

DEPARTMENT OF COMMERCE
B.Com. Corporate Secretaryship
(Shift - II)

UG SYLLABUS

Effective from the Academic Year 2008-09
C B C S



LOYOLA COLLEGE

Autonomous

College Conferred with Potential for Excellence by UGC

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Chennai - 600 034

Sem	Cate	Code	Title	Hrs	Crs
I	MC	BC1500	BUSINESS MANAGEMENT	6	6
I	MC	BC1501	BUSINESS ENVIRONMENT	3	3
II	MC	BC2501	FINANCIAL ACCOUNTING	6	6
II	AR	C02106	BUSINESS CORRESPONDENCE	6	4
III	SU	BC3020	COMPUTER APPLICATIONS IN BUSINESS	3	3
III	AO		ALLIED OPTIONAL	6	4
III	MC	BC3500	MERCANTILE LAW	6	6
III	MC	BC3501	MARKETING MANAGEMENT	6	6
III	AR	ST3105	INTRODUCTION TO STATISTICS	6	4
IV	AO		ALLIED OPTIONAL	6	4
IV	MC	BC4502	COMPANY ACCOUNTS	6	6
IV	MC	BC4501	COMPANY LAW	6	6
V	MC	BC5500	INDIAN BANKING	6	6
V	MC	BC5501	COST ACCOUNTING	6	6
V	MC	BC5503	COMMERCIAL LAW	6	6
V	MC	BC5504	OFFICE MANAGEMENT	6	6
V	ES	BC5400	PERSONNEL MANAGEMENT	3	2
V	ES	BC5401	AUDITING	3	2
VI	MS	BC6600	MANAGEMENT ACCOUNTING	6	6
VI	MS	BC6602	PORTFOLIO MANGEMENT	3	3
VI	MS	BC6603	INDUSTRIAL LAWS	6	6
VI	SK	BC6650	SECRETARIAL PRACTICE	15	15
			Total	126	116

BC 1500 BUSINESS MANAGEMENT

SEMESTER : I CREDIT : 6
CATEGORY : MC NO. OF HOURS / WEEK : 6

Objective

- 1. To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management.*
- 2. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.*
- 3. To provide opportunities to apply the general functions of management in day-to-day managerial practice.*

Unit 1: MANAGEMENT

Introduction to Management- Meaning & Function – Management Contribution by Henry Fayol – F.W Taylor – Elton Mayo

Unit 2: PLANNING

Planning– Nature– importance & Process – Types of planning – (Objectives-policies-Procedures– Strategies & Programmes) – Obstacles to effective planning Decision making - Steps – Types – Decision Tree.

Unit 3: ORGANISING

Organising – Nature & Importance – Principles of Organizing Delegation & Decentralisation – Departmentation – Span of Management. Organizational structure – Line & staff and functional – Organizational charts and manual – Making organisation effective - Staffing – Recruitment – Selection – Training -Promotion and appraisal - Management development.

Unit 4: DIRECTING

Function of directing - Motivation – Theories of motivation - Need hierarchy theory- hygiene approach – expectancy theory - Motivation techniques-Communication–Functions– Process – Barriers to effective communication -Leadership- Theories and styles of leadership – Types.

Environment – The constitutional Environment

Unit 4: SOCIAL ENVIRONMENT

Social Environment – Business and Society Ecology and Consumerism, Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

Unit 5: GLOBAL ENVIRONMENT

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India

COURSE TEXTS

1. Dr. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai, 2003.
2. Raj Agarwal- *Business Environment*, Excel Publishers, 2002

COURSE REFERENCES

1. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai, 2003.

BC 2501 FINANCIAL ACCOUNTING

SEMESTER : II	CREDIT	: 6
CATEGORY : MC	NO. OF HOURS / WEEK	: 6

Objective

1. *To enable the students to understand the need for making adjustments while preparing Final Accounts of Sole Trader*
2. *To facilitate students to convert incomplete records into systematic accounting*
3. *To expose the students to understand the accounting procedure for different kinds of businesses Viz., Branch, Hire Purchase, Departments etc.*

Unit 1: FINAL ACCOUNTS - DEPRECIATION

Advanced problems in final accounts of a sole trader -Depreciation Accounting Straight Line and Diminishing Balance methods including

change in the method of depreciation.

