

**POST GRADUATE DEPARTMENT OF
CORPORATE SECRETARYSHIP
(ACADEMIC YEAR 2021 -2022)**

M.COM CS

DETAILS OF STAFF PROFILE

S.No	NAME	QUALIFICATION	DESIGNATION
1.	Dr. P.RADHIKA	M.Com.,M.Phil.,M.C.S., Ph.D	Mentor & Associate Professor
2.	Dr. LEJI ALEYAMMA GEORGE	M.Com.,M.Phil.,M.C.S., Ph.D	Head & Associate Professor
3.	Dr. L.UMA MAGESWARI	M.Com.,M.Phil.,M.C.S., Ph.D	Associate Professor
4.	Dr. S.SUMATHI	M.Com.,M.Phil.,M.C.S., Ph.D	Associate Professor
5.	Dr.G.M.DEIVANAYAGI	M.A(C.S)., M.Phil., Ph.D	Assistant Professor
6.	Dr.R.MARY GEETHAM	M.Com.,B.Ed.,M.Phil., SET.,Ph.D	Assistant Professor
7.	Dr.J.JOSEPHINE VIRGINIA SHARMILA	M.Com(C.S).,M.Phil, SET.,Ph.D	Assistant Professor
8.	Dr.MAYA ELIZABETH AUGUSTINE	M.Com.,M.Phil.,B.Ed.,P.hD	Assistant Professor
9.	Dr.A.UMA MAHESWARI	M.A(C.S)., M.Phil., Ph.D	Assistant Professor
10.	MS.V.SUVEETHA	M.Com(C.S).,SET	Assistant Professor
11.	MS.K.SHARMILA	M.Com(C.S)., M.Phil(C.S).,NET,JRF	Assistant Professor
12.	MS.K.SARANYA	M.Com.,M.Phil.,SET	Assistant Professor

PREAMBLE

The curriculum of M.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

PROGRAM OUTCOME

- To provide Professional expertise in the field of Commerce or Corporate Studies.
- To lay down a strong foundation on the concepts of Finance, Legislations, Accounting, Banking and International Business.
- It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.
- Project Viva Voce imparts job oriented skills to bridge the gap between academics and Industrial requirements
- Further it creates a natural interest among the students on the dynamics of the company and equips them to face the challenges in their future endeavours.

SCHEME OF EXAMINATION:**FIRST SEMESTER**

Course Component s	Subjects	Inst. Hour s	Credit s	Hrs.	Max. Marks	
					CIA	External
Core	PAPER-I Basic Legal Environments	6	4	3	25	75
Core	PAPER-II Corporate Accounting	6	4	3	25	75
Core	PAPER-III Company Law and Secretarial Practice – I	6	5	3	25	75
Core	PAPER-IV Labour and Industrial Laws	6	4	3	25	75
Core	PAPER-V Organizational Behaviour	6	4	3	25	75
Skill based			2			

SECOND SEMESTER

Course Component s	Subjects	Inst. Hour s	Credit s	Hrs.	Max. Marks	
					CIA	External
Core	PAPER-VI Direct Tax Laws	6	4	3	25	75
Core	PAPER-VII Securities Laws and Regulations of Financial Markets	6	4	3	25	75
Core	PAPER-VIII Company Law and Secretarial Practice – II	6	5	3	25	75
Core	PAPER-IX Business Regulatory Framework	6	4	3	25	75
Extra Disciplinary-I	PAPER-X Practical Accounting	6	3	3	25	75
Skill based			2			

THIRD SEMESTER

Course Components	Subjects	Inst. Hours	Credits	Hrs	Max. Marks	
					CIA	External
Core	PAPER-XI Indirect Tax Laws	6	4	3	25	75
Core	PAPER-XII Research Methodology	6	4	3	25	75
Core	PAPER-XIII Advanced Cost and Management Accounting	6	5	3	25	75
Elective III	PAPER-XIV Corporate Restructuring Law and Practice (or) Strategic Corporate Management	6	5	3	25	75
Extra Disciplinary	PAPER – XV Practical Banking	6	4	3	25	75
Soft Skill III			2			

**** Internship will be carried out during the summer vocation of the first year and marks should be sent to the University by the College and the same will be included in the Third Semester Marks Statement.**

FOURTH SEMESTER

Course Components	Subjects	Inst. Hours	Credits	Hrs	Max. Marks	
					CIA	External
Core	PAPER-XVI Secretarial Management and System Audit	6	4	3	25	75
Core	PAPER-XVII Financial Management	6	4	3	25	75
Elective IV	PAPER-XVIII Corporate Governance and Business Ethics (or) International Business Policies and Procedures	6	5	3	25	75
	Project & Viva voce	6	6		40 (Project)	120 (Project) 40 (Viva-Voce)
Soft Skill IV			2			

Credits to secure from Core Papers in all the four semesters.

Minimum 90 as total credits for securing a Post-Graduate degree in a given subject.

I SEMESTER

I M. COM (CS)

BASIC LEGAL ENVIRONMENT

OBJECTIVES:

- To create awareness about the Constitution of India and the Code of Civil Procedure.
- To impart Knowledge about Arbitration, Conciliation, Stamp duty and Registration of Documents.
- To chalk out the provisions regarding Information Technology Act, 1999 and Right to Information Act, 2005

UNIT I

CONSTITUTION OF INDIA

Broad frame work of the constitution of India - Fundamental rights, Directive Principles of State Policy -Legislative Powers of the Union and State-Freedom of Trade, Commerce and Industry-Constitutional Provisions relating to State Monopoly - Different types of Writs -Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari.

INTERPRETATION OF STATUTES

Need for Interpretation of Statute-General Principles of Interpretation-Internal and External aids To Interpretation, Primary and other rules.

UNIT II

CODE OF CIVIL PROCEDURE

Elementary knowledge of the structure of Civil Courts, their jurisdiction, basic understanding of certain terms – Order, Judgement and Decree – Stay of suits, Resjudicata– Suits by companies- Minor * Basic understanding of Summary Proceedings. Appeals, Reference, Review and Revision.

UNIT III

LAW RELATING TO ARBITRATION AND CONCILIATION

Law relating to Arbitration in India – Type of Arbitration – Appointment of Arbitrators – Procedure, Award – Time Limit – Enforceability – Conciliation and Compromise – Arbitration of Transnational Transactions – Arbitration Agencies – Alternate Dispute Resolution.

LAW RELATING TO TRANSFER OF PROPERTY:

Important definitions – Movable and Immovable properties – Properties which cannot be transferred – Lispendens – Provisions relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim.

UNIT IV

LAW RELATING TO STAMPS

Method of stamping – Consequence of non – stamping and Under – stamping
Impounding of Instruments – Construction of Instruments for Determination of stamp
Duty payable – Penal Provision.

LAW RELATING TO REGISTRATION OF DOCUMENTS

Registrable documents – Compulsory and optional time and place of
registration Consequences of non-registration – Description of property.

