

**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 Components	Subjects	Inst. Hours	Credits	Hrs.	Max. Marks	
					CI A	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 Components	Subjects	Inst. Hours	Credits	Hrs.	Max. Marks	
					CI A	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	
					CI A	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
SoftSkill II 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	
					CI A	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-

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.

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Understand the basic provisions of Constitution of India and familiarize with the rights and duties of the citizens of India
CO2	Demonstrate an understanding of the laws relating to Indian Penal Code.
CO3	Demonstrate an understanding of the laws relating to Arbitration and Conciliation.
CO4	To highlight the provisions of Law governing the Stamp and registration of documents.
CO5	Appreciate the relevance of Information Technology to individuals and businesses and the role of law in an economic, political and social context.

REFERENCE BOOKS

1. ICSI Study Materials.
2. RajiniAbbi and Kapoor- General Laws, Sultan Chand & Sons, New delhi.
3. Shukla V.N & Singh G.P - The Constituttrion of India.
4. Tripathi N.M - Manual 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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S
Average	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

CORPORATE ACCOUNTING – I

COURSE OBJECTIVES

- To provide working knowledge of accounting principles and procedures for corporate entities in accordance with the statutory requirements.
- To prepare the financial statements of the Corporate Entities.
- To acquaint the students with Corporate Accounting techniques and practices in internal and external reconstructions.
- To acquaint the students with Corporate Accounting techniques and practices in internal and external reconstructions.
- To familiarise with Corporate Accounting procedures on Holding companies.
- To prepare the financial statements of the banking and insurance companies

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

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Impart knowledge on the importance of accounting principles and procedures for corporate entities.
CO 2	Illustrate the accounting procedure with respect financial statements
CO 3	Explain the concept of Amalgamation, Absorption and Reconstruction.
CO 4	Illustration the accounting procedure with respect to Holding and Subsidiaries Companies.
CO 5	Extensively learn to prepare the final accounts of final accounts of Banking and Insurance companies as per latest format

REFERENCE 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 Chand S 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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S

CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S
Average	S	S	S	S	S
	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

COMPANY LAW & SECRETARIAL PRACTICE - I

COURSE OBJECTIVES

- To understand the various provisions of incorporation under Companies Act 2013.
- To Familiarise the Students with the Secretarial Procedure for issue of Securities
- To imbibe knowledge about the provisions relating to KMPs especially Directors and to upgrade the students on secretarial practice on meetings
- To discuss on provisions related to declaration and payment of Dividend inspection and investigations
- To provide insights on various laws pertaining to 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).

COURSE OUTCOMES

CO NUMBER	COURSE STATEMENT
CO 1	Equip the students with incorporation procedures of company
CO 2	Analyse the KMPs duties, responsibility, appointment, disqualification and other matters.
CO 3	Acquire familiarity on different types of meetings, committees and its procedure.

CO 4	Develop knowledge on the provisions related to declaration and payment of Dividend inspection and investigations
CO 5	Imbibe knowledge on various laws pertaining to capital restructuring of the company and Role of NCLT.

REFERENCE BOOKS

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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

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CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S
Average	S	S	S	S	S
	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

LABOUR & INDUSTRIAL LAWS

COURSE OBJECTIVES

- To know the laws relating to Workmen's Compensation Act.
- 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 create an awareness of Employees State Insurance Act 1948
- To acquire knowledge on various rules & regulations pertaining to Provident Fund and Gratuity of Employees.
- To gain insights on various legal Acts passed to protect the health, safety and welfare of the employees.

UNIT I

WORKMEN'S COMPENSATION ACT, 1923

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

UNIT II

INDUSTRIAL DISPUTES ACT 1947

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.

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Prepares the students to strive for the welfare of the workers & their protection from exploitation.
CO2	Students will be able to outline the important causes and impact of Industrial Disputes.
CO3	Gives clarity to the students on how to provide social security & timely monetary assistance to industrial employees
CO4	Prepares the students to strive for the retirement benefit of the workers.
CO5	Enable the students to Acquire Knowledge of Various Provisions of Factories Act

REFERENCE 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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	M	S	S

CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S
Average	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

ORGANISATIONAL BEHAVIOUR

COURSE OBJECTIVES

- To introduce the student to the concept of organisational Behaviour.
- To help the students to develop cognizance of the importance of human behaviour and understand why people behave as they do.
- *To understand the qualities required to be an effective leader.*
- To provide the students to analyse specific strategic human resources demands for future action.
- To enable students to understand the importance of adapting the changing organisational environment.

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.

