

**ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI**

**DEPARTMENT OF CORPORATE SECRETARYSHIP
SYLLABI**

2021-22 ONWARDS

M.COM CS

ETHIRAJ COLLEGE FOR WOMEN

THE DEPARTMENT OF CORPORATE SECRETARYSHIP

REVISED SYLLABUS OF M COM CORPORATE SECRETARYSHIP

(FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2021 – 2022 AND ONWARDS)

Department of Corporate Secretaryship has revised syllabi with effect from the academic year 2021 – 2022, for the Post Graduation Program. Every academic year is divided into two semester sessions. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is based on the modular pattern of credit courses. Credit is directly related to the number of hours taught for particular subject and also to the number of hours a student spends on learning a subject or carrying out an activity relating to the subject.

REGULATIONS

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of Post Graduate program of Corporate Secretaryship program shall be required to have passed B.Com degree with any specialisation / B.B.A. degree of University of Madras or any other University recognized by the University Grants Commission (UGC)

2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study for a period of not less than two academic years, pass the examination of all the four semesters prescribed.

3. PASSING MINIMUM:

A Candidate shall be declared to have passed in each paper / practical of the main subject of study wherever prescribed, if he/she secures NOT LESS THAN 50% of the marks prescribed for the examination.

4. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Successful candidates passing the examination and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND class respectively.

PREAMBLE

- Department of Corporate Secretaryship has revised the syllabi for the Post Graduation Program with effect from the academic year 2018-2019. The department propagates proliferation of ideas ensuring professional growth. Hence the curriculum is revised to suit the changing trends.
- The curriculum is strengthened through the latest amendments and revisions.

PROGRAMME EDUCATIONAL OBJECTIVE

Our program will produce graduates who will be able to

PEO 1: SUBJECT PROFICIENCY

Attain proficiency in the commerce related fields, empowering them to ably face the challenges of the dynamic business environment.

PEO 2: PROFESSIONAL GROWTH

Pursue higher education in the fields of commerce and management and have professional expertise and research acumen for successful careers in industry, research and academic consultancy and live projects.

PEO 3: MANAGERIAL SKILLS

Evolve as proficient leaders with mastery in managerial & administrative skills.

PEO 4: NATION BUILDING

Exhibit ethical and environmental values and become responsible citizens of the nation.

PROGRAMME OUTCOME

PO 1: Apply conceptual and practical knowledge endowed professionally for the academic and corporate world.

PO 2: Identify the research aptitude to pursue research in new and advanced areas.

PO 3: Apply skill sets for critical and analytical thinking, communication and leadership in all walks of life.

PO 4: Acquire highly creative and innovative ability to provide ethical business solutions for better community living & welfare of the nation.

PO 5: Identify, design & formulate projects relating to the need of the environment for sustainable development.

PO 6: Engage in lifelong learning to be equipped with a global outlook towards facing the challenges of a dynamic world.

PSO – CORPORATE SECRETARYSHIP – PG

1. Exhibits profound knowledge and understanding of advanced concepts in areas of accounting, taxation, finance, law , information technology and management thereby enhancing their cognitive and analytical skills
2. Utilise the practical experience gained through Industrial Visit, workshops, training programs and internships in diverse fields of business such as accounting, taxation, finance, laws, information technology, banking, management, insurance and marketing
3. Fosters potential managers and successful entrepreneurs through application of experiential learning
4. Critical and quick decision making ability in all endeavours
5. Equipped to face the global challenges through updated knowledge in various fields
6. Effective computational, articulation and communication skills along with excellent team work, professional and leadership qualities
7. Demonstrates a unique skill set comprising intellectual, personal, interpersonal and social skills to maximize professional growth
8. Highly sensitised to professional, ethical and moral values contributing to be socially responsible citizens
9. Ability to recognise the need for research and undertake socially relevant projects
10. Prepared for lifelong learning and independent thinking

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1										
CO2										
CO3										
CO4										
CO5										
AVERAGE										

(Strongly Correlated – 3, Moderately Correlated – 2, Weakly Correlated – 1, No Correlation – 0)

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS) CHENNAI -08

CURRICULUM TEMPLATE (2021-22 ONWARDS)

POST GRADUATE PROGRAMME PROFILE

DEPARTMENT OF CORPORATE SECRETARYSHIP

COURSE CODES AND CREDITS

TOTAL MINIMUM CREDITS: 91
HOURS: 120

TOTAL TEACHING

S. No.	CORE/ ELECTIVE	COURSE TITLE	COURSE CODE	L	T	P	H	C	CA	SE	MM
I SEMESTER											
1	Core 1	Securities Laws and Regulation of Financial Markets	12SP21/1C/ SLR	3	3	0	6	4	40	60	100
2	Core 2	Advanced Corporate Accounting I	12SP21/1C/ACA	2	4	0	6	4	40	60	100
3	Core 3	Corporate Restructuring Laws	12SP21/1C/ CRL	3	3	0	6	4	40	60	100
4	Core 4	Direct Tax Practices and Tax Planning	12SP21/1C/DTP	3	3	0	6	4	40	60	100
5	Elective 1	Project Management	12SP21/1E1/PRM	3	1	0	4	3	40	60	100
		Organisational Behaviour	12SP21/1E1/ORB	3	1	0					
6	Soft Skill 1	Personality Development					2	2	-	50	50
II SEMESTER											
7	Core 5	Direct Tax Assessment and Administration Procedures	12SP21/2C/ DTA	3	2	0	5	4	40	60	100
8	Core 6	Advanced Corporate Accounting II	12SP21/2C/ACA	2	3	0	5	4	40	60	100
9	Core 7	Human Resources and Protective Legislations	12SP21/2C/ HRP	3	2	0	5	4	40	60	100
10	Core 8	Company Secretarial Practice	12SP21/2C/CSP	4	1	0	5	4	40	60	100
11	Elective 2	Knowledge Management	12SP21/2E2/KNM	3	1	0	4	3	40	60	100
		Intellectual Property Rights	12SP21/2E2/IPR	3	1	0					
12	EXTRA DISCIPLINARY ELECTIVE 1	Cyber Commerce	12SP21/2E/ CYC	3	1	0	4	3	40	60	100
13	Soft Skill 2	English/ French/German					2	2	-	50	50
14	Internship						Min.21 days	2			

S. No.	CORE/ ELECTIVE	COURSE TITLE	COURSE CODE	L	T	P	H	C	CA	SE	MM
III SEMESTER											
15	Core 9	Information Technology	12SP21/3C/INT	2	0	3	5	4	40	60	100
16	Core 10	Cost Accounting	12SP21/3C/COA	2	4	0	6	4	40	60	100
17	Core 11	Research Methodology	12SP21/3C/REM	3	2	0	5	4	40	60	100
18	Elective 3	Economic Legislations	12SP21/3E3/ECL	3	1	0	4	3	40	60	100
		General Laws	12SP21/3E3/GEL	3	1	0					
19	Elective 4	Drafting and Conveyancing	12SP21/3E4/DRC	3	1	0	4	3	40	60	100
		Compliance Management and DueDiligence	12SP21/3E4/CMD	3	1	0					
20	Extra Disciplinary Elective 2	Practical Accounting	12SP21/3E/ PRA	2	2	0	4	3	40	60	100
21	Soft Skill 3	Teaching Methods and Practices	12SP21/3S/TMP				2	2	-	50	50
OPTIONAL EXTRA CREDITS											
I	Extra Credits (OPTIONAL)	Self-Study (Semester III) Artificial Intelligence	12SP21/3SS/ARI	-	-	-	-	2	-	100	100
		Cyber Laws	12SP21/3SS/CYL								
		Strategic Branding and Retailing	12SP21/3SS/SBR								
IV SEMESTER											
22	Core 12	Corporate Finance	12SP21/4C/COF	3	3	0	6	4	40	60	100
23	Core 13	ManagementAccounting	12SP21/4C/MAA	2	4	0	6	4	40	60	100
24	Core 14	Women andLaw	12SP21/4C/WOL	3	3	0	6	4	40	60	100
25	Core 15	Indirect Tax Laws	12SP21/4C/ITL	3	3	0	6	4	40	60	100
26	Project	Project Report	12SP21/4C/PRO				4	3	40	60	100
27	Soft Skill 4	Enhancement of Employability Skills	12SP21/4S/EES				2	2	-	50	50

L = Lecture Hours T = Tutorial Hours P=Practical Hours H = Hours per week

C= Credits CA=Continuous Assessment

SE=Semester Examinations MM=Maximum Marks

SEMESTER I

SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS

TOTAL HOURS: 90

COURSE CODE: 12SP21/1C/SLR

CREDITS: 4

LTP: 3 3 0

COURSE OBJECTIVES:

1. To gain understanding of the Indian Financial System and regulatory framework of the Securities Contract Regulation Act
2. To throw light on the capital and money market and their regulations
3. To familiarise with Primary market and secondary market regulations and depositories
4. To aid in the learning of derivatives, derivative participants, instruments and types
5. To gain knowledge of Credit rating, various agencies and mutual funds

COURSE OUTLINE

UNIT I

FINANCIAL SYSTEM

Functions of Financial System – Structure of a Financial System – Weakness of Indian Financial System – Capital Market Regulatory Framework – SCRA (Securities Contract Regulation Act) 1956 – Objectives – Powers – SEBI Act 1992 – Objectives – Powers – Composition of SEBI
(10 hours)

UNIT II

CAPITAL MARKET

Introduction – Meaning – Features – Significance – New Capital Market Instruments – Shares – Debentures – Foreign Currency Convertible Bonds – Foreign Currency Exchangeable Bonds – Global Depository Receipts – American Depository Receipts – Indian Depository Receipts

MONEY MARKET

Introduction – Features – Objectives – Money Market Vs Capital Market – Indian Money Market Instruments – Treasury Bills – Commercial Bills – Certificate of Deposits – Deficiencies of Indian Money Market – Instruments of international money market – Euro notes – Euro Commercial Paper – Repurchase Agreement – Banker's Acceptance
(25hours)

UNIT III

PRIMARY MARKET

Meaning – Functions – Methods of Floating New Issues – Public Issue, Private Placement, Offer for Sale, Rights Issue – Players in the Primary Market – Merchant Bankers – Debenture Trustees

– Underwriters – Portfolio Managers – SEBI Issue of Capital and Disclosure Requirements 2018

SECONDARY MARKET

Meaning – Significance – Functions – Stock Exchange – Definition – Services Rendered – Regulation of Stock Exchange – Listing of Securities – Listing Obligations and Disclosure Requirements – Regulations 2015 – Principles governing disclosures and obligations of listed entity – Types of Speculators – Speculative Transactions – Stock Indices of BSE and NSE – Benefits – Obligations – E-Trading in Securities Market

DEPOSITORIES

Meaning – Objectives – Interacting Institutions – Depository Process in India – Methods in Depositories – Benefits – NSDL – CDSL – SEBI depository and Participant Regulations 2018
(25 hours)

UNIT IV

DERIVATIVES

Derivative Markets – Features of Derivative Instruments – Participants in Derivative Market – Forward Contracts – Features – Disadvantages – Futures – Features – Types of Future Contract – Distinction between Future and Forward Contracts – Options – Types of Options – Distinction between Options and Future Contracts – SWAP – Features
(15 hours)

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 – ONICRA

MUTUAL FUNDS

Introduction – Definition – Origin – Types of funds Importance – Facilities available to investors – Mutual funds in India
(15 hours)

RECOMMENDED TEXTBOOKS

1. Gorden & Natarajan, Financial Markets and Services, Himalaya Publishing House, Mumbai
2. Khan M Y, Indian Financial System Theory & Practice, Vikas Publishers, New Delhi

REFERENCE BOOKS

1. Santhanam B, Financial Services, Margham Publishers, Chennai
2. Zad N.S, Capital Market and Securities Law, Taxmann Publications, New Delhi
3. Sangeetha Kedia, Capital Market and Securities Law, Pooja Law Publishing Company, New Delhi
4. Kondaiah Jonnalagadda, Securities Law, Lexis Nexis Publications, Gurgaon
5. Dr. Guruswamy S, Capital Markets, Tata McGraw Hill Education Private Limited, New Delhi

JOURNALS

1. Capital Market
2. Securities Regulation Law Journal

e-LEARNING RESOURCES

- www.icsi.edu
- www.worldcat.org
- www.jstor.org
- www.elearnmarkets.com
- www.nism.ac.in

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the Indian Financial System, capital market regulatory framework and provide an insight into the SCRA
CO 2	Analyse Capital and money market instruments in India
CO 3	Discuss the concept of primary and secondary market situations, players, underwrites, portfolio managers and stock exchange regulations and depositories
CO 4	Evaluate derivatives, its features and types
CO 5	Explain credit rating, its features and various credit rating agencies

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	2	3	2	2	2	2	3	2	2	2
CO3	3	3	3	2	3	3	2	3	3	3
CO4	2	3	3	2	3	3	3	3	2	2
CO5	3	2	3	3	3	2	3	3	3	3
AVERAGE	2.6	2.8	2.8	2.4	2.8	2.6	2.8	2.8	2.6	2.6

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk – OHP – LCD)
- Flipped Learning/Blended Classroom – E Content, Videos – Problem Solving – Group Discussion – Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER I

ADVANCED CORPORATE ACCOUNTING I

TOTAL HOURS: 90

COURSE CODE: 12SP21/1C/ACA

CREDITS:4

L TP: 2 4 0

COURSE OBJECTIVES

1. To outline knowledge on raising of capital by public limited companies and the regulation of public issues prescribed by the Companies Act and SEBI Guidelines
2. To gain an insight on issue of Debentures and various modes of Redemption with reference to the provisions in the Companies Act and SEBI Guidelines
3. To understand the legal provision relating to the preparation of Financial Statements of Joint Stock Companies as per revised Schedule 6
4. To create an understanding of valuation of Goodwill and Shares
5. To gain knowledge on Liquidation of Companies and in particular the different modes of Winding up and enlighten on Human Resource Accounting, Social Responsibility Accounting

COURSE OUTLINE

UNIT I

ISSUE OF SHARES

Issue, Forfeiture and Re-issue of Shares – Under Writing of Shares and Debentures (20 hours)

UNIT II

ISSUE AND REDEMPTION OF DEBENTURES

Issue of Debentures – Redemption of Debentures – On Due Date – In Installment – By Conversion – Sinking Fund & Insurance Policy Method (18 hours)

UNIT III

FINAL ACCOUNTS OF COMPANIES

Final Accounts of Joint Stock Companies as per Revised Schedule VI – Provisions and Reserves – Computation of Managerial Remuneration (18 hours)

UNIT IV

VALUATION OF GOODWILL AND SHARES

Meaning – Need and factors to be considered for valuing Goodwill and Shares – Methods of valuation of Goodwill and Shares (18 hours)

UNIT V

LIQUIDATION OF COMPANIES

Liquidation of Companies – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account – Legal Provision under Companies Act 2013 and Insolvency Bankruptcy Code 2016

Human Resource Accounting –Social Responsibility Accounting (16 hours)

RECOMMENDED TEXTBOOKS

1. Gupta R L & Radhaswamy M, Advanced Accounting, Volume II, Sultan Chand & Sons, New Delhi
2. Jain S P & Narang K L, Advanced Accounting Volume II, Kalyani Publishers, New Delhi

