

DHANRAJ BAID JAIN COLLEGE
(Autonomous)

Thoraipakkam, Chennai – 600097

Affiliated to the University of Madras

**DEPARTMENT OF CORPORATE
SECRETARYSHIP**
M.Com. (Corporate Secretaryship)



SYLLABUS
(Choice Based Credit System)

Total No. of Semesters: **4**

Total No. of Credits: **90**

M.COM-CORPORATE SECRETARYSHIP

SUBJECT TITLES

(SEMESTER SYSTEM WITH CBCS)

SEMESTER – I

Paper No.	Sub. Code	Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
	14P821A	Business Law	6	4	20	80	100
	14P821B	Corporate Accounting – I	6	4	20	80	100
	14P821C	Labour & Industrial Laws	6	4	20	80	100
	14P821D	Corporate Financial Management	6	4	20	80	100
	14P821E	Research Methodology – I	6	4	20	80	100
	14S21AA	Soft Skill	2	2	20	80	100
		Total		22			

SEMESTER II

Paper No.	Sub. Code	Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
	14P822G	Income Tax Law & Practice – I	6	4	20	80	100
	14P822H	Corporate Accounting – II	6	4	20	80	100
	14P822J	Securities Laws and Regulations of Financial Markets	6	4	20	80	100
	14P822K	Business Environment	6	4	20	80	100
	14P822L	Research Methodology – II	6	4	20	80	100
	14S22AB	Soft skill	2	2	20	80	100
		Total		22			

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SEMESTER III

Paper No.	Sub. Code	Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
	14P823M	Income Tax Law & Practice – II	6	4	20	80	100
	14P823N	Company Law & Secretarial Practice – I	6	4	20	80	100
	14P823P	Advanced Cost Accounting	6	4	20	80	100
	14P8231	Computer Application in Business	6	4	20	80	100
	14P823Q	Organisational Behaviour	6	4	20	80	100
	14S23AC	Personality Enrichment	2	2	20	80	100
		Total		22			

SEMESTER IV

Paper No.	Sub. Code	Subjects	Hours Per week	Credits	CIA	Ext. Exam	Total Marks
	14P824R	Management Accounting	6	4	20	80	100
	14P824S	Company Law & Secretarial Practice – II	6	4	20	80	100
	14P824T	Human Resources Management	6	4	20	80	100
	14P824U	Marketing Management	6	4	20	80	100
	14P824V	Project Report and Viva Voce Project Report – 100 marks Internal Viva-Voce – 50 marks External Viva-Voce – 50 marks	6	6	20	80	100
	14S24AD	Computing skill	2	2	20	80	100
	14PZ14A	Internship			20	80	100
		Total		24			

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P821A	BUSINESS LAW	6	-		4

UNIT	SYLLABUS
UNIT 1	The Indian Contract Act – Definition of Contract – Essentials of an Valid Contract – Types of Contracts – Offer, Acceptance, Consideration, Capacity and Free Consent. Performance of Contract – Contingent Contracts – Quasi Contracts – Discharge of Contracts – Remedies for Breach of Contract
UNIT 2	Broad frame work of the Constitution of India – Fundamental Rights, Directive principles of statement policy – Legislative powers of the Union and the states – Freedom of Trade, Commerce and Intercourse – Constitutional provisions relating to state monopoly – Different types of Writs – Habeas Corpus, Mandamus, Prohibition, Quo warranto and certiorari.
UNIT 3	Sale of Goods Act 1930 – Essentials of Contract of Sale – Sale and Agreement to Sell – Goods – Kinds of Goods – Price – Distinction between Conditions and Warranties – Expressed and Implied Conditions and Warranties – Caveat Emptor and its exceptions – Meaning of Unpaid Seller – Rights of an Unpaid Seller – Auction Sales.
UNIT 4	Indian Partnership Act 1932 – Definition of Partnership – Partnership Deed – Registration of Firms – Effects of Non-Registration – Rights and Duties of Partners – Types of Partners – Minor Partner and Legal Provisions – Dissolution of Firm – Limited Partnership meaning and its characteristics.
UNIT 5	Negotiable Instruments Act – Meaning – Characteristics – Promissory Note, Bills and Cheques – Distinction between Negotiation and Assignment – Dishonour of Negotiable Instrument – Noting and Protest – Arbitration – Meaning – Kinds – Advantages and Disadvantages of Arbitration.