Unit 2: SINGLE ENTRY AND SELF-BALANCING LEDGERS

Single entry - Salient features - Conversion method – Self-balancing ledgers.

Unit 3: BRANCH & DEPARTMENTAL ACCOUNTS

Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental accounts with inter-department transfers at cost, profit.

Unit 4: HIRE PURCHASE

Hire Purchase Accounting – Treatment of Default and Repossession – H.P Trading Account – Installment Accounting.

Unit 5: INSURANCE CLAIMS & ROYALTY

Insurance Claims – Loss of Stock & Loss of Profit- Royalty Accounting (excluding Sub-lease).

COURSE TEXTS

1. Reddy & Murthy, *Financial Accounting*, Margham Publications, Chennai, 2004

COURSE REFERENCES

1. R.L.Gupta & V.K.Gupta, *Financial Accounting*, Sultan Chand Publications, New Delhi, 2004
2. Jain & Narang, *Financial Accounting*, Kalyani Publishers, Patiala, 2003
3. Tulsian, *Financial Accounting*, Tata McGraw-Hill Publication, New Delhi, 2004

BC 3020 COMPUTER APPLICATIONS IN BUSINESS

SEMESTER : III	CREDIT	: 3
CATEGORY : SU	NO. OF HOURS / WEEK	: 3

Objective:

1. To introduce the students to the use of computers in business
2. To acquire hands-on experience in the use of accounting package – Tally.

Unit 1: FUNDAMENTALS OF COMPUTERS

Fundamentals of computers – Data and Information –System –

Hardware and Software – CPU – Input, Out put and Storage devices
– Types of Memory and OS - Windows 2000.

Unit 2: COMPUTER AND ITS NETWORK

Data Communications and Networks – Analog and Digital Data Transmission – Network topology – Internet – Protocol – Hypermedia.

Unit 3: TALLY 7.2 - AN OVERVIEW

Tally 7.2 – introduction – General Configuration – Special Features – Shortcut Keys – Creation of Company – Ledger – Voucher – Types, Groups and Entry – Multi currencies – Budget & Control – Billwise details – Cost Centers – Reverse Journals – Debit/Credit notes – Interest Calculations – Backup and Restore – Credit Limits – BRS – Security Control.

Unit 4: INVENTORY MANAGEMENT IN TALLY

Inventory Options in Tally – Integrate Accounts and Inventory – Invoicing – Stock Categories – Billwise details – Unit of Measures – Multi Godowns – Sales and Purchase orders processing – Discount – Inventory Journals – Stock –Group, Category and Items – Delivery Notes – Actual and Billed quantity – Track Additional Cost – Sales Tax, Surcharge and VAT.

Unit 5: NEW FEATURES IN TALLY

New Features in Tally – Tally Vault, Split Financial Year, Income and Expenses statement – Import and Export of Data – Memo, Optional, Post-dated and Reversing Journals, Scenario Management – E-Commerce with Tally – E-mail, Upload, Web-browser and print options – Reorder levels and Minimum quantity – Reports.

COURSE TEXT:

1. Agarwal & Kumar, *Financial accounting on Computers using Tally*, Dreamtech Press, New Delhi, 2002

COURSE REFERENCE:

1. Nadhani, *Accounting with Tally*, BPB Publishers, New Delhi, 2000

BC 3500 MERCANTILE LAW

SEMESTER : III
CATEGORY : MC

CREDIT : 6
NO. OF HOURS / WEEK : 6

Objective

1. To make the students to learn the elements of general contract and special contracts.
2. To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.
3. To expose the students to legislation relating to sales

Unit 1: CONTRACT ACT – AN OVERVIEW

Nature of contract - Offer and acceptance - Consideration - Capacity to contract

Unit 2: LEGAL ASPECTS OF CONTRACT

Free consent - Legality of object - Contingent contract - Performance of contract - Discharge of contract

Unit 3: LAW OF INSURANCE

Law of insurance - Life insurance - Fire insurance - Marine insurance - Carriage of goods act - Private carrier and common carrier - Rights of common carrier - Duties of common carrier - Liabilities of a common carrier

Unit 4: AGENCY & SALE OF GOODS ACT

Agency - Definition - Kinds of agents - Duties of an agent - Liabilities of an agent - Formation - Termination