REFERENCE BOOKS

1. Mukherjee A & Hanif M Modern Accountancy Vol II, Tata McGraw Hill Publishing Co. Ltd., New Delhi
2. Arulanandam M A & Raman K S, Advanced Accountancy, Himalaya Publishing Co., Mumbai
3. Shukla M C, Grewal T S, Gupta S C, Advanced Accounts, Vol II, S. Chand & Co, New Delhi
4. Shukla S.M, Advanced Accounting (Accounting Theory & Practice), SahityaBhavan Publications, Uttar Pradesh
5. Reddy T S & Murthy A, Corporate Accounting, Margham Publications, Chennai

JOURNALS

1. The Journal of Corporate Accounting & Finance
2. International Journal of Corporate Finance & Accounting

e-LEARNING RESOURCES

- www.edupristine.com
- www.accountlearning.com
- www.accountingnotes.net
- www.accaglobal.com
- www.companydebt.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Sound knowledge on legal and accounting procedures relating to issue, Forfeiture, Re-issue and Underwriting of Shares
CO 2	Profound knowledge relating to issue of Debentures and methods of its Redemption
CO 3	Prepare Final Accounts of Joint Stock Companies
CO 4	Computation of goodwill and valuation of shares
CO 5	Prepare Liquidator's final statement of Accounts

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	2	2	3	3	3	2	3	3	3
AVERAGE	3	2.8	2.8	3	3	3	2.8	3	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk – OHP – LCD)
- Flipped Learning/Blended Classroom – E Content, Videos – Problem Solving – Group Discussion – Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have two theory questions and six problems. Section B one theory question and four problems
K4,K5	B – 3/5x20 marks	-	60		

SEMESTER I

CORPORATE RESTRUCTURING LAWS

TOTAL HOURS: 90

COURSE CODE: 12SP21/1C/CRL

CREDITS:4

LTP: 3 3 0

COURSE OBJECTIVES

1. To build the knowledge base of the students on the various methods of Corporate Restructuring
2. To impart knowledge of the various legal aspects of mergers and amalgamations
3. To provide an insight on the valuation methods of shares, brands and business based on established models
4. To familiarise the procedural, economic and financial aspect of takeover
5. To acquaint the modes of corporate demergers, splits and divisions by agreements under arrangements

COURSE OUTLINE

UNIT I

INTRODUCTION

Meaning of Corporate Restructuring, Need, Scope and Modes of Restructuring– Historical Background, Global Scenario, National Scenario–Various types of Corporate Restructuring Strategies (15 hours)

UNIT II

MERGERS AND AMALGAMATIONS

Concept, Need and Underlying Objectives of Mergers and Amalgamations – Legal aspects – Procedural aspects relating to Commencing of Meetings and Presentation of Petition which includes Documentation

VALUATION OF BUSINESS AND ASSETS FOR CORPORATE RESTRUCTURING

Type of Valuations – Valuation Principles & Techniques for Merger, Amalgamation, Slump Sale, Demerger – Principles & Techniques of Reporting– Relative valuation and Swap ratio

Accounting Treatment in corporate restructuring – Methods of Accounting for Amalgamations – Treatment of Reserves, Goodwill – Pre-Acquisition & Post-Acquisition Profit– Accounting in Books of Transferor and Transferee – Merger and De-Merger – Acquisition of Business and Internal Reconstruction

Capital Gain – Meaning of capital asset under section 2(14) of Income Tax Act– Deemed Dividend –Payment of Stamp Duty on scheme, payment of stamp duty on movable and immovable properties (30hours)

UNIT III

TAKEOVERS

Meeting & Concept – Types of Takeovers – Legal aspects – SEBI Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bail Out Takeover – Takeover of Sick Units (15 hours)

UNIT IV

CORPORATE DEMERGERS/ SPLITS & DIVISIONS

Difference between Demerger and Reconstruction – Modes of Demerger – By Agreement, Under Scheme of Arrangement by Voluntary Winding Up–Reverse Mergers

Regulatory Approvals of Scheme From CCI, Income Tax, Stock Exchange, SEBI, RBI, RD, ROC, OL and Sector Regulators such as IRDA, TRAI (15 hours)

UNIT V

FINANCIAL RESTRUCTURING

Buy-Back of Shares – Concepts and Necessity – SEBI Guidelines – Procedure and Practice for Buy Back of Shares for Listed Companies and Unlisted Companies

Fast Track Mergers: Small companies, Holding and wholly owned companies (15 hours)

RECOMMENDED TEXTBOOKS

1. ICSI Study Material, Corporate Restructuring – Law & Practice, The Institute of Company Secretaries of India
2. Merger, Restructuring and Corporate Control – Fred Westernt, KwangSchung& Susan E Hong

REFERENCE BOOKS

1. Chimmay Jain and Krathika Jain ,Corporate Restructuring and Insolvency
2. Verma JC ,Corporate Mergers, Amalgamation and Takeovers , New Delhi
3. Bagavan Das, Dev Das, Rakshith, Sathya Swaroop Debasish, Corporate Restructuring, Himalaya Publishing House, Mumbai
4. Dr.Manu Sharma, Mergers Acquisition and Corporate Valuation, Dream Tech Press,New Delhi

5. Kamal Ghosh Ray, Mergers and Acquisition, PHI Learning, New Delhi

JOURNALS

1. Journal of Restructuring Finance
2. Mergers Acquisition and Corporate Restructuring
3. International journal of Business and management

e-LEARNING RESOURCES

- www.bvdinfo.com
- www.udemy.com
- www.icsi.edu.in
- www.scribd.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Identify the various modes of Restructuring
CO 2	Discuss the legalities of mergers and amalgamations.
CO 3	Evaluate the valuation of shares and brands of companies
CO 4	Explain the various procedural and financial aspects of takeover
CO 5	Analyse the modes of corporate demergers, splits and divisions by agreements under arrangements

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	3	2	3	3	3	3	3	2
CO2	3	3	2	3	2	3	2	3	2	3
CO3	3	3	2	2	3	3	2	3	3	3
CO4	2	3	3	3	3	2	3	2	3	2
CO5	3	2	3	3	3	3	3	3	2	3
AVERAGE	2.8	2.6	2.6	2.6	2.8	2.8	2.6	2.8	2.8	2.6

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Problem Solving
- Group Discussion
- Role Modelling
- Quiz
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER I

DIRECT TAX PRACTICES AND TAX PLANNING

TOTAL HOURS: 90

COURSE CODE: 12SP21/1C/DTP

CREDITS: 4

L T P: 3 3 0

COURSE OBJECTIVES

1. To impart the in-depth knowledge of various components of Salary income and its assessment
2. To Compute the Annual Value of a let out and self-occupied house property and to explain the computation of Business and Profession income with the various admissible deductions and disallowances
3. To demonstrate the difference between short term and long term capital gain and the various exemptions and to impart knowledge about the provisions of Income tax law relating to Income from other sources
4. To impart the knowledge about the difference between tax evasion, tax avoidance and tax planning and explain the tax planning considerations in relation to salary, House property income, Capital gains and Income from other sources
5. To explain the various areas of tax planning

COURSE OUTLINE

UNIT I

DIRECT TAXATION SYSTEM IN INDIA AND COMPUTATION OF INCOME UNDER SALARIES

Direct Taxes at a Glance: Background of Taxation system in India; Vital Statistics; Layout; Administration – An overview of Finance Bill – Basic concepts of Income Tax –. Incomes exempt from tax – Determination of Residential Status and Incidence of tax – Income from salaries – Scope of Salary Income – Allowances – Valuation of Perquisites – Relevant deductions from salary income (25 hours)

UNIT II

COMPUTATION OF INCOME UNDER HOUSE PROPERTY AND BUSINESS & PROFESSION

Income from House property – Definition of annual value – Computation of income of different properties– Income from Business or Profession – Admissible expenses – Allowable Depreciation, Compulsory Maintenance of Books of Account (Section 44AA) – Compulsory Audit of Books of Account (Section 44AB) – Computation of Business and Professional Income (20 hours)

UNIT III

INCOME UNDER THE HEAD CAPITAL GAINS AND INCOME FROM OTHER SOURCES

Income from Capital Gains – Short Term & Long Term Capital Gains – Capital gain in special cases – Exemptions (Sec 54, 54B, 54D, 54EC, 54EE, 54F, 54G, 54GA, 54GB, 54H) – Income from Other Sources – Deductions in Computing Income from other sources

(20 hours)

UNIT IV

TAX PLANNING

Tax planning – Introduction – Meaning of Tax Evasion, Tax Avoidance and Tax Planning – Distinguish among Tax Planning, Tax Avoidance, Tax Evasion and Tax Management – Objectives of Tax Planning – Essentials of Tax Planning – Types of Tax Planning – Tax planning considerations in relation to the different heads of income (Theory only) (10 hours)

UNIT V

AREAS OF TAX PLANNING

Areas of Tax Planning, Form of organisation, Locational Aspects, Nature of Business, Tax Planning relating to Financial Management Decisions, Tax planning with reference to Managerial decisions – Organisation of Tax Planning Cells (Theory only) (15 hours)

RECOMMENDED TEXTBOOKS

1. V K Singhania, Direct Tax Law and Practice Taxmann Publications Pvt, Ltd., New Delhi
2. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi

REFERENCE BOOKS

1. Vinod K Singhania, Monica Singhania, Corporate Tax planning and Business tax procedures, Taxmann Publications Ltd., New Delhi
2. V K Singhania, Direct Tax Planning and Management Taxmann Publications Pvt Ltd
3. Dr H C Mehrotra, Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra
4. Bomi F Daruwala, Handbook to Direct Taxes, Bharat's Taxmann Manual
5. ICSI study material – Tax laws and Advanced Tax Laws

JOURNALS

1. Indian Journal of Tax Law
2. Journal of Accounting and Taxation
3. International Journal of Accounting and Taxation

e-LEARNING RESOURCES

- <https://www.indiafilings.com> › learn › residential-status-income-tax
- <https://www.bankbazaar.com> › tax › how-calculate-taxable-income-from-salary
- <https://cleartax.in> › house-property
- <https://www.indiafilings.com> › learn › profits-gains-business-profession-income
- <https://cleartax.in> › capital-gains-income

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Identify the residential status of a person and incidence of tax and Compute taxable salary income including taxable allowances and perquisites
CO 2	Assess the Annual value and income from a property which is self-occupied and let out, compute the business and professional income considering the various admissible and inadmissible expenses
CO 3	Compute Capital Gains and Income from Other sources
CO 4	Analyse tax planning considerations relating to various heads of income
CO 5	Understand the corporate areas of tax planning

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO 4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	2	3
AVERAGE	3	3	3	3	3	3	3	3	2	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos- Problem Solving-Group Discussion- Role Modelling
- Quiz-Seminar
- Peer Learning
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have two theory questions and six problems. Section B one theory question and four problems.
K4, K5	B – 3/5x20 marks	-	60		

SEMESTER I

ELECTIVE PAPER – 1 – PROJECT MANAGEMENT

TOTAL HOURS: 60

COURSE CODE: 12SP21/1E1/PRM

CREDITS: 3

L T P: 3 1 0

COURSE OBJECTIVES

1. To familiarize with the concepts of Project Management, Project Environment, Life cycle of aProject
2. To impart knowledge of Project Identification, Project Preparation and Formulation of Detailed Project report
3. To understand the concepts of Project Planning, Project Feasibility Analysis
4. To create an understanding of Project cost estimation, Project Monitoring and Controlling
5. To gain knowledge of the Role of Information System in Project Management

COURSE OUTLINE

UNIT I

INTRODUCTION TO PROJECT MANAGEMENT

Meaning and scope – Definition of Project and Project management – Need and classification of Project management – Project characteristics – Project Environment – Project Manager – Meaning of Project Manager – Role of Project Manager – Importance of Project Manager
(10 hours)

UNIT II

PROJECT IDENTIFICATION & APPRAISAL

Introduction – Project Identification – Project preparation – Project initiation – Market and Demand Analysis – Technical Analysis – Economic and Financial Analysis – Social Cost and Benefit Analysis and project risk analysis – Formulation of Detailed Project Report(10hours)

UNIT III

PROJECT PLANNING

Importance of Project Planning – Functions of Project Planning – System Integration – Project Management Life Cycle – Project Feasibility Analysis – Definition of Project Feasibility– Importance of Project Feasibility – Scope of Project Feasibility – Market Analysis, Technical Analysis – Operational Analysis
(10hours)

UNIT IV

PROJECT COST ESTIMATION

Project financing – Financial evaluation of projects – Financial Projections – Project planning and scheduling – Estimation, Justification and Evaluation

Project Monitoring and Controlling – Introduction to Project Monitoring and Controlling

Project Termination and Solving Project Management Problems – Meaning of Project Termination – Reasons for Termination of Projects – Process for Terminating Projects – Strategy/Ways to Solve Project Management Problems – Project Review and Administrative Aspects (20hours)

UNIT V

ROLE OF INFORMATION SYSTEM IN PROJECT MANAGEMENT

Project Management Information System – Monitoring and Reporting Physical Resources – Human Resources and Financial Resources– Cost Control (10 hours)

RECOMMENDED TEXTBOOKS

1. Pawan Jhabak, Project Management, Himalaya Publishing House, Mumbai
2. Chandra Prasanna, Project- Planning, Analysis, Selection, Implementation and Review
Tata Mc Graw Hill, New Delhi

REFERENCEBOOKS

1. Megha Jain, Project Management, Sultan Chand & Sons
2. Dr.(Prof.) Govind Shinde, Prof. Neerja Srivastava & Shrikesh Poojari, Project Management, Thakur Publishers, Pune
3. P M Meera Mohiadeen, Project Management, Project Appraisal, Planning And Control, Nahidha Publishers, Trichy
4. Maylor Harvey, Project management, Pearson Education, New Delhi
5. Rao P.C.K, Project Management & Control, Sultan Chand & Sons, New Delhi

JOURNALS

1. Project Management Journal
2. International Journal of Project Management
3. The Journal of Modern Project Management

e-LEARNING RESOURCES

- www.pmi.org
- www.projectmanager.com
- www.projectmanagement.com
- www.manage.gov.in/studymaterial/PM.pdf
- www.projectcentral.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Examine and assess the qualities of successful Project managers
CO 2	Identify the need for Project Identification, Formulation of Detailed project report
CO 3	Demonstrate skills of Project planning and Resource analysis
CO 4	Formulate Project cost estimation
CO 5	Evaluate the role of management and leadership in the project Environment

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk- OHP- LCD) Case Study discussion
- Problem Solving-Group Discussion Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8X8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER I

ELECTIVE PAPER – 1 – ORGANISATIONAL BEHAVIOUR

TOTAL HOURS: 60

COURSE CODE: 12SP21/1E1/ORB

CREDITS: 3

L TP: 3 1 0

COURSE OBJECTIVES

1. To introduce the concept of Organisational Behaviour with reference to challenges faced by Management
2. To study individual difference and group behaviour
3. To identify Positive and Negative Conflicts
4. To gain knowledge on Organizational culture, climate and understanding the need for change
5. To impart knowledge on organisational behaviour and globalization

COURSE OUTLINE

UNIT I

INTRODUCTION TO ORGANISATIONAL BEHAVIOUR

Introduction to Organisational Behaviour –Meaning – Scope – Elements-Contributing Disciplines to Organisational Behaviour – Challenges Faced by Management – Models of Organisational Behaviour – Application of Organizational Behaviour in Business (10 hours)