UNIT V

INFORMATION TECHNOLOGY ACT, 1999

Important terms under information Technology Legislation – Digital Signature
– Electronic Record – Certifying authority – Digital signature certificate – Cyber
Regulation Appellate Tribunal – Offence and penalties.

RIGHT TO INFORMATION ACT 2005

Objective: Designation of Public Information Officers (PIO) and their Duties
– Request for obtaining information – Exemption from disclosure – who is excluded –
appellate authorities – penalties – Jurisdiction of courts.

RECOMMENDED BOOKS:

1. ICSI Study Materials.
2. RajiniAbbi and Kapoor- General Laws, Sultan Chand & Sons, New delhi.
3. Shukla V.N & Singh G.P - The Constitutrion of India.
4. Tripathi N.M - Mannual on the Transfer of Property Act.
5. Tandon M.R - Civil Procedure Code, Allahabad Law Agency.
6. Singh G.P - Principles of Statutory Interpretations.
7. Relevant Bare Acts

WEB ADDRESS:

www.LegalserviseIndia.com

www.Indiacorporateadvisor.com

COURSE OUTCOMES:

- The students were able to identify the Fundamental Rights and Duties as well as the Civil Procedure involved in filing a suit.
- The students were able to understand the ways of solving various disputes through Arbitration and Conciliation and the way to register a property by applying the provisions of Stamp duty Act and Registration of Documents Act.
- The students were able to perceive the provisions of Information Technology Act, 1999 and Rights to Information Act,2005.

CORPORATE ACCOUNTING I

OBJECTIVES:

- The main objective of the subject to provide the knowledge of the company's shares and regulatory of the companies
- To provide the working knowledge of accounting principles and procedures for recording of transactions related to corporate entities, and for preparing the corporate accounts and statements in accordance with the statutory requirements.
- Develop a process for issue of shares, underwriting of shares, redemption of preference shares and debentures

UNIT I

Ind AS – Banking, Insurance and other Companies-Relevance and significance
IFRS-inventory investments, Intangibles,related parties, consolidation of Financial
Statements

UNIT II

Preparation and presentation of financial statements- Schedule-III

UNIT III

Accounting treatment of Amalgamation-Absorption-Reconstruction of
Companies Internal Reconstruction.

UNIT IV

Accounts of Holding and Subsidiary Companies- Associate Companies-
Preparation of Consolidated Balance Sheet.

UNIT V

Final Accounts of Banking companies and Insurance companies

RECOMMENDED BOOKS:

1. Jain S.P &Narang K.L- Corporate Accounting, Kalyani Publications. Ludhiana.
- 2.Gupta R.L &Radhaswamy M - Corporate Accounting Theory, Method & application Sultan ChandS Sons, New Delhi.
- 3.Maheswari S.N - Corporate Accounting, Vikas Publishing House Pvt. Ltd.,
4. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.

WEB REFERENCE:

www.indiacorporateadvisor.com

www.iimcal.sc.in

www.futureaccountant.com

COURSE OUTCOMES

- Construct the financial statements of the company within the framework of Indian Accounting Standards

- To make the students familiarise with Corporate Accounting procedures and to understand the Accounting for Companies
- Understand the provisions relating to issue of shares at a discount, utilisation of securities premium account, right issue of shares, sweat equity shares, underwriting of shares.
- Justify the importance of the rules of double entry system in issue of shares · Understanding the calculation of profit prior to incorporation and profit after incorporation

COMPANY LAW & SECRETARIAL PRACTICE - I

OBJECTIVES

- To understand the law relating to incorporation of companies and the documents necessary for incorporation with respect to Companies Act 2013, ministry of company affairs MCA-21, E-forms and E-filing and also to acquire in depth knowledge of DIN, CIN, DSC, CFC, SRN etc.,
- To Familiarise the Students with the Secretarial Procedure for issue of Securities · To Imbibe the knowledge about Directors, KMP, appointment of different committees, various kinds of meeting, video conferencing, e-voting, Declaration and payment of Dividend, capital restructuring of the company and Role of NCLT

UNIT I

E-Governance (MCA -21 – Important Features-CIN, DIN, DSC, CFC,SRN, etc ; E-Forms and Online filing and Inspection of documents

Incorporation of Company – different business models - Formal Company, Dormant Company, One-Person Company. Section 8 Company and Producer Company -Central Registration.- Integrated process for incorporation.

Drafting of Pre Incorporation contracts, validity. Memorandum and Articles of Association and other agreements – Entrenchment provision in the articles Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered

UNIT II

Procedure for issue and allotment of Securities (including debentures) – Public issue – Rights and Bonus issue – sweat equity shares – Employee Stock option – Conversion of debentures, Depository – NSDL and CDSL - dematerialization / rematerialisation of shares – Buyback of securities.

(All procedures shall necessarily include relevant SEBI guidelines)

UNIT III

Procedure relating to appointment, resignation, removal and vacation of office

of directors, including independent directors, small shareholders' directors.

Procedure relating to board meetings, Committees- Audit Committee, Nomination & Remuneration Committee, Shareholders Committee and CSR Committee-committee meetings and general meetings - circular resolution, drafting notices, Agenda Papers, minutes and matters connected therewith particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2.- Secretarial Audit.

Statutory Registers- Electronic Mode - Procedure relating to video conferencing, postal ballot and electronic voting, remote e voting.

Procedure relating to loans to directors.

Managerial personnel, appointment and remuneration – whole time key managerial personnel.

UNIT IV

Preparation of Financial Statements (Schedule III), Auditors Report, Directors Report and Report on Corporate Governance.

Procedure for ascertainment of divisible profits and declaration of dividends – payment of dividend – claiming of unclaimed / unpaid dividend – Transfer of unclaimed dividend to IEPF

UNIT V

Deposit -Exemption Notifications- Corporate restructuring- Amalgamation, Absorption, M&A,

New features: special courts, National Company Law Tribunal (NCLT).

BOOKS RECOMMENDED:

1. Dr.CSRavi.B - Company Law– Made Simple
2. Dr.V.Balachandran & M.Govindarajan – Company Law and Practice, Vijay Nicole, Chennai
3. Garg K.C. Chawla R.C & Gupta. Vijay, Company law and Secretarial Practice, Kalyani Publications.
4. MurishBhandari - Professional Approach to Corporate Laws and Secretarial Practice, Bharat Law House, New Delhi.
5. Corporate Laws and Secretarial Practice- ICAI's CA Study Materials.
6. N.D. Kapoor, Corporate Laws and Secretarial Practice, Sulthan Chand & Sons, New Delhi
7. M. C Kuchal - Secretarial Practice Vikas Publications (Pvt) Ltd.,
8. ICSI booklets/publications
9. Taxmann's Companies Act 2013 with Rules (Paperback Pocket Edition)-

Taxmann

10. A Comparative Study of Companies Act 2013 with Rules and Companies Act 1956- Taxmann Publications.

11. A Ramaiya Guide to the Companies Act, 2013, 18/e Author- Ramaiya ,LexisNexis Publishers,Gurgaon - 122002, Haryana

WEB ADDRESS:

www.Indiacorporeateadvisor.com

www.icsi.edu

COURSE OUTCOMES

- Students can able to Outline the procedure for incorporation of a company and its necessary documents, their alteration and the types of companies, Gain wide knowledge on MCA, e-filing e-forms
- Students can able to describe the issue & allotment of securities and assess the ways of raising capital, types of shares, dematerialisation and rematerialisation procedures as per the latest amendments of Companies Act 2013
- Students can able to explain the role of directors in company management, holding of company meetings according to secretarial standards, appointment of various committees, Declaration and payment of dividend, capital restructuring of the company and Role of NCLT.

