

Ramakrishna Mission Vivekananda College Evening College (Autonomous)
Department of Corporate Secretaryship
For the Batch 2009-10

Subject	Principles of Management Accounting
Subject Code	
Core/Allied/AOS	Core Paper / VI Semester
Maximum Marks	100

Unit I

Management Accounting: Meaning & Nature – Functions – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.
 Financial Statement Analysis: Internal & External analysis – Tools of analysis – Limitations – Common size financial statements – Trend Analysis.

Unit II

Ratio Analysis: Meaning – Advantages & Limitations – Classification of ratios – Profitability ratios – Turnover ratios – Liquidity Ratios - Long term Solvency Ratios. (Individual Ratios and Comprehensive problems)

Unit III

Funds Flow Analysis - Cash Flow analysis (AS-3)

Unit IV

Budgeting & Budgetary Control: Budgets – Classification of Budgets – Advantages & Limitations of Budgetary control.

Preparation of Budgets: Sales – Production– Materials - Labour – Overheads – Cash Budget – Flexible Budget – Zero base budgeting.

Unit V

Marginal Costing: Meaning – Absorption Costing Vs Marginal Costing – CVP analysis – Break-even point – Advantages and limitations – Break even charts – Margin of Safety – Key Factor & Limiting Factor – Product Mix.

Unit VI

Variance Analysis: Material Cost Variance – Labour Cost Variance – Overhead Cost Variance (Fixed & Variable) – Sales Variances (Based on price and Margin). (Simple problems only)

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	0	4	4	2	20	40

Text and Reference Books:

1. Management Accounting, T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications.
2. Management Accounting , S.P.Jain & K.L.Narag, Kalyani Publications.

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Subject	Corporate Finance
Subject Code	
Core/Allied/AOS	Core Paper / VI Semester
Maximum Marks	100

Unit I

Nature, significance and objectives of Corporate Finance - Functions of finance executives in an organisation – Corporate Finance, its recent developments – Equity, Non-voting and preference shares, debentures and bonds – Company deposits – Term loans from financial institutions and banks.

Unit II

Capital Structure: Sources of long term finance - Factors influencing Capital Structure – Importance of capital structure - EBIT/EPS analysis – Indifference point - Financial, Operating and Combined Leverage – MM approach.

Unit III

Cost of Capital: Measurement and Significance – Cost of Debt – Cost of Preference Capital – Cost of equity – Cost of retained earnings - Weighted Average Cost of Capital.

Unit IV

Capital Budgeting Decisions: Nature of Investment Decisions – Investment evaluation criteria - Payback Period – Accounting Rate of Return – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index.

Unit V

Working Capital Management: Sources of short-term finance - Concept of Operating/Working Capital Cycle – Determinants of working capital - Estimation of Working Capital.

Components of Working Capital Management: Ageing Schedule – Credit Policy alternatives (Credit Period, Credit Limit, Discounts, Collection efforts & Credit Standards).

Unit VI

Dividend Policy – Types – determinants – and constraints of dividend policy – theories – Corporate dividend practices in India – Statutory framework – Internal Financing and Bonus Shares.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	3	4	7	5	8	40
Section C	2	2	4	2	20	40

Text & Reference Books:

1. Elements of Financial Management, Dr.S.N.Maheswari, Kalayni Publications.
2. Fundamental of Financial Management, Prasanna Chandra, Tata-Mc.grawhil

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Subject	Principles of Income Tax - II
Subject Code	
Core/Allied/AOS	Core Paper / VI Semester
Maximum Marks	100

UNIT I

Income under capital gains – short term, long term capital gains – transfer of capital assets – Certain transactions not included as transfer – Cost of acquisition – Cost of improvement – Indexation of cost – Capital gains under different circumstances – Exempted capital gains – Computation of capital gains.

UNIT II

Clubbing of income – Transfer of income without the transfer of asset – Circumstances under which the individual is assessable in respect of remuneration of spouse – Assessability of income from assets transferred to spouse, son's wife, and other persons for the benefit of spouse – Assessability in respect of income of minor child
 Set off and Carry Forward of business Losses.