UNIT II

INDIVIDUAL BEHAVIOUR

Individual Behaviour – Personality – Factors influencing Personality – Perception – Process – Attitude – Individual Difference – Stress: Meaning – Types – Symptoms – Causes – Consequences – Stress Management (12 hours)

UNIT III

ORGANIZATION CONFLICTS

Organizational Conflicts – Positive and Negative Conflicts – Interpersonal Conflicts – Group Conflicts: Inter group Conflicts – Organisation Conflicts – Conflict Management – Negotiations – Assumptions – Features – Distributive Bargaining – Bargaining Zone Model – Integrative Bargaining – Negotiation Process – Post Negotiation (20 hours)

UNIT IV

ORGANISATIONAL CULTURE AND CHANGE

Organisational Culture – Meaning & Definition – Elements of Organisation Culture – Strong Vs Weak Culture – Types of Culture – Creating & Sustaining Culture – Changing Organisation

Culture – Creativity in Organization – Organisational Climate – Organisational Change – Resistance to Change – Organisational Development (10 hours)

UNIT V

INTERNATIONAL ORGANIZATION BEHAVIOUR

International Organizational Behaviour – Introduction – Globalisation – Communication across Cultures – Negotiations across Cultures – Motivation across Cultures – Leadership across Cultures (8 hours)

RECOMMENDED TEXTBOOKS

1. Khanka S S, Organisational Behaviour, S Chand, New Delhi
2. Rao V.S.P, Organisational Behaviour, Excel Books

REFERENCE BOOKS

1. Aswathappa K, Organisational Behaviour, Himalaya Publishing House
2. Mishra M N, Organisational Behaviour, Vikas Publishing House, New Delhi
3. Chandan J S, Organisational Behaviour, Vikas Publishing House, New Delhi
4. Dr Prasad L M, Organisational Behaviour, Sultan Chand & Sons, New Delhi
5. Gupta Shahi K & Joshi Rosy Wahia, Organisational Behaviour, Kalyani Publishers, New Delhi
6. Gregory Moorhead, Ricky W Griffin, Organisational Behaviour, Bixanara Publication
7. Stephen P Robbins, Organisational Behaviour, Prentice Hall of India Pvt. Ltd, New Delhi

JOURNALS

1. Harvard Business Review
2. Indian Journal of Training and development
3. Journal of Indian Management

e-LEARNING RESOURCES

- www.trandfonline.com.loi
- www.questia.com.library
- Onlinelibrary.willey.com
- Library.cbc.edu.orgbeh
- Openumn.edu.textbooks

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Discuss elements and models of Organisational Behaviour
CO 2	Assess individual differences, stress and group behaviour
CO 3	Discuss organisational conflicts, bargaining and negotiations
CO 4	Sound knowledge of organisational culture, climate, change and development
CO 5	Explain globalisation and internal organisational behaviour

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	2	2	3	2	3	3	3	2	3	2
AVERAGE	2.8	2.6	2.8	2.6	2.8	3	2.8	2.6	2.8	2.6

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Problem Solving-Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4, K5	B – 3/5x20 marks	1500	60		

SEMESTER II

DIRECT TAX ASSESSMENT AND ADMINISTRATION PROCEDURES

TOTAL HOURS: 75

COURSE CODE: 12SP21/2C/DTA

CREDITS:4

L T P: 32 0

COURSE OBJECTIVES

1. To impart knowledge on provisions of Clubbing and set off and carry forward of losses and to gain knowledge about the different deductions from Gross total Income and to compute the tax payable by an assessee
2. To assess total income and tax liability of firms and the partners in the firm
3. To assess Companies tax and compute the corporate tax liability
4. To impart knowledge on tax authorities, procedure of Assessment, Filing of return, TDS and TCS
5. To outline the provisions relating to Settlement Commission, Penalties and Prosecution

COURSE OUTLINE

UNIT I

ASSESSMENT OF INDIVIDUALS

Tax Assessment – Assessment of Individuals – Tax treatment of income received from certain institutions – Income of other persons to be included in the income of an individual – Provisions relating to set off and carry forward of losses Deductions from Gross Total Income under sec 80 C to 80 U – Assessment of Total income and tax liability of Individuals

(20 hours)

UNIT II

ASSESSMENT OF FIRMS

Assessment of Persons other than Individuals – Assessment of Firms – Scheme of Taxation of Firms – Computation of Income and Tax Liability of Firms – Computation of Total Income of Partners

(10 hours)

UNIT III

CLASSIFICATION AND TAXATION OF COMPANIES

Assessment of Companies Income – Classification of Companies – Domestic and Foreign – Residential Status of a Company and Incidence of Tax – Set off and Carry forward of Losses, deductions permissible to companies – Computation of Corporate Tax Liability – Dividend

Distribution Tax, Provisions relating to Minimum Alternate Tax, problems on computation of taxable income of a company (20 hours)

UNIT IV

PROCEDURAL COMPLIANCE – TAX ASSESSMENT AND ADMINISTRATION

Tax Administration – Income tax authorities – Powers of the CBDT – Filing of Return – Time Limit for Filing of Return of Income – Permanent Account Number – E – filing – Procedure for Assessment – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Advance Payment of Tax – Double taxation relief – Recovery of Tax and Refunds (15 hours)

UNIT V

APPEALS, REVISION, PENALTIES AND PROSECUTIONS

Income Tax Settlement Commission – Setting up and Constitution of Settlement Commission – Jurisdiction and Powers of Settlement Commission – Additional Income Tax – Procedure on Receipt of Application – Appeals and Revisions – Penalties and Prosecution (10 hours)

RECOMMENDED TEXTBOOKS

1. V K Singhania, Direct Tax Law and Practice Taxmann Publications Pvt, Ltd., New Delhi
2. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi

REFERENCE BOOKS

1. Vinod K Singhania, Monica Singhania, Corporate Tax planning and Business tax procedures, Taxmann Publications Ltd., New Delhi
2. V K Singhania, Direct Tax Planning and Management Taxmann Publications Pvt Ltd
3. Dr H C Mehrotra, Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra
4. Bomi F Daruwala, Handbook to Direct Taxes, Bharat Law House Pvt Ltd
5. ICSI study material on Tax laws and Advanced tax laws

JOURNALS

1. Indian Journal of Tax Law
2. Journal of Accounting and Taxation
3. International Journal of Accounting and Taxation

e-LEARNING RESOURCES

- <https://taxguru.in> › income-tax › notes-income-sources
- <https://taxguru.in> › income-tax › set-carry-losses
- <https://cleartax.in> › income-tax-assessment
- <https://www.incometaxindia.gov.in> › Pages › international-taxation › dtaa
- <https://www.hdfcbank.com> › personal › learning-center › save › difference

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the provisions relating to clubbing, set off and carry forward of losses, Outline the various deductions under sec 80, and compute the tax liability of Individual
CO 2	Compute the total income and tax liability of Firms and the partners in a Firm
CO 3	Computethe total income and tax liability of Companies
CO 4	Explain the procedure of Assessment, filing of return, TDS, TCS
CO 5	Explain the provisions relating to setting up of a settlement commission the various penalties and prosecution

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	3
CO4	3	3	2	3	2	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	2	3
AVERAGE	3	3	2.8	3	2	3	3	3	2.8	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos- Problem Solving-Group

Discussion-Role Modelling

Quiz-Seminar

Peer Learning

Field Visits

Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have three theory questions and five problems. Section B two theory question and three problems.
K4,K5	B – 3/5x20 marks	-	60		

SEMESTER II

ADVANCED CORPORATE ACCOUNTING II

TOTAL HOURS: 75

COURSE CODE: 12SP21/2C/ACA

CREDITS: 4

L TP: 2 3 0

COURSE OBJECTIVES

1. To acquire knowledge on Amalgamation, Absorption and External Reconstruction and their accounting treatment as per AS 14 format
2. To acquire knowledge about holding companies and application of the same in the preparation of consolidated balance sheet
3. To gain knowledge about legal requirements of banking companies and preparation of final accounts of banking companies
4. To enlighten on accounting procedures of life and general insurance companies as per provisions of Insurance Regulatory Development Authority of India
5. To gain exposure on National Accounting Standards and to enlighten on Accounting for the Effects of Changes in Foreign Exchange Rates

COURSE OUTLINE

UNIT I

ACCOUNTING OF AMALGAMATION

Accounting for Amalgamation as per AS14 – Pooling of Interest and Purchase – Inter company Owings –Inter Company holding (16 hours)

UNIT II

ACCOUNTING OF HOLDING COMPANIES

Holding Companies – Consolidation of Financial Statements as per AS 21 (16 hours)

UNIT III

ACCOUNTING OF BANKING COMPANIES

Accounts of Banking Companies – Preparation of Profit & Loss A/c & Balance Sheet (16 hours)

UNIT IV

ACCOUNTING OF INSURANCE COMPANIES

Accounts of Insurance companies – Preparation of Final Accounts of Life and General Insurance Companies (As per IRDA Regulations) (16 hours)

UNIT V

ACCOUNTING STANDARDS

Accounting Standards (AS): Meaning, Objectives, Need, Significance – Applicability and Disclosure of Accounting Standards – International Financial Reporting Standards – Overview of AS, INDAS, IFRS. Accounting for the Effects of Changes in Foreign Exchange Rates (AS11)
(11 hours)

RECOMMENDED TEXTBOOKS

1. Gupta.R L &Radhaswamy M, Advanced Accounting, Vol II, Sultan Chand & sons, New Delhi
2. Jain S P & Narang K L, Advanced Accounting, Vol II, Kalyani Publishers, New Delhi

REFERENCE BOOKS

1. Mukherjee A&Hanif M, Modern Accountancy Vol. II, Tata McGraw Hill Publishing Co. Ltd., New Delhi
2. Arulanandam M A & Raman K S, Advanced Accountancy, Himalaya Publishing Co., Mumbai
3. Shukla M C, Grewal T S, Gupta S C, Advanced Accounts, Vol II, S. Chand & Co, New Delhi
4. Shukla S.M, Advanced Accounting (Accounting Theory & Practice), SahityaBhavan Publications, Uttar Pradesh
5. Reddy T S & Murthy A, Corporate Accounting, Margham Publications, Chennai

JOURNALS

1. The Journal of Corporate Accounting & Finance
2. International Journal of Corporate Finance & Accounting

e-LEARNING RESOURCES

- www.edupristine.com
- www.accountlearning.com
- www.accountingnotes.net
- www.irdai.gov.in
- www.charteredclub.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Profound knowledge of Amalgamation, Absorption and External Reconstruction and their accounting treatment
CO 2	Apply accounting procedures in preparation of accounts of holding Companies
CO 3	Prepare final accounts of banking companies
CO 4	Prepare final accounts of life and general insurance companies
CO 5	Specialised knowledge of National Accounting Standards and Accounting for the Effects of Changes in Foreign Exchange Rates

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	2	2	3	3
CO2	3	2	3	3	3	3	2	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	2	2	3	3
AVERAGE	3	2.6	3	3	3	3	2.4	2.4	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos- Problem Solving-Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have two theory questions and six problems. Section B one theory question and four problems.
K4,K5	B – 3/5x20 marks	-	60		

SEMESTER II

HUMAN RESOURCES AND PROTECTIVE LEGISLATIONS

TOTAL HOURS: 75

COURSECODE:12SP21/2C/HRP

CREDITS: 4

L T P: 3 2 0

COURSE OBJECTIVES

1. To analyse the salient features of Human Resource Management
2. To discuss Factories Act and the laws relating to workers health, safety and welfare
3. To explain the laws relating to Industrial dispute and settlement
4. To outline fundamental issues relating to workers claims
5. To demonstrate knowledge of Child Labour Act and Labour law audit

COURSE OUTLINE

UNIT I

INTRODUCTION TO HUMAN RESOURCE MANAGEMENT AND PERSONNEL MANAGEMENT

Nature and Scope of HRM – Definition – Objectives – Functions – Evolution and growth of HRM Differences between Personnel Management and HRM – Importance of Human Resources – HR Audit – HR information system – Global HRM (10 hours)

UNIT II

FACTORIES ACT,1948

Object of the Act – Definitions – Health, Safety and Welfare provisions – Working hours of an Adult – Employment of Young person and Women Employees – Annual Leave with wages – Penalty for Offences and Procedures (15 hours)

UNIT III

INDUSTRIAL DISPUTE ACT,1947

Objective – Definitions – 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 Practices (25 hours)

UNIT IV

WORKMAN'S COMPENSATION ACT 1923

Object and Scope – Disablement – Employer's liability for Compensation in cases of occupational diseases and personal injuries – Compensation – Obligations and Responsibility of Employer – Appeals and Penalties (10hours)

UNITY

THE CHILD LABOUR (PROHIBITION AND REGULATION) ACT, 1986

Object and Scope – Application and Major Provisions of the Act. The Labour Laws (Exemption from Furnishing Returns and Maintaining Register by Certain Establishments) Act, 1988 – Object and Scope – Application and Major Provisions of the Act – Labour Audit covering Industry Specific Acts (15hours)

RECOMMENDED TEXTBOOKS

1. Kapoor N D, Handbook of Industrial Law; Sultan Chand & Sons, New Delhi
2. Malik P L, Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow

REFERENCE BOOKS

1. Tripathi P C, Gupta C B and Kapoor N D, Industrial Relations and Labour laws, Sultan Chand & Sons, New Delhi
2. ICSI Study Material on Industrial Labour and General Laws
3. Shukla M C, Mercantile Law, S. Chand & Co, New Delhi
4. Kapoor N.D, Business and Industrial Law, Sultan Chand & Sons, New Delhi
5. Pillai KM, Industrial and Labour Laws, Thakkar Law House, New Delhi

JOURNAL

1. Indian Journal of Labour Market Research
2. International Labour Review

e-LEARNING SOURCES

- www.labour.gov.in;
- www.iol.org
- www.icsi.edu
- www.indiacode.nic.in
- www.indiacorporateadvisor.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain HRM and its importance
CO 2	Evaluate the objects of Factories Act
CO 3	Profound knowledge of Industrial Dispute Act
CO 4	Identify the scope and objects of Workman's Compensation Act
CO 5	Explain Child Labour Act and Labour audit

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	3	2	2	3	3	3	3	2
CO2	3	2	3	2	2	3	3	3	2	2
CO3	3	3	2	2	3	3	2	2	2	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	2.6	2.6	2.4	2.6	3	2.8	2.6	2.6	2.6

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-LCD)
- e Content
- Seminar
- Peer Learning
- Case Study Discussions
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER II

COMPANY SECRETARIAL PRACTICE

TOTAL HOURS: 75

COURSE CODE: 12SP21/2C/CSP

CREDITS:4

LTP: 41 0

COURSE OBJECTIVES

1. 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 the provision regarding prospectus
2. To acquire in depth knowledge on procedure for listing and the requirements of prospectus
3. To acquire knowledge about share capital, kinds of capital, procedure for allotment, provisions regarding transfer and transmission
4. To learn the role of Directors, their role and responsibilities, loans to directors, rules regarding their appointment, reappointment, qualification, disqualification, resignation and removal, provisions applicable to company meetings and their conduct
5. To learn the modes of winding up of a company

