

**ETHIRAJ COLLEGE FOR WOMEN
(AUTONOMOUS)**

**DEPARTMENT OF CORPORATE
SECRETARYSHIP**

SYLLABI

2015-16 ONWARDS

ETHIRAJ COLLEGE FOR WOMEN

DEPARTMENT OF CORPORATE SECRETARYSHIP

**REVISED SYLLABUS OF M COM CORPORATE SECRETARYSHIP FROM JUNE
2015-16 ONWARDS**

Department of Corporate Secretaryship is revising syllabi with effect from the academic year 2015-2016, 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 organised into a modular pattern of credit courses. Credit is normally related to the number of hours a teacher teaches a particular subject. It is also related to the number of hours a student spends learning a subject or carrying out an activity.

REGULATIONS

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of Post Graduate program of Corporate Secretaryship course shall be require to have passed the B.A (Corporate Secretaryship)/B.C.S/ B.Com (Corporate Secretaryship)/ B.B.A., B.B.M., B.A (Co-operation), B.Com (Co-operation), degree of this University or other University in Tamil Nadu or B.A or any graduate with Commerce or Accounts as Allied subject of this University or any other University.

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 2015-2016. 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.

M.COM .CORPORATE SECRETARYSHIP

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
I	12SP15/1C/GCL	General & Commercial Law	6	4	40	60	100
I	12SP15/1C/CA1	Corporate Accounting I	6	4	40	60	100
I	12SP15/1C/COF	Corporate Finance	6	4	40	60	100
I	12SP15/1C/DTP	Direct Taxes and Tax Planning I	6	4	40	60	100
I	12SP15/1E/FIT	Elective I – Fundamentals of Information Technology (Practicals)	4	3	40	60	100
I		Soft Skills – Personality Development	2	2	-	50	50

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
II	12SP15/2C/DTP	Direct Taxes and Tax Planning II	5	4	40	60	100
II	12SP15/2C/CA2	Corporate Accounting II	5	4	40	60	100
II	12SP15/2C/REM	Research Methodology	5	4	40	60	100
II	12SP15/2C/END	Entrepreneurial Development	5	3	40	60	100
II	12SP15/2E/KNM	Elective II -Knowledge Management	4	3	40	60	100
II	12SP15/2E/PRB	Practical Banking	4	3	40	60	100
II		Soft Skills – English/French/German	2	2	-	50	50

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
III	12SP15/3C/ITL	Indirect Tax Laws	5	4	40	60	100
III	12SP15/3C/COA	Cost Accounting	6	4	40	60	100
III	12SP15/3C/CRL	Corporate Restructuring Laws	5	4	40	60	100
III	12SP15/3E/ECL	Elective Paper - III - Economic Legislations	4	3	40	60	100
III	12SP15/3E/CRM	Elective Paper – IV - Customer Relationship Management	4	3	40	60	100
III	12SP15/3E/PRA	Elective Paper – II	4	3	40	60	100

		Practical Accounting					
III	12SP15/3S/TMP	Soft Skills III - Teaching Methods & Practices	2	2	-	50	50
III		Internship for 45 days	-	2	-	-	-

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
IV	12SP15/4C/SLR	Securities Laws And Regulation Of Financial Markets	5	4	40	60	100
IV	12SP15/4C/MAA	Management Accounting	5	4	40	60	100
IV	12SP15/4C/CSP	Company Secretarial Practice	5	4	40	60	100
IV	12SP15/4C/LAL	Labour Laws	5	4	40	60	100
IV	12SP15/4E/ORB	Elective Paper- V - Organisational Behaviour	4	3	40	60	100
IV	12SP15/4S/EES	Soft Skill IV: Enhancement Of Employability Skills	2	2	-	50	50
IV	12SP15/4C/PRO	Project Report And Viva Voce	6	6	-	100	100

The above courses of the Pk Programme enrich the skills in employability / skill development / entrepreneurship which caters to the needs of the students.

SEMESTER -1

PAPER-1 – GENERAL & COMMERCIAL LAW

COURSE CODE: 12SP15/1C/GCL

CORE:1

CREDITS: 4

TEACHING HOURS: 90

L T P : 3 0 3

OBJECTIVES

- To provide basic understanding of some of General & Commercial Laws that has a bearing on the conduct of corporate affairs.

UNIT –I: CONSTITUTION OF INDIA

Broad Framework of the Constitution of India –Fundamental rights, Directive Principles of State Policy –Different types of Writs –Habeas corpus, Mandamus, prohibition, Quo Warranty & Certiorari. (16 Hours)

UNIT –II: CODE OF CIVIL PROCEDURES

Elementary knowledge of the structure of Civil Courts, their Jurisdiction ,basic understanding of certain terms – order ,Judgment & Decree – Stay of suits ,Resjudicata-suit by companies ,Minors –Basic understanding of summary proceedings ,Appeals, Reference, Review and Revision. (17 Hours)

UNIT –III: LAW RELATING TO ARBITRATION & CONCILIATION

Law of Arbitration in India –Important Definitions & Terms –Appointment of Arbitrators – Procedure, Award – Time limit - Enforceability – Conciliation & Compromise. (17 Hours)

UNIT -IV

LAW RELATING TO TRANSFER OF PROPERTY

Important Definitions –Movable & Immovable properties – Properties which cannot be transferred –Lispendens.