LABOUR & INDUSTRIAL LAWS

OBJECTIVES:

- To understand the dignity of human labour & the need for protecting & safeguarding the interests of labour as human beings.
- To provide an understanding of industrial, labour & general legislations which have a direct bearing on the functioning of companies.
- To acquire knowledge on various rules & regulations prevalent in the present business scenario.

UNIT I

WORKMEN'S COMPENSATION ACT, 1923

Objects- Definitions- rules regarding compensation, distribution of compensation notice and claims.

UNIT II

INDUSTRIAL DISPUTES ACT1947

Objects- definition-procedure 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 practice.

UNIT-III

EMPLOYEES STATE INSURANCE ACT 1948

Objects-definitions-ESI corporation, functions- contribution and recovery- benefits penalties for false claims.

UNIT-IV

EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

PAYMENT OF GRATUITY ACT, 1972

Objects- definitions- payment and forfeiture of gratuity- nomination, determination and recovery of gratuity- offences and penalties- super annuity and pension- creation on In house trust-VRS.

UNIT-V

FACTORIES ACT, 1948

Object- definition- health, safety and welfare provisions- employment of child, young person and Women-working hours-Annual leave with wages-Certifying surgeons, Appointment, duties- Responsibilities of occupier and manager of manufacturing units.

RECOMMENDED BOOKS:

1. Kapoor N.D - The Merchandile Law, Sultan Chand & Sons, New Delhi.
2. Srivastava S.C-Industrial Relations and Labour Laws, Vikas Publishing House Pvt. Ltd.,
3. Sanjeev Kumar Dr.- Industrial &Labour Laws, Bharat Law House, New Delhi
4. RatnaSen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi,

WEB ADDRESS:

www.Indiacorporateadvisor.com

www.springer.com

www.emeraldinsight.com

www.tatamcgrawhill.com

www.onlinelibrary.wiley.co

COURSE OUTCOMES:

- Students become conversant with the provisions of the act & the amendments.

- Prepares the students to strive for the welfare of the workers & their protection from exploitation & unhygienic working conditions.
- Gives clarity to the students on how to provide social security and timely monetary assistance to the employees in distress.

ORGANISATIONAL BEHAVIOUR

OBJECTIVES:

- To help the students to develop cognizance of the importance of human behaviour. To enable students to describe how people behave under different conditions and understand why people behave as they do.
- To provide the students to analyse specific strategic human resources demands for future action.
- To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results

UNIT I

Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.

UNIT II

Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Their relevance to Organizational Behaviour.

UNIT III

Leadership - Styles - Qualities

Organizational communication - Meaning, Importance, Process, Barriers - Methods to reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management.

UNIT IV

Organizational Dynamics - Organizational Effectiveness - Meaning, Approaches - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour.

UNIT V

Organizational change - Meaning - Resistance to change - Management of change.

RECOMMENDED BOOKS:

1. M.N. Mishra - Organizational Behaviour - Vikas Publishing House Pvt. Ltd
2. J.S. Chandran - Organizational Behaviour - Vikas Publishing House Pvt Ltd
3. Dr. L.M. Prasad, 2005 - Organizational Behaviour - 3rd Edition Reprint - Sultan Chand & Sons
4. Gupta.Shahi.K& Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition - Kalyani Publishers
5. Gregory Moorhead, Ricky W. Griffin - Organizational Behaviour - Published by Bixtantra
6. Chauhan R.K. – Organisational Behaviour - Tamilnadu Book House.

WEB ADDRESS:

www.Tatamecrawhill.com

COURSE OUTCOMES:

- On completion of this course, the students will be able to
- Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.
- Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.
- Analyse the complexities associated with management of the group behaviour in the organization.
- Demonstrate how the organizational behaviour can integrate in understanding the motivation (why) behind behaviour of people in the organization.

II SEMESTER

DIRECT TAX LAWS

OBJECTIVES

- To provide an understanding of the provisions with regards to Direct tax laws and knowledge about Indian Tax Authorities
- To acquire working knowledge on practical application of Direct Tax Laws .
- To enable students to understand about computing Incomes, Deductions, Rebates and Reliefs in respect of taxation of Individuals, Firms and Companies

UNIT I

Income Tax Act, 1961

Basic concepts-Residential Status and Incomes Exempt from Tax

UNIT II

Computation of Income from-(a) Salaries (b) House Property

UNIT III

Computation of Income from (a) Profits and Gains of Business or Profession (b)Capital Gains (c)Other Sources (d)Set Off and Carry Forward of Losses (e) Clubbing of Income

UNIT IV

Various Deductions to be made in computing total Income, Rebates and Reliefs in respect of Income Tax-Taxation of Individuals, Firms and Companies.

UNIT V

Income tax Authorities-Jurisdiction and Powers-Assessment-Refund.

RECOMMENDED BOOKS :

1. Bhagavathi Prasad- Direct Tax Laws and Practice, Wiley Eastern Publishers.
2. Vinod K. singania - Students Guide to Income Tax, Taxman Publications.
3. GirishAhuja and Dr. Ravi Gupta - Professional Approach to Direct Taxes & Practice. Bharat Law House, New Delhi
4. DinkarPagare , Direct Taxex with Tax Planning, Sultan Chand & Sons, New Delhi.
5. Relevant Bare Acts.

WEB ADDRESS:

www.LegalserviseIndia.com
www.Indiacorporateadvisor.com

COURSE OUTCOMES:

- The students learn basic concepts on Residential Status and the Incomes exempt from tax
- The students are in a position to work out Income from Salaries, House Property, Business or Profession, Capital Gains and Other Sources along with Clubbing of Incomes and Set Off and Carry Forward of Losses
- Students learn assessment of Individuals, Firms and Companies along with Deductions, Rebates and Reliefs applicable to them.

SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS

OBJECTIVES:

- To gain understanding of the Indian Financial System, regulatory framework of the Securities Contract Regulation Act.
- To throw light on the capital and money market and their regulations.
- To familiarise with Primary market and secondary market regulations and depositories.
- To gain knowledge of Credit rating and the various agencies

UNIT I

FINANCIAL SYSTEM

Functions of the financial system - Structure of a financial system - Significance, Development and Growth of Financial markets in India - Weakness of Indian Financial System.