COURSE OUTLINE

UNIT I

INCORPORATION OF COMPANIES

Jurisprudence of Company Law; Meaning, Nature, Features of a company; Definitions and Key Concepts – One Person Company Sec 2(62) – Small Company – Dormant Company

Procedure for Incorporation of Public Company/ Private Company – Documents to be prepared and filed for Incorporation – Procedure for alteration in Memorandum and Articles of Association of a Company – Sec5(3)

OVERNANCE (MCA-21)

Important Features of Ministry of Company Affairs (MCA-21) – CIN, DIN, DSC, CFC, SRN, E-Forms and Online Filing and Inspection of Documents – National Company Law Tribunal and National Company Law Appellate Tribunal (15 hours)

UNIT II

CONSTITUTION OF COMPANY'S PROSPECTUS

Provisions and procedures to be followed for issue of Prospectus – Procedure for Listing of securities – Listing requirements to be followed – Delisting – Procedure for delisting

Members and Shareholders: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders' rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers (10 hours)

UNIT III

SHARE CAPITAL

Procedure for Public Issue, Rights Issue and Bonus Shares – Procedure for Calls on Shares – Issue of Sweat Equity Shares – Employee Stock Option Scheme – Shares with Differential Voting Rights – Issue and Redemption of Preference Shares – Issue of Shares on Preferential basis/ Private Placement – Issue of Bonus Shares

ALLOTMENT OF SHARES

Procedure for Allotment of Shares – Return of Allotment and Effect of Irregular Allotment – Issue of Share Certificates and Share Warrants – Alteration of Share Capital – Procedure for Forfeiture of Shares and Reissue of Forfeited Shares – Cancellation of Shares – Surrender of shares – Conversion and Reconversion of Shares into Stock

TRANSFER AND TRANSMISSION OF SHARES

Procedures relating to Transfer and Transmission of Shares – Dematerialization of Shares (20 hours)

UNIT IV

COMPANY MANAGEMENT

Procedure for Appointment – Reappointment – Tied Resolution – Proportional Representation – Disqualification – Vacation – Resignation – Removal – Powers of Board – Restrictions on the Power of Board – Contribution to Bonafide and Charitable Funds – Political Contribution – Contribution to National Defense Fund – Disclosure of Interest by a Director – Loans to Director – Inter-Corporate Loans & Investments (Section 185 and 186) and Related Party Transactions – Section 188

Terms of Appointment/Reappointment and Procedure for Payment of Remuneration to Directors, Managing/ Whole Time Directors, Managers, Secretary and Auditor

COMPANY MEETING

Board Meeting – General Meeting – Annual General Meeting and Extra-Ordinary Meeting – Class Meeting – Agenda – Notice of the meeting – Resolutions – Poll and Adjournment of meeting – Post-meeting formalities – Minutes

Secretarial Standards: SS-1 to SS-9 Statutory Books, Registers and Returns

Procedure for Preparation and Maintenance of Books and Registers – Filing of Returns
(15 hours)

UNIT V

WINDING UP OF COMPANIES

Procedure for compulsory and voluntary winding up – Specimen Resolution for Modes of Winding Up – Corporate Social Responsibility – Applicability of CSR – Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; Reporting requirements
(15 hours)

RECOMMENDED TEXTBOOKS

1. ICSI Material on Company Secretarial Practice
2. Anantharaman KS, Lectures on Company Law, Lexis Nexis, Gurgaon

REFERENCE BOOKS

1. Kapoor ND, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delhi
2. Kapoor G K & Sanjay Dhamija, Company Law and Practice, Taxmann Publication, New Delhi
3. Zad NS, Company Law, Taxmann Publications, New Delhi
4. Gogna PPS, A textbook of Company Law, S Chand Publications, New Delhi
5. Avatar Singh, Company Law, Eastern Book Company, Lucknow

JOURNALS

1. International journal of Law and Management
2. Corporate Law Reporter

e-LEARNING RESOURCES

- www.icsi.edu
- www.indianlawjournal.org
- www.lawjournals.org
- www.udeymy.com
- www.iedunote.com
- www.icai.org

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	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, drafting of prospectus
CO 2	Discuss the listing and delisting procedures and detailed requirements of a prospectus
CO 3	Assess the ways of raising capital, types of shares, procedure for transfer and transmission, dematerialisation and rematerialisation procedures as per the latest amendments of Companies Act 2013
CO 4	Demonstrate the role of directors in company management, holding of company meetings according to secretarial standards SS1 to SS9
CO 5	Analyse the modes of winding up of a company and the procedure relating to it

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	2	3	3	3	3	2	3	2
CO2	3	2	3	3	3	3	2	3	2	3
CO3	2	3	3	3	2	3	3	2	3	3
CO4	2	3	3	2	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3	3	3
AVERAGE	2.6	2.8	2.6	2.6	2.8	3	2.8	2.6	2.8	2.8

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos- Problem Solving-Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER II

ELECTIVE PAPER – 2 – KNOWLEDGE MANAGEMENT

TOTAL HOURS: 60

COURSE CODE: 12SP21/2E2/KNM

CREDITS: 3

L T P: 3 1 0

COURSE OBJECTIVES

1. To prepare students to understand the concept of Knowledge Management, myths, knowledge management life cycle
2. To gain comprehension of various types of knowledge
3. To analyse the challenges in building knowledge management system
4. To learn Nonaka's model of knowledge creation and transformation
5. To familiarise on the importance of knowledge sharing, data mining and knowledge discovery

COURSE OUTLINE

UNIT I

KNOWLEDGE MANAGEMENT

Knowledge Management – Knowledge Organization – Concept of Knowledge Management – The Drivers – Evolution of Knowledge Management – Key Challenges – Myths of Knowledge Management – Knowledge Management Life cycle (15 hours)

UNIT II

UNDERSTANDING KNOWLEDGE

Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management – Data – Information – Knowledge – Characteristics of Knowledge

Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise – Human Thinking & Learning- Case Study on Motorola (12 hours)

UNIT III

KNOWLEDGE MANAGEMENT SYSTEMS LIFE CYCLE

Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management System Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification – Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer – Role of Quality Assurance – User Training- Case Study on Titan Industries (15 hours)

UNIT IV

KNOWLEDGE CREATION

Knowledge Creation – Nonaka’s Model of Knowledge Creation & Transformation (6 hours)

UNIT V

KNOWLEDGE SHARING

Knowledge sharing – Meaning – The social nature of knowledge – Sociograms and social network analysis – knowledge sharing communities – Types of communities – Roles and responsibilities in Communities of Practice (CoPs) – Obstacles to knowledge sharing –An Introduction to Data Mining – Knowledge discovery – KM experiences from Indian Companies – Case studies on Infosys and Tata Consultancy services – The future of Knowledge Management (12 hours)

RECOMMENDED TEXTBOOKS

1. Elias M Awad & Hassan Ghaziri, Knowledge Management, Pearson Publications
2. KimizDalkir, Taylor & Francis Knowledge Management in Theory and Practice, Elsevier

REFERENCE BOOKS

1. Thothadri Raman, A Hand Book on Knowledge Management, Excel books
2. Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of Knowledge Management, Spirit Rising Productions
3. DonaldHislop, Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, USA
4. Todd R. Groff and Thomas P Jones, Introduction to Knowledge Management, Butterworth Heineman Publications U.S.A
5. Thomas H. Davenport, Working Knowledge: How Organizations Manage What They Know, Harvard Business School Press

JOURNALS

1. International Journal of Knowledge Management and Practices
2. Journal of Knowledge Management
3. International Journal of Knowledge Management

e-LEARNING RESOURCES

- <https://www.managementstudyguide.com/knowledge-management.htm>
- <https://blog.udemy.com/types-of-knowledge/>
- <http://www.uky.edu/~gmswan3/575/nonaka.pdf>
- https://www.tlu.ee/~sirvir/Information%20and%20Knowledge%20Management/Knowledge%20Capture%20Systems/knowledge_capture.html

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain Knowledge Management, myths, knowledge management life cycle
CO 2	Differentiate knowledge, intelligence, experience, common sense, data information and identify the various types of knowledge
CO 3	Identify the challenges in building Knowledge Management System
CO 4	Demonstrate the Nonaka's model of knowledge creation and transformation
CO 5	Recognize the need to share knowledge and appreciate knowledge sharing methods of Indian Companies

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	3	3	3	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos-Problem Solving-Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER II

ELECTIVE PAPER – 2 – INTELLECTUAL PROPERTY RIGHTS

TOTAL HOURS: 60

COURSE CODE: 12SP21/2E2/IPR

CREDITS: 3

L T P: 3 1 0

COURSE OBJECTIVES

1. To aid in the understanding of intellectual property rights and facilitate the process of application and administration of intellectual property rights
2. To develop knowledge of the international and national scenario on intellectual property rights
3. To gain knowledge of the recent developments in the arena of intellectual property rights

COURSE OUTLINE

UNIT I

INTELLECTUAL PROPERTY RIGHTS– AN INTRODUCTION

Intellectual Property Rights– Definition–Meaning – Significance – Nature – Patents – Trademarks– Copyrights– Trade secrets –Legislative measures in India (10 hours)

UNIT II

PATENTS

Patents – Utility Patents– Design Patents– Plant Patents– Subject matter of patents – Persons entitled to apply for patent – Process of patenting and development — Scope of Patent rights – Infringement of Patent Rights (10 hours)

UNIT III

TRADEMARKS

Trademarks – Procedure for registration – Counterfeiting – Dilution – Infringement of trademark (15 hours)

UNIT IV

TRADE SECRET

Trade Secret – Variants of trade secret –Determination of trade secret status–Liability for misappropriation of trade secrets

Geographical indications – WIPO– TRIPS agreement (15 hours)

UNIT V

COPYRIGHTS

Copyrights –Subject matter of copyrights– Economic rights– Moral rights– Term of copy rights–
Exceptions– Infringement of copyrights (10 hours)

RECOMMENDED TEXTBOOKS

1. ICSI Material on Intellectual Property Rights Law and Practice
2. Scople Vinod.V, Managing Intellectual Property, Prentice Hall of India Ltd, New Delhi

REFERENCE BOOKS

1. Deborah E. Bouchoux, Intellectual Property: The Law of Trademarks, Copyrights, Patents and Trade Secrets, Cengage Learning, Boston
2. Prabuddha Ganguli, Intellectual Property Rights: Unleashing the Knowledge Economy, McGraw Hill Education, New Delhi
3. Derek Bosworth and Elizabeth Webster, The Management of Intellectual Property, Edward Elgar Publishing Ltd., UK
4. Satakar S V, Intellectual Property Rights and Copy Rights, Ess Ess Publications, New Delhi
5. Sreenivasulu N S, Law Relating to Intellectual Property, Universal Law Publishing, New Delhi

JOURNALS

1. Journal of Intellectual Property Rights
2. Journal of Intellectual Property Law and Practice

e-LEARNING RESOURCES

- <https://onlinelibrary.wiley.com/journal>
- <https://ipindia.gov.in/>
- <https://www.wipo.int/>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Identify the intellectual property rights
CO 2	Discuss the provisions relating to grant of patents
CO 3	Analyse the procedure for obtaining trademarks
CO 4	Explain the trade secrets and TRIPS Agreements
CO 5	Analyse the legal provisions of copyrights

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO 10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	3	3	3	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos-
- Problem Solving-Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER II

EXTRA DISCIPLINARY ELECTIVE PAPER – 1 – CYBER COMMERCE

TOTAL HOURS: 60

COURSE CODE: 12SP21/2E/CYC

CREDITS:3

L T P: 3 1 0

COURSE OBJECTIVES

1. To understand the mechanism of conducting business transactions through electronic media
2. To know the importance of Electronic Data Interchange and Prerequisites for EDI
3. To learn the various techniques of E-payment systems
4. To impart knowledge on various e-commerce models and e-marketing

UNIT I

INTRODUCTION

Introduction to e-commerce, evolution and growth, definition, Categories, advantages and disadvantages, limitations – Threats, Features – Difference between E-Business and E-Commerce – Business models of e-commerce – E-Commerce Applications: Entertainment, E-Marketing, E- Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, E- Shopping (15 hours)

UNIT II

PLANNING ONLINE – BUSINESS

Planning and Essentials of E-Commerce – Internet and Information Super Highway – Electronic Data Interchange – Prerequisites for EDI – Issues of EDI: Legal issues, Security issues, Privacy issues (10 hours)

UNIT III

CONSUMER ELECTRONIC COMMERCE

Consumer Electronic Commerce – Online Shopping – E-Marketing And E-Advertising – E-Marketing Techniques – Applications Of 5P's (Product, Price, Place, Promotion, People) – E-Advertising Techniques: Banners, Sponsorships, Portals, And Online Coupons

Women in E- Commerce-opportunities for women to enhance business using internet and social media (15 hours)

UNIT IV

ELECTRONIC PAYMENT SYSTEMS

Electronic Payment Systems – Advantages and risks, Types of Payment System (Credit Cards, E- Cash, Smart-Cards – Traditional and Modern payment system – Requirement for internet based payment(10 hours)

UNIT V

SECURITY AND LEGAL ASPECTS OF E-COMMERCE

Legal and ethical issues in E-Commerce, E-Security –Introduction –Threats – Secured electronic transaction, Data Protection and other Security Measures (10 hours)

RECOMMENDED TEXTBOOKS

Dr. Rizwan Ahmed P, E- Business & E- Commerce, Margham Publications, Chennai,
Joseph S J, E-Commerce: an Indian perspective, PHI Learning, New Delhi

REFERENCE BOOKS

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson
2. Diwan, Prag and Sunil Sharma, Electronic Commerce – A Manager's Guide to E-Business, Vanity Books International, Delhi
3. Dr Abirami Devi K and Allagammai- E Commerce, Margham publications, Chennai
4. Gary P. Schneider, Electronic Commerce, Cengage Learning, Boston
5. Deitel P J, Internet and World Wide Web, Prentice Hall, New Jersey

JOURNALS

1. Electronic Market International
2. Journal of E-Commerce

e-LEARNING RESOURCES

- www.ecommerce-digest.com
- www.htmlgoodies.com

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Explain the concept of E-Commerce, evolution and growth of E- Commerce
CO2	Outline the Planning and Essentials of E-Commerce and Electronic Data Interchange
CO3	Outline Consumer Electronic Commerce
CO4	Apply knowledge of Electronic Payment System
CO5	Identify the need and importance of E-Security, Data protection and security measures

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD) Case Study discussion
- Problem Solving-Group Discussion Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8X8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER III

INFORMATION TECHNOLOGY

TOTAL HOURS: 75

CREDITS:4

COURSE CODE: 12SP21/3C/INT

L T P: 2 0 3

COURSE OBJECTIVES

1. To introduce the fundamentals of computer application and formulate operations using MS OFFICE
2. To utilise accounting software for journalising transactions
3. To apply SPSS statistical software and draw inference for correlation and Two sample test
4. To apply SPSS statistical software and draw inference for ANOVA and chi-square
5. To introduce web technologies and its applications

COURSE OUTLINE

UNIT I

INTRODUCTION TO COMPUTERS

MS Word – Text Formatting – Mail Merge – Word Reference to text research article – MS Excel– Basic Operations – Creating Tables –Creating Graphs –Basic functions – Vertical Look up – Concatenation–If–CountIf–Mean–Median–Mode–NPV–PMT–PPMT–CUMIPMT–CUMPRINC– Pivot Chart – MS PowerPoint – Preparing Power Point Presentation (15 hours)

