

**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 2018-19 AND**  
**ONWARDS)**

Department of Corporate Secretaryship has revised syllabi with effect from the academic year 2018-2019, 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 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 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.

**M .COM .CORPORATE SECRETARYSHIP**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS /WK</b>	<b>CREDITS</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
I	12SP18/1C/GCL	General & Commercial Law	6	4	40	60	100
I	12SP18/1C/ACA	Advanced Corporate Accounting I	6	4	40	60	100
I	12SP18/1C/COF	Corporate Finance	6	4	40	60	100
I	12SP18/1C/DTP	Direct Taxes and Tax Planning I	6	4	40	60	100
I	12SP18/1E1/FIT	Elective Paper I – Fundamentals of Information Technology (Practicals)	4	3	40	60	100
I		Soft Skills – Personality Development	2	2	-	50	50

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS /WK</b>	<b>CREDITS</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
II	12SP18/2C/DTP	Direct Taxes and Tax Planning II	5	4	40	60	100
II	12SP18/2C/ACA	Advanced Corporate Accounting II	5	4	40	60	100
II	12SP18/2C/REM	Research Methodology	5	4	40	60	100
II	12SP18/2C/END	Entrepreneurial Development	5	4	40	60	100
II	12SP18/2E2/KNM	Elective Paper II - Knowledge Management	4	3	40	60	100
II	12SP18/2E/BUS	Elective Paper I - Business Communication	4	3	40	60	100
II		Soft Skills – English/French/German	2	2	-	50	50

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS /WK</b>	<b>CREDITS</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
III	12SP18/3C/ITL	Indirect Tax Laws	5	4	40	60	100
III	12SP18/3C/COA	Cost Accounting	6	4	40	60	100
III	12SP18/3C/CRL	Corporate Restructuring Laws	5	4	40	60	100
III	12SP18/3E3/ECL	Elective Paper - III - Economic Legislations	4	3	40	60	100
III	12SP18/3E4/ ORB	Elective Paper – IV - Organisational Behaviour	4	3	40	60	100
III	12SP18/3E/PRA	Elective Paper – II Practical Accounting	4	3	40	60	100
III	12SP18/3S/TMP	Soft Skills III - Teaching Methods & Practices	2	2	-	50	50

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS /WK</b>	<b>CREDITS</b>	<b>CA</b>	<b>END SEM</b>	<b>TOTAL</b>
IV	12SP18/4C/SLR	Securities Laws And Regulation Of Financial Markets	5	4	40	60	100
IV	12SP18/4C/MAA	Management Accounting	5	4	40	60	100
IV	12SP18/4C/CSP	Company Secretarial Practice	5	4	40	60	100
IV	12SP18/4C/LAL	Labour Laws	5	4	40	60	100
IV	12SP18/4E5/DAC	Elective Paper- V - Drafting And Conveyancing	4	3	40	60	100
IV	12SP18/4S/EES	Soft Skill IV: Enhancement Of Employability Skills	2	2	-	50	50
IV	12SP18/4C/PRO	Project Report And Viva Voce	6	6	-	100	100
		*Internship		2			

\*Internship will be carried out during the summer vacation of the II semester

## **SEMESTER – I**

### **PAPER – I – GENERAL & COMMERCIAL LAW**

**CORE: 1**

**COURSE CODE: 12SP18/1C/GCL**

**TEACHING HOURS: 90**

**CREDITS: 4**

**L T P: 3 0 3**

#### **OBJECTIVE:**

- 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 – Ordinance making Powers of the President & the Governors – Legislative Powers of the Union & the States – Freedom of Trade and Commerce – Jurisdiction, Writ Jurisdiction of High Courts and Supreme Courts – Different types of Writs – Habeas corpus, Mandamus, prohibition, Quo Warranty & Certiorari (18 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, Res Judicata – 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 (15 Hours)

#### **UNIT – IV: LAW RELATING TO TRANSFER OF PROPERTY**

Important Definitions – Movable & Immovable properties – Properties which cannot be transferred – Lis pendens