LAW RELATING TO STAMPS

Methods of stamping –Consequences of Non Stamping –Impounding of Instruments – Construction of instruments for determination of stamp duty payable –Penal provisions

LAW RELATING TO REGISTRATION OF DOCUMENTS

Registrable Documents – Compulsory & Optional – Time & Place of Registration – Effects of Registration & Non Registration. (24 Hours)

UNIT – V: INFORMATION TECHNOLOGY ACT 2000

Important terms under IT Legislation – Digital signatures – Electronic records – Certifying Authority - Digital Signature certificate – Cyber Regulation Appellate Tribunal – Offences & Penalties. Right to Information Act, 2005 : Salient features – objectives, public Authorities, their obligations – designation of public information officers (PIO) and their duties – request for obtaining information – exemption from disclosure – who is excluded – appellate authorities – penalties – jurisdiction of courts. (16 Hours)

RECOMMENDED TEXT:

1. Rajni Abbi & Kapoor N.D, General & Commercial law, sultan chand & sons, New Delhi.

REFERENCE BOOKS :

1. Shukla M.C, A Manual of Mercantile Law, S Chand & Co, New Delhi.
2. Mitra S.N, Commercial Law, The World Press Ltd.
3. ICSI Study Material on General & Commercial law

WEBSITES:

www.indiacorporateadvisor.com

www.legalserviceindia.com

JOURNALS:

1. Industrial Relations

QUESTION PAPER TEMPLATE

SECTION -A

Answer any **FIVE** Questions: (5 x 8=40)

5 questions to be answered out of 8 questions

SECTION -B

Answer any **THREE** Questions (3 x 20=60)

3 questions to be answered out of 5 questions

CORPORATE ACCOUNTING - I

CORE: 2

COURSE CODE: 12SP15/1C/CA1

TEACHING HOURS: 90

CREDITS: 4

OBJECTIVES:

1. To provide in depth and working knowledge of accounting principles and procedures of corporate entities in accordance with statutory requirements.
2. To acquaint the students with corporate accounting techniques and practices.

UNIT – I

Issue, forfeiture and re-issue of shares - Under writing of shares and debentures. (20 hours)

UNIT - II

Issue of debentures - Redemption of Debentures – on due date – in instalments – by conversion – Sinking Fund & Insurance Policy Method (18 hours)

UNIT – III

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. (18 hours)

UNIT - V

Liquidation of Companies – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account. (16 hours)

RECOMMENDED TEXT BOOKS:

1. Gupta.R. L. & M. Radhaswamy, 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 TEXT 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

WEBSITE:

www.futureaccountant.com

QUESTION PAPER TEMPLATE

CORPORATE ACCOUNTING – I

COURSE CODE: 12SP15/1C/CA1

SECTION - A

ANSWER ANY FIVE QUESTIONS

(5 x 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(Out of 8 questions 2 must be theory and 6 problems)

SECTION - B

ANSWER ANY THREE QUESTIONS

(3 x 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(Out of 5 questions 1 must be theory and 4 problems)

Note: Weightage should be given to all five units. Questions should be equally distributed

DISRIBUTION OF MARKS:

Theory – 20%, Problems – 80%

CORPORATE FINANCE

TEACHING HOURS: 90

COURSE CODE: 12SP15/1C/COF

CREDITS: 4

OBJECTIVES:

3. To provide knowledge of finance parlances, concepts and techniques.
4. To help students understand finance functions and guide them in the management of finance in an organisation.

UNIT – I

Finance – Functions & Decisions – Role of Finance Manager – Financial Goals – Sources of finance – Long term & Short term (15 hours)

UNIT – II

Leverage – Financial – Operating & Combined Leverage – Effect of leverage on Shareholder's return
Capital structure – Optimum capital structure – Factors influencing capital structure – Net Income – Net Operating Income – Traditional & Modigliani Miller theories (15 hours)

UNIT – III

Cost of capital – Significance – Determination of cost of debt – Equity – Preference capital – Retained earnings & Weighted average cost of capital – Capitalization – Over capitalization & under capitalization (20 hours)

UNIT – IV

Capital Budgeting – Payback – Net present Value – Internal rate of return – Accounting rate of return & Profitability Index
Risk analysis in capital budgeting – Payback – Risk adjusted discount rate – Certainty equivalent method (Simple Problems) (20 hours)

UNIT - V

Working capital – Concept – Factors – Computation of working capital requirements (problems).
Dividend Decision-Dividend Policy – Factors determining dividend Policy (Theory only) (20hours)

RECOMMENDED TEXT BOOKS:

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 TEXT BOOKS:

1. Maheshwari S.N., Financial Management, Sultan Chand Publication, New Delhi.
2. Van Horne James C., Financial Management and Policy, Prentice Hall, USA.
3. Prasanna Chandra, Financial Management, Tata Mc Graw Hill, New Delhi

WEBSITE:

www.Yahoo finance.com

DISTRIBUTION OF MARKS:

Theory 60% Problem 40%

QUESTION PAPER TEMPLATE

SECTION - A

ANSWER ANY FIVE QUESTIONS

(5 x 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(Out of 8 questions 5 must be theory and 3 problems)

SECTION - B

ANSWER ANY THREE QUESTIONS

(3 x 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(Out of 5 questions 3 must be theory and 2 problems)

DIRECT TAXES & TAX PLANNING I

CORE:4

COURSE CODE: 12SP15/1C/DTP

TEACHING HOURS: 90

CREDITS: 4

OBJECTIVES:

1. To impart knowledge of the provisions pertaining to Income tax law.
2. To enable the students to understand the computation of income under various heads.
3. To help the students understand the tax planning related to the respective heads.

Unit I

Income Tax Act 1961 – Basic Concepts – Incomes exempted From Tax – Residential Status – Incidence of Tax – **Meaning of Tax Planning**- Tax Evasion & Tax Avoidance (10 hours)

Unit II

Income from Salaries – Scope of Salary Income – Allowances – Valuation of Perquisite – Relevant deductions from Salary Income (20 hours)

Unit III

Income from House Property – Computation of Annual Value – Relevant Deductions (10 hours)

Unit IV

Income from Business or Profession – Admissible Deductions – Deemed Income – Valuation of Stock (25 hours)

Unit V

Income from Capital Gains – Short Term & Long Term Capital Gains – Exemptions – **Tax Planning considerations in relation to Salaries, House Property, Business Income and Capital Gains** (25 hours)

RECOMMENDED TEXTBOOK:

- Vinod K Singhanian, Monica Singhanian, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.

REFERENCE BOOKS:

1. V K Singhanian, Direct tax law and practice Taxmann Publications Pvt, Ltd., New Delhi
2. V K Singhanian , 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

WEBSITES:

- www.taxmann.com
- www.icmai.in
- www.incometaxindia.gov.in

DISTRIBUTION OF MARKS:

Theory 20% Problems 80%

DIRECT TAXES & TAX PLANNING I

COURSE CODE: 12SP15/1C/DTP

QUESTION PAPER TEMPLATE

SECTION A

ANSWER ANY FIVE QUESTIONS

(5 X 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(out of 8 questions – 6 must be problems and – 2 must be theory)

SECTION B

ANSWER ANY THREE QUESTIONS

(3 X 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(out of 5 questions – 4 must be problems and – 1 must be theory)

FUNDAMENTALS OF INFORMATION TECHNOLOGY (PRACTICALS)

TEACHING HOURS: 60

COURSE CODE: 12SP15/1E/FIT

CREDITS: 3

OBJECTIVES:

1. To offer basic skills in computer applications
2. To develop working knowledge on business related software
3. To impart knowledge on application of software for analysis of business related data.

