

Vellalar College for Women (Autonomous), Erode - 12.									
M.Com( Corporate Secretary ship)									
2016 - 2017 Batch & onwards									
Course Content and Scheme of Examinations (CBCS Pattern)									
Semester I									
Study Component	Paper Code	Title of the paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits	Total Credits
					CIA	ESE	Total		
Core – I	15CCPC101	General Laws	7	3	25	75	100	5	22
Core – II	16CCPC102	Advanced Company Law and Practice-I	7	3	25	75	100	4	
Core – III	12CCPC103	Drafting & Conveyance	6	3	25	75	100	3	
Core – IV	13CCPC104	Cost and Management Accounting	7	3	25	75	100	5	
Non-major Elective			3	3	25	75	100	5	
Semester II									
Core – V	15CCPC205	Capital Markets & Security Laws	5	3	25	75	100	4	24
Core – VI	16CCPC206	Advanced Company Law and Practice-II	5	3	25	75	100	4	
Core – VII	15CCPC207	Income Tax	6	3	25	75	100	5	
Core – VIII	13CCPC208	Statistical Analysis	6	3	25	75	100	4	
Practicals - I	11CCPCP01	MS-Office & Internet	5	3	40	60	100	2	
Skill-based Subject I	13CCPS201	Advanced Multiskill Paper	3	1*	40	60	100	5	
Semester III									
Core – IX	13CCPC309	Corporate Accounting- I	6	3	25	75	100	4	23
Core –X	13CCPC310	Indirect Tax Laws	6	3	25	75	100	3	
Core – XI	13CCPC311	Research Methodology	6	3	25	75	100	4	
Practicals -II	11CCPCP02	Tally 9.0	6	3	40	60	100	2	
Skill-Based Subject-II	11CCPS302	On Line Trading	3	3	25	75	100	5	
Skill-Based Subject-III	12CCPS303	Corporate Governance and Corporate Social Responsibility	3	3	25	75	100	5	
Semester IV									
Core – XII	13CCPC412	Corporate Accounting-II	6	3	25	75	100	5	21
Core – XIII	13CCPC413	Economic & Labour Laws	6	3	25	75	100	4	
Core – XIV	13CCPC414	Corporate Restructuring Law and Practices	6	3	25	75	100	4	
Core – XV	13CCPC415	Corporate Financial Management	6	3	25	75	100	3	
Core - XVI	13CCPC4PV	**Project Work & Viva-Voce	6	-	100	-	100	5	
<b>I to IV Semesters Total</b>							<b>2200</b>		<b>90</b>

\*Online Examination

\*\*Semester IV Project: Marks for Project awarded by Guide: 50 Marks  
Marks for Project Viva awarded by Guide & External Expert: 50 Marks

<b>NON – MAJOR ELECTIVE</b> <b>(Cafeteria System)</b>	
<b>Subject Code</b>	<b>Title of the Paper</b>
15CCPN101	Logistics Management

**SKILL - BASED SUBJECTS**

13CCPS201	*Advanced Multi Skill Paper
11CCPS302	Online Trading <b>(Cafeteria System)</b>
12CCPS303	Corporate Governance and Corporate Social Responsibility <b>(Cafeteria System)</b>

\*Common to M.Com (CA) and M.Com (CS)

**\*Distribution of Marks: 60% for on-line ESE in units 1, 2 and 3 & 40% for CIA in units 4 and 5 (Oral Presentation on various topics and Practices in Physical exercise, Yoga and meditation).**

**SELF - LEARNING PAPER (OPTIONAL)**

<b>S.No</b>	<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Exam. Dur. Hrs</b>	<b>Max. Marks</b>	<b>Credits</b>
1	13CCPSL01	Export Import Finance	3	100	5

**SEMESTER- I**  
**Core Paper - I**  
**GENERAL LAWS**

**Instructional Hrs. 105**

**Max. Marks: CIA -25; ESE -75**

**Sub. Code: 15CCPC101**

**Credits: 5**

**Objective:** To Make the Students Understand about the General and Commercial Law to manage and control abuses of corporate business.

**UNIT-I**

**21Hrs.**

**Constitution of India:** Broad Framework of the Constitution of India – Fundamental Rights, Directive Principles of State Policy - Legislative Powers of the Union and the States – Freedom of Trade, Commerce and Intercourse – Constitutional Provisions Relating to State Monopoly – *Different Types of Writs* – Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari.

**UNIT-II**

**19Hrs.**

**Need for Interpretation of a Statute** – General Principles of Interpretation – *Internal and External Aids of Interpretation*, Primary and other Rules.

**UNIT-III**

**21Hrs.**

**Elementary Knowledge of the Structure of Civil Courts**, Their Jurisdiction, Basic Understanding of Certain Terms- Order, Judgment and Decree - Stay of Suits, Res Judicate – Suits by Companies, Minors – *Basic Understanding of Summary Proceedings*, Appeals, Reversion, Review and Revision.