#### **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

### **e-SOURCE:**

- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.legalserviceindia.com](http://www.legalserviceindia.com)

### **JOURNALS:**

1. Industrial Relations

### **QUESTION PAPER TEMPLATE**

### **GENERAL & COMMERCIAL LAW**

### **COURSE CODE: 12SP18/1C/GCL**

**Max Marks: 100**

**Time: 3Hrs**

#### **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

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

**PAPER – II – ADVANCED CORPORATE ACCOUNTING – I**

**CORE: 2**

**COURSE CODE: 12SP18/1C/ACA**

**TEACHING HOURS: 90**

**CREDITS: 4**

**L T P: 2 0 4**

**OBJECTIVES:**

- To provide in depth and working knowledge of accounting principles and procedures of corporate entities in accordance with statutory requirements
- 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 & 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 TEXT BOOKS:**

1. Mukherjee A & Hanif M, Modern Accountancy, Volume 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, Volume II, S. Chand & Co, New Delhi



**e-SOURCE:**

- [www.futureaccountant.com](http://www.futureaccountant.com)

**QUESTION PAPER TEMPLATE**  
**ADVANCED CORPORATE ACCOUNTING – I**  
**COURSE CODE: 12SP18/1C/ACA**

**Max Marks: 100**

**Time: 3Hrs**

**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%**

## **PAPER – III – CORPORATE FINANCE**

**CORE: 3**

**COURSE CODE: 12SP18/1C/COF**

**TEACHING HOURS: 90**

**CREDITS: 4**

**L T P: 3 0 3**

### **OBJECTIVES:**

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

### **UNIT – I**

Finance – Nature & Scope – Financial Goals – Financial Decisions – Time Value of Money – Agency Problem – Emerging role of Finance manager in India – Time Value of Money  
(15 hours)

### **UNIT – II**

Leverage – Financial – Operating & Combined Leverage – Effect of leverage on Shareholder's return – EBIT EPS Analysis  
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 and 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 and 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 – Walter's Model – Gordon's Model – MM Hypothesis (Theory only) (20 hours)

### **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

**e-SOURCE:**

- [www.Yahoo finance.com](http://www.Yahoo finance.com)

**DISTRIBUTION OF MARKS:**

Theory 60% Problem 40%

**QUESTION PAPER TEMPLATE**  
**CORPORATE FINANCE**  
**COURSE CODE – 12SP18/1C/COF**

**Max Marks: 100**

**Time: 3Hrs**

**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)

## **PAPER – IV – DIRECT TAXES & TAX PLANNING – I**

**CORE: 4**

**COURSE CODE: 12SP18/1C/DTP**

**TEACHING HOURS: 90**

**CREDITS: 4**

**L T P: 2 0 4**

### **OBJECTIVES:**

- To impart knowledge of the provisions pertaining to Income Tax Law
- To enable the students to understand the computation of Income under various Heads
- 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:**

- V K Singhania, Direct Tax Law And Practice Taxmann Publications Pvt, Ltd., New Delhi
- Vinod K Singhania, Monica Singhania, Student’s Guide to Income Tax, Taxmann Publications Ltd., New Delhi.

### **REFERENCE BOOKS:**

1. V K Singhania , Direct Tax Planning and Management Taxmann Publications Pvt Ltd
2. Dr H C Mehrotra , Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra

**e-SOURCES:**

- [www.taxmann.com](http://www.taxmann.com)
- [www.icmai.in](http://www.icmai.in)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**DISTRIBUTION OF MARKS:**

Theory 20% Problems 80%

**QUESTION PAPER TEMPLATE  
DIRECT TAXES & TAX PLANNING I  
COURSE CODE: 12SP18/1C/DTP**

**Max Marks: 100**

**Time: 3Hrs**

**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)

**ELECTIVE PAPER – I – FUNDAMENTALS OF INFORMATION TECHNOLOGY  
(PRACTICALS)**

**TEACHING HOURS: 60**

**COURSE CODE: 12SP18/1E1/FIT**

**CREDITS: 3**

**L T P: 1 0 3**

**OBJECTIVES:**

- To offer basic skills in computer applications
- To develop working knowledge on business related software
- 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) (10 hours)