UNIT-I

Introduction to computers - Classification of computer system – Input Output Devices – Number Conversion – Internet and other technologies: World Wide Web (WWW) – Ecommerce – Intranet – Extranet – Electronic Data Interchange (EDI) – Mobile Commerce – Bluetooth – Wire Fidelity (Wi-Fi) (13 hours)

UNIT-II

MS Word – Creating Word Document – Editing a document - Text Formatting – Working with Tables – MS Excel – Basic Operations - Creating Tables – Operators in Excel – Working with functions - Creating Graphs (13 hours)

UNIT-III

MS Access – Planning and Creating Tables – Forms – Modifying Tables – Creating relationship Database – Form Design – Reports – MS PowerPoint – Preparing PowerPoint Presentations (8 hours)

UNIT- IV

Accounting Package: Tally – Creating a Company – Ledger Creation – Voucher Creation – Accounting and Inventory – Reports (14 hours)

UNIT- V

Statistical Package: SPSS – Comparing Averages: Student t-Test – Analysis of Variance(ANOVA) - One factor between Subjects – Correlation – Simple Correlation – Chi – Square test (12 hours)

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

RECOMMENDED BOOKS:

1. Ananthi Seshasayee & Seshasayee, Computer Applications in business and management, Margham publications, Chennai
2. Rajathi.A & Chandran.P, SPSS for you, MJP Publishers

REFERENCE BOOKS

1. Dinesh Madan, Information Technology, Pooja Law Publishing Co.
2. Sushila Madan, Information Technology, 4th Edition, Taxmann Allied Services Pvt. Ltd.

Online sources

1. www.computerworld.com
2. www.informationweek.com
3. www.m.ieee.org

DIRECT TAXES AND TAX PLANNING II

CORE: 5

COURSE CODE: 12SP15/2C/DTP

TEACHING HOURS: 75

CREDITS: 4

OBJECTIVES:

1. To impart knowledge of the provisions pertaining to Income Tax Law
2. To encourage the students to understand the computation of taxable income & tax payable by an assessee
3. To impart knowledge on procedure of assessment, types of assessment, preparation & filing of return of income
4. To develop skills in tax planning

Unit I

Income from Other Sources – Deductions in Computing Income under this Head – Clubbing of Income – Setoff and Carry forward of losses – Tax Planning considerations. (15 hours)

Unit II

Deductions from Gross Total Income – Deductions in respect of certain payments – Deductions in respect of certain Incomes - Assessment of Income & Tax Planning for Individuals. (25 hours)

Unit III

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 IV

Assessment of Companies – Computation of Gross Total Income of a Company – Special provisions regarding losses relating to Companies only – Deductions out of Gross Total Income of a Company (10 hours)

Unit V

Return of Income – Procedure for Assessment – Types of Assessment – Deductions of Tax at Source – Advance Payment of Tax – Refund of Taxes (15 hours)

RECOMMENDED TEXTBOOK:

Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi.

REFERENCE BOOKS:

1. V K Singhania, Direct tax law and practice Taxmann Publications Pvt, 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 .

WEBSITES:

- www.taxmann.com
- www.icmai.in
- www.incometaxindia.gov.in

DISTRIBUTION OF MARKS:

Theory 20% Problems 80%

DIRECT TAXES & TAX PLANNING II

COURSE CODE: 12SP15/2C/DTP

QUESTION PAPER TEMPLATE

Section A

ANSWER ANY FIVE QUESTIONS

(5 X 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(Out of 8 questions – 6 must be problem and – 2 must be theory)

Section B

ANSWER ANY THREE QUESTIONS

(3 X 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(Out of 5 questions – 4 must be problem and – 1 must be theory)

CORPORATE ACCOUNTING - II

CORE: 6

COURSE CODE: 12SP15/2C/CA2

TEACHING HOURS: 75

CREDITS: 4

OBJECTIVES:

1. To provide in depth and working knowledge of accounting principles and procedures of corporate entities such as Banking and Insurance in accordance with statutory requirements.
2. To acquaint the students with accounting for amalgamation as per legal requirements.

UNIT – I

Amalgamation- Absorption and External Reconstruction (As per AS -14 for amalgamations)
Alteration of share capital and **Internal Reconstruction** (16 Hours)

UNIT – II

Accounts of Holding Companies – Preparation of Consolidated Balance Sheet (16 Hours)

UNIT – III

Accounts of Banking Companies - Preparation of Profit & loss A/c and Balance Sheet.(16 hours)

UNIT – IV

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

UNIT - V

Human Resource Accounting- Accounting for price level changes (simple problems only without preparation of balance sheet) – Accounting Standards – meaning and procedure for issue of National Accounting Standards. (11 Hours)

RECOMMENDED TEXT BOOKS:

1. Gupta.R. L. & M. Radhaswamy, 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 TEXT 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

WEBSITE:

www.Futureaccountant.com

CORPORATE ACCOUNTING – II

COURSE CODE: 12SP15/2C/CA2

QUESTION PAPER TEMPLATE

SECTION - A

ANSWER ANY FIVE QUESTIONS (5 x 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(Out of 8 questions 2 must be theory and 6 problems)

SECTION - B

ANSWER ANY THREE QUESTIONS (3 x 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(Out of 5 questions 1 must be theory and 4 problems)

Note: Weightage should be given to all five units. Questions should be equally distributed

DISTRIBUTION OF MARKS:

Theory – 20% , Problems – 80%

RESEARCH METHODOLOGY

TEACHING HOURS: 75

COURSE CODE: 12SP15/2C/REM

CREDITS: 4

OBJECTIVES:

1. To acquaint the students with research parlances, tests, techniques and practices in order to guide them to pursue research
2. To instill research interest among students and help face the challenges in solving research problems

UNIT – I

Research – Meaning – Significance – Research process - Research problem – Research design – Ethics in research

Data collection and processing – Scaling techniques – Multidimensional scaling (15hours)

UNIT – II

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

Statistical 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 – Chi Square test – Fisher Irwin test – Kruskall Wallis test – Mann Whitney test (Simple Problems) (20 hours)

UNIT – V

Types of Reports – Contents – Features of good report – Steps in writing a report (5hours)

RECOMMENDED TEXT BOOKS:

1. Kothari C.R., Research Methodology Methods & Techniques, Vishwa Prakashan Publications, Jaipur.
2. Gupta Statistical Methods S.P., Sultan Chand & Sons, New Delhi.

