



# **KONGU ARTS AND SCIENCE COLLEGE**

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

**ERODE – 638 107**

**Department of Corporate Secretaryship with  
Computer Applications and  
Professional Accounting**



# KONGU ARTS AND SCIENCE COLLEGE (Autonomous)



Affiliated to Bharathiar University, Coimbatore

Approved by UGC, AICTE, New Delhi & Re accredited by NAAC, DBT STAR College

(An ISO 9001: 2015 Certified Institution)

NANJANAPURAM, ERODE – 638 107.

## DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING


### BOARD OF STUDIES MEETING

#### AGENDA

**DATE: 30.03.2019**

1. To consider and approve the syllabi for the students admitted during the academic year 2016-2017, 2017-2018 and 2018-2019 onwards.
2. To consider and approve the Syllabi for Non Major Electives for III and IV Semesters for UG students admitted during the year 2017-18 and onwards.
2. To consider and approve the Panel of Examiners.
3. To consider and discuss any other subjects with the permission of the chair.



  
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## DEPARTMENT OF CORPORATE SECRETARYSHIP WITH CA AND PROFESSIONAL ACCOUNTING

### BOARD OF STUDIES MEETING

**DATE: 30.03.2019**

The Meeting of the Board of Studies in Department of Corporate Secretaryship with CA and Professional Accounting – UG Programme was conducted on 30.3.2019 at 10:15 a.m in the college campus.


The following members were present:

Chairman : Dr. K.K.A. Alaguappan

Members :

1. Dr. P. Parvatham
2. Ms. G. Gomathi
3. Dr. H. Chandra
4. Mr. CA.K. Anandh
5. Dr. G. Mahooridevi
6. Ms. N. Santhamani
7. Ms. S. PoovikaNishanthini
8. Ms. K. Dhanalakshmi
9. Ms. C. Vidhya
10. Ms. S. Savitha




  
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Subject related to CBCS, Outcome based syllabi and Extra Credits were discussed and the following are the resolutions:

1. There is no change in the syllabi of I and II Semesters for the B.Com (CSCA) and B.Com(PA) Students admitted during the year 2019 – 2020 and onwards.
2. There is no change in the syllabi of III and IV Semesters for the B.Com (CSCA) and B.Com (PA) Students admitted during the year 2018 – 2019 and onwards
3. It is resolved to approve the scheme of Examinations and new syllabi of V and VI Semesters for the B.Com (CSCA) and B.Com (PA) Students during the academic year 2017 – 2018 and onwards. **(Annexure a & b)**
4. It is resolved to approve the award of Extra Credits for SWAYAM and NPTEL Online courses for the students who have been admitted during the year 2019 – 2020 and onwards.
5. It is resolved to approve the additional name for panel of members for Question paper setting and central valuation. **(Annexure – I)**
6. It is resolved to approve the syllabi and Extra Credits for the Advanced Learners for the V Semester for the B.Com (CSCA) and B.Com (PA) students who have been admitted during the year 2017 – 2018 and onwards.



  
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## Details of Modifications in the Courses offered under the Programme

### B.Com Corporate Secretaryship with CA

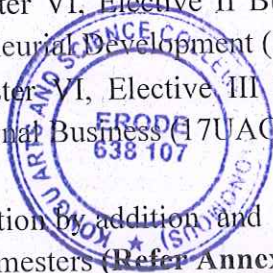
The following modifications are done in the Syllabi of V and VI Semesters for the B.Com Corporate Secretaryship with CA students admitted during the academic year 2017 – 2018 and onwards based on the feedback obtained from Stakeholders and recommendations of the BOS Panel Members.

- The Core Paper **Taxation Law and Practice** from Semester Vis renamed as **Direct Taxes**.
- The Elective I **Business Ethics and Corporate Social Responsibility** is removed from Semester V and **Business Environment** is incorporated in this Semester.
- Skill Based Course III: **Practical Auditing** is shifted to Semester VI and **Entrepreneurial Development** is incorporated in Semester V.
- Skill Based Course IV: Securities Management is removed in Semester VI.
- The Core Paper **Corporate laws** from Semester VI is removed and **Economic and Other Legislations** is incorporated.
- The Core Paper **Business Taxation** from Semester VI is removed and **Indirect Taxes** is incorporated.
- The Elective II **Oracle (RDBMS)** is removed from Semester VI and **Financial Services** is shifted from Elective III and it is replaced by Investment Management.
- Modification by addition and removal of topics are carried out in the in the syllabi of V and VI Semesters (**Refer Annexure b**)

### B.Com Professional Accounting

The following modifications are done in the Syllabi of V and VI Semesters for the B.Com Professional Accounting students admitted during the academic year 2017 – 2018 and onwards based on the feedback obtained from Stakeholders and recommendations of the BOS Panel Members.