**UNIT – II**

MS Word – Text Formatting– MS Excel – Basic Operations – Creating Tables –Creating Graphs –Basic functions – Vertical Look up – Concatenation –If– Count If –Mean – Median – Mode – NPV– PMT – PPMT – CUMIPMT – CUMPRINC– Pivot Chart – MS PowerPoint – Preparing Power Point Presentation (14 hours)

**UNIT – III**

Accounting Package: Tally – Creating a Company – Ledger Creation – Voucher Creation – Accounting and Inventory – Reports (16 hours)

**UNIT – IV**

Statistical Package: SPSS – Comparing Averages: Student t-Test – Two Sample and One Sample Test – Correlation – Simple Correlation – Friedman and Spearman’s Rank Correlation(10 hours)

**UNIT – V**

Regression Analysis – Simple Linear Regression with SPSS –Chi-square with SPSS – Analysis of Variance (ANOVA) – One Factor between subjects using SPSS (10 hours)

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

**TEXT BOOK**

1. Rajathi A & Chandran P, SPSS for you, MJP Publishers
2. Ananthi Sheshasayee & Sheshasayee, Computer Applications in Business and Management, Margham Publications

## **REFERENCE BOOKS**

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

## **e-SOURCES:**

- [www.computerworld.com](http://www.computerworld.com)
- [www.informationweek.com](http://www.informationweek.com)
- [www.m.ieee.org](http://www.m.ieee.org)

## **SEMESTER – II**

### **PAPER – V – DIRECT TAXES AND TAX PLANNING II**

**CORE: 5**

**COURSE CODE: 12SP18/2C/DTP**

**TEACHING HOURS: 90**

**CREDITS: 4**

**L T P: 2 0 3**

#### **OBJECTIVES:**

- To impart knowledge of the provisions pertaining to Income Tax Law
- To encourage the students to understand the computation of taxable income & tax payable by an assessee
- To impart knowledge on procedure of assessment, types of assessment, preparation & filing of return of income and International Taxation
- 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 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 – Assessment of Companies – Computation of Gross Total Income of a Company – Deductions out of Gross Total Income of a Company (20 hours)

#### **UNIT – IV**

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

#### **UNIT – V**

International Taxation – Double taxation relief – Agreement for Relief from Double Taxation – Agreement for avoidance of Double Taxation (DTAA) – Special provisions relating to Avoidance of Tax – Assessment of Non – Residents (15 Hours)

#### **RECOMMENDED TEXTBOOK:**

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



- 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 .

**e-SOURCES:**

- [www.taxmann.com](http://www.taxmann.com)
- [www.icmai.in](http://www.icmai.in)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**DISTRIBUTION OF MARKS:**

Theory 20% Problems 80%

**QUESTION PAPER TEMPLATE**  
**DIRECT TAXES & TAX PLANNING II**  
**COURSE CODE: 12SP18/2C/DTP**

**Max Marks: 100**

**Time: 3Hrs**

**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

## **PAPER – VI – ADVANCED CORPORATE ACCOUNTING – II**

**CORE: 6**

**COURSE CODE: 12SP18/2C/ACA**

**TEACHING HOURS: 75**

**CREDITS: 4**

**L T P: 2 0 3**

### **OBJECTIVES:**

- 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
- 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 & 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 & 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 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

**e-SOURCE:**

- [www.Futureaccountant.com](http://www.Futureaccountant.com)