**UNIT-IV**

**23Hrs.**

**Methods of Stamping** – Consequences of Non-Stamping and Under Stamping – Impounding of Instruments – Construction of Instruments for Determination of Stamp Duly Payable – Penal Provisions – Registerable Documents – Compulsory and Optional Time and Place of Registration – *Consequences of Non-Registration* – Description of Property.

**UNIT-V**

**21Hrs.**

**Important Terms under Information Technology Legislation** – Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate – Cyber Regulation Appellate Tribunal – *Offences and Penalties*.

**Note:** *Italics* Denotes Self Study Topics

**TEXT BOOKS**

1. **Sen and Mitra.**, *Commercial Law*, The World Press Ltd, New Delhi, 14<sup>th</sup> Edition
2. **Shukla.M.C.**, *A Manual of Mercantile Law*, Chand & Company (P) Ltd, New Delhi, 13<sup>th</sup> Edition

**REFERENCE BOOKS:**

1. **Kapoor N.D, Rajni Abbi.**, *General & Commercial Law*, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 2002.

**SEMESTER – I**  
**CORE PAPER – II**  
**ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE – I**

**Instructional Hrs. :105**  
**Max.Marks: CIA-25; ESE-75**

**Sub.Code: 16CCPC102**  
**Credits: 4**

**Objective:** To Enable the Students Acquire Knowledge Regarding the management of company affairs

**UNIT-I** **20Hrs**

Company – Kinds of Companies- Formation of Company; Stages - Corporate Identity Number (CIN) – Conversion by One Person Company (OPC) to Public or Private Limited Company.

**UNIT-II** **20 Hrs**

Documents required for Incorporation; Memorandum of Association – Articles of Association - Alterations – Doctrine of Ultra Virus- Constructive Notice - Doctrine of Indoor Management.

**UNIT-III** **20 Hrs**

Prospectus - Kinds of Prospectus - Misleading Prospectus-Liabilities for Mis-statement in Prospectus - Share Capital - Kinds of Share Capital - Issue of Shares - Procedure for Allotment - Issue of Share Certificate - Share Transfer and Transmission.

**UNIT-IV** **20 Hrs**

Appointment and Removal of Managerial Personnel; Directors - Managing Director – Manager - Women Director - Independent Director - Qualification and Disqualification - Managerial Remuneration.

**UNIT-V** **25 Hrs**

Directors Identification Number (DIN) - Application for DIN - Allotment-Surrender – Cancellation - Deactivation of DIN under Companies (Appointment and Qualification of Directors)Rules 2014 - Related Party Transaction – Definitions - Conditions under section 188 - Disclosures in Boards Report.

**TEXTBOOKS**

1. Kapoor N.D., *Company Law and Secretarial Practice*, Sultan Chand&Sons,New Delhi,13<sup>th</sup> Edition,2010.

**REFERENCE BOOKS**

1. BalachandranV., and M.Govindarajan *A Student Handbook on Company Law and Practice*, Vijay Nicole Private Limited,1<sup>st</sup> Edition,2016.

2. Ghosh P.K., *Text book of Company Secretarial Practice*, Sultan Chand&Sons, New Delhi, 13<sup>rd</sup> Edition,2009.

3. Kuchaal M.C., *Secretarial Practice*, Vikas Publishing House, New Delhi, 16<sup>th</sup> Edition, 2000.

4. ICSI *Study Material*.

## SEMESTER- I

### Core Paper – III

#### DRAFTING AND CONVEYANCING

Instructional Hrs. : 90

Sub. Code : 12CCPC103

Max. Marks : CIA -25; ESE -75

Credits: 3

#### Objectives:

To provide thorough understanding of the procedural requirements in regard to certain economic legislations.

To acquaint the students with fundamentals of effective drafting and conveyancing techniques.

#### UNIT-I

17Hrs.

**General Principles of Drafting:** Rules for Drafting – Use of Appropriate Words and Expressions – *Aids to Clarity and Accuracy* – Legal Implications and Requirements.

#### UNIT-II

19Hrs.

**General Principles of Conveyancing.:** Meaning – Basic Requirements of Deeds of Transfers – Description of Deeds, Practices, Recitals, Testatum - Consideration of Operative Words – Exceptions and Reservations – Habendum – Testimonium – *Signature and Attestation* – Endorsement and Supplement Deeds.

#### UNIT-III

17Hrs.

**Deed of Power of Attorney:** Revocable – Irrevocable – General and *Particular Letter of Attorney*

#### UNIT-IV

19Hrs.

**Drafting of Contracts.:** Agreements to Sell/Purchase - Dealership Contracts – Building Contract – Agency Contracts – Collaboration Agreements – Arbitration Agreements – Guarantees – *Counter Guarantees* – Fidelity – Performance Guarantee – Bank Guarantees – Hypothecation Agreement.

#### UNIT-V

18Hrs.