- Core Paper **Human Resource Management (15UAGCT504)** is replaced by Organisational Behaviour (17UAGCT504).
- In Semester V, Elective I Strategic Management (15UAGET505) is replaced by Cyber Law(17UAGET505)
- In Semester VI, Elective II Business Management (15UAGET604) is shifted to Semester V.
- In Semester V, Elective I Financial Reporting (15UAGET507) is shifted to Semester VI.
- In Semester VI, Elective II Business Finance Decision (15UAGET606) is replaced by Entrepreneurial Development (17UAGET606).
- In Semester VI, Elective III Principles of Marketing (15UAGET607) is replaced by International Business (17UAGET607).
- Modification by addition and removal of topics are carried out in the in the syllabi of I and II Semesters (**Refer Annexure-b**)

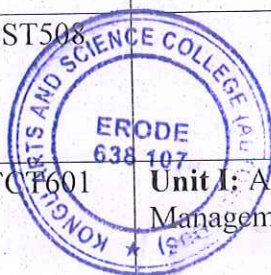


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## Details of Modifications with specific topics in the Syllabus with % revision

## B.Com Corporate Secretaryship with CA

S.No	Course Name	Course Code	Topics introduced	Topics removed	% Revision
1	Core XIII- Cost Accounting	17UAFCT501	<p><b>Unit I:</b> Characteristics of an ideal costing system</p> <p><b>Unit II:</b> Materials – Objectives/Need for material control and techniques - Various levels– reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis.</p> <p><b>Unit III:</b> Remuneration and Incentive - time and piece rate – Taylor’s differential and Merricks’s multiple piece rate system, Halsey and Rowan plan.</p> <p><b>Unit IV:</b> Reapportionment. Primary and Secondary distribution summary</p>	<p><b>Unit I:</b> Role of Cost Accountant</p> <p><b>Unit V:</b> Contract costing- Features of Contract Accounts. Need for Reconciliation- Reasons for disagreement in profit- Reconciliation of Cost accounting and financial accounting- Methods of Reconciliation.</p>	40%
2	Core XIV: Direct Tax	17UAFCT502	New Course (Unit I to V) Introduced.		100%
3	Core XV- Industrial Law	17UAFCT503	<p><b>Unit I:</b> Working hours of Adults</p> <p><b>Unit II:</b> Provisions relating to Lay-off, Retrenchment and Closure</p> <p><b>Unit IV:</b> Notice and claim.</p> <p><b>Unit V:</b> Purposes of ESI Fund -Rate of contribution - Rules regarding contribution - Benefits to employees.</p>	<p><b>Unit I:</b> Penalty provisions</p> <p><b>Unit III:</b> Inspectors</p> <p><b>Unit IV:</b> employer’s liability for compensation</p> <p><b>Unit V:</b> -Registration of factories and Establishments - the Employees state Insurance Corporation</p>	20%
4	Elective –I Business Environment	17UAFET507	New Course (Unit I to V) Introduced.		100%
5	Skill Based Course 3: Entrepreneurial Development	17UAFST508	New Course (Unit I to V) Introduced.		100%
6	Core XVII - :Management Accounting	17UAFCT601	<p><b>Unit I:</b> Advantages of Management Accounting</p>	<p><b>Unit III:</b> Adjusted Profit and Loss Account – Computation of Cash from</p>	4%



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7	Core XVIII - : Indirect Taxes	17UAFCT602	New Course (Unit I to V) Introduced.	100%
8	Core XIX - : : Economic and Other Legislations	17UAFCT603	New Course (Unit I to V) Introduced.	100%
9	Elective III: - Investment Management	17UAFET609	New Course (Unit I to V) Introduced.	100%
10	Skill Based Course 4: Practical Auditing	17UAFST610	New Course (Unit I to V) Introduced.	100%

- In overall, there had been a 18% of revision in the Syllabus of the B.Com (Corporate Secretaryship with CA) Programme.

