Core IV: Computer practical-I (MS Office)	2	P	-	-	-	-	-
III	17UAFAT103	Allied Course I: Principles of Management	4	T	3	25	75	100	4
IV	17ES01	Foundation course –I # : Environmental Studies	2	T	3	-	50	50	2
Total			30					550	22




Dr. N. RAMAN
 PRINCIPAL,
 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 NANJANAPURAM, ERODE - 638 107

SEMESTER II									
I	17T02/17H02 17F02/17M02/ 17S02	Language - II	6	T	3	25	75	100	4
II	17E02	English - II	6	T	3	25	75	100	4
III	17UAFCT201	Core III: Financial Accounting-II	6	T	3	25	75	100	4
III	17UAFCT202	Core IV: Computer practical-I (MS Office)	5	P	3	40	60	100	4
III		Allied Course II- Banking Law & Practice	5	T	3	25	75	100	4
IV	17VE01	Foundation course-II # : Value Education	2	T	3	-	50	50	2
Total			30					550	22
SEMESTER III									
III	17UAFCT301	Core V: Corporate Accounting -I	5	T	3	25	75	100	4
III	17UAFCT302	Core VI: Company Law & Secretarial Practice-I	5	T	3	25	75	100	4
III	17UAFCT303	Core VII: Business Law	5	T	3	25	75	100	4
III	17UAFCT304	Core VIII: Database Management system	4	T	3	25	75	100	3
III	---	Core XII - Computer Practical- II(Tally and C Programming)	1	P	-	-	-	-	-
III	17UAFAT305	Allied Course III: Business Mathematics	5	T	3	25	75	100	4
IV	17BT01/ 17AT01/ 17UAFNT307 *	Basic Tamil@/Advanced Tamil # (or) Non-Major Elective-I	2	T	3	-	75	75	2
IV	17UAFST306	Skill based Course -I:Marketing Management	3	T	3	20	55	75	3
Total			30					650	24



Dr. N. RAMAN
 PRINCIPAL,
 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 MANJANAPURAM, ERODE - 638 107

SEMESTER IV									
III	17UAFCT401	Core IX: Corporate Accounting-II	5	T	3	25	75	100	4
III	17UAFCT402	Core X: Company law & Secretarial Practice-II	5	T	3	25	75	100	4
III	17UAFCT403	Core XI-Programming in C	5	T	3	25	75	100	3
III	17UAFCT404	Core XII- Computer Practical-II (Tally and C Programming)	5	P	3	40	60	100	4
III	17UAFAT405	Allied Course IV- Business Statistics	5	T	3	25	75	100	4
IV	17BT02/ 17AT02/ 17UAFNT407/*	Basic Tamil/@Advanced Tamil # (or) Non-Major Elective-II	2	T	3	-	75	75	2
IV	17UAFST406	Skill based Course -2: Human Resource Management	3	T	3	20	55	75	3
Total			30					650	24

SEMESTER V									
III	17UAFCT501	Core XIII- Cost Accounting	6	T	3	25	75	100	4
III	17UAFCT502	Core XIV: Direct Taxes	6	T	3	25	75	100	5
III	17UAFCT503	Core XV- Industrial Law	5	T	3	25	75	100	4
III	17UAFCT504	Core :XVI - Corporate Finance	5	T	3	25	75	100	4
III	17UAFIT01	Institutional Training/ Internship Training **				Completed / Not Completed			
III	17UAFET505/ 506/507	Elective - I	5	T	3	25	75	100	4
IV	17UAFST508	Skill Based Course 3: Entrepreneurial Development	3	T	3	20	55	75	3
Total			30					575	24