REFERENCE TEXT BOOKS:

1. Michael V.P., Research Methodology in Management, Himalaya Publishing House, Mumbai.
2. Thanulingam N, Research Methodology, Himalaya Publishing House, Mumbai.

WEBSITE:

www.Futureaccountant.com

DISTRIBUTION OF MARKS

Theory 60% Problems 40%

QUESTION PAPER TEMPLATE

SECTION - A

ANSWER ANY FIVE QUESTIONS

(5 x 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(Out of 8 questions 5 must be theory and 3 problems)

SECTION - B

ANSWER ANY THREE QUESTIONS

(3 x 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(Out of 5 questions 2 must be theory and 3 problems)

ENTREPRENEURIAL DEVELOPMENT

CORE: 8

COURSE CODE: 12SP15/2C/END

TEACHING HOURS: 75

CREDITS: 3

OBJECTIVES:

1. To develop and equip the students with entrepreneurial skills
2. To provide knowledge on how to initiate an enterprise, prepare project report and how to enter the market with different strategies

UNIT – I

Entrepreneur – Meaning – Characteristics – Need – Role – Importance Of Entrepreneurship – Scope – Classification – Factors Influencing Entrepreneurship – Problems Of Entrepreneur
(15 Hours)

UNIT – II

Starting An Enterprise: Identification Of Business Opportunities – Marketing Feasibility – Financial & Economic Feasibility
(20 Hours)

UNIT – III

Technical, Legal, Managerial, Location & Other Feasibilities – Project Appraisal – Project Report
(15 Hours)

UNIT – IV

Entering the Market – Franchising – Product Strategies – Pricing Strategies – Distribution Strategies – Promotion Strategies
(15 Hours)

UNIT – V

How to be Successful Entrepreneur? Learning to be Successful – Family Owned Enterprise – Women Entrepreneurship
(10 Hours)

RECOMMENDED TEXT BOOKS:

1. Khanka S.S., Entrepreneurial Development, S.Chand & Co., New Delhi.
2. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai.

REFERENCE BOOKS

1. Gupta C B & Srinivasan N P, Entrepreneurial Development in India, SultanChand & Co., New Delhi.

2. Vasant Desai, Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
3. Saravanavel P, Entrepreneurial Development , Ess Pee Kay Publication House, New Delhi.
4. Nicholas Siropolis, Entrepreneurship & Small Business Management, All India Publishers and Distributors, Chennai.

JOURNALS:

1. Journal Of Entrepreneurship
2. Asian Economic Review

WEBSITE:

www.edindia.org

QUESTION PAPER TEMPLATE

ENTREPRENEURIAL DEVELOPMENT – 12EP15/2C/END

Max.Marks:100

Time:3hrs

SECTION A

Answer ANY FIVE questions

5X8=40

5 questions to be answered out of 8 questions.

SECTION B

Answer ANY THREE questions

3x20=60

3 questions to be answered out of 5 questions.

ELECTIVE PAPER – II – KNOWLEDGE MANAGEMENT

ELECTIVE :2

TEACHING HOURS: 60

COURSE CODE: 12SP15/2E/KNM

CREDITS: 3

L T P:2 0 2

OBJECTIVES:

1. To understand the significance of Knowledge Management in an organisational set up
2. To know the methods of knowledge creation and capturing of tacit knowledge

UNIT – I

KNOWLEDGE MANAGEMENT

Knowledge Management – Knowledge Organisation – What Knowledge Management is not about? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges – Myths of Knowledge Management – Knowledge Management Lifecycle

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

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

UNIT – IV

KNOWLEDGE CREATION

Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation

UNIT – V

CAPTURING TACIT KNOWLEDGE

What is Knowledge Capture? – Evaluating the Expert – Developing a Relationship with Experts
– Fuzzy Reasoning and the Quality of Knowledge Capture – The Interview As a Tool – Guide to
a Successful Interview – Rapid Prototyping in Interviews

RECOMMENDED TEXT BOOK:

- Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications.

REFERENCE TEXT BOOK:

- A Hand Book on Knowledge Management, Thothadri Raman

WEBSITE:

- www.kmworld.com
- www.knowledge-management-online.com
- www.knowledge-management-tools.net

QUESTION PAPER TEMPLATE

KNOWLEDGE MANAGEMENT – 12SP15/2E/KNM

Max. Marks: 100

Time: 3hrs

SECTION – A

ANSWER ANY FIVE QUESTIONS

(5X8=40)

Any 5 questions out of 8 questions

Answer ANY THREE QUESTIONS

(3X20=60)

Any 3 questions out of 5 questions

ELECTIVE PAPER –I-PRACTICAL BANKING

(Subject offered ONLY to non –commerce students)

ELECTIVE : 1

TEACHING HOURS: 60

COURSE CODE: 12SP15/2E/PRB

CREDITS: 3

L T P:3 0 1

OBJECTIVES:

1. To understand the structure and management of banking system in India.
2. To introduce and understand the concepts of e-banking, credit card, debit card, electronic clearing system etc., in keeping with the developments taking place in financial system.