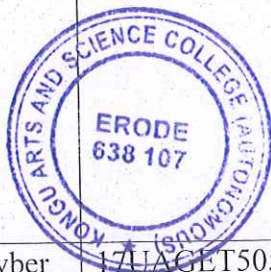



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**B.Com Professional Accounting**

S.No	Course Name	Course Code	Topics introduced	Topics removed	% Revision
1	Core-XIII :Cost Accounting	17UAGCT501	<p><b>Unit I:</b> Characteristics of an ideal costing system</p> <p><b>Unit II:</b>Materials – Objectives/Need for material control and techniques - Various levels– reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis.</p> <p><b>Unit III:</b> Remuneration and Incentive - time and piece rate – Taylor’s differential and Merricks’s multiple piece rate system, Halsey and Rowan plan.</p> <p><b>Unit IV:</b>Reapportionment.Primary and Secondary distribution summary</p>	<p><b>Unit I:</b> Role of Cost Accountant</p> <p><b>Unit V:</b>Contract costing-Features of Contract Accounts.Need for Reconciliation- Reasons for disagreement in profit- Reconciliation of Cost accounting and financial accounting- Methods of Reconciliation</p>	40%
2	Core-XIV : Direct Taxes	17UAGCT502	<p><b>UNIT V</b> Aggregation of Income - Computation of Tax liability</p>		10%
3	Core-XVI: Organisational Behavior	17UAGCT504	<p><b>UNIT I:</b> Organisational Behaviour – Importance – Principles – Process of Organization – Theories of Organisation – Organisational Behaviour Models – Factors influencing personality</p> <p><b>UNIT III:</b> Job Satisfaction</p> <p><b>UNIT – IV</b>Group Dynamics – Features –Types – Formal and Informal groups – Characteristics - Difference – Stages of group development – Causes of formation of groups - Group Behaviour – Group norms – Group Cohesiveness – Group decision making.</p> <p><b>UNIT – V</b> Leadership – Concept – Difference between Management and leadership – Importance - Functions - Styles - Counselling – Importance of Counselling – Types of Counselling – Merits of Counselling.</p>	<p><b>UNIT III – Learning, Attitude</b></p> <p><b>UNIT V- Conflict, Stress</b></p>	70%
4	Elective-I/ Cyber Law	17UAGCT505		New Course (Unit I to V) Introduced.	100%



  
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5	Investment Management	17UAGET506	<p><b>Unit II-</b> Measurement of Returns – Dividend Policies and Investors – Kinds of Dividend – Dividend Decisions – Factors affecting Dividend Decisions – Limitations of Dividend Payments – Investor and Interest Rates – Kinds of Interest Rates– Theories of Interest – Capital Gains.</p>	<p><b>Unit V:</b>Portfolio Investment Process– Basic Principles – Needs and Types of Portfolio –Portfolio Management – Objectives – Portfolio Management Policies – Difference between Investment Management and Portfolio Management.</p>	15%
6	Business management	17UAGET507	<p><b>UNIT – III</b> Nature and importance - Principles of organization – Span of Management – Organizational structure- Line, Staff and Functional. Staffing – recruitment – selection – training promotion and appraisal – The need for methods for management development.</p> <p><b>UNIT – IV</b> Function of directing. Supervision- Distinction between Direction and Supervision – Span of Management –Qualities and Responsibilities of a supervisor – Factors determining span of supervision and kinds of span of supervision</p> <p><b>UNIT – V</b> Problems in Control Process– Nature – Importance- Problems – Effective Coordination.</p>	<p><b>Unit IV:</b> Motivation- Meaning – Nature - Maslow's Theory - Herzbergs Motivation- Hygiene Theory – X, Y theories – Leadership-Meaning- Importance -Qualities of a Leader- Communication – Meaning- Importance -Elements.</p>	35%
7	ALC: DBMS	17UAGAL509	New Course (Unit I to V) Introduced.		100%
8	Core-XVII: Management Accounting	17UAGCT601	<p><b>UNIT –I</b> Advantages Management Accounting</p> <p><b>UNIT V:</b> Merits and Limitations of Budgeting</p>	-	4%
9	Core-XVIII: Indirect Taxes	17UAGCT602	<p><b>Unit I:</b> Indirect taxes levied by Central Government and State Governments- Goods and Service Tax (GST): History of GST- Dimensions of GST – GST Bills – Difference between previous tax structure and GST- SWOC of GST in India - Types of GST in India –</p>	<p><b>UNIT–II</b> VAT – Meaning, Objectives and Types. Distinction between Sales Tax and VAT – Advantages and Disadvantages of VAT – Levy of VAT. Service Tax –</p>	80%



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UTGST – GST rates.