**Deeds of Mortgages.:** Charges and Pledges. Different Types of Mortgage Deeds – Deeds of Further Charge in Mortgage Property - Mortgage by Deposit of Title Deeds – Deeds of Floating Charge – Deeds of Appointment of Receiver – Other Charges – *Memorandum of Pledge of Movable*.

**Note :** *Italics* Denotes Self Study Topics

#### REFERENCE BOOKS

1. **Bahl&Nagamaiya**, *Business Communications*.
2. **ICSI Study Material**, *Secretarial Practice relating to Economic loss*.
3. **Rajendra Pal &Korlahall.J.S.**, *Business Communication*, Sultan Chand & Sons, New Delhi, 9<sup>th</sup> Edition, 2002.

**SEMESTER- I**  
**COST & MANAGEMENT ACCOUNTING**

**Instructional Hrs. 105**

**Sub. Code: 13CCPC104**

**Max. Marks: CIA -25; ESE -75**

**Credits: 5**

**Objectives:**

1. To Widen the Knowledge of Students in Providing Necessary Accounting Information as to the Needs of the Management.
2. To Make Students to Gain Knowledge in Cost Concepts and Techniques.

**UNIT I**

**20Hrs**

**Management Accounting:** Definitions – Importance, *Objectives and Functions* – Differences between Financial, Cost and Management Accounting. Financial Statement Analysis – Ratio Analysis

**UNIT II**

**20Hrs**

Cash Flow (AS-10) – Budget and *Budgetary Control*

**UNIT III**

**20Hrs**

**Cost Accounting:** Elements – Preparation of Cost Sheet - Material: *Economic Order Quantity (EOQ)*, Re-order Level, –Labour: Wage Payment – Overheads: Machine Hour Rate.

**UNIT IV**

**22Hrs**

**Process Costing:** *Features*, Process Losses – Reconciliation of Costs and Financial Accounting.

**UNIT V**

**23Hrs**

**Standard Costing and Variance Analysis:** Material and Labour Variances only- *Cost-Volume Profit (CVP) Analysis* – BEP.

**Note :** *Italics* denotes Self Study Topics

**TEXT BOOKS**

1. **Jain S.P., Narang K.L.,** *Cost Accounting*, Kalyani Publishers, New Delhi, 4<sup>th</sup> Edition, 1978.
2. **Sharma R.K., Shashi K. Gupta,** *Management Accounting*, Kalyani Publishers, New Delhi, 8<sup>th</sup> Edition, 2002.

**REFERENCE BOOKS**

1. **Ahuja N.L., Chadha G.K.,** *Principles of Cost Accounting*, Allied Publishers, New Delhi, 1<sup>st</sup> Edition, 1978.
2. **Jain S.P., Narang K.L.,** *Advanced Cost and Management Accounting*, Kalyani Publishers, New Delhi,
3. **Maheswari S.N.,** *Principles of Management Accounting*, Sultan Chand & Sons, New Delhi, 2<sup>nd</sup> Edition, 1982.
4. **Manmohan, Goyal S.N.,** *Principles of Management Accounting*, Sathiyabhawan, Agra, 5<sup>th</sup> Edition, 1982.

**SEMESTER I**  
**Non - Major Elective**  
**Logistic Management**

**Instructional Hrs.45**

**Subject Code15CCPN101**

**Max.Marks: CIA-25; ESE-75**

**Credits:5**

**UNIT-I**

**9Hrs**

Logistic- Definition- History & Evolution – Objectives – Elements – Emerging concept in Logistics

**UNIT-II**

**9Hrs**

Logistic Management –Definition – Role – Integrated logistics Management – Evolution of the concept – Model – Process – Activities (in brief).

**UNIT- III**

**9Hrs**

Outsourcing Logistics- Reasons – Third party logistics provider – Role of logistics providers.

**UNIT- IV**

**9Hrs**

Transportation Management – Operational factors – Transport mode characteristics – Maritime transport – Common shipping terms – Ship types of cargos.

**UNIT- V**

**9Hrs**

Air Transport – Air cargo handling air cargo security – Types of air freighter –Rail Transport – Strength and its weakness – Road freight transport- Types vehicle and types of operation.

**TEXT BOOK:**

1. D.Ilangovan & Dr.S. Soosai John Rosario, Logistic Management, united Publishers, Mangalore, Edition 2011.

**REFERENCE BOOK:**

1. Sudalai Muthu S., Anthony Raj S. Logistics management for International Business, Prentice Hall of India, New Delhi, First Edition, 2009.
2. Freight Tariffs & Practices of Shipping Conference – IIFT
3. Study on Shipping Conferences of Shipping & Export Strategy for the 80's –IIFT.

**SEMESTER-II**  
**Capital Market & Securities Laws**

**Instructional Hrs. 75**

**Max. Marks: CIA -25; ESE -75**

**Sub. Code: 15CCPC205**

**Credits: 4**

**Objectives:** To acquire knowledge and understanding of securities laws and the regulatory framework of capital markets.