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	the students will be able to Demonstrate the applicability of the concept of organizational behaviour.
CO2	To understand the behaviour of people in the organization.
CO3	Gives clarity to the students on analysing the complexities associated with managing the people in the organization.
CO4	Prepares the students to analyse specific strategic human resources demands for future action.
CO5	Enable the students to understand the changing organisational environment

REFERENCE 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

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CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S
Average	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

II SEMESTER

DIRECT TAX LAWS

COURSE OBJECTIVES

- To learn the basic concepts of Income Tax with respect to Residential status of assesses.
- To provide an understanding of the provisions with regards to Salaries and House Property
- To acquire working knowledge on practical application of Direct Tax Laws with respect to capital gains, business or profession and other source of income.
- To enable students to understand about computing Incomes, Deductions, Rebates and Reliefs in respect of taxation of Individuals, Firms and Companies
- To educate the students on powers and jurisdiction of Income Tax authorities

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.

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Analyze the features and basic concepts with respect to residential status of different persons.
CO2	Compute income from salaries and income from the house property.
CO3	Compute income from profits and gains of business and profession. Calculate the capital gains and its computation under income from other sources.
CO4	Educate the students to compute the assessment of tax for Individuals, Firms and Companies.
CO5	Orient on the Jurisdiction and Powers of Income tax Authorities

REFERENCE 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.

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www.LegalserviceIndia.com

www.Indiacorporateadvisor.com

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CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S
Average	S	S	M	S	S
	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS

COURSE 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 educate the students about the e trading of Securities Markets
- 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.

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Get awareness of the financial system and structure
CO2	Knowledge of Financial instruments of capital and money market and its operations in Indian Financial markets.
CO3	Understanding primary market and secondary market situations
CO4	Deeper understanding of e trading of Securities Markets.
CO5	A sound knowledge about credit rating, its features and various credit rating agencies are imparted

REFERENCE BOOKS

1. Gupta Shashi. K, Aggarwal Nisha, 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

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CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

COMPANY LAW AND SECRETARIAL PRACTICE – II

COURSE OBJECTIVES

- To enable the students to acquire knowledge on creation of charges and Inter-Corporate loans , investments and related party transactions
- To provide an overview of Capital Market related Regulations: Securities and Exchange Board of India Act, 1992 and SEBI guidelines regarding Insider Trading and LODR.
- To educate about the Powers of Board and Members
- To educate the students on Majority Powers and Minority Rights , Law relating to Majority powers and Minority Rights and Shareholder Remedies
- 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.

COURSE OUTCOMES

CO NUMB ER	COURSE STATEMENT
CO 1	Equip the students on creation of charge and intercorporate loans
CO 2	Analyse the Capital Market related Regulations SEBI Act 1992 and SEBI guidelines regarding Insider Trading and LODR.
CO 3	Familiarize on the powers of the board and members
CO 4	Develop knowledge on the provisions related to majority and minority rights
CO 5	Imbibe knowledge on various CSR and Risk Management Policy

REFERENCE BOOKS

1. Dr.CS Ravi.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. Murish Bhandari - 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 Publishing House (Pvt) Ltd.,
8. ICSI booklets/publications
9. Bagrial- Corporate Law, Vikas Publishing House (Pvt) Ltd.,
10. P.P.S. Goga - A text of Company Law, S Chand and Company Ltd.,
11. Taxmann'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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

BUSINESS REGULATORY FRAMEWORK

COURSE OBJECTIVES

1. To provide a thorough understanding of various provision of the Competition Act 2002
2. To understand the FEMA Act 1999 and Foreign Contribution Regulation Act
3. A deeper understanding on various provisions of pollution control acts in India is provided.
4. To learn the environmental laws relating to environmental protection.
5. To cite prevention of money laundering through various acts

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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Introduces awareness on Competition Act 2002
CO2	Creation of interest in FERA provisions
CO3	Preparation of youths towards mindfulness of pollution Acts
CO4	Contributing to the creation of eco-friendly environment through creating awareness on Environmental protection.
CO5	Applying the laws relating to money laundering

REFERENCE BOOKS

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.indiainfo.com
www.indiacorporateadvisor.com
www.indianbusiness.nic.in

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
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CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S
Average	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

PRACTICAL ACCOUNTING

COURSE 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, Purchase and Sales book
- To orient on Trial Balance and Final Accounts.
- To acquire knowledge about rectification of errors and BRS
- To impart knowledge on the methods of Depreciation .

