

RKM Vivekananda College Evening College (Autonomous)
For Candidates admitted from 2006-07
Semester III

Subject	Corporate Accounting – I
Subject Code	UCRAM05
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Accounting for Share Capital: Classes of Shares – Issues of shares (for cash & consideration other than cash) – Issue of shares at premium & discount – Pro-rata allotment – Forfeiture of shares – Re-issue of forfeited shares –Rights Issue - Bonus issue – Buyback of Shares- Issue and redemption of preference shares.

Unit II

Accounting for Debentures: Issue – Terms of issue - Method of writing off Discount and Loss on issue of Debentures – Interest on Debentures – Provision for Redemption of Debentures – Sources of Finance – Redemption out of sinking fund – Open Market Operations - Ex-interest and Cum-interest.

Unit III

Underwriting of Shares and Debentures – Acquisition of Business - Profit prior to incorporation.

Unit IV

Company Final Accounts: Managerial Remuneration - Profit & Loss A/c, Appropriation A/c and Balance Sheet as per schedule VI of the Companies Act.

Unit V

Valuation of Goodwill: Definition – Methods of valuing goodwill.

Valuation of Shares: Net Assets method – Yield Method – Fair value of shares.

Unit VI

Alteration of Share Capital – Internal Reconstruction – Provisions – Accounting procedure (scheme for internal reconstruction excluded).

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

Recommended Text & Reference Books:

1. Corporate Accounting (VOL I) by Reddy & Murthy, Margham Publications
2. Corporate Accounting by R.L.Gupta & Radhasamy, Sultan Chand & Sons.
3. Corporate Accounting (VOL I) by S.P.Jain & K.L.Narang, Kalyani Publications

Subject	Company Law & Practice – I
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RKM Vivekananda College Evening College (Autonomous)

For Candidates admitted from 2006-07

Semester III

Subject Code	UCRAM06
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Introductory - The company as a business medium - nature and form of business enterprise - types of business enterprises - nature and functions of companies - concept of corporate personality and nature of corporate ness - company as a person, resident, citizen and lifting of corporate veil.

Unit II

Incorporation and its consequences - Formation of a company and types of companies - memorandum of association, articles of association, additional documents required for incorporation - procedure for incorporation of private/public limited companies, companies limited by guarantee and unlimited companies and their conversions/reconversions - commencement of business - issue of certificates of incorporation and commencement of business - specimen resolutions.

Unit III

Alterations, changes and modifications - Procedure for alterations in memorandum and articles of association of a company (i.e) change of name, objects, situation of registered office share capital, articles of the company - specimen resolutions thereof limitations on power of alteration of articles.

Unit IV

Prospectus - Definition - abridged prospectus - statement in lieu of prospectus - self prospectus - information memorandum - contents - registration - misrepresentations and penalties thereof

Unit V

Promoters - Meaning and importance - position - duties and liabilities - corporate transactions - pre-incorporation contracts - doctrine of ultra-virus and common seal - protection of persons dealing with a company - the doctrine of constructive notice - doctrine of indoor management.

Unit VI

Financial structure and ownership - The concept of capital and financing of companies - sources of capital - classes and types of shares - equity with differential rights - issue of shares at par, premium and discount - bonus issues, rights issues, issue of sweat equity shares - employee stock option scheme - private placement. Debt capital - debentures - debentures stock - bonds - new developments in corporate debt financing - debentures trust deed and trustees - conversion of and redemption of debentures - creation of charges - fixed, floating and registration thereof.

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

Recommended Text & Reference Books:

1. Company Law, N.D.Kapoor, Sultan Chand & Sons.

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Subject	Marketing Management
Subject Code	UCRAM07
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Introduction: Markets – Classification of Markets – Definition of Marketing – Marketing Vs Selling – Marketing Functions (Clark & Clark) – Relationship of marketing with other functional areas – Concept of Marketing Mix.

