



St. PETER'S UNIVERSITY

St. Peter's Institute of Higher Education and Research

(Declared Under Section 3 of the UGC Act, 1956)

AVADI, CHENNAI – 600 054

TAMIL NADU

B.A. (CORPORATE SECRETARYSHIP)

Code No. - 306

(Effective From 2009 – 2010)

(Distance Education)

Regulations and Syllabi

(I & II & III Year)

St. PETER'S INSTITUTE OF DISTANCE EDUCATION

Recognized by Distance Education Council and

Joint Committee of UGC – AICTE - DEC, New Delhi

(Ref. F. No. DEC/SPU/CHN/TN/Recog/09/14 dated 02.04.2009 and

Ref.F.No.DEC/Recog/2009/3169 dated 09.09.2009)

St. PETER'S UNIVERSITY
St. PETER'S INSTITUTE OF DISTANCE EDUCATION
Chennai – 600 054.

Code No. – 306
B.A. (CORPORATE SECRETARYSHIP)
(Distance Education)

Regulations and Syllabi
(Effective from 2009 – 2010)

- 1. Eligibility:** Candidates who have passed the Higher Secondary Examination conducted by the Government of Tamilnadu, or any other examination recognized as equivalent thereto are eligible for admission to Three Year B.A Programme in Corporate Secretaryship.
- 2. Duration:** Three Years.
- 3. Medium:** English is the medium of instruction and examination.
- 4. Methodology:** The methodology of distance education includes the supply of self-instructional study materials in print format and in CD, face-to-face instruction for theory and practicals for a limited period during week ends and on holidays, provision of virtual class in phased manner, dissemination of information over e-mail, Student - Support Service at various Centres of the University, Continuous Assessment and End Assessment conducted by the University at various parts of India.
- 5. Weightage for Continuous and End Assessment:** There is no weightage for Continuous Assessment unless the ratio is specifically mentioned in the scheme of Examinations. The End Assessment (EA) has 100% weightage.

6. Credit System: Credit system be followed with 36 credits for each Year and each credit is equivalent to 25 hours of effective study provided in the Time Table of the formal system.

7. Scheme of Examinations

First Year

| Code No. | Course Title | Credit | Marks | |
|------------------------|--|-----------|------------|------------|
| | | | EA | Total |
| Theory | | | | |
| 109UTMT01 109UHIT01 | Tamil - I Hindi - I | 6 | 100 | 100 |
| 109UEHT02 | English - I | 6 | 100 | 100 |
| 109UCOT03 | Financial Accounting | 8 | 100 | 100 |
| 109UCOT04 | Business Management | 8 | 100 | 100 |
| 109UCOT05 | Allied: Office Management and Business Communications | 8 | 100 | 100 |
| Total | | 36 | 500 | 500 |

Second Year

| Code No. | Course Title | Credit | Marks | |
|------------------------|---|-----------|------------|------------|
| | | | EA | Total |
| Theory | | | | |
| 209UTMT01 209UHIT01 | Tamil - II Hindi - II | 6 | 100 | 100 |
| 209UEHT02 | English - II | 6 | 100 | 100 |
| 209UCOT03 | Company Law and Secretarial Practice | 8 | 100 | 100 |
| 209UCOT04 | Corporate Accounting | 8 | 100 | 100 |
| 209UCOT05 | Allied: Statistics | 8 | 100 | 100 |
| Total | | 36 | 500 | 500 |

Third Year

| Code No. | Course Title | Credit | Marks | |
|---------------|---|-----------|------------|------------|
| | | | EA | Total |
| Theory | | | | |
| 309UCOT01 | Cost and Management Accounting | 6 | 100 | 100 |
| 309UCOT02 | Commercial and Industrial Law | 8 | 100 | 100 |
| 309UCOT03 | Income Tax | 8 | 100 | 100 |
| 309UCOT04 | Banking Theory, Law and Practice | 8 | 100 | 100 |
| 309UCOT05 | Application Oriented Subject: Research Methodology | 6 | 100 | 100 |
| Total | | 36 | 500 | 500 |

8. Passing Requirements: The minimum pass mark (raw score) be 40% in End Assessment.

9. Grading System: Grading System on a 10 Point Scale be followed with 1 mark = 0.1 and the conversion of the Grade point as given below.

$$\text{Overall Grade Point Average (OGPA)} = \frac{\text{Sum of Weighted Grade Points}}{\text{Total Credits}}$$

$$= \frac{\sum (EA)C}{\sum C}$$

The Overall Grade: The Overall Grade and Classification of all successful candidates be arrived at from the Overall Grade Point Average as stipulated in the following conversion Table.