UNIT II

ACCOUNTING PACKAGE: TALLY

Creating a Company – Ledger Creation – Voucher Creation – Accounting and Inventory – Reports (15 hours)

UNIT III

STATISTICAL PACKAGE: SPSS

ComparingAverages:Studentt-Test–TwoSampleandOneSampleTest – Correlation – Simple Correlation – Friedman and Spearman’s Rank Correlation (15 hours)

UNIT IV

STATISTICAL PACKAGE: SPSS

Regression Analysis – Simple Linear Regression with SPSS –Chi-square with SPSS – Analysis of Variance (ANOVA) – One Factor between subjects using SPSS (15 hours)

UNIT V

INTERNET TECHNOLOGIES

Introduction to Cloud Computing – Artificial Intelligence and Smart Technology – Web Applications: Google Docs – Navigating Google Docs – Creating new projects – Sharing – Publishing and Collaborating Documents – Google Sheets – Google Slide (15hours)

Note: The practical examination will be conducted by Internal and External only

RECOMMENDED TEXTBOOKS

1. Rajathi A & Chandran P, SPSS for you, MJP Publishers, Chennai
2. Dr. Rizwan Ahmed, Computer Applications in Business and Management, Margham Publications, Chennai

REFERENCE BOOKS

1. Dinesh Madan, Information Technology, Pooja Law Publishing Co., New Delhi.
2. Sushila Madan, Information Technology, 4th Edition, Taxmann Allied Services Pvt. Ltd. Chennai
3. Marija.J. SPSS Ins, SPSS 6.1 Base System user's Guide, Part 2, Pearson Publication New Delhi
4. GST using Tally.ERP, Tally Education Private Limited, Bengaluru
5. Jeffrey. C.Jackson, Web Technologies, Pearson Publication New Delhi

e-LEARNING SOURCES

- www.computerworld.com
- <https://www.excel-exercise.com/>
- <http://tallyerp9book.com/>
- https://macp.gov.in/sites/default/files/user_doc/CAS%20Tally%20TRAINING%20Material.pdf
- <http://www.statstutor.ac.uk/resources/uploaded/solutionsfortutortrainingspssworkbook.pdf>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the fundamentals of information technology and demonstrate applications of Web technologies.
CO 2	Evaluate basic operators in MS Excel and MS Word
CO 3	Utilise accounting software and present reports using Tally
CO 4	Apply tools used in Statistical Package SPSS for interpreting results for Two sample tests and correlation
CO 5	Apply tools and interpret results using SPSS for ANOVA and chi-square test

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	3	3	3	3	3	2	3	2
CO2	2	3	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	3	2	3	2	3
CO4	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3
AVERAGE	2.6	2.8	3	2.6	3	3	2.4	2.8	2.8	2.8

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lab Practicals
- e-Content, Videos
- Peer Learning/ Self Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Total	Special Instructions if any
K 3	A-2/4x25 marks	50	100	100% Practical paper Sec A 2/4(MS Word, Excel, PowerPoint. Sec B 2/4 (Tally, SPSS)
K4	B-2/4x25 marks	50		

SEMESTER III
COST ACCOUNTING

TOTAL HOURS: 90

COURSE CODE: 12SP21/3C/COA

CREDITS: 4

LT P: 2 4 0

COURSE OBJECTIVES

1. To gain knowledge of the elements of cost, preparation of cost sheet and to familiarize with techniques of material control and various methods of valuing material issues, labour turnover, its control, computation of labour cost, systems of wage payment, premium and bonus plans
2. To identify the basis and methods adopted for the allocation and absorption of overheads, its accounting and control
3. To introduce job, batch and contract costing and preparation of process costing, joint and by-products costing and provide an insight into the methods of reconciliation of cost and financial accounts
4. To impart knowledge on the technique of standard costing and to compute material, labour, overhead and sales variance
5. To acquire theoretical knowledge about cost control, cost reduction, cost audit and activity based costing

COURSE OUTLINE

UNIT I

COST SHEET AND TENDERS

Elements of Cost – Preparation of Cost Sheet & Tenders

MATERIALS AND LABOUR

Material – Inventory Control – Pricing of Material Issues – Fixation of Levels & Miscellaneous Items in Materials–Labour Cost – Control –Labour Turnover – Idle Time – Overtime – Remuneration and Incentives (25 hours)

UNIT II

OVERHEADS

Overheads – Allocation – Absorption – Accounting of Overheads (15 hours)

UNIT III

METHODS OF COSTING AND RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

Methods of Costing – Job, Batch & Contract Costing – Process Costing with Inter Process Profits (Excluding Equivalent Production) – Joint Products and By-Products Costing – Reconciliation of Cost and Financial Accounts (22 hours)

UNIT IV

STANDARD COSTING AND VARIANCE ANALYSIS

Standard Costing & Variance analysis – Direct Material Variances – Direct Labour Variances – Overhead Variances – Sales Variances (20 hours)

UNIT V

COST CONTROL AND COST REDUCTION

Cost Control – Meaning – Essentials for Success of Cost Control – Cost Reduction – Meaning – Distinction between Cost Control and Cost Reduction

COST AUDIT AND ACTIVITY BASED COSTING

Cost Audit – Meaning – Objectives–Types of Cost Audit– Cost Audit Programme – Theoretical Introduction to Activity Based Costing (8hours)

RECOMMENDED TEXTBOOKS

1. Jain SP & Narang K L, Cost Accounting, Kalyani Publishers, New Delhi
2. Reddy TS and Hari Prasad Reddy Y, Cost Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. CharlesT Horngren, George Foster, SrikantDatarM., Cost Accounting, Prentice Hall of India Private Limited, New Delhi
2. Colin Drury, Management & Cost Accounting, Thomas Learning, London
3. Iyengar S P, Cost Accounting, Sultan Chand & Sons, New Delhi
4. Khanna B S, Pandey I M, Ahuja G K & Arora M N, Practical Costing, S.Chand & Co. Ltd., New Delhi
5. Murthy A and Gurusamy S, Cost Accounting, Tata McGraw Hill Publishing Company, New Delhi

JOURNALS

1. Journal of Cost Analysis and Parametrics
2. International Journal of Corporate Finance and Accounting

e-LEARNING RESOURCES

- www.icmai.in
- <https://www.yourarticlelibrary.com>
- <https://www.businessmanagementideas.com>
- <https://efinancemanagement.com>
- www.accountingnotes.net

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Profound knowledge on preparation of Cost Sheet and estimation of Tender Price and application of the techniques of material control and material pricing and use various methods of wage payment in the computation of remuneration and incentive of workers
CO 2	Ability to allocate, apportion and absorb overheads
CO 3	Sound knowledge on various methods of costing and ability to identify appropriate method for the respective industry
CO 4	Analyse material, labour, overhead and sales variances
CO 5	Profound knowledge of cost control, cost reduction and cost audit

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	2	3	3	3	3	2	2	2	3
CO3	3	2	3	3	3	3	2	2	3	3
CO4	3	2	3	3	3	3	3	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	2.4	3	3	3	3	2.4	2.4	2.6	2.8

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk)
- Problem Solving-Group Discussion
- Quiz
- Seminar
- Peer Learning
- Real Time Assignments
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have 2 theory questions and 6 problems. Section B must have 1 theory question and 4 problems.
K4,K5	B – 3/5x20 marks	-	60		

SEMESTER III

RESEARCH METHODOLOGY

TOTAL HOURS: 75

COURSE CODE: 12SP21/3C/REM

CREDITS:4

L T P: 3 2 0

COURSE OBJECTIVES

1. To gain familiarity with the research process, problem, research design, data collection and scaling
2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
3. To perform statistical tests T, Z and ANOVA
4. To enable statistical testing with non- parametric tests such as Chi Square Test, Sign Test Kruskal Wallis Test, Wilcoxon Test, Mann Whitney test and Spearman's Rank correlation tests and facilitate good report writing

COURSE OUTLINE

UNIT I

RESEARCH METHODOLOGY – THEORETICAL FRAMEWORK

Research – Meaning – Significance – Research process – Research problem – Review of Literature– Identification of Research gap – Research design – Types– Data collection – Primary– Secondary– Web Sources – Scaling – Nominal– Ordinal– Interval– Ratio scales – Research Ethics (15hours)

UNIT II

HYPOTHESIS AND SAMPLING

Hypothesis – Meaning – Types – Testing of hypothesis – Errors in testing – Limitations in the testing of hypothesis

Sampling – Fundamentals – Types – Sampling and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample size (15 hours)

UNIT III

PARAMETRIC TESTS

Parametric tests – Tests of small and large sample-t test –Z test – Analysis of variance – One way and Two-way ANOVA (20 hours)

UNIT IV

NON PARAMETRIC TESTS

Non Parametric Tests – Introduction and Advantages – Chi Square test – Sign Test – Kruskal Wallis Test – Wilcoxon Test – Mann Whitney test – Spearman's Rank Correlation (Simple Problems) (20 hours)

UNIT V

REPORT WRITING

Data Interpretation and report writing – Layout of report and Types of Reports – Contents – Features of good report – Steps in writing a report research paper – Impact Factor – Plagiarism and its consequences (5 hours)

RECOMMENDED TEXTBOOKS

1. Kothari C R, Gaurav Garg, Research Methodology Methods & Techniques, New Age International Publishers, New Delhi
2. Gupta S P, Statistical Methods, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. David Cooper R & Pamela Scindler S, Business Research Methods, Tata McGraw Hill Publications, New Delhi
2. William Goode J & Paul Hatt K, Methods in Social Research, McGraw Hill Publications, New York
3. John Best W & James Kahn V, Research in Education, Pearson Publications, USA
4. Israel D Data analysis in Business research: A Step by Step Non Parametric Approach, Sage Publications, India
5. Robert Lussier N, Research Methods and Statistics for Business, Waveland Pr Inc, USA

JOURNALS

1. International Journal of Research Methodology
2. Indian Journal of Research

e-LEARNING RESOURCES

- www.tanfonline.com
- <https://study.sagepub.com/sites/default/files/fricker>
- <http://www.optimizely.com/optimization-glossary/statistical-significance>
- <http://www.healthknowledge.org.UK/eresearch-methods.parametric-non-parametric>
- <http://elearningindustry.com/Articles>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the research process, research problem, research design, data collection and research ethics
CO 2	Sound knowledge of sampling fundamental hypothesis formulation and testing
CO 3	Apply appropriate statistical tests and perform t, Z and ANOVA tests
CO 4	Use Statistical non- parametric tests of Chi square, Mann Whitney & Spearman's Rank correlation and Multiple and Partial Correlation
CO 5	Compile and presentation of data in reports and research papers

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	2	3	3	3
CO2	3	3	3	3	3	3	1	3	3	3
CO3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	3	3	2.8	3	2.4	2.2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Problem Solving-Group Discussion
- Quiz-Seminar
- Peer Learning
- Real time projects
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A out of 8 questions 5 theory and 3 problems. Section B out of 5 questions 2 theory and 3 problems.
K4, K5	B – 3/5x20 marks	-	60		

SEMESTER III

ELECTIVE PAPER – 3 – ECONOMIC LEGISLATIONS

TOTAL HOURS: 60

COURSE CODE: 12SP21/3E3/ECL

CREDITS:3

L T P: 3 1 0

COURSE OBJECTIVES

1. To provide an insight about Legal Metrology Act
2. To give an overview about the Foreign Exchange Management Act and its indepth provisions
3. To give an insight into the Consumer Protection Act and Competition Act
4. To throw light on the law relating to money laundering and benami transactions
5. To gain knowledge on Real Estate Act

COURSE OUTLINE

UNIT I

LEGAL METROLOGY ACT,2009

Standard Weights and Measures – Power of inspection – Seizure – Declarations on pre-packaged commodities– Offences and Penalties – Powers of Central and State Government (12 hours)

UNIT II

FOREIGN EXCHANGE MANAGEMENT ACT, 1999

Objects and Definitions under FEMA – Current Account Transactions, Capital Account Transactions – Foreign Direct Investments in India and Abroad – Acquisition and Transfer of Immovable Property – Establishment of BranchOffice in India – Export of Goods and Services – Realization and Repatriation of Foreign Exchange – Authorized Persons – Penalties andEnforcements (16 hours)

UNIT III

CONSUMER PROTECTION ACT,2019

Consumer Protection Act, 2019 – Objectives – Definitions – Consumer Rights – Consumer Redressal Forum (District, State and National) – Consumer Protection Councils – Complaint before Consumer Forum – Enforcement – Remedies

COMPETITION ACT, 2002

Competition Act, 2002: Competition Policy – Anti-Competitive Agreements – Abuse of Dominant Position – Difference between MRTP Act and Competition Act – Overview of Combination and

Regulation of Combinations – Competition Advocacy – Competition Commission of India – Appellate Tribunal (10 hours)

UNIT IV

PREVENTION OF MONEY LAUNDERING ACT, 2002

Overview – Adjudicating Authority – Summons – Search and seizure – Retention of Property – Appellate Tribunal – Powers of Central Government

BENAMI TRANSACTION (PROHIBITIONS) ACT 1988

Benami Property – Benami Transaction – Prohibition of Benami Transaction Authority – Adjudication of Benami Property (12hours)

UNIT V

REAL ESTATE (REGULATION AND DEVELOPMENT) ACT, 2016

Registration of Real Estate Project – Real Estate Agents – Real Estate Regulatory Authority – Central Advisory Council – The Real Estate Appellate Tribunal – Offences – Penalties and Adjudication. Specimen Agreement for Sale between the Promoter and the Allottee (10 hours)

RECOMMENDED TEXTBOOKS

1. Gulshan S S & Kapoor G K, Economic, Labour and Industrial Laws, Sultan Chand & Sons, New Delhi
2. Datey V S, Economic Labour and Industrial Laws with Secretarial Practice, Taxmann Publications

REFERENCE BOOKS

1. Corporate Laws, Taxmann Publications, New Delhi
2. Economic and Commercial Laws, Pooja Law Publishing Co, New Delhi
3. Pankaj Garg C A, Corporate and Economic Laws, Taxmann Publication
4. ICSI study material on Economic and Commercial Laws
5. Relevant Bare Acts

JOURNALS

1. Journal of Law, Economics and Organisation
2. Journal of Intellectual Property Law and Practice
3. Journal of International Economic Law

e-LEARNING RESOURCES

- www.india.infoline.com
- www.indiacorporateadvisor.com
- www.indianbusiness.nic.in
- www.academic.oup.com
- www.udemy.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline of Legal Metrology Act
CO 2	Explain the provisions of FEMA, various transactions with regard to acquisition of property, Foreign Direct Investment and Penal Provisions
CO 3	Outline the Provisions of Consumer Protection Act and Competition Act
CO 4	Sound knowledge of Prevention of Money Laundering Act, 2002 and Benami Transactions Act
CO 5	Knowledge of Legal rules relating to Real Estate Provisions and Act

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Case Study discussion
- Problem Solving-Group Discussion
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8X8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER III