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107

SEMESTER VI									
III	17UAFCT601	Core XVII - : Management Accounting	6	T	3	25	75	100	4
III	17UAFCT602	Core XVIII - : Indirect Taxes	6	T	3	25	75	100	4
III	17UAFCT603	Core XIX - : Economic and Other Legislations	5	T	3	25	75	100	4
III	17UAFET604 /605/606	Elective II:	5	T	3	25	75	100	4
III	17UAFEP607 /608/609	Elective III:	5	P	3	40	60	100	4
IV	17UAFST610	Skill Based Course 4: Practical Auditing	3	T	3	20	55	75	3
V	17NS01/17NC01/ 17PE01/ 17YR01	Extension Activities				50		50	1
Total			30					625	24
Total								3600	140

CIA - Continuous Internal Assessment

ESE - End Semester Examinations

Total Credits – 140: Total Marks – 3600.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only End Semester Examinations.

** Students should undergo Institutional Training/ Internship Training at the end of the second year (Fourth Semester) and have to submit report in Third year (Fifth Semester)

* Offered to other department students.



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107

	Course Code	List of Elective Courses
Elective - I	A	17UAFET505 Visual Basic (Theory)
	B	17UAFET506 Management Information System
	C	17UAFET507 Business Environment
Elective - II	A	17UAFET604 Internet and E- Commerce
	B	17UAFET605 Corporate Governance
	C	17UAFET606 Financial Services
Elective - III	A	17UAFEP607 Visual Basic (Practical)
	B	17UAFET608 Drafting and Conveyance
	C	17UAFET609 Investment Management

	Course Code	List of Allied Courses
Allied I	17UAFAT103	Principles of Management
Allied II	17UAFAT203	Banking Law & Practice
Allied III	17UAFAT305	Business Mathematics
Allied IV	17UAFAT405	Business Statistics

	Course Code	List of Skill Based Courses
Skill - I	17UAFST306	Marketing Management
Skill - II	17UAFST406	Human Resource Management
Skill - III	17UAFST508	Entrepreneurial Development
Skill - IV	17UAFST610	Practical Auditing



Dr. N. RAMAN
 PRINCIPAL,
 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 KANDANAPURAM ERODE - 638 107



KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE – 638 107




ADVANCED LEARNERS COURSE*

S. No	COURSE CODE	COURSE
1.	17UAFAL408	General and Economic Laws
2.	17UAFAL409	Entrepreneurship and Small Business Management

- * This course is offered to the UG students who have secured 7.0 and above CGPA up to III Semester in Part – III only.
- * The students can choose any one of the above mentioned Course.
- * Only **External** Assessment for **100 marks**.
- * **2 Credits** allotted for ALC
- * This course is purely a **Self Study Course** and will not be considered for computation of Cumulative Grade Point Average (CGPA).

Dr.K.K.A.Alaguappan,
Chairman,
Board of Studies in Corporate Secretaryship
with Computer Applications,
Kongu Arts and Science College (Autonomous)
Erode.




Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107




KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE – 638 107




ADVANCED LEARNERS COURSE*

S. No	COURSE CODE	COURSE
1.	17UAFAL509	Performance Management
2.	17UAFAL510	Business Analysis

- ALC offered in fourth and fifth semester only
- It is purely self study course and optional.
- This course is offered to the UG students who have secured 7.0 and above CGPA upto the respective Semesters (III&IV) in Part – III only.
- The students can choose any one of the Courses offered.
- Only ESE for this course.
- 2 Extra Credits allotted for each ALC.
- The marks obtained in ALC will not be considered for the computation of CGPA.
- The students who have no standing arrears are eligible to choose ALC.
- The students who have failed in ALC(IV Semester) are not eligible to reappear and choose the ALC in the succeeding Semester(V Semester)


Dr.K.K.A.Alaguappan, Chairman,
Board of Studies, Corporate Secretaryship with Computer Applications
Kongu Arts and Science College (Autonomous), Erode.




Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107

Sem.	Course Code	CORE PAPER - V CORPORATE ACCOUNTING - I	Total Marks: 100		Hours Per Week	Credits
III	17UAFCT301		CIA: 25	ESE: 75	5	4

Objective:

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Course outcome:

The student will be able to

- CO1 Remember the accounting procedures for Issue of shares.
- CO2 Understand the application of redemption of Preference Shares and Debentures.
- CO3 Apply the underwriting procedures for Shares and Debentures.
- CO4 Analyze the financial statements of the corporate as per accounting standards.
- CO5 Evaluate the value of goodwill and shares of company.

UNIT - I

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Surrender of Shares.

UNIT - II

Redemption of Redeemable Preference Shares – Issue and Redemption of Debentures – Various Methods of Redemption of Debentures.


UNIT – III

Underwriting of Shares and Debentures – Marked and Unmarked applications – Firm Underwriting.

UNIT - IV

Profit Prior to Incorporation - Final Accounts of Companies – Calculation of Managerial Remuneration.




Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.

UNIT - V

Valuation of Goodwill - Methods of Valuation of Goodwill – Valuation of Shares – Methods of Valuation of Shares.

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK:

T.S.Reddy & Dr. A.Murthy, “Corporate Accounting”, Margham Publications, Chennai, 2016.


BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy. “Company Accounts”, Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, “Corporate Accounting”, Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , “ Advanced Accountancy”, S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, “Advanced Accounting”, Kalyani Publishers, 2012, Ludiana.
5. Arulanandham & Raman, “Advanced Accountancy”, Himalya Publishers, 2011, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem.	Course Code	CORE VI: COMPANY LAW AND SECRETARIAL PRACTICE - I	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAFCT302				5	4

OBJECTIVE:

To acquire knowledge about the types of companies, incorporation of a public limited company and share capital under the Companies Act 2013.

COURSE OUTCOME

On Completion of this course students will be able to

CO1 Understand the characteristics and different types of Companies.

CO2 Understand the provisions regarding incorporation of public limited company.

CO3 Know the contents of Articles of Association and know about the Prospectus.

CO4 Gain knowledge on the concept of share capital.

CO5 Acquire knowledge about the role of Company Secretary.

UNIT – I

The Companies Act 2013 – introduction. Company – definition – characteristics – corporate veil. Classification of companies- on the basis of incorporation, liability, control and number of members. One person company – Small Company – Dormant Company. Differences between public company and private company.

UNIT – II

Promoter – Fiduciary position of a promoter. Pre-incorporation contracts. Procedure for incorporation – certificate of incorporation (CIN – Corporate Identity Number) – commencement of business. Memorandum of Association – contents – alteration of Memorandum of Association. Doctrine of Ultra Vires.

UNIT – III

Articles of Association – contents – alteration of Articles of Association. Difference between Memorandum and Articles. Doctrine of Constructive notice – Doctrine of Indoor Management – exceptions. Prospectus – types – contents – misstatement in prospectus and its consequences.



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM ERODE - 638 107

UNIT - IV

Share capital – meaning- kinds of shares. Issue of shares – rights issue – issue of bonus shares. Duties of secretary relating to issue of shares. Debentures – types. Difference between shares and debentures. Share certificates and share warrants. Duties of secretary in issue of share certificate and warrants.

UNIT - V

Membership of company – distinction between member and shareholder. Methods of becoming member – rights and liabilities of member. Company Secretary – definition – appointment. Functions, duties, rights and liabilities of Company Secretary.

TEXT BOOK:

- 1) N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 30th Edition.
- 2) J.Santhi, Company Law and Secretarial Practice, Margham Publications, Chennai, 2016 Edition.


BOOKS FOR REFERENCE:

- 1) Avtar Singh, Company Law, Eastern Book Company, Lucknow.
- 2) A.K.Mujumdar, Dr G.K.Kapoor, Company Law and Practice, Taxmann, New Delhi

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem.	Course Code	CORE PAPER VII: BUSINESS LAW	Total Marks: 100		Hours Per Week	Credits
III	17UAFCT303		CIA: 25	ESE: 75	5	4

Objective:

To understand and acquire knowledge about the formulation, interpretation, and application of business law.