Text Books:

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers.
2. RSN Pillai & Bhagavathy Business Law, Sultan chand & Co Ltd,

Reference Books :

1. Srinivasan Business Law Margham Publishers Chennai.
2. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi.
3. Commercial / Business Law – N.D. Kapoor.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P821B	CORPORATE ACCOUNTING –I	6	-		4

UNIT	SYLLABUS
UNIT 1	Accounting Standards – Relevance and Significance – National and International Accounting Standards.
UNIT 2	Accounting for Share Capital – Issue of Shares at par, at premium and discount – Forfeiture and Re-issue of Shares – Redemption of Preference Shares – Underwriting of Issue and Profits prior to Incorporation.
UNIT 3	Accounting for issue of debentures, redemption of debentures, conversion of debentures into shares.
UNIT 4	Preparation and presentation of final accounts of Joint Stock Companies as per Company Law Requirements – Provisions and Reserves – Determination of Managerial Remuneration.
UNIT 5	Accounting treatment for amalgamation – Absorption – Reconstruction of Companies – Internal Reconstruction.

Text Books:

1. R.L.Gupta – Corporate Accounting, Sultan chand.
2. Jain and Narrang - Company Accounts, Kalyani.

Reference Books :

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Chakraborti- Advanced Accountancy.
 1. Gupta R.L. & Radhaswamy – Corporate Accounting
 2. Muckerjee A & Hanif M – Modern Accountancy, Volume II.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P821C	LABOUR AND INDUSTRIAL LAWS	6	-		4

UNIT	SYLLABUS
UNIT 1	Object – Definition – Health, Safety and Welfare provisions – Certifying surgeons appointed, duties – Working hours – employment of child, young person, women – Annual leave with wages – Concept of appointment of occupier and manager for manufacturing units.
UNIT 2	(A) PAYMENT OF WAGES ACT, 1936 Object – Definition – Rules for payment of wages – Deduction from wages maintenance of register and records. (B) WORKMEN COMPENSATION ACT, 1923 Object – Definition – Rules regarding compensation – Distribution of compensation – Notice and claims.
UNIT 3	INDUSTRIAL DISPUTES ACT, 1947 Object – Definition – Procedures and settlement of Industrial Disputes – Voluntary reference of disputes to Arbitration – Award and settlement – Strikes and lockouts – layoff and retrenchment – Transfer and closing down of undertaking – Unfair labour practices.
UNIT 4	EMPLOYEES STATEMENT INSURANCE ACT, 1948 Object – Definitions – ESI Corporation – Functions – Contribution and recovery – Benefits – Penalties for false claims.
UNIT 5	(A) EMPLOYEES PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT, 1952 Object – Definitions – Provident Fund Schemes – Contribution and Recovery – Penalties and Offences. (B) PAYMENT OF GRATUITY ACT, 1972 Object – Definition – Payment and Forfeiture of Gratuity – Offences and Penalties – Super annuity and Pension – Creation of in-house trust – VRS.

TEXT BOOKS:

1. Monnappa, A. Industrial Relations. New Delhi: Tata McGraw Hill.
2. Sen, R. Industrial Relation in India. New Delhi: Macmillan India

REFERENCE BOOKS:

1. N.D.Kapoor – Mercantile Law
2. Chawla and Grag – Mercantile Law
3. Avtar Singh – Mercantile Law
4. M.C.Shukla – Mercantile Law
5. P.C.Tripathi – Industrial Law
6. K.R.Balan – Lectures on Applied Public Relations.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P821D	CORPORATE FINANCIAL MANAGEMENT	6	-		4

UNIT	SYLLABUS
UNIT 1	Finance functions- Definition, Scope and Importance – Role of Financial Manager – Goals and Concepts in Financial Decision Making.
UNIT 2	Cost of Capital – Meaning and Significance – Specific and Overall Cost of Capital – Measurement of Capital.
UNIT 3	Capital Structure – Concept – Optimum Capital Structure – Factors influencing Capital Structure – Theories in Capital Structure – Net Income, Net Operating Income, Traditional and Modigliani Miller Theories.
UNIT 4	Management of Working Capital – Gross and Net Working Capital concepts – importance – adequacy of Working Capital – Determinants – Cost Consideration – Planning and financing working capital
UNIT 5	Merchant Banking, Venture Capital, Mutual funds, Leasing & Factoring.