**UNIT I**

**18 Hrs**

Capital market –introduction-meaning-need-functions of capital market- legislations governing capital markets in India- capital market instruments-money market –structure and intuitional mechanism –money market instruments.

**UNIT II**

**18 Hrs**

Securities Contracts (Regulation) Act 1956 – objectives – stock exchanges recognition and withdrawal – bye laws- functions- eligibility of membership in stock exchanges- powers of Central Government towards stock exchanges- intermediaries of stock exchanges (Stock brokers, sub brokers and advisors) stock exchange trading mechanism.

**UNIT III**

**11 Hrs**

Credit rating – introduction-evolution of credit rating –uses of credit rating – credit rating agencies in India - rating methodologies – rating process- SEBI (credit rating agencies) Regulations 1999.

**UNIT IV**

**18 Hrs**

SEBI- introduction –objectives of SEBI- Composition of SEBI- Powers and Functions of SEBI- Powers to issue directions - securities appellate tribunal (SAT)-Composition of SAT- Qualification for appointment- Tenure of officer – salary & allowances – filling up of vacancies – resignation and removal.

**UNIT V**

**10 Hrs**

Investors Protection – introduction – investor’s rights and responsibilities –legal framework for investor protection in India- Investors education and protection fund ( activities stipulated under rules, activities undertaken by IEPF) SEBI ( Investors protection and education fund ) Regulations 2009, utilization of IEPF Fund- Investors grievance redressal mechanism at SEBI.

**TEXT BOOK**

1.ACS study material

**REFERENCE BOOKS**

1. Donald & Fisher & Ronald T Jordan., *Security Analysis & Portfolio Management*, Prentice Hall of India, New Delhi, 6<sup>th</sup> Edition, 1995.
2. Gordon & Natarajan., *Financial Services*, Himalaya Publishers, Mumbai 2006
3. Khan.M.Y., *Financial Services*, Tata McGraw Hill, New Delhi, 4<sup>th</sup> edition 2007.



**SEMESTER – II**  
**CORE PAPER – VI**  
**ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE – II**

**Instructional Hrs. :75**  
**Max.Marks: CIA-25; ESE-75**

**Sub.Code: 16CCPC206**  
**Credits: 4**

**Objective:** To Enable the Students Acquire Knowledge Regarding the procedures of company affairs

**UNIT-I** **15 Hrs**

Meeting; Kinds of Meeting - Requisites of valid meeting - E-Board meeting board - Advantages - E-voting Procedures. Resolution – Kinds - Secretarial Duties.

**UNIT –II** **15 Hrs**

Annual Accounts; Books of Accounts in Electronic Mode - Board's Report-Directors Responsibility Statements - Filing of Financial Statements - NFRA –Constitution – Duties - Powers.

**UNIT-III** **15 Hrs**

E-governance under MCA 21 and XBRL; Organisation of ROC - Digital Signature Certificate - E- Filing of Documents under MCA 21-Catagories of E-Forms - Annual Fillings - Structure of E-Forms - E- Filing Process – XBRL - Benefits of XBRL.

**UNIT-IV** **15 Hrs**

Dividend: Meaning and Definition – Statutory Provisions and Secretarial Duties – Powers of Board of Directors Regarding Dividend – Interim Dividend – Unclaimed Dividend – *Dividend Warrant* – Payment of Interest Out of Capital – Secretarial Duties in Connection with Dividend.

**UNIT–V** **15 Hrs**

Winding Up: Meaning – Modes of Winding Up- Petitions for Winding up – Consequences of Winding Up - Appointment of Official Liquidator – Duties of a Secretary in Respect of each Winding Up - Contemporary Developments; Distinguishing and Evaluating Features of Company Law in Other Jurisdictions.

**TEXTBOOKS**

1. Kapoor N.D., *Company Law and Secretarial Practice*, Sultan Chand&Sons,New Delhi,13<sup>th</sup> Edition,2010.

**REFERENCE BOOKS**

1. BalachandranV., and M.Govindarajan *A Student Handbook on Company Law and Practice*, Vijay Nicole Private Limited,1<sup>st</sup> Edition,2016.

2. Ghosh P.K., *Text book of Company Secretarial Practice*, Sultan Chand&Sons, New Delhi, 13<sup>rd</sup> Edition,2009.

3. Kuchaal M.C., *Secretarial Practice*, Vikas Publishing House, New Delhi, 16<sup>th</sup> Edition, 2000.

4. ICSI *Study Material*.

**SEMESTER II**  
**Income Tax**  
**(Theory 20% Problem 80%)**

**Instructional Hrs.90**

**Max.Marks: CIA-25; ESE-75**

**Subject Code:15CCPC207**

**Credits: 5**

**Objective:** To make the students understand the provisions relating to various income of the assesses and to update the amendments every year.

**UNIT- I** **18Hrs**

Provisions for Income tax Act 1961 revamped and basic concepts of Income tax, Tax Incidence Residential Status, Exempted Incomes, Capital and Revenue Expenditure are to be included.