| Grade | Over all Grade Point Average(OGPA) | Over all weighted Average marks | Classification |
|--------------|---|--|-----------------------|
| 0 | 9.0 to 10.0 | 90 to 100 | First Class |
| A | 8.0 to 8.9 | 80 to 89 | First Class |
| B | 7.0 to 7.9 | 70 to 79 | First Class |
| C | 6.0 to 6.9 | 60 to 69 | First Class |
| D | 5.0 to 5.9 | 50 to 59 | Second Class |
| E | 4.0 to 4.9 | 40 to 49 | Third class |
| F | 0.0 to 3.9 | 0 to 39 | Reappearance |

The Grade Sheets of successful candidates provide particulars such as The Grade Sheets of all candidates provide particulars such as (1) Overall weighted Average Marks and (2) Overall Grade.

10. Pattern of the Question Paper: The question paper for the End Assessment will be set for three hours and for a maximum of 100 marks with following divisions and details.

Part A: 10 questions (with equal distribution to all the units in the syllabus). Each question carries 2 marks.

Part B: 5 questions with either or type (with equal distribution to all the units in the syllabus). Each question carries 16 marks.

The total marks scored by the candidates will be calculated to the maximum prescribed in the Regulations.

11. Syllabus

109UCOT03: FINANCIAL ACCOUNTING

Unit-I:

Meaning and scope of Accounting, Basic Accounting concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, ledger, Preparation of Trial Balance – Preparation of Cash Book

Unit-II:

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings – Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems)

Unit-III:

Classification of errors – Rectification of errors – Preparation of Suspense Account.

Bank Reconciliation Statement (Only simple problems)

Depreciation – Meaning, Causes, Types – Straight line Method – Written down Value Method (Change in Method excluded) – Insurance claims – Average Clause (Loss of stock only)

Unit-IV:

Single Entry – Meaning, Features, Defects, Differences between single Entry and Double Entry system – Statement of affairs Method – Conversion Method (Only Simple Problems)

Unit-V:

Branch Accounts – Dependent Branches – Stock and debtors system – Distinction between wholesale profit and retail profit – Independent branch (foreign branches excluded)

Unit-VI:

Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost of selling price – Treatment of expenses which cannot be allocated

Unit-VII:

Hire purchase and Instalment Systems – Default and repossession – Hire Purchase Trading Account – Instalment Purchase System.

Unit-VIII:

Partnership Accounts – Admission of a partner – Retirement of a partner – Death of a partner

Unit-IX:

Dissolution of partnership – Insolvency of a partner (Application of Indian Partnership Act, 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution

Reference Books:

1. R.L. Gupta & V.K. Gupta : Advanced Accounting
2. T.S. Reddy & A. Murthy : Financial Accounting
3. Shukla & Grewal : Advanced Accounting
4. Jain & Narang : Financial Accounting
5. P.C. Tulsian : Financial Accounting
6. S. Parthasarathy & A. Jaffarula : Financial Accounting
7. R.L. Gupta & Radhaswamy : Advanced Accounting Vol –I

109UCOT04: BUSINESS MANAGEMENT

Unit-I:

Management: Importance – Definition – Nature and Scope of Management process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches

Unit-II:

Planning – Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Nature and Types of Policies – Decision Making – Process of Decision making – Types

Unit-III:

Organizing: Types of Organizations – Organization Structure – Span of Control and Committees – Departmentalization – Informal Organization

Unit-IV:

Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose

Unit-V:

Co-ordination – Need, Type and Techniques and Requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process

Unit-VI:

Nature and scope of HRM Differences between Personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – Methods of Selection – Use of Various tests – Interview techniques in selection – Placement

Unit-VII:

Induction – Training – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal Transfer – Promotion and Termination of services – Career Development

Unit-VIII:

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures

Unit-IX:

Labour relating functions of Trade Unions – Forms of Collective Bargaining – workers participation in management – Types and effectiveness – Industrial Disputes and settlement (Laws excluded)

Unit-X:

Human Resource Audit – Nature – Benefits – Scope – Approaches

Reference Books:

1. P.C. Tripathi & P.N. Reddy : Principles of Management
2. Wehrich and Koontz : Essentials of Management
3. L.M. Prasad : Principles of Management
4. Dinkar Pagore : Principles of Management
5. C.B. Gupta : Business Management
6. N. Premavathy : Business Management
7. J. JayaSankar : Principles of Management
8. V.S.P. Rao : Human Resource Management
9. Ashwathappa : Human Resource Management
10. Garry Deseler : Human Resource Management
11. L.M. Prasad : Human Resource Management
12. Tripathi : Human Resource Management

109UCOT05: ALLIED PAPER – I

OFFICE MANAGEMENT & BUSINESS COMMUNICATION

Unit I

Meaning of Office Activities – Office Functions – The Office Manager & his Job – Office Organization – Its significance – Elements of Management – Qualities of Office Manager – Importance of Office Management.