Unit I:

Definition of Banking - Banking System In India – Licensing of Banking Companies – Nature of Central Bank – Functions of Central Bank. (10 Hours)

Unit II

Commercial Banks – Services Rendered by Banks- Definition of a Customer – General Relationship Between a Banker and a Customer – Types of Bank Accounts – Fixed Deposit Accounts – Recurring Deposit or Cumulative Deposit – Opening of Current Account and Savings Account – Facility of Nomination – Legal Status of Nominee – Closing of Bank Account. (15 Hours)

Unit III

Negotiable Instruments – Definition – Features – Types of Negotiable Instruments – Definition of Promissory Note, Bill of Exchange And Cheque - Features. (10 Hours)

Unit IV

Crossing of Cheques – Types of Crossing – Payment of Cheques – Precautions to the Paying Banker – When a Banker can refuse payment. (25 Hours)

Unit V

Banking Services : Internet Banking – ATM – Credit Card – Debit Card – Electronic Fund Transfer – Electronic Clearing System – Electronic Cheque – Core Banking. (15 Hours)

RECOMMENDED TEXT BOOKS:

1. Santhanam B., Banking Theory Law and Practice , Margham Publications, Chennai.

REFERENCE BOOKS

1. Sundharam K P M & Varshney, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi
2. Guruswamy G., Banking Theory Law and Practice., Vijay Nicole Imprints(P) Ltd., Chennai

JOURNALS:

RBI Bulletin

QUESTION PAPER TEMPLATE

PRACTICAL BANKING – 12SP15/2E/PRB

Max.Marks:100

Time: 2hrs

SECTION A

Answer ANY FIVE questions

5X8=40

5 questions to be answered out of 8 questions.

SECTION B

Answer ANY THREE questions

3x20=60

3 questions to be answered out of 5 questions.

SEMESTER-III

PAPER -IX - INDIRECT TAX LAWS

CORE: 9

COURSE CODE: 12SP15/3C/ITL

TEACHING HOURS: 75

CREDITS: 4

L T P: 3 2 0

OBJECTIVES:

1. To provide an extensive knowledge relating to Central Excise, Service Tax, Customs and Sales Tax Laws
2. To enable the students learn the mode of computing and levying various indirect taxes

UNIT I

INDIRECT TAXES: AN INTRODUCTION

Meaning – Features of Indirect taxes – Merits and Demerits of Indirect Taxation. (5 hours)

UNIT II

CENTRAL EXCISE LAWS

Meaning of Central Excise – Nature of levy of Excise duty – Bases of Excise Duty – Kinds of Excise duty – Administrative Set up of Excise Department – Central Excise Tariff Act, 1985 – Manufacture and Manufacturer – Excisable goods- Classification in Excise Valuation of Excisable goods – Essential – Excise duty based on MRP – Central Excise Valuation Rules, 2000 – Registration – Procedure for registration – Amendments to Certificate of Registration – Clearance of Excisable goods – VAT – Objectives – Adoption – Advantages – Difficulties in Implementation. (30 hours)

UNIT III

SERVICE TAX

Service Tax – Levy – Taxable Services – Assessment – Provisional Assessment – Best Judgment Assessment. (3hours)

UNIT IV

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 – Search, Seizure, Arrest & Confiscation of Goods.
(20hours)

UNIT V

CENTRAL SALES TAX LAWS

Levy & Collection of CST – Interstate Sale and Intrastate Sale – Deemed Sales – Sale in the course of Export / Import – Penultimate Sale – Liability to Tax – Subsequent Sales – Registration of Dealers – Registration Procedure – Taxable Turnover – Rate of Tax – Goods of Special Importance – Various forms used in CST Act – Penalty Provisions.
(17 hours)

100% THEORY PAPER

RECOMMENDED TEXT BOOK:

1. Dr. Balachandran V, Indirect Taxation, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Datey V S, Indirect Tax Laws, Taxman Publications, New Delhi
2. D. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharath Students list of Publications, New Delhi
3. Bhatnagar S P, Custom Law & Procedure, Centax Publications, New Delhi

WEBSITES

www.dateyvs.com

www.indirecttax.indlaw.com

www.indiacorporateadvisor.com

www.legalserviceindia.com

QUESTION PAPER TEMPLATE

INDIRECT TAXES LAWS

SUBJECT CODE: 12SP15/3C/ITL

Max Marks: 100

Time: 3Hrs

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

100% THEORY PAPER

COST ACCOUNTING

CORE: 10

COURSECODE: 12SP15/3C/COA

TEACHING HOURS: 90

CREDITS: 4

L T P: 2 4 0

OBJECTIVE

- To provide an in depth knowledge of Cost Ascertainment, Methods of Costing and Cost Control.

UNIT I

Elements of Cost – Preparation of cost sheet & Tenders – Theoretical Introduction to Activity Based Costing. (12 hours)

UNIT II

Material– Inventory Control - Pricing of Material Issues – Fixation of Levels & Miscellaneous Items in Materials. (17 hours)

UNIT III

Labour Cost – Control - Labour Turnover –Idle Time – Overtime Scheme. (22 hours)

UNIT IV

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

UNIT V

Methods of Costing – Operating Costing – Job Batch & Contract Costing - Process Costing with Inter Process Profits – Joint Products and By Products (Excluding Equivalent Production)- Reconciliation of Cost and Financial Accounts. (24 hours)

RECOMMENDED BOOK:

Jain S P & Narang K L, Cost Accounting, Kalyani publishers, New Delhi.

REFERENCE BOOKS:

1. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi.
2. Colin Drury, Management & Cost Accounting, Thomas Learning.
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, Sultan Chand & Co. - New Delhi.

WEBSITES:

www.iimcai.com

www.futureaccountant.com

COST ACCOUNTING

COURSE CODE: 12SP15/3C/COA

QUESTION PAPER TEMPLATE

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

DISTRIBUTION OF MARKS:

Theory 20%, Problem 80%

SEMESTER III

PAPER – XI - CORPORATE RESTRUCTURING LAWS

CORE: 11

COURSE CODE: 12SP15/3C/CRL

TEACHING HOURS: 75

CREDITS: 4

L T P: 3 2 0

OBJECTIVES:

1. The subject is aimed at building the knowledge base of the students on various methods of restructuring different components of an organisation.
2. Knowledge of laws relating to restructuring is necessary to take advantage of the various benefits and to face the challenges and competition from the Multi National Companies due to globalization.

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. (15Hours)

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. (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. (10Hours)

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. (10Hours)

UNITV:

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.