Course Outcome:

On Completion of this course students will be able to

CO1 Familiar with various types components of contract.

CO2 Learn the basic principles of law that apply to business and business transactions.

CO3 Procure familiarity in various kinds of agents and their terminations

CO4 Gain exposure on Indian Partnership Act.

CO5 Acquire knowledge on Common Carriers and Sale of Goods Act.

UNIT - I

Indian contract Act, 1872 – Contract – Obligation and Agreement – Nature of Contract and Classification – Components of Valid Contract – Offer and Acceptance – Consideration – Capacity – Free Consent – Quasi Contracts.


UNIT - II

Discharge of Contract – Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of surety – Discharge of surety – Pledge – Rights of Pawnee – Rights and liabilities of Finder of lost Goods.

UNIT - III

Law of Agency – Creation of Agency - Classification of Agents – Relations of Principal and Agents – Relations of Principal with Third Parties – Termination of Agency - Contingent contracts.




Dr. N. RAMAN
 PRINCIPAL,
 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 NANJANAPURAM, ERODE - 638 107

UNIT - IV

Indian Partnership Act 1932 –General Nature of Partnership–Implied Authority of Partners – Limitations - Firm's debts and private debts – Priority in discharge - Rights and Liabilities of Partners – Dissolution of Partnership firm.

UNIT - V

Common Carrier - Rights and duties of Common carriers – Contract of Carriage of Goods by Sea – Bill of Lading and Charter party - Sale of Goods Act, 1930 – Sale and agreement to sell – Rules regarding passing of property in goods - Condition and Warranties – Actual and Implied – Principle of “Caveat Emptor” and its Limitations.

TEXT BOOK:


1. N.D.Kapoor , Elements of Mercantile Law, Sultan Chand & Sons, 34th Edition , 2014.


BOOKS FOR REFERENCE:

1. N.D.Kapoor , Business Laws, Sultan Chand & Sons, 2012.
2. G.K. Varshney, Elements of Business Law for CS Foundation Course, Sultan Chand & Sons, 2003.
3. R.S.N. Pillai and Bhagavathi, Business law, Sultan Chand & Sons, 2006.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem.	Course Code	SKILL BASED COURSE1: MARKETING MANAGEMENT	Total Marks: 75		Hours Per Week	Credits
III	17UAFST306			CIA: 20	ESE: 55	3

Objective:

To enable the students to acquire knowledge of marketing Functions, product Development, Advertising and Sales Promotion.

Course Outcome:

On Completion of this course students will be able to

CO1 Understand the basic concept of Marketing.

CO2 Be familiar with the knowledge of market segmentation.

CO3 Gain exposure on development of new products and product life cycle.

CO4 Acquire knowledge on pricing and promotion strategies.

CO5 Cognizant with various distribution channels of marketing.

UNIT – I

Marketing – key concepts in Marketing – Nature – importance and role of marketing in business
-Scope of marketing – Process of marketing management – functions of Marketing-Evolution of Marketing Concept.

UNIT – II

Market Segmentation: Marketing environment – Macro environment – consumer buying behavior – Concept – factors of Consumer buying decision process – Market Segmentation – requirements of effective segmentation - basis of market segmentation – levels of market segmentation strategies.

UNIT – III

Marketing Mix – elements of Marketing mix- Factors – Importance – Essentials of an effective marketing mix – product – Concept – levels of a product – Product Classification – Product Mix – Product mix strategies – New Product development steps – Product Life cycle(PLC) – Brands – Kinds of Brands.



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 .

UNIT – IV

Price – Price Objectives – factors influencing pricing decisions – pricing policies and methods – Promotion – objectives – Promotion strategies – promotion mix – elements in promotion mix – factors

UNIT – V

Channel of distribution - Meaning – importance of distribution channel - Kinds of channel members – functions of middleman – factors influencing selection of distribution channel –types of distribution channels.