## UNIT II

Supply under GST: meaning of supply - scope of supply - supply in the course of business - time of supply - value of supply - procedure for maintenance of records - furnishing of returns - provisions relating to outward and inward supplies- Provisions relating to levy and collection of GST- Mixed supply – composite supply – aggregate turnover.

## UNIT III

Input tax credit – eligibility and conditions for availing input tax credit- exempt supplies- Apportionment of credit and blocked credits - refund of un-utilised input credit tax – Transfer of ITC- Export and Import of Services – Export and Import of Goods – Zero rated supply – refund of taxes in case of zero rates supply.

## UNIT IV

Persons liable for registration – Persons exempt from registration – Notified category of persons – compulsory registration – procedure for registration – procedure for issuance of registration certificate - suo moto registration - cancellation of registration. – Assessment and audit - furnishing of returns- provisions relating to refund of tax – E-way bill: Issue of e-way bill- generating e-way bills – E-way bill format and its provisions.

**UNIT V:** Appointment of Customs Officer -Detection and Prevention of Illegal Imports and Exports – Valuation of Goods – Imports and Export Procedures – Exemptions from Customs Duty – Remission and abatement – Clearance of Goods for Home Consumption.

Tax – Services on which tax is payable.

## UNIT-III

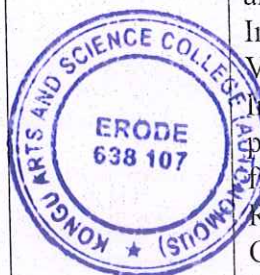
Central Sales Tax Act. Sales and Deemed sales – levy and collection of CST. Inter – State sales and Intra – State sales with notable case laws. Registration of Dealers. Declared goods – rate of tax and taxable turnover.


## UNIT-IV

Central Excise Act – History and Scope of Central Excise Law – Types of Excise duty, Manufacture and Manufacturer. Methods of levying Excise duty – Classification and Valuation of Goods – Clearance of Goods.

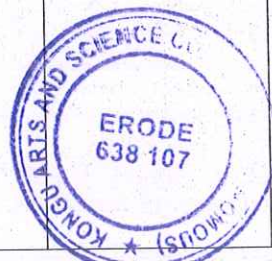
## UNIT-V

Prohibition of importation and exportation of Goods. Detection and Prevention of illegal imports and exports. Valuation and Clearance of Goods – Exemption from duty.



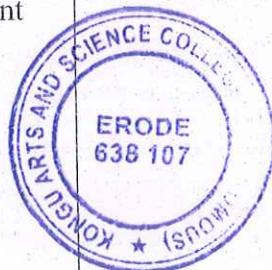
  
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10	Core-XIX: Financial Management	17UAGCT603	<p><b>UNIT – II</b> Financial Planning – Objectives of Financial plan – Principles of Sound Financial plan – Considerations in formulating Financial Plan – Steps in Financial planning – Limitations of financial planning – Capitalisation – Over-Capitalisation – Causes – Under-Capitalisation – Causes. (Theory only)</p> <p><b>UNIT – V</b> Management of cash – Objective and Nature of Cash Management – Receivables management – Purpose – Cost of Maintaining Receivables – Aspects of Management of Receivables – Inventory Management – Need, Benefits and risk of Holding Inventory – Techniques of Inventory Management. (Theory only)</p>	<p><b>UNIT – IV</b> Leasing- Nature and Types of Leasing- Advantage and disadvantage of Leasing- Dividend-Forms of Dividend- Walter’s Model – Gordon and MM’s Models- Factors affecting dividend policy. (Theory only)</p> <p><b>UNIT – V</b> Merger and Amalgamation – Meaning – Reason for Merger – Types – Acquisition – Diversification and Disinvestment Strategic (Theory Only).</p>	40%
11	Entrepreneurial Development	17UAGET606	New Course (Unit I to V) Introduced.		100%
12	Elective-III/ International Business	17UAGET607	New Course (Unit I to V) Introduced.		100%
13	Logistic Management	17UAGET608	<p><b>UNIT - I</b> In-and Out-bound logistics – Reverse and Forward Logistics. Components of Logistics Management – Modes of Transport – Warehousing Functions and its types - Inventory management concept and its type– Multimodal Logistics – Third Party Logistic Provider (3PL) – Insurance – International Commercial (INCO) TERMS – Types of Port.</p> <p><b>UNIT – II</b> Containerisation - Meaning and importance. Types of Containers –Types of Cargo – Unitization – Full Container Load (FCL) and Less than Container Load (LCL) – its significance- Stowage of Cargo in Containers, Container freight rates</p> <p><b>UNIT – III</b> Shipping</p>	<p><b>UNIT - I</b> Competitive Advantages of logistics- Functions of logistics management- principles- logistics network – Integrated logistics system – Nature and concepts of value chain management– Functions.</p> <p><b>UNIT – II</b> Relevance of logistics to export management – Importance of logistics – Principles of logistics excellence</p> <p>Relationship with other corporate finance Organizational integration – the role</p>	80%