Sales of goods act - Condition and warranties - Transfer of property - Performance of contract - Rights of unpaid seller

Unit 5: CST

Central Sales Tax Act (Only upto section # 7)

COURSE TEXTS

1. N.D.Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons, New Delhi, 2003

COURSE REFERENCES

1. M.C.Sukla, *Mercantile Law*, S.Chand & Co., New Delhi, 2003
2. R.S.N.Pillai & Baghavathi, *Business Law*, S.Chand & Co., 2004

BC 3501 MARKETING MANAGEMENT

SEMESTER : III	CREDIT	: 6
CATEGORY : MC	NO. OF HOURS / WEEK	: 6

Course Objective:

1. *To enable the students to understand the elements of the complex world of marketing*
2. *To make students to appreciate the need for marketing science in the modern business world*
3. *To help the students to appreciate the importance of information system in marketing*

Unit 1: MARKETING MANAGEMENT

Definition of markets, marketing and marketing management - Marketing and consumer environment - Marketing mix - Understanding the consumer, consumer markets and business markets.

Unit 2: PRODUCT

Product - New product development - Product mix and product life cycle strategy - product levels and product lines - Branding, packaging and labeling- Market segmentation, Targeting and Positioning .

Unit 3: PRICING

Pricing - factors to consider for pricing - internal and external, including pricing objectives - Methods of pricing - Marketing channels and its nature - their functions and types - Channel design management - Channel behavior, organisation and conflict.

Unit 4: PROMOTION

Promotion - a view of the communication process - Setting the communication objectives - Steps in developing effective

communication - Setting the total promotion budget - Setting the promotion mix

Unit 5: MARKETING INFORMATION SYSTEM

Marketing information system - Need - Importance - Benefits and uses - Relationship between Marketing information system & Marketing

COURSE TEXT

1. Philip Kotler & Gary Armstrong, *Principles of Marketing*, PHI Publication, New Delhi, 2003

COURSE REFERENCES

1. Dr.R.L.Varshney & Dr.S.L.Gupta, *Marketing Management - an Indian perspective*, Sultan Chand & Sons, New Delhi, 2003
2. William J Stanton, Michael J Etzel, Bruce J Walker, *Fundamentals of Marketing*, Tata McGraw-Hill Publishers, New Delhi, 2003
3. Philip Kotler & Gary Armstrong, *Marketing Management*, PHI Publications, New Delhi, 2002

BC 4502 COMPANY ACCOUNTS

SEMESTER : IV

CREDIT : 6

CATEGORY : MC

NO. OF HOURS / WEEK : 6

Objective:

1. To familiarize students with the accounting treatment adopted for raising funds and redeeming them.
2. To enable students to prepare final accounts of Joint Stock Companies
3. To understand the procedure for valuing goodwill and shares of a company.

Unit 1: SHARES

Issue of Shares – Forfeiture & Reissue – redemption of Preference Shares – Accounting for Bonus Shares – Underwriting of Shares & Debentures – Pure & Firm Underwriting – Complete & Partial Underwriting.

Unit 2: DEBENTURES

Issue of Debentures – Redemption of Debentures Cum-interest & ex-interest – Purchase of own debentures as investment and their cancellation – Redemption of Debentures through Sinking Fund & by conversion

Unit 3: COMPANY FINAL ACCOUNTS

Calculation of Managerial remuneration – Final Accounts of Joint Stock Companies – Preparation of Cash Flow Statement (AS-3)

Unit 4: ALTERATION OF SHARE CAPITAL

Acquisition of business (new set of books only) – Vendor Suspense Account – Profit Prior to incorporation – Alteration of Share Capital of Company – Internal Reconstruction

Unit 5: LIQUIDATION & VALUATION OF GOODWILL & SHARES

Liquidation of Companies – Liquidators final statement of Account – Valuation of Shares & Goodwill

COURSE TEXTS

1. T.S. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2004

COURSE REFERENCES

1. R.L.Gupta & M.Radhaswamy *Company Accounts*, Sultan Chand & Sons., New Delhi, 2005
2. M.C.Sukla & T.S. Grewal, *Corporate Accounting*, Sultan Chand & Co., Publications, New Delhi, 2005