Unit II

Buyer Behaviour: Buying motives – Factors influencing buyer Behaviour – Buying Process of Consumer and Industrial Goods – Market Segmentation – Targeting – Positioning.

Unit III

Product: Product Mix (Width & Depth) – New product development process – Product life cycle – Branding – Packaging – Labelling.

Unit IV

Pricing: Price Setting Process – Importance – Objectives – Types of Pricing – Factors influencing pricing decisions.

Unit V

Marketing Channels: Alternative Channels – Factors influencing choice of channel – Wholesalers (Functions & Types) – Retailers (Functions and types).

Unit VI

Promotion Mix: Advertising – Publicity – Public Relation – Personal selling – Direct selling – Sales promotion. (A brief outline of all the components of Promotion mix only).

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

Text & Reference Books:

1. Marketing Management, C B Gupta & Rajan Nair, Sultan Chand & Sons.
2. Marketing, Pillai & Bagavathy, S.Chand & Co.,

RKM Vivekananda College Evening College (Autonomous)
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Semester III

Subject	Business Management
Subject Code	UCRAM08
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Management: Nature & Significance – Management process – Management & Administration – Levels of management – Taylor’s Scientific Management – Fayol’s Administrative Management principles.

Unit II

Planning: Nature, Importance & Limitations – Steps in Planning - Objectives – Policies – Procedures – Rules - Strategies – Single use plans Vs Standing Plans – Programmes and Budgets.

Management by Objectives: Concept, Process and Limitations;

Decision-making: Process, limitations and techniques used in decision-making.

Unit III

Organisation: Importance –Line, Functional, Line & Staff and Committee Organisation – Authority & Responsibility – Delegation of Authority – Departmentalisation – Decentralisation – Formal & Informal Organisation;

Staffing: Nature and importance – Functions of Staffing (in brief)

Unit IV

Directing: Nature and importance - Elements of Directing function - Supervision – Span of supervision – Factors determining span of supervision.

Motivation: Importance – types of motivators – Maslow’s Needs Hierarchy Theory – Herzberg’s Two-Factor Theory – Douglas McGregor’s Theory X & Theory Y – Motivational Techniques - Morale & Productivity.

Unit V

Leadership: Importance - Formal & informal leaders – Leadership styles – Traits of a good leader.

Communication: Importance of communication – The process – Communication network – Grapevine – Oral and written communication – Barriers to communication.

Unit VI

Control: Need for Control – Controlling Process – Controlling Tools and techniques.

Coordination: Need and importance – Principles and techniques of coordination.

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

TEXT AND REFERENCE BOOKS

1. Business Management, C B Gupta, Sultan Chand & Sons.

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For Candidates admitted from 2006-07
Semester III

Subject	Business Communication
Subject Code	UCRAL03
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Communication: Meaning – Objectives – Importance – Media – Classification of Communication – Communication Process – Principles of effective communication.

Unit II

Oral Communication: Presentations – Group Discussion – Listening - Interviews – Job Interviews – Communication by gestures.

Unit III

Written Communication: Need and functions of a business letter – Appearance and layout – Letter style.

Kinds of business letters- I: Appointment – Application – Enquiries and Replies – Bank Correspondence – Insurance correspondence – Correspondence with shareholders & Directors.

Unit IV

Business Letters - II: Complaints and adjustment letters – Sales Letters - Collection letters – Report writing process – Types of reports – Agenda – Minutes – Speech writing.

Unit V

Negotiation: Meaning – Nature – Negotiation process – Factors influencing negotiation – Negotiation strategies – Basic rules of Business Etiquette.

Unit VI

Technology and Communication: Fax – Electronic Mail – Video Conferencing – Websites and their use in business.

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

Recommended Text & Reference Books:

1. Business Communication, Rajendra Pal & Korlahalli, Sultan Chand & Sons.
2. Business Communication, Pillai & Bagavathy, S.Chand & Co.,