(10Hours)

RECOMMENDED TEXT BOOK:

1. ICSI Study Material, Corporate Restructuring – Law & Practice, The Institute of Company Secretaries of India.

REFERENCE BOOKS:

1. Corporate Restructuring and Insolvency – Chimmay Jain and Krathika Jain
2. Merger, Restructuring & Corporate Control – Fred Westernt, KwangSchung & Susan E Hong.
3. Corporate Mergers, Amalgamation and Takeovers – Verma JC

CORPORATE RESTRUCTURING LAWS

Subject Code: 12SP15/3C/CRL
Question Paper Template

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

SEMESTER III

ELECTIVE PAPER - III - ECONOMIC LEGISLATIONS

ELECTIVE:3

COURSE CODE: 12SP15/3E/ECL

TEACHING HOURS: 60

CREDITS: 3

L T P : 2 2 0

OBJECTIVES:

1. To enable the comprehension of economic legislations which have direct relevance to the functioning of Companies.
2. To create legal awareness on the various Intellectual Property Rights.

UNIT I: INDUSTRIES (DEVELOPMENT AND REGULATION) ACT

Objects & Definitions – An overview of New Industrial Policy, 1991; Regulatory Mechanism under IDRA.

The Micro, Small and Medium Enterprises Development Act, 2006.

(12 Hours)

UNIT II: FOREIGN EXCHANGE MANAGEMENT ACT

Objects & Definitions under FEMA – Current Account Transactions, Capital Account Transactions – Foreign Direct Investments in India and Abroad – Acquisition and Transfer of immovable Property – Establishment of Branch/ Office in India – Export of Goods and Services – Realization & Repatriation of Foreign Exchange – Authorized Persons – Penalties & Enforcements.

(16 Hours)

UNIT III: CONSUMER PROTECTION ACT, 1986

Objects & Definitions – Rights of Consumers – Nature and Scope of Remedies for Consumers under the Act – Consumer Protection – Consumer Dispute Redressal Forums.

(10 Hours)

UNIT IV: LAW RELATING TO TRADE MARKS AND COPYRIGHTS

Trade Marks Act, 1999 – Definitions – Procedure for Registration - Assignment and Transmission - Infringement of Registered Trade Marks.

Copyrights Act, 1957 - Meaning and Definitions - Registration of Copyright - Assignment and Licensing of Copyright - Infringement of Copyright.

(14 Hours)

UNIT V: PATENTS ACT, 1970

Patents – Concepts - Provisional and Complete Specification - Grant of Patents - Term of Patents
- Patents of Addition - Surrender and Revocation of Patents.

(8 Hours)

RECOMMENDED TEXT BOOK:

1. Gulshan S. S & Kapoor G. K., Economic, Labour and Industrial Laws, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Corporate Laws, Taxmann Publications, New Delhi.
2. ICSI study material, Economic and Commercial Laws.
3. Bare Act

Websites:

www.india.infoline.com

www.indiacorporateadvisor.com

www.indianbusiness.nic.in

ECONOMIC LEGISLATIONS

COURSE CODE: 12SP15/3E/ECL

Question Paper Template

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

SEMESTER III

ELECTIVE PAPER – IV - CUSTOMER RELATIONSHIP MANAGEMENT

ELECTIVE :4

COURSE CODE: 12SP15/3E/CRM

TEACHING HOURS: 60

CREDITS: 3

L T P: 2 2 0

OBJECTIVES:

1. To enable the students to understand the basic principles and concepts of CRM
2. To acquire the ability and to apply the same in real life situation

UNIT I

Introduction-The Nature of Customer Relationship Management - Concepts – Objectives – Advantages – Types of CRM. (8 hours)

UNIT II

Customer Loyalty – Brand Loyalty as a Behavior – Factors Affecting Customer Loyalty- Win Back and Acquisition Strategies (12 hours)

UNIT III

Customer Retention – Customer Retention Strategies – Problem Identification and Management Conflicts and Customer Complaint Manage (10 hours)

UNIT IV

Relationship Drivers – Emotion – Risk – Commitment – Perceived Need For Closeness – Partnership – Customer – Internal Business – Suppliers & External Partnership (15 hours)

UNIT V

Technology – Information Technology and Web Based Technologies in CRM (15 hours)

RECOMMENDED TEXT BOOKS

1. Sheela Rani, Customer Relationship Management, Margham Publications, Chennai
2. Zikmund William G, Macleod Raymond, Jr. and Gilbert Faye W, Customer Relationship Management , Wiley Publications , Singapore

REFERENCE BOOKS:

1. Judith Kincaid W, Customer Relationship Management, Pearson Education
2. Das Subhasiash, Customer Relationship Management, Excel Books.

WEBSITES

www.crmguru.com

www.crmknowledgestorm.com

CUSTOMER RELATIONSHIP MANAGEMENT

Subject Code: 12SP15/3E/CRM

Question Paper Template

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

ELECTIVE PAPER – II PRACTICAL ACCOUNTING

(Subject offered only to non commerce students)

ELECTIVE: 2

TEACHING HOURS: 60

COURSE CODE: 12SP15/3E/PRA

CREDITS: 3

L T P : 2 2 0

OBJECTIVE:

3. To give a basic understanding of accounts for non commerce students on basic aspects such as Double entry , Journal and Ledger , Preparation of Trial Balance and Financial statements.

UNIT – I

Accounting – Definition & functions – Accounting Principles – Advantages & Limitations of Accounting – Branches & Methods of accounting-Groups interested in accounting information- (12 hours)
Basic Accounting concepts and conventions

UNIT - II

Double Entry Book keeping -Journal & ledger- Subsidiary Books- Purchase Book-Sales Book- (12 Hours)
Purchase Returns book- Sales Return Book

UNIT – III

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

UNIT – IV

Preparation of Final Accounts-Trading and Profit and loss Account-Balance Sheet (Simple adjustments only) (12 Hours)

UNIT - V

Depreciation-Methods of depreciation-Straight line method and Diminishing balance method (Simple Problems only) (12 hours)

RECOMMENDED TEXT BOOK:

1. Gupta, R. L. & Gupta V.K, Financial Accounting , Sultan Chand & sons, New Delhi.

REFERENCE TEXT BOOKS:

1. Reddy T.S and Murthy .A, Financial Accounting, Margham Publications, Chennai
2. Gupta R.L and Radhaswamy.M, Advanced Accounting, Sultan Chand & Sons, New Delhi