**QUESTION PAPER TEMPLATE**  
**ADVANCED CORPORATE ACCOUNTING – II**  
**COURSE CODE: 12SP18/2C/ACA**

**Max Marks: 100**

**Time: 3Hrs**

**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

**CORE: 7**  
**TEACHING HOURS: 75**

**COURSE CODE: 12SP18/2C/REM**  
**CREDITS: 4**  
**L T P:3 0 2**

**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  
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 – Introduction and Advantages – Chi Square test – Wilcoxon test – Kruskal Wallis test – Mann Whitney test – Spearman’s Rank Correlation (Simple Problems) (20 hours)

**UNIT – V**

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 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
3. Cooper & Scindler, Business Research Methods, Tata Mcgraw Hill Publications
4. Donald R Cooper, Pamela S Schindler, Business Research Methods, Tata Mc Graw Hill, New Delhi, 2006

**e- SOURCE:**

- [www.futureaccountant.com](http://www.futureaccountant.com)

**DISTRIBUTION OF MARKS**

Theory 60% Problems 40%

**QUESTION PAPER TEMPLATE**

**RESEARCH METHODOLOGY**

**COURSE CODE:12SP18/2C/REM**

**Max Marks: 100**

**Time: 3Hrs**

**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)

**PAPER – VIII – ENTREPRENEURIAL DEVELOPMENT**

**CORE: 8**  
**TEACHING HOURS: 75**

**COURSE CODE: 12SP18/2C/END**  
**CREDITS: 4**  
**L T P: 3 0 2**

**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 – Functions – Types of Entrepreneurs – Entrepreneurship – Role of Entrepreneurship in Economic Development – Factors affecting Entrepreneurship growth: Economic Factors & Non Economic Factors (15 hours)

**UNIT – II**

Rural Entrepreneurship – Need for Rural Entrepreneurship – Problems of Rural Entrepreneurship – Tourism Entrepreneurship – Meaning – Agri Preneurship – Meaning – Opportunities for developing Agri Preneurship – Challenges – Suggestions – Social Entrepreneurship (15 hours)

**UNIT – III**

Women Entrepreneurship – Family Business – Types – Advantages and Disadvantages – Challenges faced by Women Entrepreneurs and Family business in India (10 hours)

**UNIT – IV**

Formulation of Business Plans – Meaning – Content – Significance – Formulation – Planning Commission Guidelines for formulating Project Report – Network Analysis – Common Errors in Business Plans Formulation (13 hours)

**UNIT – V**

Financial Planning – Meaning – Need – Sources of Finance – Capital Structure – Capitalization – Term Loans – Sources of Short term Finance – Venture Capital – Export Finance (12 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

**e-SOURCES:**

- [www.edindia.org](http://www.edindia.org)

**QUESTION PAPER TEMPLATE**

**ENTREPRENEURIAL DEVELOPMENT**

**COURSE CODE:12SP15/2C/END**

**Max.Marks:100**

**Time:3hrs**

**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

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

## **ELECTIVE PAPER – II – KNOWLEDGE MANAGEMENT**

**TEACHING HOURS: 60**

**COURSE CODE: 12SP18/2E2/KNM**

**CREDITS: 3**

**L T P:2 0 2**

### **OBJECTIVES:**

- To understand the significance of Knowledge Management in an organisational set up
- 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:**

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

**REFERENCE TEXT BOOK:**

- A Hand Book on Knowledge Management, Thothadri Raman

**e-SOURCES:**

- [www.kmworld.com](http://www.kmworld.com)
- [www.knowledge-management-online.com](http://www.knowledge-management-online.com)
- [www.knowledge-management-tools.net](http://www.knowledge-management-tools.net)

**QUESTION PAPER TEMPLATE**  
**KNOWLEDGE MANAGEMENT**  
**COURSE CODE:12SP18/2E2/KNM**

**Max. Marks: 100**

**Time: 3hrs**

**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

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

## **ELECTIVE PAPER – I – BUSINESS COMMUNICATION**

**(Subject offered ONLY to Non – Commerce Students)**

**TEACHING HOURS: 60**

**COURSE CODE: 12SP18/2E/BUS**

**CREDITS: 3**

**L T P: 3 0 1**

### **OBJECTIVES:**

- To enhance the knowledge in Business Correspondence
- To understand the techniques of letter writing