REFERENCE BOOKS:

- 1) Pandey L.M. – Financial Management
- 2) Khan and Jain – Financial Management
- 3) Maheshwari S.N. – Financial Management
- 4) Vanhorne – Financial Management
- 5) Khan M.Y. – Financial Services.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P821E	RESEARCH METHODOLOGY – I	6	-		4

UNIT	SYLLABUS
UNIT 1	Research – Meaning and Significance – Objectives – Types – Research Process – Common problems encountered in research – Ethics in Research.
UNIT 2	Research Problems: Meaning – Selection and Formulation – Review of available literature – Techniques involved in defining a problem.
UNIT 3	Research Design: Meaning and need for research design – Feature of a good design – Different research design.
UNIT 4	Data Collection: Methods – Primary and Secondary Data – Observation – Interviews – Questionnaire – Constructing a Questionnaire.
UNIT 5	Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample.

REFERENCE BOOKS:

1. Kothari C.R. – Research Methodology.
2. Donal R. Cooper & Pamela S. Schindler – Business Research Methods.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14S21AA	Soft skill – I ESSENTIALS OF LANGUAGE COMMUNICATION-II	2	-		2

Objectives

- *enable* students to build a repertoire of functional vocabulary and to move from the lexical level to the syntactic level.
- *train* students to summon words, phrases relevant to the immediate communication tasks.
- *enable* students to comprehend the concept of communication.
- *teach* students the four basic communication skills- Listening, Speaking, Reading and Writing.

UNIT 1: Recap of language skills – vocabulary, phrase, clause, sentence.

UNIT 2: Fluency building.

UNIT 3: Principles of Communication.

UNIT 4: Types of Communication.

UNIT 5: LSRW in Communication.

Recommended Texts

- Monippally, Matthukutty. M. 2001. *Business Communication Strategies*. 11th Reprint. Tata McGraw-Hill. New Delhi.
- Sasikumar. V and P.V. Dhamija. 1993. *Spoken English: A Self-Learning Guide to Conversation Practice*. 34th Reprint. Tata McGraw-Hill. New Delhi.
- Swets, Paul. W. 1983. *The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates*. Prentice Hall Press. New York.
- Hewings, Martin. 1999. *Advanced English Grammar: A Self-Study Reference and Practice Book for South Asian Students*. Reprint 2003. Cambridge University Press. New Delhi.
- Lewis, Norman. 1991. *Word Power Made Easy*. Pocket Books.
- Hall and Shepherd. *The Anti-Grammar Grammar Book: Discovery Activities for Grammar Teaching*. Longman

Websites

- www.tatamcgrawhill.com/digital_solutions/monippally
- www.dictionary.cambridge.org
- www.wordsmith.org

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P822G	INCOME TAX LAW AND PRACTICE – I	6	-		4

UNIT	SYLLABUS
UNIT 1	Income Tax Act 1961, Basic Concepts – Capital and Revenue – Residential Status and Incidence of Tax – Exempted from Tax.
UNIT 2	Salaries – Meaning – Definition – Characteristics of Salary – Computation of Salary Income Allowances, Perquisites, Profits In-lieu of Salary, Gratuity – Pension.
UNIT 3	House Property – Meaning – Definition – Computation of Annual Rental Value – Let Out House Property – Self-Occupied House Property – Deduction of Income from House Property.
UNIT 4	Computation of Income from Profits and Gains of Business or Profession.
UNIT 5	Computation of Income from Other Sources – Set Off and Carry Forward Losses – Clubbing of Income.

TEXT BOOKS:

1. V.B. Gaur & Narang, “Income Tax Law And Practice”, Kalayani Publishers..
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications

REFERENCE BOOKS:

1. Income Tax Law & Practice – Bhagavathi Prasad.
2. Outline of Income Tax - Rupram Gupta.
3. Income Tax Law & Accounts – Vinod Singhania.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P822H	CORPORATE ACCOUNTING –II	6	-		4

UNIT	SYLLABUS
UNIT 1	Valuation of Goodwill and Shares.
UNIT 2	Accounts for Holding and Subsidiary Companies – Preparation of Consolidated Balance Sheet.
UNIT 3	Liquidation of Companies – Accounting treatment (Including Statement of Affairs and Deficiency Accounts)
UNIT 4	Banking Companies, Preparation of profit & loss account and balance sheet.(as per new regulation)
UNIT 5	Insurance Company Accounts, Life, Fire and Marine. Preparation of Revenue account, profit & loss account and balance sheet.(as per new regulation)

TEXT BOOK:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications.
2. R.L. Gupta – Corporate Accounting, Sultan Chand

REFERENCE BOOKS :