BC 4501 COMPANY LAW

SEMESTER : IV **CREDIT : 6**
CATEGORY : MC **NO. OF HOURS / WEEK : 6**

Objective:

1. To make the students understand the significant provisions of the Companies Act, by far, the most significant and all pervasive amongst the various corporate legislation.
2. To expose the students to various formalities involved in

incorporation of the company

3. To expose the students to various types of books maintained by the company

Unit 1: COMPANY LAW – AN OVERVIEW

Company–Definition–characteristics–lifting the corporate veil–advantages Of incorporation–Registrar of companies – NCLT - kinds of companies – Private and public - Privileges of private company - Holding and subsidiary company - Government company - Foreign company.

Unit 2: FORMATION OF COMPANY

Formation of company -Preliminary contracts-Promotion - Certificate of incorporation- certificate of commencement of business - Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultra vires - Articles of Association - Purpose and content of articles - Alteration of articles - Doctrine of constructive notice and indoor management

Unit 3: PROSPECTUS

Prospectus – contents – shelf prospectus – deemed prospectus – misstatement and their consequences – share capital – meaning – kinds - alteration

Unit 4:SHARES & DEBENTURES

Shares – share certificate – share warrant – transfer – transmission of shares

Dividend – Difference between dividend and interest – statutory provisions – payment of interest out of capital – Debentures – kinds.

Unit 5: BOOKS OF ACCOUNTS

Books of Accounts – statutory books – statistical books – filing of accounts with Registrar

COURSE TEXT

1. N. D. Kapoor, *Company Law & Secretarial Practice*, Sultan Chand & Sons, New Delhi, 2003

COURSE REFERENCES

1. R.S.N.Pillai & Bhagwathi, *Business Law*, S. Chand & Co., New Delhi, 2003
2. A.K. Majumdar and G.K. Kapoor, *Company Law and practice*, Nabhi publications, New Delhi, 2003

BC 5400 PERSONNEL MANAGEMENT

SEMESTER : V **CREDIT** : 2
CATEGORY : ES **NO. OF HOURS / WEEK** : 3

Objective:

1. *To make the students understand and appreciate the importance of human resources in an organisation.*
2. *To familiarize the students with the techniques used to evaluate and develop the human capital*

Unit 1: PERSONNEL MANAGEMENT – AN INTRODUCTION

Definition of personnel management - Objective - Functions - Qualities of a good personnel manager - Evolution and growth - Problems and challenges of personnel manager

Unit 2: HUMAN RESOURCE PLANNING

Definition of Human Resource Planning – Objectives of Human Resource planning – Steps in personnel allocation – Job analysis – Job description – Job specification.

Unit 3: RECRUITMENT PROCESS

Recruitment - Selection - Objectives of recruitment - Sources - Internal recruitment - External recruitment - Application blank - Testing - Interviews

Unit 4: TRAINING & DEVELOPMENT

Training and development - Principles of training - Assessment of training need for personnel - On the job training - Off the job training - Advantages and disadvantages

Unit 5: PERFORMANCE APPRAISAL

Performance appraisal - Objectives - Process - Method of

performance appraisal - Appraisal counseling - Motivation

COURSE TEXTS:

1. P.C. Tripathi, *Personnel Management & Industrial Relations*, Sultan Chand & Sons, New Delhi, 2004

COURSE REFERENCES:

1. C.B. Memoria, *Personnel Management*, Himalaya Publishers, New Delhi, 2003
2. Edwin Flippo, *Personnel Management*, Prentice Hall Publishers, New Delhi, 2000

BC 5401 AUDITING

SEMESTER : V	CREDIT	: 2
CATEGORY : ES	NO. OF HOURS / WEEK	: 3

Objective:

1. To expose to students the different types of audit and audit reports
2. To familiarise students with the procedure involved in vouching of receipts & payment and verification of assets & liabilities

Unit 1: AUDIT – AN OVERVIEW

Definition of audit - Types of audit - Statutory audit - Private audit - Audit programme - Audit note book and working papers

Unit 2: INTERNAL CONTROL & INTERNAL AUDIT

Internal control - Meaning and importance - Administrative control - Internal check - Internal audit - Test check - Using the work of internal auditor by external auditor - Limitations of internal control