WEBSITES:

www.futureaccountant.com

www.iimcal.com

**PRACTICAL ACCOUNTING
COURSE CODE: 12SP15/3E/PRA
QUESTION PAPER TEMPLATE**

SECTION - A

ANSWER ANY FIVE QUESTIONS

(5 x 8 = 40)

5 QUESTIONS TO BE ANSWERED OUT OF 8 QUESTIONS.

(Out of 8 questions 2 must be theory and 6 problems)

SECTION - B

ANSWER ANY THREE QUESTIONS

(3 x 20 = 60)

3 QUESTIONS TO BE ANSWERED OUT OF 5 QUESTIONS.

(Out of 5 questions 1 must be theory and 4 problems)

DISTRIBUTION OF MARKS:

Theory – 20%, Problems – 80%

SEMESTER III

SOFT SKILLS III - TEACHING METHODS & PRACTICES

COURSE CODE: 12SP15/3S/TMP

TEACHING HOURS: 30

CREDITS: 2

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

5 Hours

UNIT –I

Objectives of Teaching- Teaching Aids – Types of Teaching Aids – Importance of Teaching Aids in Teaching.

UNIT –II

5 Hours

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.

UNIT –III

10 Hours

Classroom Methods of Teaching – Class Room Management – Lecture Method – Discussion Method – Demonstration Method – Problem Method – Assignment Method

PART II – TEACHING PRACTICE

10 Hours

- Teaching Assignments for Under Graduate students shall be undertaken by each student during the months of January – February.
- Each student shall be under the supervision of a faculty mentor /guide.
- The 10 hrs 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.

REFERENCES:

1. Bhatia, H. R. (2007), Textbook of Educational Psychology, The McMillan Company of India Ltd., New Delhi.
2. Aggarwal, J. C. (2008), Essential Educational Psychology, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Bruner, J. S. (2008). Toward a theory of instruction. Cambridge MA: The Belnap Press of Harvard University Press.

END SEMESTER EXAMINATION

Practicals in Teaching Learning-20 MARKS

Written Examination (12 Out of 10 Questions)=10*3=30 MARKS

SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS

CORE: 12

COURSE CODE: 12SP15/4C/SLR

TEACHING HOURS: 75

CREDITS: 4

L T P : 3 2 0

OBJECTIVES:

1. To gain knowledge about the functions and the activities of Indian Financial system.
2. To understand the soundness of the credit instruments through the credit rating agencies.
3. To understand the role and working of stock exchanges in India.

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. (10 Hours)

UNIT II

CAPITAL MARKET

Introduction – Meaning –Significance –Capital Market Instruments – Secured Premium Notes- Debt For Equity Swap- Indexed Rate Notes – Extendable Notes – Disaster Bond –Global Depository Receipts – American Depository Receipts- Indian Depository Receipts.

MONEY MARKET

Introduction – Features –Objectives –Money Market VS Capital Market – Money Market Instruments –Treasury Bills, Commercial Bills, Certificate of Deposits – Deficiencies of Indian Money Market. (20 Hours)

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

Secondary Market

Meaning –Significance –Functions –Stock Exchange – Definition – Services Rendered – Regulation of Stock Exchange – Listing of Securities – Benefits –Obligations –SEBI –Features – Functions –Powers – E-Trading of Securities Market.

Depositories

Meaning – Objectives –Interacting Institutions –Depository Process in India –Methods in Depositories – Benefits –NSDL –CDSL. (22 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 (8 hours)

Recommended Text Book

1. Gorden & Natarajan , Financial Markets and Services ,Himalaya Publishing House, Mumbai.

Reference books

1. Santhanam B ,Financial Services, Margham Publishers, Chennai.
2. Khan M.Y Indian Financial System Theory & Practice , Vikas Publishers ,New Delhi.
3. Dr.S. Guruswamy ,Financial Markets and Institutions, Tata Mcgraw Hill Education Private Limited.

JOURNAL:

1. Capital Market

SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS

COURSE CODE: 12SP15/4C/SLR

QUESTION PAPER TEMPLATE

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

SEMESTER IV

PAPER XIII- MANAGEMENT ACCOUNTING

CORE: 13

COURSE CODE: 12SP15/4C/MAA

TEACHING HOURS: 75

CREDITS: 4

L T P : 3 2 0

OBJECTIVE:

1. To provide an in depth knowledge of the Techniques and Methods of Management Accounting relevant to Corporate Administration.

UNIT I

Management Accounting- Nature, Scope - Analysis and Interpretation of Financial Statements. (10 hours)

UNIT II

Fund Flow Statement and Cash Flow Statement (as per AS 3). (14 hours)

UNIT III

Budgets & Budgetary Control - Procedure & Utility - Various Types of Budgets - Production Budget - Purchase Budget - Sales Budget - Cash Budget - Flexible Budget (excluding Capital Budgeting). (15 hours)

UNIT IV

Standard Costing & Variance analysis – Materials, Labour, Overhead – Sales Variance. (18 hours)

UNIT V

Marginal Costing - Cost Volume Profit Relationship - Break Even Analysis – Application of Marginal Costing Technique - Make or Buy Decisions - Profit Planning & Pricing. (18 hours)

RECOMMENDED TEXT BOOK:

1. Dr. Maheshwari S.N., Principles of Management Accounting, Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS:

1. Gupta Sashi K & Sharma K., Management Accounting, Kalyani Publishers, New Delhi.
2. Srinivasan N.P., Management Accounting, Sterling Publishers Pvt Ltd., Bangalore.

JOURNALS:

1. Management Review
2. Management Accountant

WEBSITES:

1. www.iiimcal.ac.in
2. www.futureaccountant.com

DISTRIBUTION OF MARKS:

Theory 20% Problems 80%

**MANAGEMENT ACCOUNTING
QUESTION PAPER TEMPLATE
CODE: 12SP15/4C/MAA**

SECTION- A

Answer ANY FIVE Questions:

5 X 8=40

5 questions to be answered out of 8 questions

(Out of 8 questions 2 must be theory and 6 problems)

SECTION- B

Answer ANY THREE questions:

3 X 20=60

3 questions to be answered out of 5 questions.

(Out of 5 questions 1 must be theory and 4 problems)

Note: Weightage should be given to all five units. Questions should be equally distributed.