**UNIT- II** **24Hrs**

Income from Salaries and House Property.

**UNIT- III** **17Hrs**

Profit and gain of Business or Profession – Capital Gains.

**UNIT- IV** **17Hrs**

Income from other sources and deductions from Gross Total Income.

**UNIT- V** **14Hrs**

Aggregation of Income – Set off and carry forward of losses- Computation of tax of individuals, firm and HUF, Income Tax Authorities- Modes of payment of tax - Forms.

Note:

**TEXT BOOK**

1. **Gaur V.P., Narang D.B.**, *“Income tax law and practice”*, Kalyani publishers, New Delhi.

**REFERENCE BOOKS**

1. **Dinkar Pagare.**, *“Law and Practice of Income Tax”*, S.Chand & Sons, New Delhi.

2. **Mehorotra H.C.**, *“Income Tax Law & Practice”*, Sathiya Bhawan, Agra.

3. **Balachandran V & Thothadri S.**, *Taxation Law & Practice*, Prentice Hall Of India, New Delhi , Edition 2013.

**SEMESTER-II**  
**STATISTICAL ANALYSIS**  
**(80% Problem & 20% Theory)**

**Instructional Hrs: 90**

**Sub.Code:13CCPC208**

**Max.Marks: CIA -25; ESE-75**

**Credits:4**

**Objective:** To make the Students to know about the various tools available for research studies.

**UNIT I**

**20Hrs**

**Probability Theory:** Measurement of Probability-Priori Probability-Theorems of Probability-*Additions Theorem* and Multiplication Theorem-Theoretical Distribution-Binomial Distribution-Poisson Distribution-Normal Distribution-Properties-Problems.

**UNIT II**

**20Hrs**

**Correlation Analysis:** *Significance of the Study of Correlation*-Types of Correlation- Methods of Studying Correlation-Regression Analysis: Types of Regression Analysis.

**UNIT III**

**15Hrs**

**Sampling Theory:** *Estimation Theory*-Testing of Hypothesis-Standard Error-Tests of Significance for Large Samples -Tests of Significance for Small Samples-‘t’ Test.

**UNIT IV**

**15Hrs**

**The Chi-Square Test:** *Goodness of Fit*-Applications of F Test-Analysis of Variance- Techniques of Analysis of Variance.

**UNIT V**

**20Hrs**

**Non-Parametric Tests:** *Benefits*-the Sign Test-Rank Sum Test-The Mann-Whitney U Test-Kruskal Wallis Test.

**Note:** *Italics denotes self study topics*

**TEXT BOOKS**

1. **RSN Pillai and V.Bagavathi**, *Statistics Theory and Practice*, S.Chand & Company, NewDelhi 2011
2. **Gupta S.P.**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 1975.

**REFERENCE BOOKS**

1. **Gupta C.B.**, *An Introduction to Statistical Methods*, Vikas Publishing House, New Delhi, 7<sup>th</sup> Edition, 1972.
2. **Kothari C.R.**, *Research Methodology*, Wiley Eastern,NewDelhi,1<sup>st</sup> Edition, 1986
3. **Saravanel P.**, *Research Methodology*, Kitab Mahal, Allahabad,3<sup>rd</sup> Edition, 1992.
4. **Sekaran**, *Research Methods forBusiness*, John Wiley & Sons, New Delhi, 4<sup>th</sup> Edition, 2003.

**SEMESTER-II  
PRACTICALS - I  
MS-OFFICE & INTERNET**

**Instructional Hrs.: 75**

**Sub. Code: 11CCPCP01**

**Max. Marks: CIA -40; ESE -60**

**Credits: 2**

**Objective:** To Gain Basic Knowledge in Ms-Office & Internet.

**1. MSWORD**

1. Analyze the Union Budget and Perform the Following:
  - a) Right Alignment Bold the Important Words
  - b) Center Align the Second Paragraph and Perform Italics for the Important Word.
  - c) Change the Third Paragraph into Two Column Paragraph
  - d) Insert Page Number at the Bottom, Insert Date, Time and Heading in the Header Section, Page Break.
2. Identify a Financial Organization and Prepare an Organizational Chart of that Concern.
3. Prepare a Chart Showing the Different Elements of Indian Financial System.
4. Type a Cost Audit Report and Perform the Following:
  - a) Use Format Tool Bar, Wizard and Templates.
  - b) Numbering and Bullets
  - c) Create and Apply Styles to your Documents.
5. Request a Banker to Open a Current Account for your Business Concern Using Letter Format.
6. Using Mail Merge Send Share Allotment Letter to the Applicant for the Share of a Company.
7. Type your Curriculum Vitae and Perform Template and Indent the Text and Take Printout.
8. Prepare a Questionnaire: (Minimum 15 questions in your area of specialization-finance)
  - a) Use Bullet and Numbering
  - b) Check the Spelling According to British
  - c) Use Thesaurus to Replace a Word
  - d) Use Drop Cap
9. Prepare a Table on Balance of Payment by Using Auto Format Table.
10. Prepare a Document by Using Special Text Effects. Highlight a Particular Part of your Text. Set Tab Stops and Leaders. Use Bullets and Numbers Wherever Necessary. Also Use Symbol Character Map and Special Character Page.
11. Prepare a Paper on a Current Topic Which is Relevant to your Specialization. Following Functions are to be Performed.