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			<p>Business - Types of vessel - Liners vs Tramp Service-Linear Role significance Conferences and Freight Tariffs, Liner Consortium Agreements-Alliances-Liner documentation, Liner Agency, agency role-Agent's duties and agents Risks. Freight Forwarding Business -Non Vessel Operating Common Carrier (NVOCC) - Role of Freight Forwarder, Customs House Agent (CHA), Port Agent and Charter Party.</p> <p><b>UNIT - IV</b> The International Air Transport Association (IATA) and International Civil Aviation Organisation (ICAO) - Role and its function - Aircraft lay out - Hub &amp; Spoke - different types of aircraft - Air Way Bill (AWB) - Communication - Handling Cash on Delivery (COD) shipments - Proof Of Delivery (POD) - Conditions of contract - Dangerous or Hazardous goods.</p> <p><b>UNIT - V</b> Trends and Technology - Introduction to e-Logistics - Electronics Data Interchange and Cloud Computing. Importance of Enterprise Resource Planning (ERP) and Management Information System (MIS) - Tracking - Barcode, Global Positioning Systems (GPS), Radio Frequency Identification Device (RFID) Tag - Drone Delivery - Vendor Managed Inventory VMI - Autonomous technology in warehouse and inventory management.</p>	<p>of the logistics or distribution manager - Payment scheme</p> <p><b>UNIT III</b> Marketing logistic system - concepts - Objectives - Interface - Logistics with Marketing - System elements - Ports infrastructure development - Shippers Association - Shipment of government controlled cargo - Genesis - Containers - Classification of containers - Benefits to trade</p> <p><b>UNIT IV</b> Transportation - Inland container depot - ICD - Roles and functions - ICD exports clearance procedures for Imports - CONCOR - Air Transport - Advantages</p> <p><b>UNIT V</b> Freight rates - Principles - Linear freight - Structure - Tramp shipping Agent - Freight brokers - Freight forwarder - Stevedores.</p>	
14	Office Management	17UAGET609	<p><b>UNIT - II</b> Office Accommodation</p> <p><b>UNIT - III</b> Work study and Work Measurement- Work Simplification, Records Management - Filing and Indexing - Filing System and Methods- Filing Equipment- Job Description- Job</p>	<p><b>UNIT II</b> Organization Characteristics Principles of Organization Forms of Organization Importance of System and Routine Procedure</p>	<p>60%</p>




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		<p>Evaluation- Merit rating.</p> <p><b>UNIT – IV</b> Communication System in an Office- Handling Inward and Outward mails- Communication Media- Office Machine, Selection and usage – Cyclostyling Photostat machine, Duplicating Machines, Introduction to E.D.P franking machines- Computers- Copiers.</p> <p><b>UNIT – V</b> Office Forms – Design – Types of forms - Advantages and forms Control in Office- Form sets. Office Reports – Types of Report – Report writing – Specimen of Reports</p>	<p>Principles of Office Management – Advantages and Disadvantages of office routine system</p> <p><b>UNIT IV</b> Office lighting – Ventilation – Interior Decoration and Furnishing – Freedom from Noise and Dust – Safety – Sanitary arrangement – Security – Secrecy – Furniture – Types of Furniture</p>	
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- In overall, there had been a 20% of revision in the Syllabus of the B.Com (Professional Accounting) Programme.



  
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All the above resolutions are approved.

1. Dr.K.K.A.ALAGUAPPAN

*Mr* 30/03/19

2. Dr.P.PARVATHAM

*Dr P* 30/3/19

3. Ms.G.GOMATHI

*G* 30/3/19

4. Dr.H.CHANDRA

*H. Chandra*  
30/3/19

5. Mr.CA.K.ANANDH

*K. A*

6. Dr.G.MAHOORIDEVI

*G* 30/3/19

7. Ms.N.SANTHAYANI

*N* 30/3/19

8. Ms.S.POOVIKA NISHANTHINI

*S* 30/3/19

9. MS

10. Ms. D. VIDHYA

*D. Vidya* 30/3/19

11. Ms. S. SAVITHA *S* 30/3/19

*S*  
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