UNIT II

FINANCIAL INSTRUMENTS

Capital Market Instruments - Equity shares. Preference shares. Sweat Equity shares. Non Voting shares, Debentures - New Instruments of Capital market - Global Depository Receipts - American Depository Receipt – Mutual funds – Venture Capital – Collective Investment Schemes.

MONEY MARKET INSTRUMENTS

Money Market - Features Objectives - Money Market Vs capital Market - Treasury Bills, Commercial Bills, Certificate of deposits - Deficiencies of Indian Money Market

UNIT III

PRIMARY MARKET

Meaning - Functions - Methods of floating new issues - Instruments of Issue - Significance - Scope - Developments of Primary Market - Secondary Market - Meaning - Significance, Functions and Scope of Secondary Market - Stock Exchange - Definition - Services rendered - Regulation of Stock Exchange - Listing of Securities - Benefits - Obligations - Securities & Exchange Board of India (SEBI) - Features - Functions - Powers - SEBI Guide lines 2000.

UNIT IV

Introduction - Meaning - Significance of Capital Market - Capital Market Vs Money Market - Securities Laws /Regulatory framework governing Indian Capital Market - E Trading of Securities Markets.

UNIT V

CREDIT RATING

Meaning - Functions of Credit Rating - Credit Rating in India - Benefits of Credit Rating - Credit Rating agencies in India - CRISIL - ICRA - CARE - DCR.

SELF STUDY:

To find out the rating of the securities of a company.

To learn the procedure for trading of securities from stock brokers.

RECOMMENDED BOOKS:

1. Gupta Shashi. K, AggarwalNisha, Gupta Neeti, 2004 - Financial Markets &Service - 1st Edition, Kalyani Publishers.
2. Dr. D. Joseph Anbarasu, Professor V.K. Boominathan, Dr. P. Manoharan, Dr. G.Ghaanaraj - Financial Services - 2nd Revision Edition Sultan Chand & Sons
3. Vijay Nicole - Financial Services & Markets S. Guruswamy - Imprints.
4. ICSI - Study Material - Securities Law & Regulations of Financial Markets

WEB ADDRESS

www.Indiacorporateadvisor.com

www.indianbusiness.nic.in

COURSE OUTCOMES:

- Students can able to Outline the Indian Financial System, capital market regulatory framework and provide an insight into the SCRA
- Students can able to Analyse Capital and money market instruments in India
- Students can able to describe the concept of primary and secondary market situations, players, underwrites, portfolio managers and stock exchange regulations and depositories
- Students can have a sound knowledge of credit rating, its features and various credit rating agencies

COMPANY LAW AND SECRETARIAL PRACTICE – II

OBJECTIVES:

- To enable the students to acquire knowledge about Inter- Corporate loans and investments, Inspection and Investigation, Majority Powers and Minority Rights.
- To make the students aware about SEBI guidelines regarding Insider Trading and LODR.
- To orient the students about policies regarding CSR, Whistle blowers' mechanism, Nomination and Risk Management.

UNIT I

Charges: Procedure for creation, modification and satisfaction of charges – Registration thereof - Register of Charges – Inspection of charges

Condonation of delay and procedure thereof.

Procedure relating to Inter-corporate loans and investments and related party transactions. LODR regulations on related party transactions.

UNIT II

Capital Market related Regulations: Securities and Exchange Board of India Act, 1992- Listing Obligations and Disclosure Requirements(LODR). Insider Trading. Concept and Rationale behind prohibition of insider trading – SEBI's Insider trading regulation – Penalties under SEBI including Compounding.

UNIT – III

Powers of Board and Members.

Inspection and Investigation – Inspection of documents, books of accounts, Registers – Power of ROC to call for information – Investigation of the affairs of the company – Power of inspector – Inspector's Report

UNIT IV

Majority Powers and Minority Rights – Law relating to Majority powers and Minority Rights - Shareholder Remedies – Prevention of Oppression and Mismanagement.

Political contribution, contribution to charitable funds and National defence fund.

UNIT V

Policies under the new Law(2013) – CSR, Whistle blowers mechanism,

Nomination Policy, CSR Policy and Risk Management Policy.

BOOKS RECOMMENDED :

1. Dr.CSRavi.B - Company Law– Made Simple
2. Dr.V.Balachandran & M.Govindarajan – Company Law and Practice, Vijay Nicole, Chennai
3. Garg K.C. Chawla R.C & Gupta. Vijay, Company law and Secretarial Practice , Kalyani Publications.
4. MurishBhandari - Professional Approach to Coporate Laws and Secretarial Practice, Bharat Law House, New Delhi.
5. Coporate Laws and Secretarial Practice- ICAI's CA Study Materials. 6. N.D. Kapoor,Coporate Laws and Secretarial Practice, Sulthan Chand & Sons, New Delhi.
7. M. C Kuchal - Secretarial Practice Vikas Publishing House (Pvt) Ltd.,
8 ICSI booklets/publications
9. Bagrial- Coporate Law, Vikas Publishing House (Pvt) Ltd.,
10. P.P.S. Goga - A text of Company Law, S Chand and Company Ltd.,
- 11Taxmann's Companies Act 2013 with Rules (Paperback Pocket Edition)- Taxmann
12. A Comparative Study of Companies Act 2013 with Rules and Companies Act 1956- Taxmann Publications.
13. A Ramaiya Guide to the Companies Act, 2013, 18/e Author- Ramaiya ,LexisNexis Publishers,Gurgaon - 122002, Haryana

WEB ADDRESS:

www.Indiacorporeateadvisor.com

www.icsi.edu

COURSE OUTCOMES:

- The students were able to recall the provisions regarding Inter- Corporate loans and investments, Inspection and Investigation, Majority Powers and Minority Rights. .
- The students acquired the knowledge about the SEBI guidelines regarding Insider Trading and LODR.
- The students were able to analyse the provisions regarding CSR, Whistle blowers' mechanism, Nomination and Risk Management.

BUSINESS REGULATORY FRAMEWORK

OBJECTIVES:

- To provide an understanding of economic and commercial legislation which have a direct bearing on the functioning of companies.
- To gain insight on environmental quality which is the topmost issue in the present scenario due to rising population and industrial pollution.
- To learn the environmental norms and standards and laws relating to environmental protection.

UNIT I

COMPETITION ACT 2002

Competition Law - Objects and Definitions - Prohibition of Certain Agreements - Competition Commission of India - Duties, Powers and Functions of Commissions.

CONSUMER PROTECTION ACT

Objects - rights of consumers - nature and scope of remedies - appearance before Consumer Dispute Redressal Forums.