Unit 3: VOUCHING

Vouching - Meaning - Points to be noted in a voucher - Teeming and lading - methods of fraud - How to detect such frauds - Vouching debit and credit side of cash book - cash transactions - Trading transactions - Impersonal ledger

Unit 4: VERIFICATION & VALUATION

Verification and valuation of assets and liabilities - Problems in valuation of assets - Valuation of assets during inflationary periods - Mode of valuation - Verification of stock - Methods in verification

of stock - Contingent liability

Unit 5: RESERVES & AUDIT REPORTS

General reserves - Specific reserves - Secret reserves - Methods to detect secret reserves - Audit report .

COURSE TEXT

1. Dinkar Pagare, *Principles and Practice of Auditing*, Sultan Chand & Sons. , New Delhi, 2004.

COURSE REFERENCE:

1. B. N. Tandon, *Practical Auditing*, S.Chand & Co, New Delhi, 2000
2. Spicer & Pegler, *Auditing*, Mc Millan Publishers, New Delhi, 2000

BC 5500 INDIAN BANKING

SEMESTER : V

CREDIT : 6

CATEGORY : MC

NO. OF HOURS / WEEK : 6

Objective:

1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.
3. To familiarize the students with various functions of a modern banker.

Unit I: BANKING – AN OVERVIEW

Nature and functions of commercial banks – Deposit mobilization – Branch expansion – Priority sector financing – Village adoption scheme – Branch banking – Unit banking – Deposit banking – Investment banking – Correspondents banking. Reserve bank of India - Functions – Regulatory powers

Unit II: BANKER & CUSTOMER

Relationship between banker and customer – Honoring of cheques – Secrecy of customers' account – General lien – Right to set off

Unit III: CHEQUES

Legal characteristics of a Cheque – Endorsement and crossing of

cheques – Collection and payment of cheques

Unit IV: LOANS & ADVANCES

Secured and unsecured loans and advances – Principles of lending – kinds of lending

Unit V: OTHER FUNCTIONS

Electronic banking – ATM – Credit cards – Debit cards – Telephonic banking – Door to door banking – Merchant banking – Nature and scope – Project appraisal – Credit syndication – SEBI guidelines – Venture capital – Underwriting

COURSE TEXTS

1. Varshney and Sundaram, *Banking and Financial System of India*, Sultan Chand Publishers, 2000
2. Sekar, *Banking Theory & Practice*, Vikas Publishing House, 1999

COURSE REFERENCES

1. Vasant Desai, *Indian Banking*, Bookwell Publishers, New Delhi, 1997
2. Mathur, *Indian Banking, Performance, Problems and Challenges*, Bookwell Publishers, New Delhi, 2000
3. Nirmala Prasad and Chandradoss, *Banking and Financial System*, Himalaya Pub., New Delhi, 2003

BC 5501 COST ACCOUNTING

SEMESTER : V
CATEGORY : MC

CREDIT : 6
NO. OF HOURS / WEEK : 6

Objective:

1. *To enlighten the students on the importance of cost ascertainment, cost reduction and cost control.*
2. *To enable the students to calculate the element-wise the total cost of product and services*
3. *To understand the methods of costing adopted by different types of industries.*

Unit 1: INTRODUCTION TO COSTING

Cost accounting & its objectives - Financial Accounting Vs Cost Accounting – Steps in installing a Cost Accounting system –

Classification of Costs – Cost Unit – Cost Centre – Elements of Cost – Preparation of Cost Sheet & Quotation for tender – Reconciliation of Cost & Financial Accounts

Unit 2: MATERIAL CONTROL

Material Control – Purchasing – Centralised Vs Decentralised - Store Keeping – Levels of Stock – EOQ & ABC Analysis – Issue Pricing Methods – FIFO, LIFO & Weighted Average – Treatment of Scrap, Spoilage, Wastage & Defectives.