COMPANY SECRETARIAL PRACTICE

CORE: 14

COURSE CODE: 12SP15/4C/CSP

TEACHING HOURS: 75

CREDITS: 4

L T P: 3 2 0

OBJECTIVES:

1. To provide an in depth knowledge and understanding of procedural requirements pertaining to the provisions of the Companies Act 2013.
2. To give up-to-date information on various aspects of secretarial practice.

UNIT I:

Incorporation of Companies: 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.

E-Governance (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. (15Hours)

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. (10Hours)

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. (20Hours)

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 and Related Party Transactions.

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. (15Hours)

RECOMMENDED TEXT BOOK:

1. Company Secretarial Practice – ICSI Material.
2. Lectures on Company Law by K S Anantharaman, Lexis Nexis, 12th edition

REFERENCE BOOKS:

1. Kapoor.N.D, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delhi, 2005.
3. Dr.G.K.Kapoor& Sanjay Dhamija Company Law and Practice –. – 20th Edition.

WEBSITES:

www.indiacorporateadvisor.com

www.icsi.edu

**COMPANY SECRETARIAL PRACTICE
COURSE CODE: 12SP15/4C/CSP
Question Paper Template**

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

SEMESTER IV

PAPER – XV - LABOUR LAWS

CORE: 15

COURSE CODE: 12SP15/4C/LAL

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES

- To provide an in depth knowledge of Labour and Industrial laws which have direct relevance to Corporate administration.

UNIT I

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 offenses and Procedures.

(20 hours)

UNIT II

Workmen'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 – Special provisions relating to Masters and Seamen, Captains, crew of aircrafts- compliances under the Act.

(10 hours)

UNIT III

Payment of Bonus Act 1965

Object of the Act – Definitions – Eligibility and disqualification for Bonus – Determination of Bonus – Special provisions with respect to certain establishments – Inspectors -- Penalties and Offences.

Payment of Gratuity Act 1972

Application of the Act – Definitions – When and to Whom Gratuity is Payable – Rights and Obligations of Employees and Employers – Recovery and Protection of Gratuity.

(15 hours)

UNIT IV

Minimum Wages Act 1948

Object and Scope of the Legislation – Definitions – Fixation and Revision of Minimum Wages – Manner of Fixation – Procedure for fixing and Revising – Central Advisory Board – Payment of Overtime – Offences and Penalties.

(10 hours)

UNIT V

Industrial Disputes 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.

(20 hours)

RECOMMENDED TEXT BOOK:

1. Mercantile Law – Kapoor N D, Sultan Chand and Sons Publication, New Delhi.

REFERENCE BOOKS:

1. Industrial Relations and Labour laws – P C Tripathi, C B Gupta and N D Kapoor
2. JCSI Study Material, Industrial Labour and General Laws, The Institute of Company Secretaries of India.
3. Mercantile Law -M C Shuckla

LABOUR LAWS

COURSE CODE: 12SP15/4C/LAL

Question Paper Template

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer ANY FIVE Questions:

5x8 = 40

5 questions to be answered out of 8 questions

SECTION B

Answer Any THREE Questions:

3x20 = 60

3 questions to be answered out of 5 questions

Note: Weightage should be given to all five units. Questions should be equally distributed.

SEMESTER-IV

ELECTIVE PAPER- V - ORGANISATIONAL BEHAVIOUR

ELECTIVE: 5

Course code: 12SP15/4E/ORB

Teaching Hours: 60

Credits: 3

L T P : 2 2 0

Objectives:

1. To study the importance of human behaviour at working environment which has significance impact in the organisation towards achievement of its objectives.
2. To study the importance of group behaviour in the organisation. It also helps in bringing out the leadership qualities.

Unit I

Introduction to Organisation Behaviour –Meaning-Scope-Elements-Contributing Disciplines to Organisation Behaviour-**Challenges Faced by Management**-Models of Organisation Behaviour.

(10 hours)

Unit II

Individual Behaviour- Personality- Learning- Attitude- Perception- Motivation-Relavance to Organisational Behaviour- Individual Difference- Group Behaviour-Group Norms and Their Relevance to Organisational Behaviour.

(12 hours)

Unit III

Leadership Styles-Qualities- Organisational Communication-Meaning –Impertance- Process- Barriers to Communication- Method to Reduce Barriers to Communication- Principles of Effective Communication- Stress- Meaning- Types-**Stress Management**.

(22 hours)

Unit IV

Organisational Dynamics- Organisational Effectiveness- Meaning- Approaches-Organisational Culture- Meaning- Significance- Organisational Climate-Implication on Organisational Behaviour.

(10 hours)

Unit V

Organisational Conflict-Causes-Types and Management Conflict-Organisational Change-Meaning-Resistance to Change-Management of Change.

(6 hours)

RECOMMENDED TEXT BOOK:

1. Khanka S S, Organisational Behaviour, S Chand, New Delhi.

REFERENCE BOOKS:

- Mishra M N, Organisational Behaviour, Vikas Publishing House, New Delhi.
- Chandan J S, Organisational Behaviour, Vikas Publishing House, New Delhi.
- Dr Prasad L M, Organisational Behaviour, Sultan Chand & Sons, New Delhi.
- Gupta Shahi K & Joshi Rosy Wahia, Organisational Behaviour, Kalyani Publishers, New Delhi.
- Gregory Moorhead, Ricky W Griffin, Organisational Behaviour, Bixanara Publication.
- Stephen F Robbins, Organisational Behaviour, Prentice Hall of India Pvt. Ltd, New Delhi.

Journal:

- Human Capital
- Harvard Business Review
- Indian Journal of Training and development
- Journal of Indian Management

Website:

www.accounting.uda.edu

www.futureaccountants.com

SEMESTER-IV

SOFT SKILL IV: ENHANCEMENT OF EMPLOYABILITY SKILLS

TEACHING : 30
HOURS

CREDITS : 2

COURSE CODE : 12SP15/4S/EES

OBJECTIVES:

- To enable the students to prepare for various competitive examinations
- 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)

BOOKS FOR REFERENCE:

Competitive Examination Books Published by:

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

SEMESTER – IV

PAPER – XIX – PROJECT REPORT AND VIVA VOCE

COURSE CODE: 12SP15/4C/PRO

CREDITS: 6

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.