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam.
3. Jainand Narang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P822I	SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS	6	-		4

UNIT	SYLLABUS
UNIT 1	Financial System Significance – Overview – Constituents development and growth of financial and capital markets in India.
UNIT 2	Financial Instruments Capital market instruments – equity shares, preference shares, sweat equity shares, non-voting shares & debentures: New instruments of the Capital Market – Global Depository Receipts – American Depository receipts. Money Market Instruments Treasury bills, Commercial bills, Certificate of Deposits.
UNIT 3	Primary Market Meaning – Significance and Scope of Primary Market – Latest developments in Primary Market. Secondary Market Meaning, Significance, Functions and Scope of Secondary Market – Stock Exchanges and their regulatory framework and control.
UNIT 4	Capital Market Introduction, meaning, significance of Capital Market – Capital Market vs. Money Market, Market players, investors and companies – Securities Laws / regulatory framework governing Indian Capital Market – E-trading in securities market - DEMAT
UNIT 5	Credit Rating Concept – Scope and Significance – Benefits to investors – Credit Rating Agencies in India. Investors Protection Meaning and significance – Regulatory measures to promote investor confidence – Role of recognized investors association.

REFERENCE BOOKS:

1. Prasanna Chandra – Financial Management
2. Balakrishnan & Warta S.S – Securities Market in India.
3. Gordon & Natrajan – Financial Services

ICSI Study Materials – Securities Laws & Regulation of Financial Markets.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P822K	BUSINESS ENVIRONMENT	6	-		4

UNIT	SYLLABUS
UNIT 1	The Concept of Business Environment – Nature of Business Environment and Significance of Business Environment – Impact of Business and Strategic Decision.
UNIT 2	Political Environment – Government and Business Relationship in India – Effect of Political Ideologies – Dangers of Frequently Changing Political Leadership.
UNIT 3	Social and Cultural Environment – Social Attitudes – Impact of Foreign Culture – Castes and Communities – Joint Family System – Types of Social Organization – Social Responsibilities of Business.
UNIT 4	Economic Environment – Types of Economic System – Five Year Planning – Economic System and their impact on Business.
UNIT 5	Financial Environment – Role of Banks in the Economy – Development Banks – Securities and Exchange Board of India (SEBI) – Natural Environment – Pollution and benefit of Pollution Prevention.

TEXT BOOKS:

1. Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi,2009
2. Aswathappa, Essentials Of Business Environment, Himalaya Publishing House, New Delhi.2013

REFERENCE BOOKS:

1. Sankaran S – Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta & Sengupta – Government and Business in India
5. Srinivisan K. – Productivity and social Environment.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P822L	RESEARCH METHODOLOGY -II	6	-		4

UNIT	SYLLABUS
UNIT 1	Scaling: Meaning – Important Scaling Techniques – Multidimensional Scaling.
UNIT 2	Hypothesis: Meaning – Types – Sources of Hypothesis – Testing of Hypothesis – Errors in Testing – Limitations in the testing of hypothesis.
UNIT 3	Statistical Tests: Parametric Tests – Tests of small and large sample – t-test, z-test.
UNIT 4	Chi-square test, Analysis of Variance – One way ANOVA and Two way ANOVA.
UNIT 5	Types of Reports – Contents – Features of good report – Steps in writing a report – Uses of Computers in Social research such as SPSS packages, etc.,

REFERENCE BOOKS:

- 1 Kothari C.R. – Research Methodology
3. Donal R. Cooper & Pamela S. Schindler – Business Research Methods.

Course Code	COURSE TITLE	L	T	P	C
14S22AB	Soft skill – II ESSENTIALS OF SPOKEN PRESENTATION SKILLS-II	6	-		4

Objectives

- *train* students to become aware of their thinking style and to enable them to convert thinking into performance.
- *prepare* students to evolve mental models for intra-personal and inter-personal transactions.
- *make* students reflect and improve their use of body language – posture, gesture, facial expression, tone.

UNIT I: Thinking and Articulation – cognitive, affect, critical, creative aspects of articulation.

UNIT II: Acquisition of Oral and Aural Skills.

UNIT III: Communication Boosters – body language.

UNIT IV: Function of Cultural Codes in Presentation – etiquette.

UNIT V: Models of Presentation.