Unit 3: LABOUR

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments - Time Rate, Piece Rate, Taylor's Differential piece rate, Merrick's Multiple piece rate – Incentive Methods Halsey & Rowan Plan – Group Incentive Scheme

Unit 4: OVERHEADS

Classifications- Treatment of Overheads – Allocation, Apportionment, Redistribution & Absorptions of overheads – Machine hour rate – Activity based Costing

Unit 5: METHODS OF COSTING

Job, Batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

COURSE TEXTS

1. T.S.Reddy&Y.Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai, 2003

COURSE REFERENCES

1. S.N.Maheswari, *Cost Accounting*, Sultan Chand & Sons, New Delhi, 2003
2. Jain & Narang, *Cost Accounting*, Kalyani Publications, New Delhi, 2003

BC 5503 COMMERCIAL LAW

SEMESTER : V
CATEGORY : MC

CREDIT : 6
NO. OF HOURS / WEEK : 6

Objective:

1. *To enable the Students to learn and understand the special contracts*
2. *To make the students understand the basic provisions of VAT and its impact.*
3. *To create an awareness about the legal protections available to consumers*

Unit 1: INDEMNITY & GUARANTEE

Contract of indemnity and guarantee (Section 124 – 147) - Meaning – Essentials - Rights of indemnity holder - Rights of indemnifier - Contract of guarantee - Essentials of contract of guarantee - Kinds of guarantee - Revocation of guarantee - Rights of surety - Discharge of surety from liability

Unit 2: BAILMENT & PLEDGE

Contract of bailment and pledge - Meaning and essentials - Duties of bailor - Duties of bailee - Types of bailment rights of bailor and bailee - Bailee's lien - Rights of finder of goods - Pledge or pawn - Essentials of pledge - Pawnor - Duties - Pawnee - Rights - Duties - Mortgage - Pledge by non-owner

Unit 3: INDIAN PARTNERSHIP ACT

The Indian partnership Act - Nature of partnership - Relation of partners - Dissolution of partnership firm

Unit 4: CONSUMER PROTECTION

Consumer Protection – Objects – Unfair trade practice – Consumer protection council – Consumer disputes - Redressal agencies – Procedure on admission of complaint relating to goods and services – Appeal.

Unit 5: VAT

Value Added Tax (VAT) – Introduction – Meaning – Objectives – Levy of VAT - Tax credit system in VAT – Method of Set-off of Tax credit

COURSE TEXT

1. R.S.N.Pillai & Bhagwathi, *Business Law*, S. Chand & Co, New Delhi, 2004

COURSE REFERENCE

1. N.D.Kapoor, *Mercantile law*, Sultan Chand & Sons, New Delhi, 2005
2. Sanjeev Kumar, *A systematic Guide to Indirect Taxes*, Bharat Law Series, New Delhi, 2005

BC 5504 OFFICE MANAGEMENT

SEMESTER : V	CREDIT	: 6
CATEGORY : MC	NO. OF HOURS / WEEK	: 6

Objective

1. *To expose the students to the functioning of a Modern office*
2. *To familiarise the students with office correspondence and maintenance of records.*
3. *To enable the students to appreciate the need for cost reduction*

Unit 1: OFFICE MANAGEMENT – AN OVERVIEW

Meaning of office - Objectives of office - Office functions - Office management - Office organization - Office administration - Office environment - Office services - Office systems and procedures.

Unit 2: OFFICE LAYOUT

Office accommodation and layout - Office forms, design, management and control - Departments of modern office - Office stationary and supplies - Office supervision

Unit 3: OFFICE CORRESPONDENCE

Work simplification - Measurement and standardization - Office machines and equipment - Office communication - Office correspondence and Mailing services

Unit 4: RECORDS MAINTENANCE

Records management - Filing and indexing – Office equipments -
Office manual - Evaluating the records maintenance programme

Unit 5: COST REDUCTION

Office cost reduction and control – Office reports - Business reports
- Statistical data - Data processing and computers

COURSE TEXT:

1. R. K. Chopra, *Office Management*, Sultan Chand & Sons, New Delhi. 2003

COURSE REFERENCE:

1. S.P. Arora & C. B. Gupta, *Office Organization and Management*, Sultan Chand & Sons, New Delhi, 2003
2. Pillai & Baghavathi, *Office Management*, S.Chand & Co., New Delhi, 2003.
3. T.S.Devanarayanan & Raghunathan, *Office Management*, Margham Publications, Chennai, 2003.