Unit II

Office Accommodation – Principles – Location of Office – Office Layout – Open and Private Offices – Office Environment, Office Lightening, Ventilation, Interior Decoration – Furniture – Noise & Dust – Physical Hazards – Sanitary Requirements – Cleanliness.

Unit III

Office Systems and Procedures – Definitions – Characteristics of Systems – Functions and Responsibilities of Systems and Procedures Office security – Office Manual – Office Services – Work Simplification (O & M) Work Measurement and Control – Motion Study Theory – Time Study – Advantages and disadvantages of these studies.

Unit IV

Office Committee – Office Forms – Design Management and Control – Office Stationary – Need to control – Office Stationary and Supplies – Purchasing and Managing of Office Supplies – Continues Stationery.

Unit V

Office Mail Service – Handling Inwards and Outwards Mail – Office Appliances and Equipments used in a Modern Office including Franking Machine, Xeroxing Machine, Fax, Pager, Cellular Phones, Records Management – Filing – Different Methods of Filing – Essential features of good filing system – Their advantages and disadvantages – Indexing – Different Methods of Indexing – their Advantages and disadvantages.

Unit VI

Analysis of business letter – Basic Principles in drafting – Appearance and layout – Letter Style.

Unit VII

Various types of business letters – Letter of enquiry – Quotations – Offers – Orders – Cancellation – Companies and Settlement.

Unit VIII

Circular – Status enquiries – Collection Letters – Application for a situation – Letter of recommendation – Reference Letters.

Unit IX

Company Correspondence – Correspondence with shareholders – Debenture holders / F.D. Holders, Government Departments, Statutory Bodies – Office Staff, Customers and Public and Directors.

Unit X

Report writing – Format – Report style and language – Report by individuals and committees – Report on meeting – Speeches writing – Role of computers in Business Correspondence.

REFERENCE BOOKS:

1. P.K. Gosh - Office Management
2. J.C. Denyer - Office Management
3. Chopra P.K. - Office Management
4. S.P. Arora - Office Management
5. Little Field CL and Peterson RL - Modern Office Management
6. Littleingnell - Office Management
7. L. Gartside - Modern Business Correspondence
8. Ramesh and Pattnesh - Effective Business English and Correspondence
9. Bhan and Nagamiah - Modern Business Correspondence
10. Koralahalli - Modern Correspondence

SECOND YEAR
209UCOT03: COMPANY LAW AND SECRETARIAL PRACTICE

Unit I

Introduction – Definition of Company – Characteristics – Advantages – Lifting of the corporate veil – kinds of Company – The Company’s Act, 1956 (overview) – The Company Secretaries Act, 1980 (overview).

Unit II

Secretary – Definition – Types of Secretaries – Company Secretary – Legal position – Qualifications – Appointment – Rights, duties and liabilities – Dismissal of Company Secretary.

Unit III

Formation of Company – Incorporation – documents to be filed with Registrar – Certificate of Incorporation – Effects of Registration – Promoter – Preliminary contracts – Duties of Secretary at the Promotion stage – memorandum of Association – Articles of Association – Contents – Alteration – Secretary’s Duties.

Prospectus – Contents – Mist – Statement in Prospectus and their consequences – Statement in lieu of Prospectus – Commencement of business – Duties of secretarial at commencement stage.

Unit IV

Share capital – Meaning – Kinds – Alteration of capital – Reduction of capital – Secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – Secretary’s duties in connection with issue of shares – Bonus shares – guidelines – Secretarial duties.

Unit V

Membership in company – Member and shareholders – Who can become a member? – Cessation of membership – Rights and liabilities of members – Register and index of members.

Unit VI

Borrowing Powers: Meaning – Ultra Virus Borrowing – Mortgages and Charges – Fixed and Floating Charges – Registration of Charges – legal Provisions – Effects and Consequences of Non Registration of Charge.