**2. MS EXCEL**

1. Prepare Breakeven Chart Using Chart Wizard.
2. Prepare a Trend Analysis of a Product of your Own Choice with Year and Sales Figures Which are given.
3. Prepare an Excel Sheet under the Main Heading of Capital and Working Capital as the Column Names and perform the following.
  - ❖ Select a Column and Change the Number Format Rupees and Paise Format
  - ❖ Change the Particular Range of Cells Font as Bold

- ❖ Select a Row Hide it.
  - ❖ Use Short Cut Key and go to Sheet 3 and Select a Cell.
4. Prepare an Excel Sheet under the Main Heading of Capital & Working Capital as the Column Names.

<b>Capital</b>	<b>Working Capital</b>
Building 100000	Rent 15000
Software 15000	Salaries 15000
Ups 40000	Advertisement 20000
Telephone 15000	Stationary 5000
Internet 20000	Electricity 3000

5. Determine the Share Price Index and Movements of 10 Companies for 10 Days from the Newspapers by Using the Statistical Functions of Excel Present it in a Graphical Form.
6. Prepare a Bin Card for Purchases Issues Made during the Year by using Auto Format Wizard
7. Prepare a Cost Sheet with Supporting Evidence as to Know Cost Per Unit of Product.
- ❖ Use Formula Function and Built in Functions.
  - ❖ Use Pivot Tables and Charts.
8. Determine Correlation – Between Demand and Price of a Product (Minimum 10 entries)
9. Prepare a Sales Budget and Perform the Following:
- ❖ Create a Text Box Frame
  - ❖ Change the Color Line
  - ❖ Make it Semi Transparent
  - ❖ Change the Height and Width of the Heading of the Text Box.
10. Using Three Column Format Type any Five Differences Between Financial Management and Cost Accounting.
11. By using Already Prepared Questionnaire (MS Word ) Prepare a Work Sheet.
12. Collect Earning Per Share and Market Price of the Shares, Net Assets Value and Turn Over of Ten Different Companies from the Leading Business Dailies and Enter in a Table. Calculate the Price Earning Per Share. Copy it in to Different Sheets in the Name of Each and Every Company. Use Copying, Count Functions and Statistical Functions.

### **3. MS ACCESS**

1. Prepare a Pay Roll for Employee's Data Base of an Organization with the Following Details.
- Employee ID, Employee Name, Date of Birth, Department and Designation, Date of Appointment, Basic Pay, Dearness Allowance, House Rent Allowance and Other Deductions if any
- ❖ Create Font for Individual Employees (pay slip)
  - ❖ Create Queries for Different Categories
  - ❖ Create a Report about the Total Salary Distribution
2. Draft the Questionnaire among the Students Regarding the Preference of the Product

- ❖ Create a Master Table in Access for each and every Question
  - ❖ Enter the Collected Data with the Help of Queries
  - ❖ Identify the Number of Respondent in each and every Category
  - ❖ Create a Report with the Help of Queries
3. Through Net Collect Share Price of 5 Companies from 5 Different Stock Exchanges in India. Create a Table Access and Enter the Data. Create a Form View for each Companies Share.
  4. Gather Price Quantity Description for Five Products and Enter in Access Table and Create an Invoice in Form Design View.
  5. Gather the Details Regarding the Receipt and Payments for 6 Months and by Using a Budget Wizard. Prepare a Cash Budget.

#### **4. MS POWER POINT**

1. Gather Financial Details through Net Regarding Five Companies and Presented in a Slide Show with Animation and Transitions (speed and sound)
2. Identify the Different Products, its Process and Collect Different Costs Involved in each Process and Present it by Inserting Clip Arts Text, Table and a Chart.
3. Collect Data on Recent Development in Foreign Exchange in India Create your Presentation by Adding Text and Object to Slides. Use Data, Slide Number of Other Text in a Slide Footer. You can Add, Delete or Modify Information in the Footer Area of all Slides by Using the Slide Master.
4. Create a Professional Looking Organizational Chart of a Financial Institution. Perform the Following:
  - ❖ Choose a Particular Level and all Levels and Edit.
  - ❖ Change the Color Shadows and Border Options on Selected Boxes Using the Box Menu.
  - ❖ Change the Thickness and Color of Connecting Lines Using the Lines Menu.