UNIT II

FOREIGN EXCHANGE MANAGEMENT ACT 1999

Objectives and Definitions - Dealing in Foreign Exchange - Holding of Foreign Exchange etc, - Current Account Transaction, Capital Account Transaction - Export of good and services -Realization and Repatriation of foreign exchange - Exemptions - Authorized person - Penalties and Enforcement - Compounding of Offences - Directorate of Enforcement - Contribution Act.

FOREIGN CONTRIBUTION REGULATION ACT

Foreign contributions and hospitality – Exemptions - powers of Central Government - adjudication and appeal - offences and penalties.

UNIT III

POLLUTION CONTROL

Water: Water and Environment (Pollution) Law - Various Board and their Functions and Powers, Duties of Occupier of Specified Industries to ensure adherence of standards - Offences by Companies.

Air Pollution: Concept of Sustainable Development, Government Policy regarding, Environment -Salient Features of the (Prevention and Control of Pollution) Law.

UNIT IV

ENVIRONMENTAL PROTECTION

Legal and Regulatory Framework Procedure for obtaining various Environment Clearances – Role and functions of Environment Audit.

UNIT V

INTELLECTUAL PROPERTY RIGHTS RELATED LAWS

Trade Marks Act 1999 - Copy Right Act – Geographical Indication Act.

PREVENTION OF MONEY LAUNDERING

Concept and definitions - various transactions, etc. – obligations of banks and financial institutions - RBI Guidelines on KYC.

BOOKS RECOMMENDED:

1. ICSI study material on economic laws.
2. Gulshanand Kapoor - Economic and other legislations.
3. Intellectual Property Rights law.
4. Corporate laws, Taxmann Publication

WEB ADDRESS:

www.indiaonline.com

www.indiacorporateadvisor.com

www.indianbusiness.nic.in

COURSE OUTCOMES:

- Students become well versed in Trademark, Patents, Copyright to protect national and public interest as well as meet India's international obligations.
- Students gain an understanding of the guidelines laid down to help weave environmental consideration into the fabric of national life and development process.
- Students gain knowledge that Undesirable disturbances to the ecological balance of the biosphere is harmful to the physical, mental and social health of mankind.

PRACTICAL ACCOUNTING

OBJECTIVES

- To orient the students about the accounting concepts and conventions. ·
- To imbibe in the students the basics of financial accounting such as Journal, Ledger, Trial Balance and Final Accounts.
- To acquire knowledge about Single Entry System, Depreciation, Non-Trading concerns and Rectification of Errors.

UNIT I

Accounting - Definition and functions - Accounting principles - Advantages and limitations of Accounting - Basic Accounting Concepts and Conventions - Groups interested in accounting information - Branches and Methods of accounting.

UNIT - II

Double Entry book - keeping - Preparation of Journal and Ledgers - Subsidiary Books - Purchases Book - Sales Book - Purchase Returns Books - Sales Return Book - Sales Return Books - Cash Book.

UNIT - III

Preparation of Trial Balance - Final Accounts - Preparation of Manufacturing. Trading and Profit and Loss A/c - Balance Sheet (simple adjustments only)

UNIT IV

Rectification of Errors - Suspense a/c - Bank Reconciliation Statement.

UNIT V

Depreciation - Methods of depreciation - Straight line Method and Diminishing Balance method - Single Entry - Difference between Single Entry and Double Entry - Statement of Affairs method and conversion method (simple problems only).

FIELD WORK

To visit any company and journalize the transactions of that day.

RECOMMENDED BOOKS:

1. R.L. Gupta & V.K. Gupta - Financial Accounting, Sultan Chand & Co, New Delhi.
2. T.S. Reddy & Murthy - Financial Accounting, Margam Publishers, Chennai – 17
3. S.P. Jain & K.L Narang - Financial Accounting, Kalyani Publishers, New Delhi
4. M.C. Shukla&T.S. Grewal - Advanced Accounting Vol.I.S. Chand &co. New Delhi.

COURSE OUTCOMES:

- The students were able to recall the accounting concepts and conventions.
- The students were able to prepare journal entries, post it to the ledger, transfer it to trial balance and thereafter to Trading Account, Profit & Loss Account and then Balance Sheet.
- The students were able to solve problems under Single Entry System, Depreciation, Non-Trading concerns and Rectification of Errors.

III SEMESTER

II M. COM (CS)

GOODS AND SERVICE TAX AND CUSTOMS LAW

OBJECTIVES:

- To get a holistic insight on the humongous tax reforms in the Indian Economy
- To understand the constitutional background and the power to levy taxes conferred by the Constitution of India.
- To impart conceptual understanding of the provisions of the novel indirect tax law and overview of the provision of customs.
- To provide conceptual knowledge of GST with practical application of GST laws.

UNIT I

Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST

Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act.)

UNIT II

Levy and collection of CGST & IGST – Composition levy - Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- Cancellation of registration.- Tax invoice, Credit and Debit Notes

UNIT III

Accounts and Records – E Way Bill - Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Returns – Furnishing details of outward supplies – Furnishing details of inward

supplies- Furnishing of returns. (Section 39 of CGST Act)

UNIT IV

Job work – Procedure u/s 143 of CGST Act – input tax credit on job work (Section 19 of CGST Act) – Assessment - Self Assessment – Provisional Assessment – Scrutiny of returns – Summary assessment – Audit of accounts - Audit by tax authorities – Special Audit – Inspection – Searech – Seizure and Arrest – offences and Penalties

UNIT – V

THE CUSTOMS LAWS

The Customs Act,1962 - Levy and Collection of Customs Duty – Type of Customs Duty – Prohibition of Importation and Exportation of Goods – Special Provision for Detection and Prevention of illegal Import and Export.

Valuation of goods under Customs Act – Clearance of Import and Export Goods – Warehousing of Goods – Customs Duty Drawback – Search, Seizure, Arrest, and Confiscation of Goods – Tax Planning in Customs.

REFERENCE BOOKS:

1. GST and Customs Law – V.Balachandran – Sultanchand & Sons New Delhi
2. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
3. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
4. Understanding GST : Kamal Garg, Barat's Publication.
5. Indirect Taxes – Datey – Tax man publications
6. Study Material – CA intermediate Paper 4B – Indirect Taxes
7. Study Material – CA final- paper 8- Indirect Tax laws

WEB REFERENES:

www.gst.gov.in

<http://www.cbic.gov.in/>

<https://cleartax.in/s/gst-law-goods-and-services-tax>

<https://www.profitbooks.net/gst-india-overview/>

<https://www.investopedia.com/terms/g/gst.asp>

COURSE OUTCOMES:

- To prepare the students to handle regulatory compliance under the GST laws.
- To facilitate the stakeholders in GST preparedness by extending their needful

services.

- To gear up the students to enhance their perceptive knowledge and involve in capacity building initiatives

RESEARCH METHODOLOGY

OBJECTIVES:

- To gain familiarity with the research process, problem, research design, data collection and scaling
- To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
- To enable statistical testing with both parametric & non- parametric tests such as F, T, Z , ANOVA and Chi Square etc.,
- To facilitate students in report writing and also research papers

UNIT I

RESEARCH

Meaning and Significance of Research - Objectives - Types - Research Process - common problems encountered in Research - Ethics in Research - Research problem - Meaning selection and formulation - techniques involved in defining a problem.