TEXT BOOK :

Dr. C.B.gupta and Dr.N.Rajan Nair, Marketing Management:Text and Cases,15th Edition,2012, Sultan Chand & Sons,New Delhi.


BOOKS FOR REFERENCE:

- 1.R.S.N.Pillai and Bagavathi, Modern Marketing, 4th Edition, S.Chand Publications, 2012
- 2.Gupta C.B, Essentials of Marketing, 3rd Edition, Sultan Chand & Sons, 2010
- 3.Neeru Kapoor, Principles of Marketing, 1st Edition, Prentice Hall Publishers,2014

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3= 15 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem.	Course Code	NON MAJOR ELECTIVE – I COMPANY LAW	Total Marks: 75	Hours Per Week	Credits
III	17UAFNT307		ESE: 75	2	2

OBJECTIVE:

To enable the students to understand the about the companies relating to kinds, incorporation and provisions regarding of meetings.

Course outcome:

On Completion of this course students will be able to

Co1 Knowledge on the concepts and characteristics of a company and the Company Secretary's role.

CO2 Understand the classifications of companies.

CO3 Apprehend the provisions regarding incorporation of public limited company.

CO4 Exercise cognition on Memorandum and Articles of Association.

CO5 Know the kinds and provisions relating to meeting.

UNIT – I

The Companies Act 2013 – introduction. Company – definition – characteristics – Types of Secretary – Company Secretary – functions – duties – liabilities of Secretary.

UNIT – II

Classification of companies- on the basis of incorporation, liability, control and number of members. Differences between public company and private company.


UNIT – III

Promoter – incorporation - certificate of incorporation (CIN – Corporate Identity Number) – commencement of business. Memorandum of Association – contents.

UNIT – IV

Articles of Association – contents. Company meetings – kinds – provisions relating to statutory meeting.




Dr. N. RAMAN
 PRINCIPAL,
 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 NANJANAPURAM, ERODE - 638 107

UNIT – V

Provisions relating to Board meetings, Annual General Meetings and Extraordinary General Meetings.

TEXT BOOK:

- 1) N.D.Kapoor, "Elements of Company Law", Sultan Chand & Sons, New Delhi, 30th Edition.
- 2) J.Santhi, "Company Law and Secretarial Practice", Margham Publications, Chennai, 2016 Edition.

BOOKS FOR REFERENCE:

- 1) Avtar Singh, "Company Law", Eastern Book Company, Lucknow.
- 2) A.K.Mujumdar, Dr G.K.Kapoor, "Company Law and Practice", Taxmann, New Delhi

QUESTION PAPER PATTERN


SECTION - A


5 x 15 = 75 Marks

Five Questions (Either or choice)

Two questions from each unit




Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem.	Course Code	CORE PAPER - IX CORPORATE ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
IV	17UAFCT401		CIA: 25	ESE: 75	5	4

Objective:

To develop awareness about Corporate Accounting in conformity with the Provision of Companies" Act and latest amendments thereto with adoption of Accounting Standards.

Course outcome:

On Completion of this course students will be able to

- CO 1 Remember the accounting procedures for amalgamation and absorption methods.
- CO2 Understand the external and internal reconstruction framework of companies.
- CO3 Apply the norms and regulations of banking companies as per Banking Regulation Act.
- CO4 Analyze the financial statements of Insurance companies as per IRDA regulations.
- CO5 Evaluate the legal requirements and preparation of consolidated balance sheet of holding company.

UNIT - I

Amalgamation and nature of merger – nature of purchase – Absorption.

UNIT – II

Reconstruction: External Reconstruction – Internal Reconstruction (Reduction of Share Capital).

Liquidators Final Statement of Accounts.

UNIT - III

Banking Companies – Preparation of Various Schedules and Final Accounts.

UNIT - IV

Insurance Companies – Life Insurance and General Insurance - Preparation of Final Accounts with Schedules.