Debentures – Definition – Kinds – Guidelines for the issue of Debentures – Duties of Secretary – Comparison between a Shareholder and a Debenture holder.

Unit VII

Company Management: Introduction – Directors – Qualification – Disqualification – Appointment – Vacation – Removal – Specific Powers of Directors – Duties of Director – Liabilities of Directors.

Managing Director – Appointment – Disqualification – Managers – Comparison between a Managing Director and a Manager.

Unit VIII

Meetings and Procedures: Introduction – kinds of Meetings – Meetings of Share Holders – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Class Meetings – Board Meetings – Secretarial Work relating to meetings.

Unit IX

Dividends, Accounts and Audit: Dividend – Definition – Rules regarding Dividends – Secretarial procedure regarding payment of Dividends.

Accounts – Statutory Books – Books of Accounts – Annual Accounts and Balance Sheet – Secretarial Duties.

Auditor – Qualifications – Appointment – Rights, Duties and Powers.

Unit X

Winding up – Meaning – Modes of winding up – Compulsory winding up – Voluntary winding up – Winding up subject to Supervision of court – Duties of Secretary in respect of winding up – Liquidators – Duties and Powers of Liquidator.

REFERENCE BOOKS:

1. N.D. Kapoor – Company Law and Secretarial Practice
2. P.P.S. Gogna – Text Book of Company Law
3. P.K. Ghosh and Dr. V. Balachandran – Outline of Company Secretarial Practice
4. B.N. Tandon – Manual of Secretarial Practice

209UCOT04: CORPORATE ACCOUNTING

Unit I

Issue of shares and debentures – Various kinds – Forfeiture – Re-issue
– Underwriting of shares and debentures.

Unit II

Redemption of preference shares and debentures – Purchase of
business – Profits prior to incorporation.

Unit III

Preparation of company final accounts – Company balance sheet
preparation – Computation of managerial remuneration.

Unit IV

Valuation of Goodwill and Shares

Unit V

Alteration of share capital – Internal reconstruction and reduction of
capital.

Unit VI

Human Resource Accounting – Accounting standards – Financial
Reporting practices – Accounting for price level changes .

Unit VII

Final Accounts of Insurance Companies including balance sheet.

Unit VIII

Final Accounts of Banking Companies including Balance Sheet.

Unit IX

Amalgamation – Absorption and external reconstruction of a company
– (Inter Company investments excluded)

Unit X

Liquidation – Statement of affairs and deficiency accounts –
Liquidators's final statement of receipts and payments.

REFERENCE BOOKS:

Shukla and Grewal – Advanced Accounts

T.S. Reddy and A. Murthy – Corporate Accounting

Jain and Narang – Company Accounts

R.L. Gupta – Corporate Accounting

Chakroborthi - Advanced Accountancy

Mukherji and Hanif – Modern Accounts, Vol I and Vol II, Tata McGraw Hill.

209UCOT05: ALLIED PAPER – II STATISTICS

Unit I

Origin, Meaning, definition and characteristics of statistics – uses and limitation.

Sources of statistical data – Primary and Secondary data – Collection of primary data – Direct personal, indirect, oral, mailed questionnaire and schedule – Collection of secondary data.

Unit II

Classification and Tabulation of Data – Types and Importance

Presentation of data including Diagrammatic and Graphical Methods – bar Diagram, Pie Diagram, Histogram and Ogive. Frequency distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.

Unit III

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic mean, Combined Mean and Weighted Mean.

Unit IV

Measures of Dispersion – Range, Quartile Deviation, mean Deviation and Standard Deviation.

Unit V

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.

Unit VI

Correlation and Regression Analysis – Meaning, Definition, Significance and Types of Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation.

Regression Analysis – Meaning and Importance Regression Equations.

Unit VII

Time Series Analysis – meaning, Need and Components of Time Series – Different Methods – Simple Average Method – Free hand, Semi Average, Moving Average and Least Square Method – Seasonal Indices.

Unit VIII

Index Numbers – Definition, Usage, Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers. Simple, Aggregate, Price Relatives Methods – laspeyres, Paasche's, Bowley's and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

Unit IX

Interpolation and Extrapolation – Definition and uses – Newtons, Lagrange and Binomial expression methods.

Unit X

Statistical Quality Control and Quality Control Charts.