UNIT II

RESEARCH DESIGN

Meaning and need for Research Design - Feature of a good Design - Different Research Design.

DATA COLLECTION

Methods - Primary and Secondary data - Observation - Interviews - Questionnaire Construction of a Questionnaire.

SCALING

Meaning - Important scaling techniques - Multidimensional Scaling

UNIT III

HYPOTHESIS

Meaning - types - sources of Hypothesis - Testing of Hypothesis - errors in testing - Limitations in the testing of Hypothesis.

SAMPLING

Fundamentals - types - Sampling errors and data collection errors - Sample sizes and its distribution - Testing the appropriateness of a sample.

UNIT IV

STATISTICAL TESTS

Parametric tests - Tests of small and large sample - T test, Z test, Chi Square test - Analysis of Variance - One way ANOVA and two ways ANOVA.

UNIT V

REPORT WRITING

Types of Reports - contents, features of good Reports - Steps in writing a Report.

RECOMMENDED BOOKS:

1. Gupta.S - Research Methodology & Statistical Techniques
2. Paneerselvam - Research Methodology - Prentice Hall of India
3. Krishnaswamy - Research Methodology - Pearson Education India
4. GopalLal Jain - Research Methodology - methods, tools & techniques - Tamilnadu Book House
5. Harounch A.B.E.M - Research Methodology - Tamilnadu Book House

WEB ADDRESS:

www.socialpsychology.org

COURSE OUTCOMES:

- Students can able to explain the research process, research problem, research design, data collection and scaling techniques
- Students can have a Sound knowledge of sampling fundamentals, hypothesis formulation its testing and scaling
- Students can able to use Statistical parametric & non- parametric tests of T, Z, F, ANOVA and Chi square etc.
- Students can able to Compile and interpret data for report writing and research papers.

ADVANCED COSTING AND MANAGEMENT ACCOUNTING

OBJECTIVES:

- To gain knowledge on different methods and techniques of Costing.
- To analyse the profitable avenues of investment from different alternatives for effective decisions.
- To provide a systematic approach of cost control through standard costing and budgeting.

UNIT I

Introduction – Objectives of Costing System – Cost Concepts and Cost Classification – Establishing a Costing System – Management Accounting – Nature and scope, tools and techniques of Management Accounting – Differences between Cost, Financial and Management Accounting-Cost Audit, Costing Standards and Cost Records,

UNIT II

Methods of Costing – Output or Unit Costing – Job and Batch Costing, Operating Costing, Operation Costing, Contract Costing, Process Costing - Treatment of by- products & joint-products – Reconciliation of Cost and Financial Accounts.

UNIT III

Marginal Costing and Break- Even Analysis – Preparation of Break – Even Charts, Profit – Volume Graph – Practical application of Profit Volume Ratio - / Standard Costing and Variance Analysis – Material Labour, Overhead and Sales Variances.

UNIT IV

Accounting Ratios – Classification – Computation – Advantage and limitations – Cash Flow Analysis – Preparation and usefulness

UNIT V

Budget and Budgetary Control -Classification and preparation of Budgets – Capital Budgeting techniques and appraisal.

RECOMMENDED BOOKS :

1. Jain S.P & Narang K.I - Cost & Management Accounting- Kalyani Publishers.
2. Maheswari Dr. S.N - Cost & Management Accounting - Sultan Chand & Sons.

3. Iyengar S.P - Cost & Management Accounting - Sultan Chand & Sons.
4. William Son- Cost & Management Accounting - Prentice Hall of India.
5. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi

WEB ADDRESS:

www.iimcal.sc.in

www.futureaccountant.com

www.ce.cmu.edu

www.computerizedaccount.tripod.com

COURSE OUTCOMES:

- Students will gain knowledge on various methods of costing both for manufacturing and service organizations.
- Managerial decisions can be taken effectively by students while on key Managerial posts like application of Ratio analysis and Capital budgeting.
- Accuracy of cost control has been learnt through standard costing and methods of budgeting.

CORPORATE RESTRUCTURING LAW & PRACTICE

OBJECTIVES:

- To enable the students to acquire knowledge about various strategies of Corporate Restructuring and Financial Restructuring.
- To focus the students on the concepts, need, reasons, legal and procedural aspects of Mergers, Amalgamations and Takeovers.
- To imbibe the concept, need, modes and procedural aspect of Demerger and Reverse Demerger.

UNIT I

INTRODUCTION

Meaning of Corporate Restructuring - Needs, Scope and Modes of Restructuring - Global and National Scenario.

STRATEGIES

Strategic Planning- competitive advantage and core competence - Strategic Formulation- routes for executive strategy - start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.

UNIT II

MERGERS & AMALGAMATIONS

Concept, Need & Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions include documentations.

UNIT III

TAKEOVERS

Meaning & Concept – Types of Takeovers – Legal Aspects – Securities & Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units.

UNIT IV

CORPORATE DEMERGERS/SPLITS & DIVISIONS

Difference between Demergers and Reconstructions - Modes of Demerger – By Agreement, under scheme of arrangement, by Voluntary Winding Up – Tax Aspects – Tax reliefs – Indian Scenario – Reverse Mergers.

UNIT – V

FINANCIAL RESTRUCTURING

Buy back of shares – Concept and necessity – Securities and Exchange Board of India Guidelines – Government Guidelines – Procedure and Practice of buyback of shares.

RECOMMENDED BOOKS:

1. ICSI Study Material – Corporate Restructuring Laws & Practice
2. Fred Westernt, KwangSchung& Susan E.Hoag – Merger, Restructuring & Corporate Control
3. Verma J.C – Corporate Mergers, Amalgamations and Takeovers.
4. Brojendranath Banerjee – Company Takeover

WEB ADDRESS:

www.indiacorporateadvisor.com

www.legalserviceindia.com

COURSE OUTCOMES:

- The students were able to identify the different Corporate Restructuring and Financial Restructuring strategies.
- The students were able to understand the legal and procedural aspects of Mergers, Amalgamations and Takeovers.
- The students were able recognize the different modes of Demerger and Reverse Merger.

PRACTICAL BANKING

OBJECTIVES:

- To promote a solid foundation to the students about the banking regulations in India.
- To acquaint the students with the various functions of commercial banks and central banks.
- To acquire knowledge about the relationship between the banker and the customer.

UNIT I

Banking Regulation Act 1949 - Definition of Banking - Licensing of Banking Companies - Management of Banking companies - Nature of Central Bank - Organization and Management of Central Bank - Functions of central Bank.

UNIT II

Commercial Banks - Services rendered by banks - definition of a customer - General relationship between a banker and a customer - Type of Bank accounts - Fixed Deposit account - Recurring Deposit or Cumulative Deposit - Opening of Current account and savings account - Facility of Nomination - Legal status of Nominee - Closing of Bank account.