Dr. N. RAMAN
PRINCIPAL
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107

UNIT - V

Holding Companies – Legal Provisions- Preparation of Consolidated Final Statements –
Accounts of Electricity Supply Companies (Including Railways / Public Utilities)

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK:

T.S.Reddy & Dr. A.Murthy, “Corporate Accounting”, Margham Publications, Chennai, 2016.


BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy, “Company Accounts”, Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, “Corporate Accounting”, Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , “ Advanced Accountancy”, S.Chand and Company, 2010, New Delhi.
4. S.P. Jain and K.L. Narang, “Advanced Accounting”, Kalyani Publishers, 2012, Ludiana.
5. Arulanandham & Raman, “Advanced Accountancy”, Himalya Publishers, 2011, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



Dr. N. RAMAN
PRINCIPAL
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem.	Course Code	CORE X: COMPANY LAW AND SECRETARIAL PRACTICE - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
IV	17UAFCT402				5	4

OBJECTIVE:

To enable the students to understand the provisions relating to Company Management, meetings and winding up.

COURSE OUTCOME:

On Completion of this course students will be able to

CO 1 Familiar with the provisions relating to Company Management.

CO 2 Acquire knowledge on borrowing powers of board of directors.

CO 3 Know the provisions relating to meeting.

CO 4 Understand the provisions relating to resolutions and dividend.

CO 5 Identify the provisions relating to winding up.

UNIT – I

Directors – Legal position – appointment. Director Identification Number(DIN). Disqualification of Directors – vacation, removal of Directors. Duties, Powers and Liabilities of Directors. Provisions relating to Managing Director, Whole time Director, Women Director, Resident Director and Manager.

UNIT – II

Borrowing powers – restrictions on powers of Board – Ultra Vires borrowings. Mortgages and charges. Types of charges – registration – effect of non-registration of charges. Company meetings – kinds – provisions and secretarial duties relating to statutory meeting.

UNIT – III

Provisions and secretarial duties relating to Board meetings, Annual General Meetings and Extraordinary General Meetings. Duties of Company Secretary before and after the meetings.



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM ERODE - 638

UNIT – IV

Quorum – Agenda – essentials of a valid motion – proxies – resolutions – ordinary resolution, special resolution, resolution requiring special notice. Voting, poll and postal ballot. Dividend – meaning – declaration of dividend – interim and final dividend. Dividend mandate- secretarial duties.

UNIT – V

Winding up of Company – meaning – modes of winding up. Winding up by Tribunal. Powers of Tribunal. Official liquidator – powers – duties. Contributory – list – liabilities. Consequences of winding up. Secretarial duties in winding up.

TEXT BOOK:


- 1) N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 30th Edition.
- 2) J.Sanathi, “Company Law and Secretarial Practice”, Margham Publications, Chennai, 2016 Edition.

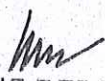
BOOKS FOR REFERENCE:

- 1) Avtar Singh, “Company Law”, Eastern Book Company, Lucknow.
- 2) A.K.Mujumdar, Dr G.K.Kapoor, “Company Law and Practice”, Taxmann, New Delhi

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem	Course Code	Skill based Course-2 HUMAN RESOURCE MANAGEMENT	Total Marks :75		Hours Per Week	Credits
IV	17UAFST406		CIA : 20	ESE :55	3	3

Objective:

To enable the students to understand the concepts and principles of Human Resource Management.

Course outcome:

On Completion of this course students will be able to

- CO 1 Understand the functions of Human Resource Management.
- CO 2 Familiar with importance of Human Resource Planning and Techniques.
- CO 3 Acquire knowledge on Recruitment and Selection process.
- CO 4 Exposure on placement and Induction Programme.
- CO 5 Possess knowledge about the incentive plan and welfare of Employees.