Recommended Texts

- Powell. *In Company*. MacMillan.
- Cotton, et al. *Market Leader*. Longman.
- Pease, Allan. 1998. *Body Language: How to Read Others Thoughts by their Gestures*. Sudha Publications. New Delhi.
- Gardner, Howard. 1993. *Multiple Intelligences: The Theory in Practice: A Reader*. Basic Books. New York.
- De Bono, Edward. 2000. *Six Thinking Hats*. 2nd Edition. Penguin Books.
- De Bono, Edward. 1993. *Serious Creativity*. Reprint. Harper Business.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P823M	INCOME TAX LAW AND PRACTICE – II	6	-		4

UNIT	SYLLABUS
UNIT 1	Capital Gain – Basic Concept – Procedure – Computation of Capital Gain – Exemption of Capital Gain under Section 54, 54B, 54D, 54EC, 54ED, 54F, 54G and 54H.
UNIT 2	Total Income – Variance deduction to be made in Total Income, Rebates and Reliefs in respect of Income Tax – Taxation of Individuals, Firms and Companies.
UNIT 3	Income Tax Authority – Jurisdiction and Power – Assessment and Refund – Clearance of Excisable Goods – Set Off Duties – Input Duty – Relief Schemes – VAT, MODVAT, and SENVAT – Tax Planning in Central Excise
UNIT 4	Wealth Tax 1957 – Charges of Wealth Tax – Assets – Demand Assets and Exempt Asset – Computation of Net Wealth and Return of Wealth – Appeal and Refunds.
UNIT 5	Service Tax – Levy, Taxable Service – Law and Procedures including IT Applicability to Company Secretaries in Practice and Management Service – Computation Law – Anti-dumping Law – IPR Act.

TEXT BOOKS:

1. V.B. Gaur & Narang, “Income Tax Law And Practice”, Kalayani Publishers.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications.

REFERENCE BOOKS:

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - Vinod K. Singhania
5. Income Tax Law & Practice - Gaurand Narang.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P823N	COMPANY LAW AND SECRETARIAL PRACTICE – I	6	-		4

UNIT	SYLLABUS
UNIT 1	History of Company Legislation in India – Companies Act 1956 – Amendments – Definition of Company – Characteristics and advantages of Joint Stock Company – Corporate Veil – Corporate Personality – Lifting of Corporate Veil – Kinds of Companies – Distinction between Public and Private Limited Company – Special Privileges available to Private Company.
UNIT 2	Secretary – Definition – Types of Secretaries – Company Secretary – Legal position of Company Secretary – Statutory Qualification and Qualities required – Appointment, rights, duties and liabilities of a Company Secretary – Dismissal of a Company Secretary.
UNIT 3	Promotion and Incorporation of a Company – Promoter – Legal Position, duties of Promoter – Pre-Incorporation and Provisional Contracts – Memorandum of Association and Articles of Association – Alteration of Memorandum and Articles – Doctrine of Indoor Management and its exceptions – Doctrine of Constructive Notice – Doctrine of Ultra-Vires – Duties of Company Secretary during Incorporation of a Joint Stock Company.
UNIT 4	Prospectus – Meaning – Contents of Prospectus – Offer for Sale – Deemed Prospectus – Statement in lieu of Prospectus – Registration of Prospectus – Shelf Prospectus – Red herring Prospectus – Information Memorandum – Liability for Mis-Statement in Prospectus.
UNIT 5	Share Capital – Kinds of Share Capital – Alteration of Capital and Reduction of Capital – Buy-back of Shares – Meaning of Share – Kinds of Share – Right Issue – Bonus Issue – SEBI guidelines for Bonus Issue – Allotment of Shares – Green Shoe Option – Secretarial duties during allotment of shares – Irregular Allotment.

TEXT BOOKS:

1. N.D.Kapoor-Sultan CVhand & Sons- Company law

REFERENCE BOOKS:

1. N.D. Kapoor – Company Law And Secretarial Practice
2. P.P.S. Gogna – A Text Book Of Company Law
3. P.K. Ghosh & Dr. V. Balachandran – Outline of Company Secretary Practice
4. B.N. Tondon – Manual of Secretarial Practice.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P823P	ADVANCED COST ACCOUNTING	6	-		4

UNIT	SYLLABUS
UNIT 1	Elements of Cost – Preparation of Cost Sheets and Tenders.
UNIT 2	Material – Inventory Control – Pricing of Material Issues – Fixation of Levels and Miscellaneous Items in Materials.
UNIT 3	Labour Cost – Control – Labour Turnover – Idle Time – Overtime and Incentive Schemes.
UNIT 4	Overheads – Allocation – Absorption – Control Overheads.
UNIT 5	Methods of Costing – Operating Costing – Job, Batch and Contract Costing – Process Costing – Joint and by products – Inter-process equivalent. Reconciliation of Cost and Financial Accounts.