### **UNIT – I**

Meaning and Significance of Good Communication – Principles of Business Communication – Barriers of Communication – Means of Communication – Oral, Written, Visual, Audio-Visual  
(15 hours)

### **UNIT – II**

Essentials of Good Business Letters – Layout of a Business letter  
(10 hours)

### **UNIT – III**

Drafting of Interview letters – Call letters and Offer of Appointment – Drafting of Enquiries – Replies and Order letters  
(10 hours)

### **UNIT – IV**

Drafting of Sales Letter – Circular Letter – Complaints and follow up  
(10 hours)

### **UNIT – V**

Correspondence with Various Agencies: Banks – Over Drafts – Cash Credits and Other Loans – Insurance Companies – Payment and Renewal of Insurance Premium – Claims and Settlement  
(15 hours)

### **RECOMMENDED TEXT BOOKS:**

1. Rajendra Pal and Korlahalli, Essentials of Business Communication, Sultan Chand and Sons, 13<sup>th</sup> Revised Edition, 2014

### **REFERENCE BOOKS**

1. Gartsidi L, Modern Business Correspondence, Prentice Hall, 4<sup>th</sup> Revised Edition
2. Urmila Rai and Rai S M, Business Communication, Himalaya Publishing house, 2<sup>nd</sup> Edition, 1989

3. Kadiresan, Business Communication, Prasanna Trust, 2008
4. Varinder Kumar and Bodh Raj Business Communication, Kalyani Publishers, 5<sup>th</sup> Edition, 2013

**QUESTION PAPER TEMPLATE**

**BUSINESS COMMUNICATION**

**COURSE CODE: 12SP18/2E/BUS**

**Max.Marks:100**

**Time: 2hrs**

**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

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

## **SEMESTER-III**

### **PAPER – IX – INDIRECT TAX LAWS**

**CORE: 9**

**COURSE CODE: 12SP18/3C/ITL**

**TEACHING HOURS: 75**

**CREDITS: 4**

**L T P: 3 2 0**

#### **OBJECTIVES:**

1. To acquaint the students with underlying basic principles and provisions of indirect tax laws
2. To build professional competence among students to ensure the proper compliance of the indirect tax laws in order to offer their services to the industry

#### **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

(10 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

(15 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

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

**RECOMMENDED TEXT BOOK:**

1. Vashishtha Chaudhary, IRS, CA Ashu Dalmia, CA Shaifaly Girdharwal, GST A Practical Approach, Taxmann Publications, New Delhi
2. Dr 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

**e-SOURCES:**

- <http://www.cbec.gov.in/resources/htdocs-cbec/gst/draft-model-gst-law-25-11-2016.pdf>
- <http://icmai.in/icmai/Taxation/upload/GST-In-India-vol1.pdf>
- [www.taxguru.in](http://www.taxguru.in)
- [www.dateyvs.com](http://www.dateyvs.com)

**100% THEORY PAPER**

**QUESTION PAPER TEMPLATE**

**INDIRECT TAXES LAWS**

**COURSECODE: 12SP18/3C/ITL**

**Max Marks: 100**

**Time: 3 hours**

**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.**

## **PAPER – X – COST ACCOUNTING**

**CORE: 10**

**COURSECODE: 12SP18/3C/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:**

1. 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, 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, Sultan Chand & Co., New Delhi

**e-SOURCES:**

- [www.iimcai.com](http://www.iimcai.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)