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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Introduces awareness on basic accounting concepts and conventions and various principles of accounting
CO2	Deeper understanding about Double Entry book keeping , Preparation of Journal and Ledgers and Subsidiary Books
CO3	An in-depth knowledge on trial balance and final accounts
CO4	Deeper understanding on rectification of errors and BRF
CO5	Imbibe knowledge on the various methods of depreciation

REFERENCE 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.

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CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

CO5	S	S	S	S	S
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Key: S – Strong, M-Medium/Moderate, L-Low

III SEMESTER

II M. COM (CS)

GOODS AND SERVICE TAX AND CUSTOMS LAW

COURSE OBJECTIVES

- To get a holistic insight on GST.
- To get an extensive knowledge relating to levy and collection of GST.
- To orient the students about preparation of accounts and records and e filing of GST.
- To impact understanding about assessment, self-assessment, and provisional assessment.
- Customs law – to bring out the importance of customs duty.

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 – Search – 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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Students will get a clear picture about the framework of GST as introduced in India, particularly the benefits of GST.
CO2	Levy and collection of CGST and IGST, registration procedure will be familiar
CO3	To prepare the students to take up e filing of GST and furniture and returns.
CO4	Students understand the technicalities of GST act u/s 143 of CGST act to provide conceptual knowledge.
CO5	Students learn the different methods of valuation of goods under customs law.

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>

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

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CO1	S	S	S	S	S
CO2	S	S	S	S	S
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CO4	S	S	S	S	S
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

RESEARCH METHODOLOGY

COURSE OBJECTIVES

1. To gain familiarity with the objective of research methodology, research process and techniques involved in Definity research problem.
2. To provide knowledge on research design and different methods of data collection
3. To enable students, understand hypothesis formulation, testing, and sampling fundamentals.
4. To acquire working knowledge on parametric and non-parametric tests. Students acquire sound knowledge on application of f test, z test, t test, ANOVA and Chi-square test.
5. To elucidate the nuances of report writing.

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.

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Examine the Research Design of various types of research.
CO 2	Compare and contrast the different methods of data collection and its Presentation.

CO 3	Create the formulation of Hypothesis and testing of Hypothesis
CO 4	Understand the various types of statistical tests
CO 5	Construct the Research Reports based on the analysis.

REFERENCE 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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

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CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

ADVANCED COSTING AND MANAGEMENT ACCOUNTING

COURSE OBJECTIVES

1. To provide an independent knowledge about the methods of cost and management accounting related to corporate administration.
2. To elucidate problem solving under different methods of costing and on reconciliation of cost and financial accounts.

3. To provide exposure on marginal costing and managerial decision making and to highlight the importance of variance analysis.
4. To enable the students to study the financial position of the company.
5. To explain the importance of different types of budgets and capital 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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Understand and helps to revise basic costing principles
CO2	Evolve and compute various methods of costing
CO3	Analyse marginal costing methodology and application
CO4	Preparation of ratio analysis and cash flow statements

CO5	Understand the forecasting techniques by prepare budgetary statements.
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REFERENCE 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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

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CO1	S	S	S	S	S
CO2	S	S	S	S	S
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CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

CORPORATE RESTRUCTURING LAW & PRACTICE

COURSE OBJECTIVES

1. To acquaint the students with all aspects and intricacies of law and practical issues affecting and arising out of Corporate restructuring.
2. To make the students focus on mergers and amalgamations.
3. To explain the legal aspects of takeover.
4. To introduce the concept of demergers and revenue Merger.
5. To enable the students to understand the essentials of financial restructuring.

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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Identify the different strategies of Corporate Restructuring and Financial Restructuring
CO2	Understand the need and scope of Corporate Restructuring.
CO3	Enumerate the legal and procedural aspects of Mergers, Amalgamations and Takeovers.

CO4	Recognize the different modes of Demerger and Reverse Merger.
CO5	Identify the procedural and practical aspects of Buy back of shares by Companies.

REFERENCE 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

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

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CO1	S	S	M	S	S
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CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

PRACTICAL BANKING

COURSE OBJECTIVES

- To develop a basic understanding of Banking regulations and operations.
- To acquaint the students about the various functions of commercial banks.
- To import knowledge on various Negotiable Instruments.
- To highlight the importance of crossing of cheques.
- To Emphasis the importance of internet banking, EFT and ECS.

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

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Understand the legal aspects of Banking and about the functions of central bank
CO2	Learn about the services rendered by commercial banks.
CO3	A clear understanding on operating the Negotiable Instruments.

CO4	Understand the practical utility of crossing of cheques
CO5	Understand the technology which facilitates the customers to utilise the Internet Services.