ELECTIVE PAPER – 3 – GENERAL LAWS

TOTAL HOURS: 60

COURSE CODE:12SP21/3E3/GEL

CREDITS:3

L T P: 3 1 0

COURSE OBJECTIVES

1. To comprehend the features of Constitution. And to familiarise with the rights and duties provided in the Indian Constitution to the citizens of India
2. To give a basic understanding of the provisions to institute a suit in the courts of law
3. To create awareness of the various provisions of law applicable to transfer of an immovable property
4. To understand the provisions of Information Technology Act, 2000
5. To provide basic understanding of the provisions of Right to Information Act, 2005

COURSE OUTLINE

UNIT I

CONSTITUTION OF INDIA

Broad Framework of the Constitution of India – Features of Indian Constitution – Fundamental Rights – Directive Principles of State Policy – Fundamental Duties – Different types of Writs – Habeas corpus, Mandamus, Prohibition, Quo Warranti & Certiorari (18 hours)

UNIT II

CODE OF CIVIL PROCEDURE

Elementary knowledge of the structure of Civil Courts, their Jurisdiction – Basic understanding of certain terms – Order, Judgment & Decree – Stay of Suits, Res Judicata – Suit by companies, Minors – Basic understanding of Summary Proceedings, Appeals, Reference, Review and Revision (10 hours)

UNIT III

LAW RELATING TO TRANSFER OF PROPERTY

Important Definitions – Movable & Immovable properties – Properties which cannot be transferred – Doctrine of Lis pendens – Doctrine of Fraudulent Transfer – Rights and Liabilities of Seller and Buyer (10 hours)

UNIT IV

INFORMATION TECHNOLOGY ACT, 2000

Important terms under IT Legislation – Digital Signatures –Electronic Records – Certifying Authority – Digital Signature Certificate – Cyber Regulation Appellate Tribunal – Offences and Penalties (12hours)

UNIT V

RIGHT TO INFORMATION ACT

Object of the Act – Definitions – Right to Information and obligation of Public Authorities – Designation of Public Information Officers – Request for obtaining information and disposal of the request – Exemption from Disclosure – Rejection of request – Partial disclosure or severability – Information Commissions – Central Information Commission (Section 12 to 14) – State Information Commission (Section 15 to 17) – Powers and Functions of Information Commissions – Appeals – Penalties – Bar of Jurisdiction – Role of Central/ State Governments (10 hours)

RECOMMENDED TEXTBOOKS

1. Rajni Abbi & Kapoor ND, General & Commercial Law, Sultan Chand & Sons, New Delhi
2. ICSI Study Material on General & Commercial law

REFERENCE BOOKS

1. Durga Das Basu, Introduction to Constitution of India, Lexis Nexis, Gurgaon
2. Mitra SN, Commercial Law, The World Press Ltd., Kolkatta
3. Shukla M C, A Manual of Mercantile Law, S Chand & Co, New Delhi
4. Tejpalsheth and Jigisha Thakkar, Industrial Labour and General Laws, Taxmann Publication, New Delhi
5. Zad N S, Industrial Labour and General Laws, Taxmann Publication

JOURNALS

1. Industrial Relations
2. International Commercial Law
3. Commercial Law Journal

e-LEARNING RESOURCES

- www.indiacorporateadvisor.com
- www.legalserviceindia.com
- www.icsi.edu
- www.ili.ac.in
- ww.lawstudies.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of Features of Indian Constitution, Fundamental Rights, Fundamental Duties and Writs
CO 2	File a suit in compliance with the Code of Civil Procedure
CO 3	Outline the various provisions to be complied for transfer of an immovable property
CO 4	Knowledge of the various statutory provisions of Information Technology Act, 2000
CO 5	Explain the Legal rules relating to Right to Information Act, 2005

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Case Study discussion
- Problem Solving
- Group Discussion
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8X8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER III

ELECTIVE PAPER – 4 – DRAFTING AND CONVEYANCING

TOTAL HOURS: 60

COURSE CODE: 12SP21/3E4/DRC

CREDITS:3

L T P: 3 1 0

COURSE OBJECTIVES

1. To comprehend the meaning of drafting and conveyancing, their differences and principles for drafting. And to introduce the different types of deeds and their components
2. To develop the aptitude to draft Will, Gift Deed and Power of Attorney in compliance with the provisions of law
3. To familiarise with the skill of drafting various deeds such as Limited Liability Partnership Agreement, Bye Laws for Societies, Affidavit and Guarantee
4. To acquaint them with drafting of Memorandum of Association and Articles of Association
5. To be aware of the legal provisions to be complied with while drafting of notice, agenda, resolution and minutes for meetings

COURSE OUTLINE

UNIT I

INTRODUCTION

Meaning of Drafting and Conveyancing – Difference between Drafting and Conveyancing – General Principles of Drafting the Deeds – Meaning of Document – Various Kinds of Deeds – Components of Deeds (10 hours)

UNIT II

DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – I

Object of Conveyancing – Drafting of Will and Gift Deed – Power of Attorney – Deed of Power of Attorney – Who can execute Power of Attorney – Revocable and Irrevocable Power of Attorney – General and Special Power of Attorney – Drafting of Power of Attorney (15 hours)

UNIT III

DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – II

Drafting of Limited Liability Partnership Agreement

Drafting of Bye laws for Societies

Affidavit – Meaning and Drafting of an Affidavit

Guarantees: Counter Guarantee, Fidelity Guarantee, Performance Guarantee, Bank Guarantee
(15 hours)

UNIT IV

DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS: COMPANY DOCUMENTS

Memorandum of Association – Drafting of Memorandum of Association

Articles of Association – Contents of Articles (10 hours)

UNIT V

SECRETARIAL PRACTICE AND DRAFTING

Principles relating to Drafting of Notices– Preparation of Agenda for Meetings – Drafting of Resolution and Recording of Minutes of the meeting (10 hours)

RECOMMENDED TEXTBOOKS

1. ICSI Study Material on Drafting & Conveyancing
2. Chaturvedi R N, Pleadings, Drafting & Conveyancing, Central Law Publications, India

REFERENCE BOOKS

1. Gade Veera Reddy, The Drafting, Pleadings & Conveyancing (The Practical Training), Sujatha Law Books Pvt Ltd., 1st Edition
2. Murlu Manohar, Art of Conveyancing and Pleading, Eastern Book Company, 2004
3. Nabhi's Legal Drafting for Layman, A Nabhi Publication, India
4. Kumar H.L, Legal Drafting – Do it yourself, Universal Law House, India
5. Rennie, Professor Robert and Brymer, Professor Stewart, Conveyancing in the Electronic Age, WGreen & Son, Edinburgh, UK

e-LEARNING RESOURCES

- https://www.academia.edu/36562375/Drafting_Pleading_and_Conveyance
- <https://industries.cg.gov.in/SIPB/pdf/ModelCodeofContract/Sale%20Deed.pdf>
- <https://lawnn.com/mortgage-deed/>
- <https://www.indiafilings.com/docs/partnership-deed-format/>
- http://www.tnreginet.net/pdf/Public_Utility_Forms_full/Deed%20of%20Gift.doc
- <https://industries.cg.gov.in/SIPB/pdf/ModelCodeofContract/Deed%20of%20Partition.pdf>
- http://www.tnreginet.net/pdf/Public_Utility_Forms_full/poa.pdf
- <https://formswift.com/affidavit#targetText=Write%20the%20heading%2Fpurpose%20for,will%20be%20submitted%20in%20court.>
- <http://www.mca.gov.in/SearchableActs/Schedule1.htm>
- <https://taxguru.in/company-law/drafting-articles-of-association.html>
- <http://credibilityalliance.org/pdf/E-Communique/All-About-Meetings.pdf>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of drafting, conveyancing, their differences along with the components of each deed
CO 2	Ability to draft Will, Gift Deed and Power of Attorney
CO 3	Ability to draft various deeds such as Limited Liability Partnership Agreement, Bye laws for Societies, Affidavit and Guarantee as per the provisions of law
CO 4	Skill to draft Memorandum of Association
CO 5	Prepare Notice of meeting, Agenda, Resolution and Minutes of the meeting

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3
AVERAGE	3	3	3	3	2	3	3	3	2	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom – E-Content, Videos
- Problem Solving
- Group Discussion
- Role Modelling
- Quiz
- Seminar
- Peer Learning
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K3	A – 5/8 X 8 Marks	500	40	100	-
K4,K5	B – 3/5 X 20 Marks	1500	60		

SEMESTER III

ELECTIVE PAPER – 4 – COMPLIANCE MANAGEMENT AND DUE DILIGENCE

TOTAL HOURS: 60

COURSE CODE: 12SP21/3E4/CMD

CREDITS:3

L T P: 3 1 0

COURSE OBJECTIVES

1. To understand the concepts and principles of Compliance Management
2. To know the importance of Documentation and Maintenance of Records
3. To learn the various techniques of preparation of Search and Status Report
4. To impart knowledge on the process for conducting Due Diligence of various business transactions
5. To understand the role of Company Secretaries in Compliance Management and due diligence

COURSE OUTLINE

UNIT I

COMPLIANCE MANAGEMENT

Introduction – Need – Benefits –Scope – Establishment of Compliance Management Framework – Process of Corporate Compliance Reporting (CCR)– Entity Wise Compliance – Activity Wise Compliance–Sector Wise Compliance – Industry Specific Compliance – State and Local Laws Compliance – Role of Company Secretaries in Compliance Management – Compliance Reporting (15 hours)

UNIT II

DOCUMENTATION AND MAINTENANCE OF RECORDS

Introduction – Purpose of Documentation –Guiding Principles – Electronic Reporting of Documents – Advantages of Document Management Systems(DMS) – Physical Reporting – Circulation of Documents – Safety and Retrieval of Records – Preservation of Records – Privacy of Records and its Control –Suggestive Steps for Protecting Confidential Information – The Data (Privacy and Protection)Bill, 2017 (15 hours)

UNIT III

SEARCH AND STATUS REPORT

Introduction – Purpose and Objective of Search and Status Report – Scope and Importance – Verification of Documents – Compilation of Information – Format of Search Report – Know Your Customer (KYC) –Signing and Certificates – Obligations and Penal provisions(10 hours)

UNIT IV

DUE DILIGENCE

Overview – Need – Objective – Scope – Factors to be kept in Mind While Conducting Due Diligence– Process of Due Diligence –Techniques of Due Diligence – Types of Due Diligence
(10 hours)

UNIT V

DUE DILIGENCE REPORT

Format – Contents of Due Diligence Report – Possible Hurdles in Due Diligence – Steps to overcome the Hurdles in Due Diligence
(10hours)

RECOMMENDED TEXTBOOKS

1. Abha Aggarwal & S K Aggarwal, Secretarial Audit Compliance Management &Due Diligence, Reliance Publications, New Delhi
2. Sangeet Kedia& Anuj Sharma, SangeetKedia's Secretarial Audit, ComplianceManagement& Due Diligence, Pooja Law House, New Delhi

REFERENCE BOOKS

1. DivyaBajpai Secretarial Audit Compliance Management & Due Diligence,Taxmann cracker
2. Pandab S K, Lawpoint's Secretarial Audit Compliance Management and Due Diligence, LawPoint Publications, New Delhi
3. Peter Howson, The Essentials of M&A Due Diligence, Routledge Focus, London
4. ICSI Study Material on Secretarial Audit Compliance Management & Due Diligence
5. Anoop Jain, Secretarial Audit Compliance Management and Due Diligence,AJ Publications, Varanasi

JOURNALS

1. Journal of Private Equity
2. Journal of Business & Economics Research

e- LEARNING RESOURCES

- <https://www.learnkab.com>
- <https://www.studocu.com>
- <https://www.moonstone.com>
- www.icsi.edu

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of Compliance Management, Process of Corporate Compliance Reporting, Role of Company Secretaries in Compliance Management, Compliance Reporting
CO 2	Outlines the documentation and maintenance of Records
CO 3	Outline the Search and Status Report
CO 4	Explain the need,objective,scope,process, techniques, types of Due Diligence
CO 5	Knowledge of format and contents of Due Diligence Report

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD) Case Study discussion
- Problem Solving-Group Discussion
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5X8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		

SEMESTER III

EXTRA DISCIPLINARY ELECTIVE PAPER – 2 – PRACTICAL ACCOUNTING

TOTAL HOURS: 60

COURSE CODE: 12SP21/3E/PRA

CREDITS:3

L T P: 2 2 0

COURSE OBJECTIVES

1. To gain understanding of accounting concepts and principles
2. To acquire knowledge of double entry bookkeeping and subsidiary books
3. To acquaint with preparation of Cash Book and Trial Balance
4. To familiarize with preparation of final Accounts
5. To impart knowledge on depreciation

COURSE OUTLINE

UNIT I

INTRODUCTION TO ACCOUNTING PRINCIPLES

Accounting – Definition and Functions – Accounting Principles – Advantages and Limitations of Accounting – Branches and Methods of Accounting – Groups Interested in Accounting Information – Basic Accounting Concepts and Conventions (12 hours)

UNIT II

DOUBLE ENTRY SYSTEM OF BOOK KEEPING

Double Entry Book keeping – Journal & Ledger – Subsidiary Books – Purchase Book – Sales Book – Purchase Returns Book – Sales Return Book (12 hours)

UNIT III

CASH BOOK AND TRIAL BALANCE

Preparation of Cash Book – Preparation of Trial Balance (12 hours)

UNIT IV

FINAL ACCOUNTS

Preparation of Final Accounts – Trading and Profit and Loss Account – Balance Sheet (Simple Adjustments only) (12 hours)

UNIT V

DEPRECIATION

Depreciation – Methods of Depreciation – Straight Line Method and Diminishing Balance Method (Simple Problems only) (12 hours)

RECOMMENDED TEXTBOOKS

1. Gupta R L & Gupta V K, Financial Accounting, Sultan Chand & sons, New Delhi
2. Reddy T S and Murthy A, Financial Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Gupta R L and Radhaswamy M, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Hanif M Mukherjee A, Financial Accounting I, Mc Graw Hill Education (India) Private Limited, Chennai
3. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi
4. Parthasarathy S & Jaffarulla AV, Kalyani Publishers, New Delhi
5. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi

JOURNALS

1. Indian Journal of Accounting
2. International Journal of Accounting

e- LEARNING RESOURCES

- www.futureaccountant.com
- www.iimcal.com
- www.courses.org
- www.accountingcoach.com
- www.icmai.in

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Demonstrate the knowledge on fundamentals of accounting, concepts and conventions
CO 2	Prepare journal, ledger and subsidiary books
CO 3	Prepare Cash book and trial balance
CO 4	Prepare final accounts with simple adjustments
CO 5	Compute depreciation for fixed assets under straight line method and diminishing balance method

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	3	2	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	2.8	2.8	3	2.8	3	3	2.8	3	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos-
- Problem Solving-Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning
- Field Visits
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have 2 theory questions and 6 problems. Section B must have 1 theory question and 4 problems.
K4, K5	B – 3/5x20 marks	-	60		

SEMESTER III

SOFT SKILLS – III – TEACHING METHODS AND PRACTICES

TEACHING HOURS: 30

COURSE CODE: 12SP21/3S/TMP

CREDITS: 2

COURSE OBJECTIVES

The objective of this course is to develop effective teaching skills in students. It includes understanding the theoretical basis of teaching and actual teaching practice sessions

PART I – TEACHING METHODS

UNIT I

Objectives of Teaching – Teaching Aids – Types of Teaching Aids – Importance of Teaching Aids in Teaching (5 hours)