UNIT III

Computation of Total Income - Permissible deductions from gross total income

UNIT IV

Assessment of individuals – Partnership firms, association of persons and Assessment of Companies.

UNIT V

Income Tax Administration in India: Authorities constituted u/s 116 – Appointment & Control of Income Tax Authorities – Jurisdiction – Powers of Income Tax Authorities.

UNIT VI

Collection and Recovery of Tax: Advance Tax – Instalments – Consequence of Failure to pay advance tax – Tax deducted at source on various payments.
 Offences, penalties & prosecution under the Income Tax Act 1961.

Q.P pattern	Theory	Problems	Total Questions	To Answer	Marks Per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	-	4	4	2	20	40

Text & Reference Books: (For Related Assessment Year)

1. Students Guide to Income Tax, Vinodh Singania, Taxmann Publications.
2. Income Tax Law & Practice, V.P.Gaur & K.L. Narang, Kalyani Publications.
3. Income Tax Law & Practice, T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications.

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Subject	Corporate HRM
Subject Code	
Core/Allied/AOS	Core Paper / VI Semester
Maximum Marks	100

Unit I

Nature and Scope of Human Resource Management – Meaning – Nature and Scope – Objectives – Personnel Management Vs. HRM – Importance of HRM – Problems of HRM – HRM as a profession.

Functions of HRM – Classification of HRM – Functions Managerial Functions and Operative functions – Qualities and Qualification of Personnel / Human Resource Managers, Environment influences of HRM – Influence of External and internal environmental factors.

Unit II

Procurement Function: Recruitment Process – Sources of Recruitment – Selection Process – Uses of various tests – Interviews – Types of Interviews – Interview Process – Guidelines for effective interviewing – Placement.

Unit III

Training, Development & Appraisal: Induction – Need and Importance of Training - Identifying training needs – Methods and Techniques of Training – Promotions & Transfers - Career Planning & Development – Performance Appraisal – Need and Significance - Methods of Appraisal.

Unit IV

Job Analysis, Description, Evaluation, Design: Meaning of Job and Job Analysis – Purpose – Uses – Contents - Steps in Job Analysis – Job Description – Purpose – Uses and Limitations of Job Analysis – Guidelines for Job Description – Job Specifications – Job Evaluation – Meaning and Objectives – Procedure – Uses – Evaluation Methods – Ranking Method, Grading Method, Point System – Factor Comparison Method, Market Pricing Method – Essentials – Job Design – Meaning - Approaches to Designing Jobs – Job simplifications, Job Enlargement, rotation and Job Enrichment.

Unit V

Absenteeism: Meaning – Causes – Consequences of higher rate of absenteeism – Measures to control absenteeism.
 Labour Turnover: Causes – Consequences – Cost of labour turnover – Measures to control labour turnover.

Unit VI

Stress: Meaning - Causes of Stress – Consequences of Stress – Coping with Stress – Prevention of Stress.
 Counselling: Characteristics – Importance – Functions – Types – Participative counselling.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

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Subject	Secretarial Training Report
Subject Code	
Core/Allied/AOS	Elective paper III / VI Semester
Maximum Marks	100

1. The duration of the training shall be for a period of 30 days during the Sixth Semester.
2. The training shall broadly relate to Secretarial Practice.
3. The training relating to Secretarial Practice may be designed to acquaint the trainees with:
 - a) Company's activities, organisation structure, departments and authority relationship
 - b) Study on Memorandum and Articles of Association
 - c) Organizational layout, working conditions, office maintenance, safety and sanitary conditions.
 - d) Analysis of financial performance of the company (Ratios)
 - e) Training on Secretarial functions in a company
4. The training shall be undergone in a Public Limited Company, Plasticizing Company Secretary.
5. The training should be given under the joint supervision and guidance of a Company Secretary of a Public Company and Faculty member of Corporate Secretaryship of the College.
6. The Evaluation Scheme would be as follows:
 - a) Continuous Internal Assessment - 25 Marks
 - b) Secretarial Training Report - 50 Marks
 - c) Viva-Voce Examination - 25 Marks
7. The Examiner for the Viva-voce examination shall be nominated by the Chairman of the Board of Studies.