REFERENCE BOOKS

1. H.P.Sheldon - Banking Theory and Practice
2. K.C.Sherlekhkar & Leshmy Sherlekhkar 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.

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

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CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

IV SEMESTER

SECRETARIAL MANAGEMENT & SYSTEMS AUDIT

COURSE OBJECTIVES

- To understand the role and functions of Company Secretary
- To make the students familiar with the scope and importance of search and status reports
- To provide an in-depth knowledge on security and exchange Board of India regulations
- To introduce the students to the organisational needs for management Audit and cost audit.
- To develop the knowledge about the significance of systems audit

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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Knowledge of Secretarial Management and Systems Audit
CO2	Enlightenment of Management Audit
CO3	Comprehension of Audit Process and Documentation
CO4	Interpret the concept of Detection of Fraud and Reporting
CO5	Knowledge of Documentation Standards, Policies and Procedures, Audit Approach of Systems Audit

REFERENCE 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

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CO5	S	S	M	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

FINANCIAL MANAGEMENT

COURSE OBJECTIVES

1. To understand the objectives and importance of financial management
2. To provide an in-dept view on the process of financial management of a firm in particular about acquisition of funds and deployment of funds
3. To develop practical knowledge on raising of funds allocation management and mobilizing financial resources
4. 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
5. To enhance the students 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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Examine the role of financial management in finance, investment and dividend decisions
CO2	Assess the various costs related to Capital.
CO3	Justify the financing decisions relating to capital structure.
CO4	Analyse the significance and computation of leverages
CO5	Apply the working capital management strategies and its determinants

REFERENCE 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.

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www.indiaonline.com

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CO4	S	S	S	S	S
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

COURSE OBJECTIVES

1. To acquire specialised knowledge in international business laws, procedures and practices
2. To gain insight on globalisation, its positive and negative impacts and how globalisation of the economy is taking place
3. To get an overview of various International Institutions which facilitate and promote trade among the organisation in different countries
4. To make students familiar with foreign collaboration/ joint venture.
5. To introduce the students to export - import policies and procedures

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.

COURSE OUTCOME

CO Number	COURSE STATEMENT
CO1	Students as professionals occur knowledge and skill to work in international companies and in the global environment
CO2	Students are well prepared to operate in multi oriented trading system as they have updated knowledge on export management, FDI and FTP policies
CO3	Enables students to discharge efficient services and to tackle practical situations with their rich knowledge
CO4	Analyse the significance and computation of leverages
CO5	Understand the export promotion schemes

REFERENCE 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.

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S

CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

PROJECT AND VIVA- VOCE

COURSE OBJECTIVES

1. To culminate practical learning by undergoing training in corporate bodies
2. To acquaint with theoretical and practical orientation of various managerial and secretarial aspects of business
3. To identify a current problem in the area of Corporate management
4. To make the students understand statistical analysis
5. To improve the self-confidence of the student through practical orientation

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 gain knowledge about the relationship between the variables through statistical analysis
- The Students were able to identify current problems in the corporate world and try to solve it by providing recommendations based on the analysis done by using statistical tools and SPSS
- It Leads to self development of the student after training

MAPPING COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Key: S – Strong, M-Medium/Moderate, L-Low

ASSESSMENT OF MARKS

EXTERNAL ASSESSMENT- 75 Marks based on UNOM Examination

QUESTION PAPER PATTERN

Subject Name	Marks	Total	Special instruction if any
Basic Legal Environment	Section A 10 out of 12(10*1=10)	75	
Corporate Accounting			80%practical &20%theory
Company Law and Secretarial Practice – I	Section B 5 out of 7(5*5=25)		
Labour and Industrial Laws			
Organizational Behaviour	Section C 4 out of 6(4*10=40)		
Direct Tax Laws			80%practical

			&20%theory
Securities Laws and Regulations of Financial Markets			
Company Law and Secretarial Practice – II			
Business Regulatory Framework			
Practical Accounting			80%practical &20%theory
Indirect Tax Laws			
Research Methodology			30%practical &70%theory
Advanced Cost and Management Accounting			80%practical &20%theory
Corporate Restructuring Law and Practice			
Practical Banking			
Secretarial Management and System Audit			
Financial Management			30%practical &70%theory
International Business Policies and Procedures			
Project & Viva Voce	Internals(40), Viva Voce(40) & Project Report(120)	200	

INTERNAL MARK ASSESSMENT- 25 Marks

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

EVALUATION STANDARS 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 STANDARS 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. Shankar

PRINCIPAL