TEXT BOOKS:

1. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand& Company Ltd,
2. Advanced Problems and Solutions in cost accounting- Dr. S. N. Maheswari.

REFERENCE BOOKS :

1. Cost Accounting : T.S. Reddy Y.Hari Prasad Reddy
2. Cost Accounting : Jain And Narang
3. Cost Accounting : S.P. Iyengar

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P8231	COMPUTER APPLICATION IN BUSINESS	6	-		4

UNIT	SYLLABUS
UNIT 1	MS – Office – Components of MS Office – Word, Formatting, Alignment, ndentation, Fonts, Picture and image insertion, Mail merge, template – creation of document using template.
UNIT 2	el, Cell Formatting, Cell Alignment, Functions, Chart creation and insertion.
UNIT 3	MS PowerPoint, slide creation and presentation, custom animation, layout.
UNIT 4	About Tally software, uses, group creation, ledger creation, stock group and stock item creation, voucher creation.
UNIT 5	SPSS – about SPSS, Statistical analysis, Statistical reports.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P823Q	ORGANIZATIONAL BEHAVIOUR	6	-		4

UNIT	SYLLABUS
UNIT 1	Introduction to Organizational Behaviour – Meaning – Elements – Need – Approaches – Models – Global Scenario.
UNIT 2	Individual Behaviour – Personality - Learning – Attributes – Perception – Motivation – relevance to organizational behaviour. Group behaviour – Group Dynamics – Group norms – Group Cohesiveness – their relevance to organizational behaviour.
UNIT 3	Organizational Dynamics – Organizational Effectiveness – Meaning, Approaches – Organizational Culture – Meaning, Significance – Organizational Climate – implications on Organizational behaviour.
UNIT 4	Leadership – Styles – Qualities – Organizational Communication – Meaning, Importance, Process, Barriers – Methods to reduce Barriers – Principles effective Communication Motivation – Early and Contemporary theories.
UNIT 5	Organizational Change – Meaning – Resistance to Change – Management of Change and Development – Stress – Meaning – Types – Stress Management – types of Management of Stress.

REFERENCE BOOKS:

- 1) Fred Luthans – Organisational Behaviour, McGraw Hill 1995
- 2) Stephen T Robbins – Organizational Behaviour, Prentice Hall, 1997
- 3) Keith Davis – Human Behaviour at Work, McGraw Hill 1991.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14S23AC	PERSONALITY ENRICHMENT	2	-		2

UNIT	SYLLABUS
UNIT 1	Definition of Personality, Components of Personality – Structural and Functional aspects, Determinants of Personality – Biological, Psychological and Socio-Cultural factors. Assessment of Personality – Observation, Interview and Psychological Tests Misconceptions and Classification, Need for Personality Development.
UNIT 2	Self Awareness and Self Motivation Self Analysis through SWOT and Johari window, Elements of Motivation, Seven rules of Motivation, Techniques and Strategies for Self Motivation. Motivation Checklist and Goal Setting based on the principles of SMART. Self Motivation and Life.
UNIT 3	General Knowledge and Current Affairs Regional, National and International events, Geographical, Political and Historical facts, Information on sports and other recreational activities. Basic knowledge with regard to health and health promotion.
UNIT 4	Memory, Decision Making and Study Skills Definition and Importance of Memory, Causes of Forgetting. How to forget (thought stopping), how to remember (techniques for improving memory), The technique of passing exams. The rational decision making process. Improving creativity in decision making and components of creativity.
UNIT 5	Power of Positive Thinking Thinking power – seven steps for dealing with doubt Traits of positive thinkers and high achievers Goals and techniques for positive thinking Enhancement of concentration through positive thinking Practicing a positive life style.