UNIT II

Skills of Teaching – Enactive Skills, Iconic Skills and Symbolic Skills – Visual, Auditory – Educational Psychology – Importance of Educational Psychology for Teachers – Concept of Intelligence – Learning – Nature – Factors Affecting Learning – Modes of Learning (5 hours)

UNIT III

Classroom Methods of Teaching – Class Room Management – Lecture Method – Discussion Method – Demonstration Method – Problem Method – Assignment Method (10 hours)

PART II – TEACHING PRACTICE

1. Teaching Assignments for Under Graduate students shall be undertaken by each student during the months of January – February
2. Each student shall be under the supervision of a faculty mentor /guide
3. The 10 hours may be distributed among 1 or 2 subjects, which shall be a combination of theory and problem based papers
4. A Structured Plan stating the Topic, Objectives, Methodology, Evaluation shall be prepared in advance by the student for each class session and submitted to the faculty mentor/guide
5. Faculty guides shall maintain an assessment register for each student and record assessment for each session on the given parameters (10 hours)

REFERENCES

1. Bhatia, H. R., Textbook of Educational Psychology, The McMillan Company of India Ltd., New Delhi
2. Aggarwal, J. C., Essential Educational Psychology, Vikas Publishing House Pvt. Ltd., New Delhi
3. Bruner, J. S., Toward a theory of instruction. Cambridge MA: The Belnap Press of Harvard University Press, USA

END SEMESTER EXAMINATION

Practicals in Teaching Learning – 20 MARKS

Written Examination (10 Out of 12 Questions) = 10X3=30 MARK

SELF STUDY PAPER
ARTIFICIAL INTELLIGENCE

COURSE CODE: 12SP21/3SS/ARI

COURSE OBJECTIVES:

1. To gain knowledge on Artificial Intelligence, foundations and tools of AI
2. To enlighten on Structure of Intelligent Agents, Future prospects of AI and Challenges of AI

UNIT I

Artificial Intelligence – History of AI – Foundations of AI – AI environment – Societal influences of AI – Applications, Domains and Tools of AI

UNIT II

Intelligent Agents – Structure of Intelligent Agents – Future prospects of AI – Challenges of AI

UNIT III

Role of AI in Education – Banking – Health Care – Transportation and Logistics

RECOMMENDED TEXTBOOKS

1. Stuart Rusell, Peter Norvig, Artificial Intelligence; A Modern Approach, Prentice Hall, USA
2. Tom Tauli, Artificial Intelligence Basics A Non- Technical Introduction, APress, Pune

REFERENCE BOOKS

1. Rizwan, Artificial Intelligence, Margham Publications, Chennai
2. Peter Norvg, Artificial Intelligence: A Modern Approach, Prentice Hall, USA
3. Denis Rothman, Artificial Intelligence by Example, Ingram Publishers, USA

JOURNALS

1. Journal of Artificial Intelligence Research
2. Journal of Machine Learning Research

e-LEARNING RESOURCES

<https://www.worldscientific.com>
<https://www.mygreatlearning.com>
<https://www.igi-global.com>
<https://firstmonday.org>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of Artificial Intelligence, domains & tools
CO 2	Discuss the prospects & challenges of Artificial Intelligence
CO 3	Evaluate the role of Artificial Intelligence on various sectors

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
AVERAGE	2	2	2	2	2	3	3	3	2.3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

QUESTION PAPER TEMPLATE

SECTION – A

ANSWER ANY FIVE QUESTIONS

5x20=100

5 questions to be answered out of 8 questions

SELF STUDY PAPER

CYBER LAWS

COURSE CODE: 12SP21/3SS/CYL

COURSE OBJECTIVES

1. To gain knowledge about security, protect personal data and secure computer networking
2. To execute a penetration test using standard hacking tools in an ethical manner

UNIT I

Introduction to computers and its Impact on society – Overview of computer and web technology
–Need for cyber law – Cyber Jurisprudence at International and Indian Level

UNIT II

Cyber Law – International perspectives UN – International Telecommunication Union (ITU)
Initiatives council of Europe – Budapest convention on cybercrime – Asia Pacific Economic Co-
operation (APEC) Organization for Economic Co-operation and Development (OECD) – World
Bank – Common Wealth of Nations

UNIT III

Expression in cyber space – Right to access cyber space – Access to internet – Right to privacy –
Right to data protection cybercrimes and legal framework cybercrimes against individuals,
institution and state – Hacking – Digital forgery – Cyber stalking/harassment – Cyber
pornography – Identify theft and fraud cyber terrorism – Cyber defamation – Different offences
under IT Act, 2000

RECOMMENDED TEXTBOOKS

1. Cyber security essentials, James Graham, Ryan Olson, Rick Howard
2. The Basics of Hacking and Penetration Testing, Second edition, Patrick Engebretson
3. Beginning Ethical Hacking with Kali Linux, Sinha, Sanjib

REFERENCE BOOKS

1. Duggal Pawan, Textbook on cyber law, Universal law publishing, New Delhi
2. Garima Tiwari, Understanding Laws, cyber laws and cyber crimes, Lexis Nexis, Chennai

JOURNALS

1. International journal of Cyber Criminology
2. National journal of cyber security law

e- LEARNING RESOURCES

- <https://vikaspedia.in>
- <https://www.meity.gov.in>
- <https://www.infosecawareness.in>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of Cyber laws – Need and importance
CO 2	Explain international perspective of cyber laws
CO 3	Explain cyber space, cyber stalking and frauds

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
AVERAGE	2	2	2	2	2	3	3	3	2.3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

QUESTION PAPER TEMPLATE

SECTION – A

ANSWER ANY FIVE QUESTIONS

5x20=100

5 questions to be answered out of 8 questions

SELF STUDY PAPER

STRATEGIC BRANDING AND RETAILING

COURSE CODE: 12SP21/3SS/SBR

COURSE OBJECTIVES

1. To develop an understanding of the nature of branding and retailing
2. To identify and understand the driving forces of new venture success
3. To develop skills in innovation and business planning for entrepreneurial ventures

UNIT I

Brand management – Fundamentals of Marketing and Branding – Branding Fundamentals: Definition – Things that can be branded – Branding Challenges and Opportunities – Brand Image – Brand Identity – Kapferer’s Brand Identity Prism

Case Study: McDonald’s Core Brand Values

Brand Taxonomy and Aesthetics: Criteria for choosing brand elements – Brand Names – Lippincott Brand Name Taxonomy – Brand Name Linguistic Characteristics –URLs – Logos and Symbols – Characters – Slogans and Jingles – Packaging and Signage

Case Study: The Amul Girl: Why She's Still Standing?

UNIT II

Brand Extension – Ansoff’s Growth Share Matrix – Edward Tauber’s Guidelines for Brand Extension – Merits and Demerits of Extension – Line Extension – Category Extension – Brand Value Chain – CBBE and Larry Percy’s Experiment – Brand Positioning – Brand Resonance Pyramid (Salience – Performance – Imagery – Judgements – Feelings – Resonance) – Brand Value Chain (Value Stages – Program Quality Multiplier – Marketplace Conditions Multiplier – Investor Sentiment Multiplier); Financial Valuation and Accounting of Brands

Case Study: Stretching Brands to The Limit – A Case Study on Dettol

UNIT III

Retail management – Retailing Fundamentals –Definition – Functions – Importance in Indian Economy – Food and Nonfood Retail Formats – Non-Store Retailing – Retail Mix; Retailing Theories: Theory of Natural Selection, Theory of Wheel of Retailing, Accordion Theory, Retail Life Cycle Theory – Retailing Geo demographic Techniques

Trading Area Analysis – Retail Locations Types – Location Decision Process – Locational

Positioning – Location Assessment Techniques – Analogue Method, Multivariate Statistical Techniques – Spatial Interaction

RECOMMENDED TEXT BOOKS

1. Kotler and Keller, K. Marketing Management. Boston, Mass: Prentice Hall, USA
2. Keller K. L., Parameswaran, M. G., & Jacob, I. Strategic brand management: Building, measuring and managing brand equity, Pearson Education India, Chennai

REFERENCE BOOKS

1. Claus Ebster and Marion Garaus Store Design and Visual Merchandising. BE Press, UK
2. Weitz, Levy, Retail Management. McGraw Hill, New Delhi

JOURNALS

1. Palgrave – Journal of Brand Management
2. Journal of Product & Brand Management |

e-LEARNING RESOURCES

- <https://sp-sg.libguides.com>
- <https://www.managementstudyguide.com>
- <http://www.untag-smd.ac.id>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of Brand Management
CO 2	Outline concepts of brand extension and brand value chain
CO 3	Evaluate the role of Retail management and trading area analysis

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
AVERAGE	2	2	2	2	2	3	3	3	2.3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

QUESTION PAPER TEMPLATE

SECTION – A

ANSWER ANY FIVE QUESTIONS

5x20=100

5 questions to be answered out of 8 questions

SEMESTER IV

CORPORATE FINANCE

TOTAL HOURS: 90

COURSE CODE: 12SP21/4C/COF

CREDITS:4

LTP: 3 3 0

COURSE OBJECTIVES

1. To explain the various financial concepts, functions, goals and discuss the different types of cost of capital and its computation
2. To provide an insight on leverage, types and effect on shareholder's return and also impart knowledge on capital structure and its theories
3. To evaluate and select projects utilizing capital budgeting techniques of Payback, Net Present Value, Internal Rate of Return, Accounting Rate of Return and Profitability Index and analyse risk in a capital budgeting project
4. To assess the working capital requirements of the firm and outline the dividend concept and determination of dividend policy
5. To discuss the basics of portfolio management and its related theories

COURSE OUTLINE

UNIT I

FINANCIAL DECISIONS, GOALS AND COST OF CAPITAL

Finance – Nature & Scope – Financial Goals – Financial Decisions – Time Value of Money
Cost of capital – Significance – Determination of cost of Debt – Equity – Preference capital–
Retained earnings and Weighted average cost of capital (15 hours)

UNIT II

LEVERAGE AND CAPITAL STRUCTURE

Leverage – Financial – Operating & Combined Leverage – Effect of leverage on Shareholders' return – EBIT EPS Analysis

Capital Structure – Optimum Capital Structure – Factors influencing Capital Structure – Net Income – Net Operating Income – Traditional and Modigliani Miller theories (15hours)

UNIT III

CAPITAL BUDGETING AND RISK ANALYSIS

Capital Budgeting – Payback – Net Present Value – Internal rate of return – Accounting rate of return and Profitability Index

Risk analysis in capital budgeting – Payback – Risk adjusted discount rate – Certainty equivalent method (20 hours)

UNIT IV

WORKING CAPITAL AND DIVIDEND DECISION

Working Capital – Concept – Factors – Computation of Working Capital Requirements (Problems)

Dividend Decision – Dividend Policy – Factors determining Dividend Policy (20 hours)

UNIT V

PORTFOLIO MANAGEMENT

Introduction to Portfolio Management – Measurement of expected risk and return of portfolio- Markowitz Portfolio theory – Capital Asset Pricing Model – Security market line – Capital market line – Portfolio evaluation (Theory only) (20 hours)

RECOMMENDED TEXTBOOKS

1. Pandey I M, Financial Management, Vikas Publication, New Delhi
2. Khan M Y & Jain P K, Financial Management, Tata Mc Graw Hill, New Delhi

REFERENCE BOOKS

1. Richard Brealey, Stewart Myers & Franklin Allen, Principles of Corporate Finance, Tata Mc Graw Hill Publications
2. Aswath Damodaran, Applied Corporate Finance, Stern School of Business, Wiley Publications, New York
3. Maheshwari S N, Financial Management, Sultan Chand Publication, New Delhi
4. Van Horne James C, Financial Management and Policy, Prentice Hall, USA
5. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill, New Delhi

JOURNALS

- The Journal of Finance
- Journal of Banking and Finance
- Journal of Financial Economics

e- LEARNING RESOURCES

- www.Khanacademy.org
- <http://study.com>academy>topic capital-structure-financial-leverage>
- <http://sol.du.ac.in>mod>>book>view>
- <http://pt.courser.org>lecture>capital budgeting>
- www.apnacourse.com>course>working –capital-management
- <https://www.managementstudyguide.com/portfolio-management.htm>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain financial concepts, functions, goals and computation of cost of capital
CO 2	Sound knowledge of capital structure, theories leverage, types, evaluation of its effect on shareholders return and planning an optimal capital structure
CO 3	Select projects for a firm with the aid of capital budgeting techniques of Payback, Net Present Value, Internal Rate of Return, Accounting Rate of Return and Profitability Index and analyse risk in projects
CO 4	Determine working capital requirements of a firm and discuss the dividend concept, policy and theories
CO 5	Gain understanding of portfolio management and its theories

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO 10
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	2	2	3	2	3	3	2	3	3
CO3	3	2	3	3	3	3	3	2	3	3
CO4	3	2	3	3	3	3	3	2	3	3
CO5	3	2	3	3	3	3	3	2	3	3
AVERAGE	3	1.8	2.8	3	2.8	3	3	2.2	3	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Problem Solving-Group Discussion
- Quiz-Seminar
- Peer Learning
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A out of 8 questions 5 theory and 3 problems. Section B out of 5 questions 3 theory and 2 problems
K4, K5	B – 3/5X20 marks	-	60		

SEMESTER IV

MANAGEMENT ACCOUNTING

TOTAL HOURS: 90

COURSE CODE: 12SP21/4C/MAA

CREDITS:4 L T P: 2 4 0

COURSE OBJECTIVES

1. To impart knowledge on the preparation of comparative financial statements, common-size financial statements, trend percentages and ratios for financial analysis
2. To apply knowledge of Funds Flow analysis and preparation of Cash Flow Statement as per AS3 format
3. To equip the students with the knowledge of budgetary control and to aid in the preparation of various types of budgets
4. To impart knowledge on marginal costing and an insight into Cost Volume Profit analysis, profit planning and product pricing methods
5. To impart knowledge on Responsibility Accounting and Management Reporting

COURSE OUTLINE

UNIT I

INTRODUCTION TO MANAGEMENT ACCOUNTING, ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

Management Accounting – Nature & Scope – Analysis and Interpretation of Financial Statements–Comparative Financial statements – Common-size Financial Statements – Trend Percentages – Ratio Analysis – Advantages and Limitations of Ratio Analysis – Classification of Ratios – Profitability Ratios – Turnover Ratios – Financial Ratios (20 hours)

UNIT II

FUNDS FLOW ANALYSIS

Funds Flow Statement – Meaning – Uses of Funds Flow Statement – Funds Flow Statement and Income Statement – Parties Interested in Funds Flow Statement – Limitations of Funds Flow Statement – Preparation of Funds Flow Statement

CASH FLOW ANALYSIS

Cash Flow Statement– Meaning – Difference between Cash Flow Analysis and Funds Flow Analysis – Utility of Cash Flow Analysis – Preparation of Cash Flow Statement (as per AS 3)

(15 hours)

UNIT III

BUDGETS AND BUDGETARY CONTROL

Budgets & Budgetary Control – Procedure & Utility – Various Types of Budgets – Production Budget – Purchase Budget – Sales Budget – Cash Budget – Flexible Budget (excluding Capital Budgeting) (22 hours)

UNIT IV

MARGINAL COSTING

Marginal Costing – Cost Volume Profit Relationship – Break Even Analysis – Application of Marginal Costing Technique – Make or Buy Decisions – Profit Planning & Pricing (25 hours)