UNIT-I

Human Resource Management: Meaning, Definition, Objectives-Scope-Concepts-Characteristics-Importance –Functions of HRM-Qualities and Role of Human Resource Manager.

UNIT-II

Human Resource Planning-Objectives-Importance-Limitations of Human Resource Planning- Human Resource planning process-Job Analysis –Job design-Techniques of Job Analysis-Job Description-Job Specification-Approaches to Job Design.

UNIT-III

Recruitment –Steps involved in Recruitment process-Sources of Job Recruitment-Selection-Process -Methods-Steps-Recruitment Vs Selection. Interview - Importance-Steps in interview process.



Dr. N. RAMAN
PRINCIPAL
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM ERODE - 638 107

UNIT-IV

Placement and Induction-Concept-Advantages of Induction Programme-Training-Need for Training-Objectives-Types-Performance Appraisal- Process- Methods and Techniques -- Limitations of performance Appraisal.

UNIT-V

Wages and Salary Administration-Principles of Wages and Salary Administration-Factors affecting Wages-Incentives-Essentials of Sound Incentive plan- types- Employee Welfare-provisions relating to Health and Safety.

TEXT BOOKS:

C.B.Gupta-Human Resource management, Sultan Chand& Sons 11th Edition 2009.


BOOKS FOR REFERENCE:

- 1.Gary Dessler- Human resource management,prentice Hall of india private Limited 11thEdition 2009.
2. Aswathappa - Human resource management, M.C.Grawhill Education (India) Pvt Ltd, New delhi, 7th edition 2010.
- 3.L.M.Prasad- Human Resource management, Sultan Chand& Sons 3rd Edition 2014.

QUESTION PAPER PATTERN		
SECTION – A	SECTION – B	SECTION – C
10x1=10 Marks (Multiple choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	3x10 = 30 Marks (Answer any three questions) One question from each unit



Dr. N. RAMAN
PRINCIPAL.
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.

Sem	Course Code	NON MAJOR ELECTIVE – II PRACTICAL BANKING	Total Marks : 75	Hours Per Week	Credits
IV	17UAFNT407		ESE: 75	2	2

Objective:

To provide knowledge on basic banking and theoretical aspects of banking.

Course outcome:

On Completion of this course students will be able to

CO 1 Understand the basic concepts of banking and functions of RBI.

CO 2 Realize the relationship between the banker and the customer.

CO 3 Understand the various types of customers.

CO 4 Know the different types of accounts.

CO 5 Gain exposure on various types of crossing of cheques.

UNIT – I

The Banking Regulation Act 1949: Origin of the Act – Business of banking company, licensing of banking. Reserve Bank of India(RBI): Functions of RBI. Banking system in India.

UNIT – II

Classification of banks. Banker and Customer: general and special relationship. Banker's right, banker's lien and statutory obligation to honour cheques.

UNIT – III

Bank customers: Special types –Executors, administrators, trustees and their functions.

UNIT – IV

Bank Accounts: fixed deposit account, saving bank account, current account, recurring deposit account. Difference between various types of accounts. Pass book- Cheque – features of cheque.



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.

UNIT – V

Crossing: general, special and double crossing, Endorsement, Online banking, mobile banking, National Electronic Fund Transfer(NEFT), Real Time Gross Settlement (RTGS).

TEXT BOOK:

1. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

BOOKS FOR REFERENCE:

- 1.Sukhvinder Mishra, Banking Law and Practice, S.Chand & Co Ltd.
- 2.KP.Kandasami, S.Natarajan&R.Parameswaran,Banking Law and Practice,S.Chand & Co Ltd.

QUESTION PAPER PATTERN

SECTION - A


5 x 15 = 75 Marks

Five Questions (Either or choice)

Two questions from each unit



Dr. N. RAMAN
PRINCIPAL,
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
NANJANAPURAM, ERODE - 638 107.


HEAD OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP (CA)
& PROFESSIONAL ACCOUNTING
KONGU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ERODE - 638 107.