PRACTICAL TRAINING – The course would include the following practical exercises

- Ice Breaking
- Brainstorming
- Stimulation Exercises
- Thought Stopping
- Memory
- Study Skills Training

REFERENCES

1. Mile, D J (2004), Power of Positive Thinking, Delhi, Rohan Book Company.
2. Pravesh Kumar (2005), All about Self-Motivation, New Delhi, Goodwill Publishing House
3. Dudley, G A (2004), Double your Learning Power, Delhi, Konark Press, Thomas Publishing Group Ltd.,
4. Lorayne, H (2004), How to develop a super power memory, Delhi, Konark Press, Thomas Publishing Group Ltd.,
5. Hurlock, E B (2006), Personality Development, 28th Reprint, New Delhi, Tata MCGraw Hill.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P824R	MANAGEMENT ACCOUNTING	6	-		4

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UNIT	SYLLABUS
UNIT 1	Management Accounting – Nature and Scope – Analysis and interpretation of Financial Statements – Ratio Analysis.
UNIT 2	Cash Flow and Funds Flow Statement.
UNIT 3	Budget and Budgetary Control – Procedure and Utility – Various types of Budgets including Flexible Budgets – Standard Costing and Variance Analysis – Material – Labour – Overhead – Sales Variances.
UNIT 4	Capital Budgeting – Methods of Project Appraisal.
UNIT 5	Marginal Costing – Cost Volume Profit relationship – Break-Even Analysis – Profit planning and Pricing.

TEXT BOOKS:

1. I.M. Pandey, “Management Accounting”, Vikas Publishing.
2. M Y Khan, PK Jain, “Management Accounting”, Tata McGraw hill.

REFERENCE BOOKS:

1. Management Accounting - T.S.Reddy, Y.Hari Prasad Reddy – Margam Publication.
2. Dr.S.N.Maheswari, Management Accounting, Sultan Chand & Sons.
3. Jain & Narang, Management Accounting. Kalyani Publishers.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P824S	COMPANY LAW AND SECRETARIAL PRACTICE – II	6	-		4

UNIT	SYLLABUS
UNIT 1	Members and Shareholders – Modes of acquiring membership – Cessation of membership – Rights and liability of members – Transfer of shares – Statutory provisions – Transmission of shares – Distinction between transfer and transmission of shares – Duties of Secretary during transfer of shares.
UNIT 2	Dividends – Statutory provisions relating to dividends – Interim dividend – Dividend Warrant – Duties of Secretary during payment of dividend – Mortgages and Charges – Fixed Charge and Floating Charge – Registration of Charges – Debentures – Kinds of Debentures.
UNIT 3	Meetings of Company – Meetings of members – Statutory Meeting and Statutory Report – Annual General Meeting – Secretarial work related to Annual General Meeting – Extraordinary Meeting – legal provisions – Board Meetings – Class Meetings – Notice of Meetings – Quorum, Proxy and Minutes – Resolutions – Kinds of Resolutions.
UNIT 4	Directors – Appointment – Position of Directors – Restriction of Appointment of Directors – Qualification and Disqualification of Directors – Duties and liabilities of Directors – Managing Director – Appointment – Power and Duties – Statutory Books – Annual Accounts – Auditors – Appointment and Removal of Auditors – Power and duties of Auditors. Corporate Governance and Corporate Social Responsibility (CSR) – Meaning – Corporate Governance, Concept and Significance – Measures – CSR Mechanism
UNIT 5	Winding Up – Meaning – Kinds of Winding Up – Winding Up by Court – Grounds for compulsory Winding Up – Consequences of Winding Up Order – Liquidator – Duties and Powers – Contributory – Duties of Secretary in respect of Compulsory Winding Up – Voluntary Winding Up – Provisions applicable to members voluntary winding up and creditors winding up – Duties of Secretary in respect of voluntary winding up.

TEXT BOOKS:

1. N.D.Kapoor-Sultan CVhand & Sons- Company law

REFERENCE BOOKS:

1. N.D. Kapoor – Company Law And Secretarial Practice
2. P.P.S. Gogna – A Text Book Of Company Law
3. P.K. Ghosh & Dr. V. Balachandran – Outline of Company Secretary Practice
4. B.N. Tondon – Manual of Secretarial Practice.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P824T	HUMAN RESOURCE MANAGEMENT	6	-		4

UNIT	SYLLABUS
UNIT 1	Introduction: Concept, function, Scope of HRM, Personnel administration, Power and Responsibilities of personnel Manager.
UNIT 2	Procurement: Job description, Sources of Recruitment, Steps in Selection Process Selection of Managerial, Technical and blue collared, personnel, Placement and Induction, Orientation and Socialization.
UNIT 3	Training and Development: Concept and Importance, Training Programmes, Management Development Programmes, Performance Appraisal: Purpose of Appraisal, appraisal Criteria, Formal and informal Appraisal.
UNIT 4	Compensation: Job Evaluation, Base and Supplementary compensation, Linkages of Compensation with Procurement and low turnover of employees, promotion, Transfer, Demotions and Separations: Concepts and Strategies.
UNIT 5	Organizational Culture: Promoting an appropriate organization culture, making staff work.