REFERENCE BOOKS:

1. S.P. Gupta – Statistical Methods
2. B.N. Gupta – Statistical Methods
3. Asthana – Elements of Statistics
4. R.S.N. Pillai and V. Bhagavathi – Statistics

THIRD YEAR
309UCOT01: COST AND MANAGEMENT ACCOUNTING

Unit I

Cost Accounting: Definition, Meaning and Objectives – Advantages and Importance – Distinction between Cost and Financial Accounting – Elements of Cost and Preparation of Cost Sheets and Tenders.

Unit II

Materials: Stores Records – Purchase Order – Goods Received Note – Bin Card – Stores Ledger – Inventory control – ABC analysis – Economic Ordering Quantity – maximum, minimum and Recording levels – Methods of Pricing Issues – Perpetual Inventory System.

Unit III

Labour: Importance of Labour Cost Control – Various methods of Wage Payments – Calculation of Wages – Methods of Incentive (Bonus) Schemes – Recording Labour Time – Treatment of “Over Time” and “Idle Time” – Labour Turn Over(L.T.O).

Unit IV

Overheads: (Factory Administration, Selling and Distribution) – Definition and Meeting of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

Unit V

Methods of Cost Accounting: Unit Costing – Job Costing - Process Costing Verification Inter Process Profit – Operation and Operating Costing.

Unit VI

Management Accounting – Meaning, Scope, Importance and Limitations – Management Accounting vs. Cost Accounting – Management Accounting vs. Financial Accounting.

Unit VII

Analysis and Interpretations of Financial Statements – Nature, Objectives and tools – Methods – Comparative Statements, Common Size Statement and Trend Analysis.

Unit VIII

Ratio Analysis – Interpretation, benefits and limitations, Classification of ratios – liquidity, profitability, turnover, capital structure and leverage.

Unit IX

Funds Flow and Cash Flow Statements.

Budgets and budgetary control – Meaning, Objectives, merits and demerits – Types of Budgets – Production , Cash and Flexible Budgets.

Unit X

Marginal costing (excluding decision making) – Absorption costing and Marginal Costing – CVP analysis – Break Event Analysis – Break Event Chart.

REFERENCE BOOKS:

1. B.K. Bhar – Cost Accounts
2. Jain and Narang – Cost and Management Accounts
3. Dr. S.N. Maheswari – Cost and Management Accounts
4. S.P. Iyenger – Cost and Management Accounts
5. Murthy and Reddy – Cost Accounting
6. Dr. Maheswari S.N. – Management Accounting
7. Chadwick – The Essence of Management Accounting
8. Charles T. Horngren and Gray N. Sundem – Introduction to Management Accounting
9. Sharma and Shashi K. Gupta – Management Accounting
10. Reddy & Murthy – Management Accounting
11. Hansen & Mowen – Cost Management Accounting and Control.

309UCOT02: COMMERCIAL AND INDUSTRIAL LAW

Unit I

Meaning of Law – Source of Law – Classification of Contract – Express and Implied – Valid, Void and Voidable contracts – Executed and Executory contracts – Unilateral and Bilateral contracts.

Unit II

Structure and Formation of Contract – Essential Elements of Contract – Consensus – ad – idem – Offer and Acceptance – Lawful Consideration – Capacity of Parties – Free Consent – Mistake – Misrepresentation, Fraud, Coercion and Undue Influence – Lawful Object – Discharge of Contracts – Remedies for Breach of Contracts.

Unit III

Contract of Indemnity and Guarantee – Essentials – Difference between Contract of Indemnity and Contract of Guarantee – Revocation of continuing Guarantee – Survey's liability – Rights of Surety – Discharge of surety from liability Bailment – Pledge.

Unit IV

Contract of Agency, Essentials – Creation of Agency – Kinds of Agents – Agents authority – Duties and Rights of Principal – Agent when Personally Liable – Delegation of Authority – Sub Agent – Submitted Agent – Termination of Agency – Irrevocable Agency.

Unit V

Law of Sale of goods – Definition – Sale and agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller – Right of Unpaid Seller – Auction Sale.

Unit VI

Factories Act, 1948: Definitions – healthy – safety – Welfare – Working – Working Hours of Adults. Employment of Women – Employment of young persons – leave with wages.

Unit VII

The Payment of Wages Act, 1936: Definitions – Responsibilities for payment – Wage periods – Time of Payment – Deductions – Claims for wrong deductions.

Minimum Wages Act, 1948: Interpretation – Fixing Minimum Rates of Wages – Minimum Wages Act – Procedures for fixing – Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The Schedule.

Unit VIII

The Industrial Disputes Act, 1947: Definitions – Authorities under the Act – References of disputes – Procedures and Powers of authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay-off – Retrenchment and Closure.