UNIT III

Negotiable Instruments - Definition - Features - types of Negotiable Instruments - Definition of Promissory Note, Bills of Exchange Cheques - Features - special type customers - Minor, Married woman, Partnership, Joint Stock Company and Trust.

UNIT IV

Crossing of cheques - Payment of Cheques - precautions to the paying banker - when a banker can refuse payment - collection of cheques - Statutory Protection to the collecting banker (Sec 131).

UNIT V

Banking services: Internet Banking - ATM - credit card - Debit card - Personal Identification Number (PIN) - Electronic Fund Transfer - Electronic Clearing system (ECS).

FIELD WORK

1. Visit a bank and find out the procedure relating to electronic fund transfer.
2. Visit a bank and find out the various types of deposits accepted by a bank.
3. Visit a bank and learn the various features of E- Banking

BOOKS RECOMMENDED:

1. H.P.Sheldon - Banking Theory and Practice
2. K.C.Sherlekhkar&LeshmySherlekhkar Banking Theory and Practice,19th Edition - Vikas publishing House Pvt Ltd.
3. M.C. Vaish Monetary theory - 15th Vikas - publishing House Pvt Ltd. 4. Kumar - Banking Law and Practice - Tamil Nadu Book House.
5. K.P.M. Sundharam& P.N. Varshney - Banking Theory Law & Practice.

COURSE OUTCOMES:

- Students become conversant with the modern activities of the bank such as withdrawals from ATM and electronic fund transfer.
- Provides clarity to the students regarding the precautions to be taken while issuing a cheque.
- Students understand the various types of debit cards, credit cards and its benefits.

IV SEMESTER

SECRETARIAL MANAGEMENT & SYSTEMS AUDIT

OBJECTIVES:

- To understand the role and functions of stock exchange.

- To make the students familiar with the regulations of securities exchange board of India.
- To introduce students to mutual funds objectives, its types and benefits that help the development of securities market.

UNIT I

COMPANY SECRETARY IN PRACTICE:

Practicing Company Secretary – requirements – various recognitions Secured – advisory services rendered – areas of practice – challenges before the Profession – Professional Standards and Code of Conduct – exploring new horizons.

SECRETARIAL AUDIT:

Need, objective and scope of Secretarial Audit – Secretarial Audit Process – Periodicity and format of Secretarial Audit Report – appointment, duties and power of Secretarial Auditor – check list / worksheet for Secretarial Audit - various corporate laws and covenants of loan agreements entered into with Financial Institutions.

COMPLIANCE CERTIFICATE:

Concept and need – appraisal of Secretarial Compliances – specimen Compliances Certificate.

UNIT II

SEARCH / STATUS REPORTS:

Preparations of search and status reports for register of companies records for Banks and financial institutions – scope and importance – verification of documents relating to Charges – requirement of various Financial Institutions and other Corporate Lenders – Due Diligence report.

UNIT III

SECURITARIAL AUDIT

Meaning need and scope – ensuring proper compliance of provision relating to issue and transfer of securities – preventing fraudulent and unfair trade practice including Securities and Exchange Board of India Regulations framed thereon – protecting the interest of Investors.

UNIT IV

MANAGEMENT AUDIT:

Meaning nature and scope – principles and fundamentals of Management Audit – audit of Management methods and performance – Organizational needs for Management Audit.

COST AUDIT:

Nature, objectives and scope – Cost Audit distinguish from Financial Audit, Management Audit – Cost Audit as an aid to Management, Shareholders and other external agencies and public – cost audit report.

UNIT V

SYSTEMS AUDIT:

Nature, significance and scope of System Audit – steps involved in conducting Systems Audit – system audit of computerized secretarial functions – documentation standards, policies and procedures – audit approach.

RECOMMENDED BOOKS:

1. ICSI study material – Secretarial and Management Audit.
2. Changing pattern of Corporate Management, Sen Gupta N.K - Vikas Publishing House Pvt Ltd, New Delhi.
3. Cost and Management Audit – Vashist and Saxena
4. Secretarial, Securities and Management Audit, Dr. V.Balachandran and Dr. K.S.Ravichandran, Bharat Law House, New Delhi

WEB ADDRESS:

www.manupatra.com

COURSE OUTCOMES:

- Students would be aware of the important of stock exchange and how they affect the securities market.
- Gives clarity to the students about the activities of securities exchange board of India.
- This would enable the students to understand the working of the mutual funds and take the necessary measures during the operation of mutual fund investments.

FINANCIAL MANAGEMENT

OBJECTIVES:

- To provide an in-depth view on the process if Financial Management of a firm in particular about Acquisition of funds and Deployment of funds.
- To develop practical knowledge on raising of funds, allocation, management and mobilizing financial resources.
- To improve the understanding of students on basic concepts – Time value of

money, Cost of capital and role of Financial Manager in identifying long term sources of finance and short-term sources of Finance.

- To enhance the student's ability in dealing with Working Capital Management and Capital Investment Decisions.

UNIT I

Meaning, Importance and objectives of Financial Management - Time Value of Money - Conflicts in profit versus Maximisation Principle - Functions of Chief financial officer.

UNIT II

Management of Working Capital, Cash and marketable Securities Management; Treasury Management, Receivables Management, Inventory Management, Financing of Working Capital.

UNIT III

Investments decisions - Capital budgeting Techniques for evaluation like pay bank Method, accounting rate of return, Internal rate of return, Net present value and profitability index - simple problems; Relationship between risk and return.

UNIT IV

Financing decisions: Cost of Capital; cost of different sources of finance weighted average cost of capital; Marginal cost of capital; Concepts of operating and financial leverage, Capital Structure patterns: Designing optimum capital structure; Constraints: various capital structure theories; Different sources of finance Long. Medium and short term finance.

UNIT V

Dividend policy: Determinate - Constraints of dividend policy - dividend theories - legal finance work - Dividend practice in India. Merchant banking, Venture Capital mutual funds, leasing and factorising.

RECOMMENDED BOOKS:

1. Das K.R.Bhattacharya, P.K.Sharma, R.K.Gupta S.K., 2001 – Corporate Finance Management, 2nd Edition, Kalyani Publishers.
2. I.M.Pandey – Financial Management 9th Edition (with CD) New Edition – Vikas Publishing House Limited.
3. A.K.Choudhary – Corporate Finance – Tamilnadu Book House

4. P.Periasamy – Vijay Nicole – Financial Management Principles and Practices

5. S.N.Maheswari, 2005 – Elements of Financial Management, 9th Revised Edition, Sultan Chand & Sons.

WEB ADDRESS:

www.indiainfoline.com

COURSE OUTCOMES:

Students will be able to –

1. Explain the concept of basic financial concepts.
2. Evaluate the capital investment proposals.
3. Analyse the effective ways of raising finance –advantages and limitations under different circumstances.
4. Analysis and Interpretation of financial ratios

INTERNATIONAL BUSINESS POLICIES AND PROCEDURES

OBJECTIVES

- To acquire specialised knowledge in international business laws, procedures & practices.
- To gain insight on globalisation, its positive & negative impacts & how globalisation of the economy is taking place.
- To get an overview of various international institutions which facilitate and promote trade among the organisation in different countries.