**DISTRIBUTION OF MARKS**

- Theory 20%, Problems 80%

**QUESTION PAPER TEMPLATE**

**COST ACCOUNTING**

**COURSE CODE: 12SP18/3C/COA**

**Max Marks: 100**

**Time: 3Hrs**

**SECTION A**

**Answer ANY FIVE Questions:**

**5x8 = 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:**

**3x20 = 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.**



## PAPER – XI - CORPORATE RESTRUCTURING LAWS

**CORE: 11**

**COURSE CODE: 12SP18/3C/CRL**

**TEACHING HOURS: 75**

**CREDITS: 4**

**L T P: 3 2 0**

### **OBJECTIVES:**

- The subject is aimed at building the knowledge base of the students on various methods of restructuring different components of an organisation
- 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 (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 Shares, Business and Brands** –Need and Purpose of Valuation – Meaning of Value – Provisions where Valuation has been maintained as a necessary requirement – Factors Influencing Valuation – Valuation Motives – Valuation of Private, Listed and Unlisted Companies – Valuation Methods – Valuation of Team of Experts – Dividend Discount Models – Valuation of Brands – Non Financial Consideration in Valuation (30 hours)

### **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 (10 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 (10 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**  
(10 hours)

### **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 and Corporate Control – Fred Westernt, Kwang Schung & Susan E Hong
3. Corporate Mergers, Amalgamation and Takeovers , Verma JC

**QUESTION PAPER TEMPLATE**  
**CORPORATE RESTRUCTURING LAWS**  
**COURSECODE:12SP18/3C/CRL**

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 – III – ECONOMIC LEGISLATIONS**

**ELECTIVE: 3**

**COURSE CODE: 12SP18/3E3/ECL**

**TEACHING HOURS: 60**

**CREDITS: 3**

**L T P: 2 2 0**

### **OBJECTIVES:**

- To enable the comprehension of economic legislations which have direct relevance to the functioning of Companies
- 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

### **COMPETITION ACT – 2002**

Introduction – Important Features of the Act – Definitions – Provisions – Competition Commission of India – Competition Advocacy – Difference between MRTP Act and Competition Act (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. Economic and Commercial Laws, Pooja Law Publishing Co, New Delhi
4. Relevant Bare Acts

**e-SOURCES:**

- [www.india.infoline.com](http://www.india.infoline.com)
- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.indianbusiness.nic.in](http://www.indianbusiness.nic.in)

**QUESTION PAPER TEMPLATE**

**ECONOMIC LEGISLATIONS**

**COURSE CODE: 12SP18/3E3/ECL**

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 – IV – ORGANISATIONAL BEHAVIOUR**

**ELECTIVE: 5**

**COURSE CODE: 12SP18/3E4/ORB**

**TEACHING HOURS: 60**

**CREDITS: 3**

**L T P : 2 2 0**

### **OBJECTIVES:**

- To study the importance of human behaviour at working environment which has significant impact in the organisation towards achievement of its objectives
- 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 – Perception – Attitude – Individual Difference – Stress: Meaning – Types – Symptoms – Causes – Consequences – Stress Management – Group Behavior – Group Dynamics – Group Norms (12 hours)

### **UNIT – III**

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

### **UNIT – IV**

Organisation Culture – Meaning & Definition – Elements of Organisation Culture – Strong Vs Weak Culture – Types of Culture – Creating & Sustaining Culture – Changing Organisation Culture – Creativity in Organization – Organisation Climate – Organisation Change – Resistance to Change – Organisation Development (10 hours)

### **UNIT – V**

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

### **RECOMMENDED TEXT BOOK:**

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

## JOURNAL:

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

## e-SOURCES:

- [www.accounting.uda.edu](http://www.accounting.uda.edu)
- [www.futureaccountants.com](http://www.futureaccountants.com)

### QUESTION PAPER TEMPLATE

### ORGANISATIONAL BEHAVIOUR

### COURSE CODE: 12SP18/3E4/ORB

Max marks: 100

Times: 3 hrs

#### 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

**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**

**COURSE CODE: 12SP18/3E/PRA**

**TEACHING HOURS: 60**

**CREDITS: 3**

**L T P : 2 2 0**

### **OBJECTIVE:**

- 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 – Basic Accounting Concepts and Conventions (12 hours)