Special Provision as to restarting of undertaking – penalties – Miscellaneous - Repeal of the Act (1950).

Unit IX

Public Relations: Public relations – Concept – Definition – Scope – Elements – Objectives – Cultural concept as an adjunct to public relations.

Public relations for education and training – VIP's Public Relation Officers.

Media – Public relations and the press – Radio – Audio Visual Media – News and features – Press in India.

Unit X

Public relations in Indian Economic Development – Management – functions – Professionalism in Public relations – Functions of public relations department – Budgeting for public relations – Measurability in Public relations evaluations.

REFERENCE BOOKS:

1. N.D. Kapoor – Mercantile Law
2. Chawla and Garg – 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
7. Jaishri N. Jethwalev, Adarsh Kumar Verma, N.R. Sarkar Rayudu and K.R. Balan – Public Relations Handbook.

309UCOT03: INCOME TAX

Unit I

Income Tax Act, 1961 – Current Finance Act – Agricultural Income Residential Status and Incidence of Tax – Exempted Incomes – Income Tax Authorities and their Powers.

Unit II

Income under the head Salaries – Allowances – Perquisites – provident Funds – deductions – Tax Rebate – Computation of Salary Income (simple problems).

Unit III

Income from House Property – Annual Value – Deductions – Computation – let out Houses and self Occupies Houses (simple problems).

Unit IV

Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business Income (Excluding Firms and Companies) – Computation of Professional Income.

Unit V

Capital gains – Definition of Capital Assets – Kinds – Exempted Capital Gains – Computation of Income from other Sources (simple problems).

REFERENCE BOOKS :

1. V.P. Gaur and D.B. Narang – Income Tax Law and Practice.
2. T.S. Reddy and Y. Hari Prasad Reddy – Income Tax Theory, Law & Practice.
3. Dr. Bhagavathi Prasad – Law and Practice of Income Tax in India.
4. Dinkar Pagare – Law and Practice of Income Tax.
5. Income Tax Act and Current Finance Act.

309UCOT04: BANKING THEORY, LAW AND PRACTICE

Unit I

Origin of Banks – Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of Branches, Functions of Banks, Inspection) – Role of Banks and Economic Development – Central Banking and Role of RBI and their functions.

Unit II

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E- Banking – ATM Cards, Debit Cards, Personal Identification Number – Online enquiry and update facility – electronic Fund Transfer – Electronic Clearing System.

Unit III

Opening of an Account – Types of Deposit Account – types of Customers (Individuals, Firms, Trusts and Companies) – Importance of customer relations – Customer Grievances and redressal – Ombudsman.

Unit IV

Principles of lending – Types of Borrowings – Precautions to be taken by a banker.

Unit V

Negotiable Instrument – Promissory Note – Bills of Exchange, Cheque, Draft-Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker - Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collection Banker.

REFERENCE BOOKS:

1. Sundaram and Varshney – Banking Law, Theory and Practice – Sultan Chand Co.
2. B. Santhanam – Banking and Financial Systems (Margham Publishers)
3. S.N. Maheswari – Banking Law, Theory and Practice – Kalyani Publishers.
4. Parameshwaran – Indian Banking – S. Chand and Co.
5. Tandon – Banking Law, Theory and Practice.
6. Sherlaker of Sherlaker – Banking Law, Theory and Practice.

309UCOT05: APPLICATION ORIENTED SUBJECT –RESEARCH METHODOLOGY

Unit I

Research and Meaning and Scope of Social Research – Induction and Deduction reasoning – Cause – Effect relationship – Research material and Equipments – Qualities of Good Research Work.

Unit II

Research Problem – Hypothesis – Variable – kinds of Variables – Different Types of Research.

Unit III

Methods of Data Collection – Observation techniques – Interview and Interview Schedules – Construction of Questionnaire and Survey method.

Unit IV

Sampling Techniques – Random Sampling – Stratified and Purposive sampling – Cluster and Multistage Sampling scaling distance scaling – Son's Metric Measurements Rating scales – Ranking Scales – Interval consistency scales – Scalographic Scales.

Unit V

Interpretation – Measuring, Importance – Techniques of Interpretation – Report writing – Steps-in writing Report – Characteristics of Report – types of report – Contents of Report – layout – Precaution for writing Research reports.

REFERENCE BOOKS:

1. C. Kothari – Research Methodology.
2. Sharma and Sharma – Research Methodology.
3. P. Saravanavel – Research Methodology.
4. V.P. Michel – Research Methodology in Management.