UNIT I

INTERNATIONAL TRADE AND TRADING BLOCKS

Theory and policy – institutionalisation of International Trade – Pre– General Agreement on Tariff and Trade (GATT) scenario – General Agreement on Tariff and Trade and International Trade – Establishment of World Trade Organisation (WTO).

UNIT II

WORLD TRADE ORGANISATION (WTO)

Basic principles of WTO and GATT – Their functions and areas of operations
– Various Agreements under WTO

ANTI – DUMPING DUTIES

WTO provisions on Antidumping – Anti dumping laws – Anti dumping Duties
– Regulatory framework, Procedure and Developments therein

SUBSIDIES AND COUNTERVAILING DUTIES

WTO Provisions on Subsidies and Countervailing Duties and Emerging trends.

UNIT III

FOREIGN COLLABORATION AND JOINT VENTURES

Industrial policy and Foreign Direct Investment – Kinds of Collaboration and Joint Ventures – Negotiating Foreign Collaboration/Joint Venture – Drafting of agreement – Restrictive clauses in the Foreign Collaboration/Joint Venture Agreements – Indian Joint Ventures abroad.

UNIT – IV

EXPORT – IMPORT POLICY AND PROCEDURE

Main features, framework – Export Import Performance of the country – Standard Input output and Value Addition Norms – Export Promotion Schemes – Special Economic Zones – Export Oriented units / Export Processing Zone – Electronic Hardware Technology Park – Deemed Export – Export Houses Trading Houses etc., - Export Promotion Councils and Organizations etc – Import and Export Procedures and Documentation – Import – Free

Importability – Actual user condition, Second hand goods Export of gifts, Import on export basis, Import of used machinery/equipment etc.

UNIT V

SETTLEMENT OF DISPUTES UNDER WORLD TRADE ORGANISATION

Dispute Settlement under World Trade Organisation – Rules, Regulations and Procedure relating to settlement of disputes under world Trade Organisation.

RECOMMENDED BOOKS:

1. Dr.M.B.Rao, Manjula Guru – WTO & International Trade - 2nd Edition – Vikas Publishing House Pvt.Ltd.
2. D.S.Asora – International Business – Tamil Nadu Book House.
3. V.D.Dudeja - International Business Environment – Tamil Nadu Book House.
4. Justin Paul - International Business – 2nd Edition – Prentice Hall of

India.

COURSE OUTCOMES:

- Students as professionals acquire knowledge & skill to help work in international companies and in the global environment.
- Students are well prepared to operate in multi-oriented trading system as they have updated knowledge on export management, FDI & FTP policies.
- Enables students to discharge efficient services and to tackle practical situations with their rich knowledge.

PROJECT AND VIVA- VOCE

OBJECTIVES

- To culminate practical learning by undergoing training in corporate bodies.
- To acquaint with theoretical and practical orientation of various managerial and Secretarial aspects of business.
- To identify a current problem in the area of Corporate Management.

M.Com (Corporate Secretaryship) had been introduced with the unique pattern of course content to culminate practical learning through undergoing training in corporate bodies. To acquaint with spontaneous lead to compare and contrast theoretical as well as practical oriented interpretation of the various managerial and secretarial aspects of business in general, each student should undergo training as well as learning by practice under the supervision of human resource personnel in the respective organization.

The student can select their topics from fields like Marketing, Organizational behaviour, Finance, Human Resource Management etc., The report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.

The duration of the training shall be for a period of not less than 6 weeks/45 days during the II year. The training shall broadly give an exposure to identify a problem of current interest in the area of Corporate Management.

The contents of the Report may include the following:

Chapter I – Introduction

This chapter includes:

- ❖ Nature and Importance of the study
- ❖ Statement of the current problem

- ❖ Objectives of the study
- ❖ Scope and Limitations of the study
- ❖ Methodology used for the study
 - i) Data collection
 - ii) Statistical Techniques used
- ❖ Chapterisation

Chapter II – Profile of the Company

This chapter consists of:

- ❖ History and Evolution, Incorporation.
- ❖ Organisation Chart, Departmentation.
- ❖ Office Layout and Management.
- ❖ Indicators of Growth.

Chapter III – Practical Exposure during the course of training

This chapter exerts:

- ❖ Learning by practice with regard to relationship between classroom learning and learning at work place.
- ❖ Extent of self-development after training.

Chapter IV – Review of Literature

This Chapter deals with:

- ❖ Conceptualization of the subject matter selected for study.
- ❖ Conclusion derived by the previous studies related to the subject matter selected.

Chapter V – Analysis and Interpretation

This chapter contains:

- ❖ The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied.
- ❖ Interpretation of the inferences obtained.

Chapter VI – Summary and Conclusion

This chapter portrays:

- ❖Gist of the preceding five chapters, findings and conclusions.

The Report shall consist of 70 to 80 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.

A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.

The project report evaluation and Viva Voce examinations of M.Com Corporate Secretaryship should be carried out jointly by both internal and external examiners at the respective college itself from the academic year 2007 – 2008. The project report shall be retained by the Department and mark list alone be sent to the University.

COURSE OUTCOMES:

- The students had a practical exposure to the functioning of different corporate bodies.
- The students were able to compare and contrast theoretical and practical oriented managerial and secretarial aspects of business.
- The students were able to identify current problems in the corporate world and tried to solve it by providing recommendations based on the analysis done by using statistical tools and SPSS.

ASSESSMENT OF MARKS

EXTERNAL ASSESSMENT- 75 Marks based on UNOM Examination

Project	Internal Marks	40
	Viva-Voce	40
	Project Report	120
	TOTAL	200

INTERNAL MARK ASSESSMENT- 25 Marks Assessed by the Department Teachers

Basis	Marks
Internal Test (2 out of 3)	10
Attendance	5
Seminar	5
Assignment	5
TOTAL	25

EVALUATION STANDARDS FOR SEMINAR:

S No	CRITERIA	Max marks(5)
1	Quality of notes collected for the topic	1
2	Presentation skill	1
3	Fluency of language & Vocabulary usage	1
4	Interacting skills & body language	1
5	Tools used to present	1

EVALUATION STANDARDS FOR ASSIGNMENTS:

S No	CRITERIA	Max marks(5)
1	Quality of notes collected for the topic	1
2	Presentation	1
3	Quality and variety of sources referred	1
4	Vocabulary usage	1
5	Originality of work	1

L. Umangeshwar

HEAD OF THE DEPARTMENT

R. Shauki

PRINCIPAL