BC 6600 MANAGEMENT ACCOUNTING

SEMESTER : VI	CREDIT	: 6
CATEGORY : MS	NO. OF HOURS / WEEK	: 6

Objective

1. *To understand and analyse financial statement to help in managerial decision making.*
2. *To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.*
3. *To learn the various tools and techniques in cost control like variance analysis and budgetary control.*

Unit 1 : MANAGEMENT ACCOUNTING

Management Accounting – Definition, function, scope, Management Accounting Vs. Financial Accounting

Unit 2 : BUDGETARY CONTROL

Budgetary Control- Production Budget – Purchase Budget – Cash

Unit 2: RISK & RETURN

Risk - Calculation of risk with probability - Calculation of risk without probability - Co-efficient of variance - Return - Capital return - Revenue return - Calculation of return .

Unit 3: INVESTMENT PROCESS

Portfolio investment process - Beta analysis - Capital asset pricing model - Securities market line - Investment timing - Formula plans - Constant rupee value plan - Constant ratio plan.

Unit 4 : PORTFOLIO EVALUATION

Portfolio performance evaluation - Sharpe's technique - Treynor's technique - Jensen's technique - Other avenues of investment - Bond - Debentures - Warrants - Yield to maturity - Bond Valuation theorem - Valuation of bonds and debentures .

Unit 5 :INVESTMENT ANALYSIS

Fundamental analysis - Economic analysis - Industry analysis - Company analysis. (Theory only)

COURSE TEXT:

1. Ranganatham & Madhumathi, *Investment Analysis and Portfolio Management*, Pearson Education, New Delhi, 2005

COURSE REFERENCE:

1. Fisher, *Security Analysis & Portfolio management*, Pearson Educations, New Delhi, 2004
2. M.Ballha, *Portfolio Management*, Sultan Chand & Sons., New Delhi. 1996
3. Prasana Chandra, *Investment and Portfolio Management*, Tata McGraw-Hill, New Delhi, 1998

BC 6603 INDUSTRIAL LAWS

SEMESTER : VI
CATEGORY : MS

CREDIT : 6
NO. OF HOURS / WEEK : 6

Objective:

1. To familiarize the students with respect to various labour legislation like Factories Act, Industrial Disputes Act, etc.

2. *To expose the students to legislation's relating to welfare of workers such as Payment of gratuity Act, ESI, etc.*
3. *To make the students to understand and appreciate the importance of Industrial legislations to Labour, Business, and Society*

Unit 1: GRATUITY ACT

Payment of gratuity Act, 1972 - Meaning - Scope - Definitions
- Payment of gratuity - Compulsory insurance and protection of gratuity - Determination and evaluation of gratuity - Obligation and rights of employee and employer - Penalties

Unit 2: INDUSTRIAL DISPUTE ACT

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions
- Relief notice of charge in condition - Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock outs - Layoff - Retrenchment - Special provisions - Unfair labor practices

Unit 3: WORKMAN'S COMPENSATION ACT

Workman's Compensation Act, 1926 – Defences available to employers before passing of the Act – Rules - Defences available to employers – Amount of compensation – Occupational diseases.

Unit 4: FACTORIES ACT

Factories Act, 1948 – Definitions – Health – Safety – Welfare – Working hours of women and young children - Annual leave with wages - Penalties

Unit 5: ESI ACT

Employees State Insurance Act, 1948 – Definitions – Contribution – Benefits - Penalties

COURSE TEXT:

1. N.D. Kapoor, *A handbook on Industrial Laws*, Sultan Chand & Sons, New Delhi, 2005

COURSE REFERENCE:

2. *Bare Act relating to Payment of Gratuity, ESI, Factories Acts.*

Unit V: RESOLUTIONS

Requisites of a valid meeting – proxy – Quorum – Agenda – Minutes – Chairman – powers and duties – Minutes of the meeting – Resolutions – kinds – Registration of resolutions - Practical aspects of drafting of resolutions, minutes

COURSE TEXT:

1. A.K. Majumdar and G.K. Kapoor, *Company Law and Secretarial Practice*, Taxman Publications, New Delhi, 2005.

COURSE REFERENCE:

1. Bare Act – *Corporate Laws*, Bharath Law Series, New Delhi.
2. P.K.Ghosh, *Company Law & Secretarial Practice*, Sultan Chand & Sons., Delhi, 2005