TEXT BOOKS:

1. L.M.Prasad , Human Resource Management., sultan chand.
2. C. B. Mamoria ,Personnel Management,Himalaya Publishing.

REFERENCE BOOKS:

1. V.S.P. Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Garry Deseler – Human Resource Management
4. L.M. Prasad – Human Resource Management
5. Tripathi – Human Resource Management.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P824U	MARKETING MANAGEMENT	6	-		4

UNIT	SYLLABUS
UNIT 1	INTRODUCTION - Meaning-Definition and Importance of Marketing-Difference between Selling and Marketing-Approaches to the study of Marketing-Marketing concept-Market Segmentation-Basis for segmenting the consumer market-Buyer Behaviour.
UNIT 2	Product-Meaning and Definition-Product Policy-Classification of Products-New Product Development-Product life cycle-Product mix-product line strategies-Branding.
UNIT 3	Pricing-Importance of Price-Objectives of Pricing-Factors affecting Price determination-Pricing Policies-kinds of Pricing-Pricing of New products-Discounts and Allowance-Resale-Price maintenance. Channels of Distribution-Factors influencing the choice of a channel- channel of Distribution for consumer and Industrial goods-Middlemen-Kinds of Wholesalers and retailers and their functions.
UNIT 4	Promotion-Promotional mix-Factors determining promotional mix-Sales promotion-Objectives-Types-Advertising Budget-Personal Selling-Kinds of Advertising-Benefits-Advertisement copy, Advertising Budget-Personal selling-kinds of salesmen-Function-Qualities of a good salesmen-process of selling.
UNIT 5	Market Research-Objectives, Importance-Marketing Research activities-Types of Research Design-types of elements of Research Design-Steps involved in Research process.

BOOKS:

1. Marketing: Philip Kotler
2. Marketing Rajan Nair
3. Marketing: William.J.Stanton.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P824V	INSTITUTIONAL TRAINING & PROJECT REPORT	6	-		6

Max. Marks: 100 (SE – 80, IA – 20)

Hours per week: 5 Hrs;

Credits: 5

Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing programme – bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

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 Second year. The training shall broadly relate to Secretarial Practice, Finance, Human Resource, Marketing and Systems.

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. Multi National Corporations

NOTE:

The paper on Institutional Training shall carry hundred marks and Internal and External Viva – Voce based on a report submitted by the candidate, under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The report shall be around 100 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall value the report. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the Department.

The External Examiner in consultation with Internal Examiner should conduct Viva-Voce and evaluate the report.

M.COM-CORPORATE SECRETARYSHIP

Course Code	COURSE TITLE	L	T	P	C
14P824V	COMPUTING SKILL	2	-		2

Objective: The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel, MS Access, Power point etc., at two levels based on their knowledge and exposure. It provides essential skills for the user to get adapted to any work environment, as most of the systems in any work place have MS Office installed for their day to day activities. The course is highly practice oriented rather than regular class room teaching.

Unit I: *Introduction to Computers* – Classification of Computers; Role of Computers in society; Inside the Computers – Hardware (processing, memory, i/o, storage), Software (systems, application), CPU, OS, (DOS, Windows, Unix, Linux), Storage Devices; Programming – Overview, need for languages, skills; Networking Basics; Virus; Hacking.

Unit II: *Word Processing* – Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker; Navigating in word – keyword, Mouse; document formatting – paragraph alignment, indentation, headers and footers, numbering; printing – preview, options.

Unit III: *File Management* – Understanding the importance of file management; backing of files, navigating thru My Computer and Windows Explorer; Files and Folders – editing, retrieving, deleting, renaming, subfolders – manipulate windows – maximize, minimize; Power point basics – terminology, templates, viewing.

Unit IV: *Spreadsheets* – MS Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying; Charts – creating, formatting and printing, header and footer, centering data, printing.

Unit V: *Networks* – Internet Explorer – components; www – working, browsing, searching, saving – Bookmark – favorite, create, delete – Printing a web page; email – creating, receiving, reading and sending messages.

Note: *Unit II to Unit V needs exposure thru practicals.*

References:

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill.
2. Microsoft 2003 – Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, Tata McGraw-Hill.

Examination:

1. Internal assessment could be based on Theory and/or practicals.
2. End semester is based on practical.