### **UNIT – II**

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

### **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

### **e-SOURCES:**

- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.iimcal.com](http://www.iimcal.com)

**QUESTION PAPER TEMPLATE**  
**PRACTICAL ACCOUNTING**  
**COURSECODE:12SP18/3E/PRA**

**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)

**DISRIBUTION OF MARKS:**

Theory – 20%, Problems – 80%



## **SOFT SKILLS – III – TEACHING METHODS & PRACTICES**

**TEACHING HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: 12SP18/3S/TMP**

### **OBJECTIVE:**

- 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 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 (10 hours)

### **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) =  $10 \times 3 = 30$  MARKS

## **SEMESTER – IV**

### **PAPER – XII – SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS**

**CORE: 12**

**COURSE CODE: 12SP18/4C/SLR**

**TEACHING HOURS: 75**

**CREDITS: 4**

**L T P : 3 2 0**

#### **OBJECTIVES:**

- To gain knowledge about the functions and the activities of Indian Financial system
- To understand the soundness of the credit instruments through the credit rating agencies
- 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 – Features – Significance – New 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 – Securities And Exchange Board of India- 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 – 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.Guruswamy S,Financial Markets and Institutions, Tata Mcgraw Hill Education Private Limited

### **JOURNAL:**

1. Capital Market

### **QUESTION PAPER TEMPLATE**

### **SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS**

**COURSE CODE: 12SP18/4C/SLR**

### **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.**

## **PAPER – XIII – MANAGEMENT ACCOUNTING**

**CORE: 13**

**COURSE CODE: 12SP18/4C/MAA**

**TEACHING HOURS: 75**

**CREDITS: 4**

**L T P : 3 2 0**

### **OBJECTIVE:**

- 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. Jain S P and Narang K L, Cost & Management Accounting, Kalyani Publishers, New Delhi
3. Srinivasan N P, Management Accounting, Sterling Publishers Pvt Ltd., Bangalore

### **JOURNALS:**

1. Management Review

2. Management Accountant

**e-SOURCES:**

- [www.iiimcal.ac.in](http://www.iiimcal.ac.in)
- [www.futureaccountant.com](http://www.futureaccountant.com)

**DISTRIBUTION OF MARKS:**

Theory 20% Problems 80%

**QUESTION PAPER TEMPLATE**

**MANAGEMENT ACCOUNTING**

**12SP18/4C/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.**

## PAPER – XIV – COMPANY SECRETARIAL PRACTICE

**CORE: 14**  
**TEACHING HOURS: 75**

**COURSE CODE: 12SP18/4C/CSP**  
**CREDITS: 4**  
**L T P: 3 2 0**

### OBJECTIVES:

- To provide an in depth knowledge and understanding of procedural requirements pertaining to the provisions of the Companies Act 2013
- 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 – One Person Company – Small Companies – Dormant 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 – National Company Law Tribunal and National Company Law Appellate Tribunal – Penalty for Violating Provision in respect of Prospectus – Civil Liability – Criminal Liability – Damages  
(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  
(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 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 (15 hours)

### RECOMMENDED TEXT BOOK:

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

### REFERENCE BOOKS:

1. Kapoor N D, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delh
2. Dr.Kapoor G K & Sanjay Dhamija, Company Law and Practice, 20<sup>th</sup> Edition

### e-SOURCES:

- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.icsi.edu](http://www.icsi.edu)

**QUESTION PAPER TEMPLATE  
COMPANY SECRETARIAL PRACTICE  
COURSE CODE: 12SP18/4C/CSP**

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.**



## **PAPER – XV – LABOUR LAWS**

**CORE: 15**  
**TEACHING HOURS: 75**

**COURSE CODE: 12SP18/4C/LAL**  
**CREDITS: 4**  
**LTP: 3 2 0**

### **OBJECTIVE:**

- 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 (15 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 (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