#### **INTERNET**

1. Create your e-mail ID, Learn Search Engines and Browser
2. Send an e-mail to your Superior by Attaching the Excel Data which Comprises Details regarding the Financial Performance of the Company.
3. Store your e-mail Message by Creating New Folders, Move Mail between Folders.
4. Visit anyone of the Stock Exchange Website and Display the Listed Share Price by Using Excel.
5. Visit NIC Website go to Ministry of Finance and Collect Information regarding Economic Survey and Union Budget.
6. Download the NPV Calculator and do NPV Calculations.
7. Visit RBI Website and Collect Necessary Publications on Financial Areas.
8. Download the IT Buying and IT Selling Rates.
9. Visit Anyone of the International Capital Market Website and Download the Trend of the Market and Present the Report.

**SEMESTER II**  
**SKILL BASED SUBJECT I**  
**ADVANCED MULTI SKILL PAPER**

**Instructional Hrs: 45**

**Sub Code: 13CCPS201**

**Max. Marks: CIA - 40; On-Line ESE -60**

**Credits: 5**

**AIM** : To equip the students with knowledge on all topics as desirable from the point of View of brilliant success in the competitive examinations.

**OBJECTIVE:** To familiarize the students with various types of tests that are employed by the diverse examining bodies.

**UNIT I:** **9 hrs**

**Communication:** Question tags - Gerund and Infinitives - Spotting the errors –  
Synonyms – Antonyms - One word substitution –  
Sentence completion –Prepositions – Articles.

**General Awareness and Scientific Aptitude:** Socio - Economic - Banking –  
Basic Sciences

**People and Environment.**

**Politics and Current Affairs**

**Higher Education.**

**Information and Communication Technology.**

**Teaching Aptitude.**

**Research Aptitude.**

**UNIT II:** **9 hrs**

**Logical Reasoning :** Syllogism – Statement Conclusions – Statement Arguments – Statement Assumptions – Statement Courses of Action – Inference – Cause and Effect – Visual Reasoning – Direction Sense Test – Blood Relation – Coding and Decoding – Deductive Reasoning.

**UNIT III:** **9 hrs**

**Numerical Reasoning and Quantitative Aptitude:** Age – speed – Heights and Distance – Time and Distance - Ratio and Proportion – Percentage – Fraction – Profit and Loss – Interest – Average – Calendar – Clocks– Probability – Series – Venn Diagram - Data Interpretation.

**UNIT-IV** **9 hrs**

**Development of Positive Personal Attitudes:** SWOT Analysis, Preparation of Curriculum Vitae- Self Introduction- Presentation Skill.

**UNIT-V** **9 hrs**

Business Games, Group Discussions, Seminars. Public Speaking- Preparing and Delivering Effective Public Speeches. Practices in Physical Exercises, Yoga and Meditation.

**Note : Distribution of Marks : 60% for on-line ESE in units 1,2 and 3 & 40% for CIA in units 4 and 5 (Oral Presentation on various topics and Practices in Physical exercise, Yoga and meditation).**

## **BOOKS FOR REFERENCE:**

1. **Agarwal.R.S**, *Quantitative Aptitude*, S. Chand and Company, Reprint 2012.
2. **Chopra.J.K**, *Bank Probationary Officers' Examination*, Unique Publishers, 2010.
3. **Datson. R.P, Manish Arora and Gulati.SW.L**, *Clerical Cadre Recruitment in State Bank of India*, Newlight Publishers, 2013.
4. **Davinder Kaur Bright**, *Railway Recruitment Board*, Bright Publications, 2010.
5. **Lal, Jain and Vashishtha, K.C**, *UGC NET/JRF/SET Teaching and Research Aptitude*, Upkar Prakashan Publishers, 2012.
6. **Pratyogita Darpan**, *UGC NET/JRF/SET Teaching and Research Aptitude*, Upkar Prakashan Publishers, 2012
7. **Sharma.J.K**, *IBPS Recruitment of Bank Clerical Cadre Examination*, Unique Publishers, 2013.
8. **Tara Chand**, *General Studies for Civil Services Preliminary Examinations, Paper – I*, Tata Mc Graw Hill Education Private Ltd, 2013.
9. **Hari Mohan Prasad and Uma Rani Sinha**. 2011. *Objective English for Competitive Examinations*. New Delhi: Tata McGraw Hill Education Private Ltd.
10. **Jain T.S**. *Upkar's SBI Clerical Cadre Recruitment Examination*. Agra: Upkar Prakashan
11. *Journey of Consciousness*, Vethathiri Publications.
12. *Personality Development – Vethathiri Publications*
13. *Yoga for Modern Age – Vethathiri Publications*



**SEMESTER III**  
**CORPORATE ACCOUNTING – I**  
**(Theory - 20%; Problem - 80%)**

**Instructional Hrs. 90**

**Sub. Code: 11CCPC308/13CCPC309**

**Max. Marks: CIA -25; ESE -75**

**Credits: 4**

**Objective:** To Make the Students to Understand Basic Accounting Principles for the Companies in Conformity with Provisions of Companies Act

**UNIT I**

**20Hrs.**

**Issue of Shares and Debentures:** Issue of Shares and *Debentures* – Basis of Allotment Shares – Calls in Arrears – Calls in Advance - Forfeiture and Re-issue of equity shares – Treatment of Bonus Issues - Redemption of shares and Debentures.