UNIT V

RESPONSIBILITY ACCOUNTING

Responsibility Accounting – Concept – Types of Responsibility Centres

MANAGEMENT REPORTING

Management Reporting – Management Reporting System – Modes of Reporting – Requisites of a Good Report – Kinds of Reports (8 hours)

RECOMMENDED TEXTBOOKS

1. Maheshwari S N, Principles of Management Accounting, Sultan Chand and Sons, New Delhi
2. Reddy T.S and HariPrasadReddy Y, Management Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Gupta Sashi K & Sharma K, Management Accounting, Kalyani Publishers, New Delhi
2. Pandey I.M Management Accounting, Vikas Publishing House, New Delhi
3. Prabhakara Rao and Subbarayudu, Management Accounting, Himalaya Publishing House, Mumbai
4. Saxena V.K and Vashist C.D, Advanced Management Accounting, Sultan Chand & Sons, New Delhi
5. Srinivasan N P, Management Accounting, Sterling Publishers Pvt. Ltd., Bangalore

JOURNALS

1. Journal of Management Accounting Research
2. International Journal of Managerial and Financial Accounting

e-LEARNING RESOURCES

- www.economicdiscussion.net
- <https://www.investopedia.com>
- <http://www.businessmanagementideas.com>
- <https://www.accountingnotes.net>
- <https://www.yourarticlelibrary.com>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Sound knowledge of utility of management accounting and ability to analyse Comparative Financial Statements, Common-size financial statements, Trend percentages and Ratios
CO 2	Analysis of flow of funds and cash with knowledge of working capital
CO 3	Prepare the different types of budgets
CO 4	Apply marginal costing techniques and use product pricing methods
CO 5	Explain Responsibility Accounting and Management Reporting

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	2	2	3	3
CO2	3	3	3	3	3	3	2	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	2	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	2.8	3	3	3	2.4	2.4	2.8	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk)
- Quiz
- Seminar
- Peer Learning
- Problem solving-Group discussion
- Real time assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	-	40	100	Section A must have 2 theory questions and 6 problems. Section B must have one theory question and 4 problems
K4,K5	B – 3/5x20 marks	-	60		

SEMESTER IV

WOMEN AND LAW

TOTAL HOURS: 90

COURSE CODE: 12SP21/4C/WOL

CREDITS: 4

L T P: 33 0

COURSE OBJECTIVES

1. To provide an understanding on the need and importance of women studies
2. To gain knowledge about the constitutional and legal rights of Women in India
3. To analyse the national policies on women empowerment
4. To learn the development of Women rights as human rights
5. To familiarise on various agencies working for the welfare of women

COURSE OUTLINE

UNIT I

INTRODUCTION TO WOMEN STUDIES

Objectives – Need for Women’s Studies – Women in Indian History – Ancient, Medieval and Modern Period – Gender Equality and Development – Gender Budgeting in India – Opportunities offered by Globalisation (15 hours)

UNIT II

CONSTITUTIONAL AND LEGAL RIGHTS OF WOMEN IN INDIA

Constitutional Provisions for women in India – Legislations for Protection and Advancement of Women in India – Laws related to Dowry, Marriage and Divorce – Laws related to Right to Property – Laws related to protection of crimes against Women and Working Women – Equal wages & Equal remuneration Act 1976 – Maternity benefit & Child Care Act 2017 (25 hours)

UNIT III

WOMEN EMPOWERMENT

National Policy for Empowerment of Women, 2001 – Political – Legal, Economic and Social Empowerment of Women, Health needs of women – Education for all – Sexual Harassment, Violence – Strategies for Economic Empowerment – Gender Mainstreaming in the Corporate Sector – Decentralisation Initiative and Reservation of seats for Women – Women’s Representation in Local Bodies (25 hours)

UNIT IV

WOMEN RIGHTS AS HUMAN RIGHTS

UN World Conference on Women – Universal declaration of Human Rights – CEDAW and NHRC

Conventions – Plans and programmes for the advancement of women – National plan of action for girl child – Current Schemes (10 hours)

UNIT V

WOMEN WELFARE

Visakha Judgement – Constitution of Internal Complaints and Women Cell in the Universities and Colleges – National Committees and Commissions for Women – TamilNadu State Commission for Women (TNSCW) – Women Welfare Schemes by State Government – Kavalan app – Helpline and Online Portals – Cyber safety tips – Cyber Safety of Women – Measure for online safety of Women and Children (15 hours)

RECOMMENDED TEXTBOOKS

1. Lothiks Sarkar and Sivaramayya B, Women and Law: Contemporary Problems, Vikas New Delhi
2. Shyam Karthik Mishra and Pradeep Kumar Pander, Women Status and Empowerment in India, New Century Publications, New Delhi

REFERENCE BOOKS

1. Basu D D, Introduction to the Constitution of India, Lexis Nexis, New Delhi
2. Ashutosh Pandey, Hautam Vir, Empowerment of Women in 2^{1st} Century, Abhijeet Publication, New Delhi
3. Ajit Kumar Sinha, New Dimensions of Women Empowerment, Deep and Deep Publications, Agra
4. Bharat J, Madhu J, Indian Approaches to Women's Empowerment, Rawat, Jaipur
Sharmila Rege, Sociology of Gender–The Challenge of Feminist Sociological Knowledge, Sage, New Delhi
5. Mishra RC, Women Education, APH Publishing Corporation, New Delhi

JOURNALS

1. Journal of Gender Studies
2. Journal of Humanities and Social Communication

e- LEARNING RESOURCES

- <http://www.womenlawsindia.com/legal-awareness/women-rights-in-india/>
- <https://www.cfr.org/backgrounder/governance-india-womens-rights>
- Women's and Gender Studies.pdf (ignou.ac.in)
- tnsocialwelfare.org
- <https://www.gale.com/intl/gender-and-womens-studies>

- Equal Remuneration Act, 1976.doc (labour.gov.in)
- <https://libguides.umflint.edu/womengender/topics>
- cw.nic.in/important-links/List-of-Laws-Related-to-Women

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Appreciate the importance and need for women studies
CO 2	Recall the constitutional and legal rights of Women in India
CO 3	Understand the national policies on social empowerment of women
CO 4	Understand the Conventions that justified Women's rights as Human rights
CO 5	Evaluate the role of women welfare machinery

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	2	2	3	2	3	3	2	3	3
CO3	3	2	3	3	3	3	3	2	3	3
CO4	3	2	3	3	3	3	3	2	3	3
CO5	3	2	3	3	3	3	3	2	3	3
AVERAGE	3	1.8	2.8	3	2.8	3	3	2.2	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom-E Content, Videos-
- Group Discussion-Role Modelling
- Quiz-Seminar
- Peer Learning
- Case Studies
- Self-Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A – 5/8x8 marks	500	40	100	-
K4,K5	B – 3/5x20 marks	1500	60		

SEMESTER IV
INDIRECT TAX LAWS

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: 12SP21/4C/ITL
L T P: 33 0

COURSE OBJECTIVES

1. To familiarise the importance of GST along with its features, advantages and challenges and to be aware of the constitutional framework with respect to levy of GST
2. To comprehend the importance of place of supply and introduce the practical aspects for registration under GST
3. To disseminate the importance of time in supply of goods and services along with its valuation.
4. To acquaint with the concept of Input Tax Credit, provisions of GST relating to e-Commerce and Inspection, Search and Seizure
5. To provide an in-depth understanding of the various provisions of Customs Act

COURSE OUTLINE

UNIT I

GST – AN INTRODUCTION

Introduction – Importance of GST in India – Salient Features of GST – Advantages and Challenges of GST

LEVY OF GST & EXEMPTION FROM TAX

Levy of GST – Incidence of CGST and SGST/ UTGST – Levy – Liability of being taxed for CGST/ SGST/ UTGST – Incidence of IGST – Liability of being taxed for IGST – Power to Grant Exemption from CGST/ SGST/ UTGST – Power to Grant Exemption from IGST

(13 hours)

UNIT II

PLACE OF SUPPLY

Introduction – Definitions – Challenges on account of supply – Principles to determine the place of supply of goods other than imports and exports – Place of supply of Goods Imported into India and Export from India – Place of Supply of Services where the location of Supplier of Services and location of Recipient of Services are in India – Place of Supply of Services where the location of the Supplier or location of Recipient is out of India – Supplies in Territorial waters

REGISTRATION

Introduction – Liability for Registration – Exemption from Registration – Process of Registration– GST Unique Identity Number – Deemed Registration – Special Provisions for Casual Taxable Persons or Non Resident Taxable Persons – Amendment, Cancellation and Revocation of Registration – Migration of Existing Taxpayers to GST – Enrolment Process – Forms of Registration (20 hours)

UNIT III

TIME OF SUPPLY OF GOODS AND SERVICES

Introduction – Provisions to determine Time of Supply of Goods – Provisions to determine Time of Supply of Services – Time of Supply *vis-a-vis* Change in Rate of Tax

MEANING, SCOPE AND VALUATION OF SUPPLY OF GOODS AND SERVICES

Meaning and Scope of Supply – Introduction – Meaning and Scope of Supply – Supply Goods V/S Services – Supply for a Consideration – Supply made in the Course or Furtherance of Business – Supply made in the Taxable Territory – Supply – A Taxable Supply – Supply by a Taxable Person – Types of Supply

Valuation of Supply – Introduction – Value of Supply – Transaction Value – Value of Supplies which are included in the price – Value of Supply which are excluded from Transaction Value of Goods and Services – Government of India/ UT/ State Government may notify value of certain supplies on recommendations of the GST Council – Determination of Value Rules (17 hours)

UNIT IV

INPUT TAX CREDIT

Introduction – Conditions for taking ITC – Limitations on availing ITC – Restrictions on availing ITC – Manner of availing and utilizing Input Tax Credit – Availability of Input Tax Credit in certain Special Circumstances – Transfer, Reversal of Input Tax Credit – Distribution of Credit by Input services distributor

e-COMMERCE

Introduction – Taxation of e-Commerce Business – Special Provisions of Tax Collection at Source (TCS) for e-Commerce – Obligations in respect of Supplies made through e-Commerce Route – Obligations of Operator in respect of Supplies made by Actual Suppliers – Obligations of Actual Suppliers making Supplies through the Operators – Authority of Joint Commissioner– Matching of details furnished by the e-Commerce operator with the details furnished by the supplier – Communication and Ratification of Discrepancy in details furnished by the e-Commerce Operator and the Supplier – Conclusion

INSPECTION, SEARCH AND SEIZURE

Introduction – Power of Inspection – Inspection of Goods in Movement (Section 68) – Power to Search and Seize Goods, Documents and Books – Order not to remove goods – Return of Books/ Documents seized – Release and Disposal of Goods – Power to make Dummy Purchase – Power to Arrest – Power to Summon – Officers in Specific Department to Assist Proper Officers (19 hours)

UNIT V

THE CUSTOMS LAWS

Levy & Collection of Customs duty – Types of Customs duty – Prohibition of Importation & Exportation of goods – Special Business for Detection & Prevention of Illegal Import & Export Valuation of Goods under Customs Act – Clearance of Import & Export goods – Warehousing of goods – Customs Duty Drawback (21 hours)

RECOMMENDED TEXTBOOKS

1. Vashishtha Chaudhary, IRS, CA Ashu Dalmia, CA Shaifaly Girdharwal, GST A Practical Approach, Taxmann Publications, New Delhi
2. Balachandran V, Indirect Taxation, Sultan Chand & Sons Publications, New Delhi

REFERENCE BOOKS

1. Jain's R K, GST Law Manual, Centax Publications Pvt. Ltd, New Delhi
2. Shweta Jain, GST Law & Practice, A Section – Wise Commentary on GST, Taxmann Publications, New Delhi
3. GST Manual with GST Law Guide & Digest of Landmark Rulings, Taxmann Publications, India
4. GST Ready Reckoner - Finance (No.2) Bill 2019, Taxmann Publications, India
5. Customs Act with Rules & Regulations, As amended by Finance Act 2018, Taxmann Publications, India

JOURNALS

1. Journal of Taxation & Regulatory Framework
2. GST Law Times

e-LEARNING RESOURCES

- <http://www.cbec.gov.in/resources/htdocs-cbec/gst/draft-model-gst-law-25-11-2016.pdf>
- <https://www.indiafilings.com/gst-registration>
- <https://taxguru.in/goods-and-service-tax/gst-meaning-scope-time-valuation-supply-goods-services.html>
- <https://cleartax.in/s/what-is-input-credit-and-how-to-claim-it>
- <https://www.icsi.edu/media/webmodules/customs%20laws/2016-ATLP-5.pdf>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the importance of GST and the constitutional framework with respect to its levy
CO 2	Narrate the procedure for registration under GST
CO 3	Explain the essence of time in supply of goods and services and the valuation of the same
CO 4	Explain the provisions relating to Input Tax Credit, e-Commerce and Inspection, Search and Seizure in GST
CO 5	Apply appropriate provisions for various circumstances under Customs Act

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	1	3	3	3	2	3
CO2	3	3	3	3	1	3	3	3	2	3
CO3	3	3	3	3	1	3	3	3	2	3
CO4	3	3	3	3	1	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	2	3
AVERAGE	3	3	3	3	1.4	3	3	3	2	3

KEY:STRONGLY CORRELATED-3 MODERATELY CORRELATED-2WEAKLY CORRELATED-1 NO CORRELATION-0

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-OHP-LCD)
- Flipped Learning/Blended Classroom
- E Content– Videos
- Problem Solving-Group Discussion
- Quiz
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K3	A – 5/8 X 8 Marks	500	40	100	-
K4, K5	B – 3/5 X 20 Marks	1500	60		

SEMESTER – IV
PROJECT REPORT

CREDITS: 3

COURSE CODE: 12SP21/4C/PRO

INTERNSHIP: 2

A study based project has been introduced with a 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 designing of an improved and integrated management systems, presented in a comprehensive manner with recommendations 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 end of the I Year. The training shall broadly give an exposure to identify the problem of current interest in the area of Corporate Management.

The report shall consist of 75 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.

Valuation is both by internal and external examiners.

Project 50 marks, Viva – Voce 50 marks.

SOFT SKILL IV: ENHANCEMENT OF EMPLOYABILITY SKILLS

SOFT SKILL: 4
TEACHING HOURS: 30

COURSECODE: 12SP21/4S/EES
CREDITS: 2

COURSE OBJECTIVES

1. To enable the students to prepare for various competitive examinations
2. To equip the students to face the competitive exams both State and National Level

COURSE OUTLINE

UNIT I

Reasoning – Verbal Reasoning – Logical Sequence of words – Blood Relation Test – Venn Diagram – Non Verbal Reasoning – Image Analysis – Pattern Completion – Cubes and Dices

Quantitative Aptitude – Time and Distance – Profit and Loss – Simple and Compound Interest – Data Interpretation – Average – Percentages – Simplification – Ratios and Proportions(10 hours)

UNIT II

English language – Correlations – Sentence Rearrangements – Comprehension – Synonyms – Antonyms – Idioms –Phrases (10 hours)

UNIT III

General Awareness – Current Affairs in sports – Education – Politics – Computer – Basic functionalities of Computer (10 hours)

REFERENCE BOOKS

Competitive Examination Books Published by:

1. The Chennai School of Banking and Management
2. TIME Institute