## **PROVIDENT FUND ACT, 1952**

Application of the Act – Employees’ Provident Fund Scheme (1952) – Employees’ Provident Scheme and Fund (1995) – Employees Deposit Linked Insurance Scheme and Fund (1976) – Administration of the Schemes – Penalties and Offences (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. Kapoor N D, Mercantile Law, Sultan Chand and Sons Publication, New Delhi

## **REFERENCE BOOKS:**

1. Tripathi P C, Gupta C B and Kapoor N D, Industrial Relations and Labour laws
2. ICSI Study Material, Industrial Labour and General Laws, The Institute of Company Secretaries of India
3. Shukla M C, Mercantile Law, S. Chand & Co, New Delhi

## **QUESTION PAPER TEMPLATE**

### **LABOUR LAWS**

### **COURSE CODE: 12SP18/4C/LAL**

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 – V – DRAFTING AND CONVEYANCING**

**ELECTIVE: 4**

**COURSE CODE: 12SP18/4E5/DAC**

**TEACHING HOURS: 60**

**CREDITS: 3**

**L T P: 2 2 0**

### **OBJECTIVES:**

- To develop the drafting skills of the students to draft legal deeds
- To make them understand the various statutory requirements while drafting different kinds of deeds

### **UNIT – I**

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 (8 hours)

### **UNIT – II**

#### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – I**

- Sale Deed – Essential requirements for Sale of Immovable property – Rights and Liability of Buyer and Seller – Drafting of Sale Deed
- Agreement to Sell – Difference between Agreement to Sell and Agreement for Sale – Drafting of Agreement to sell
- Mortgage Deed – Types of Mortgage – Who can be Mortgagor and Mortgagee – Drafting of Deed of Mortgage (12 hours)

### **UNIT – III**

#### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – II**

- Partnership Deeds – Who can be Partners? – Points to be considered in drafting Partnership Deed – Drafting of Partnership Deed
- Deed of Gift – Points to be considered in drafting Gift Deed – Drafting of Gift Deed
- Partition and Settlement Deed – Points to be considered in drafting Partition and Settlement Deed – Drafting of Partition and Settlement Deed – Will (15 hours)

### **UNIT – IV**

#### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – III**

- Power of Attorney – Deed of Power of Attorney – Who can execute Power of Attorney – Revocable and Irrevocable Power of Attorney – Power of Attorney by a Company – Drafting of Power of Attorney
- Affidavit – Meaning and Drafting of an Affidavit (12 hours)

## UNIT – V

### DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – IV: COMPANY DOCUMENTS

- Memorandum of Association – Drafting of Memorandum of Association
- Articles of Association- Contents of Articles
- Drafting of Notice (Board meeting, Annual General meeting, Statutory Meeting),  
Agenda, Resolution, and Minutes of the meeting (13 hours)

### RECOMMENDED TEXT BOOK

1. Study Material of The Institute of Company Secretaries of India, 2014

### REFERENCE BOOKS:

1. Gade Veera Reddy, The Drafting, Pleadings & Conveyancing (The Practical Training),  
Sujatha Law Books Pvt Ltd., 1<sup>st</sup> Edition
2. Murli Manohar, Art of Conveyancing and Pleading, Eastern Book Company, 2004

### e-SOURCES:

- [www.companylawonline.com](http://www.companylawonline.com)
- [www.indiainfoline.com](http://www.indiainfoline.com)
- [www.businessranks.com/businesscommunications.html](http://www.businessranks.com/businesscommunications.html)
- [www.bambooweb.com/articles](http://www.bambooweb.com/articles)

*Note: 1. This paper excludes case laws*

*2. This paper covers Drafting of simple deeds and documents*

## DRAFTING AND CONVEYANCING

COURSE CODE: 12SP18/4E5/DAC

### 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

### SOFT SKILL IV: ENHANCEMENT OF EMPLOYABILITY SKILLS

TEACHING HOURS : 3

CREDITS : 2

COURSE CODE : 12SP18/4S/EES

L T P

#### 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: 12SP18/4C/PRO**

**CREDIT: 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.