**UNIT II**

**18Hrs.**

**Final Accounts:** Profit Prior to Incorporation – preparation of final accounts – Schedule VI of companies Act 1956- part I & II – Managerial remuneration, *Declaration of Dividend out of the part and the Current profits.*

**UNIT III**

**15Hrs.**

**Valuation of Goodwill and Shares:** Methods of Valuing Goodwill – Valuation of Shares *Need for Valuation* – Methods of Valuation of Shares.

**UNIT IV**

**19Hrs.**

**Amalgamation, Absorption, External Reconstruction.**

**UNIT V**

**18Hrs.**

**Liquidation of Companies –Preparation of Statement of Affairs - Liquidators Final Statement. Corporate Reporting Practices – Preparation of Reports – Half Yearly and Annually**

**Note : *Italics* denotes Self Study Topics**

**TEXT BOOKS**

1. M.C. Shukla & T.S.Grewal, *Advanced Accounting*, S.Chand & Sons, New Delhi.
2. Jain & Narang, *Advanced Accounting*,

**REFERENCE BOOKS**

1. R.L.Gupta and Radhasamy, *Advanced Accounting*, Sultan Chand & Sons, New Delhi
2. Arulanandam and Raman, *Advanced Accounting*, Himalaya Publishing Publications House.
3. S.P. Iyengar, *Advanced Accounting*, Himalaya Publishing Publication

**SEMESTER-III**  
**INDIRECT TAX LAWS**

**Instructional Hrs. 90**

**Sub. Code: 12CCPC309/13CCPC310**

**Max. Marks: CIA -25; ESE -75**

**Credits: 3**

**Objective:** To gain knowledge in business taxes such as excise, customs, sales, service & VAT.

**UNIT I**

**15Hrs**

**The Central Excise Act, 1944:** Union excise duties at present – Excise duty and sales tax – Objectives – Central Excise Act 1944 – Important definitions – Levy & collection of duty – Valuation of excisable goods – Powers and duties of Excise officers –Registration under Excise – *Recent amendments in the budget proposals.*

**UNIT II**

**20Hrs**

**The Customs Act, 1962:** Objectives and Scope – Important definitions – Powers to prohibit importation and exportation of goods – Types of customs duties – Baggage rules-duty drawback - *Recent proposals in the budget.*

**UNIT III**

**20Hrs**

**The Central Sales Tax Act, 1956:** Important definitions – Sale of purchase of goods in the course of inter-state trade or commerce – Sale of purchase of goods – Outside a state – Sale of purchase in the course of import or export – Inter State Sales tax and rate of tax – Determination of turnover – Procedure for levy and collection – Authorities distribution of proceeds – *Offences and Penalty* – Forms used in CST Act.

**UNIT IV**

**20Hrs**

**Need for tax on services:** Constitutional Authority – Service Tax Law – Administration of service tax –Revenue generation – Preliminary legal provisions – Classification of taxable services – Charge of Service Tax – *Education Cess& Secondary and Higher Education Cess* – Exemptions under service Tax- filing of service tax returns.

**UNIT V**

**15Hrs**

**Introduction about State Level VAT in India:** Taxonomy of VAT - Different Stages of VAT – Operations of VAT – Methods for computation of VAT – *Merits and Demerits of VAT.*

**Note: *Italics* denotes Self Study Topics**

## **TEXT BOOKS**

1. **DingarPagre**, *Tax Laws*, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 2000.
2. **Srinivasan N.P., Periyasamy**, “Principles of Business Taxation”, Kalyani Publishers, New Delhi, 1<sup>st</sup> Edition, 1982.

## **REFERENCE BOOKS**

1. **AsthaAhuja**, “VAT”, New Century Publication, New Delhi, 1<sup>st</sup> Edition, 2004.
2. **Balachandran V.**, “Indirect Taxation”, Sultan Chand, New Delhi, 15<sup>th</sup> Edition, 2012.
3. **Vijay Anand V.**, “Service Tax Simplified”, Covers New Service, Chennai, 3<sup>rd</sup> Edition, 2005.

**SEMESTER-III**  
**CORE PAPER – XI**  
**RESEARCH METHODOLOGY**  
**(Theory 80% Problems 20%)**

**Instructional Hrs. : 90**

**Sub. Code : 13CCPC311**

**Max. Marks : CIA -25; ESE -75**

**Credits: 4**

**Objective :** To make the students to gain knowledge in research which can be applied in business.

**UNIT I**

**20Hrs.**

**Research:** Meaning – Purpose – Types: Pure, Applied, Historical, Descriptive, *Experimental* and Exploratory; **Methods of Research:** Survey Method – Case Study – Experimental Method – Types of Sampling and Non-sampling Errors.

**UNIT II**

**17Hrs.**

**Research Design:** Formulation of Hypothesis; **Research Problems:** Identification – Selection and Formulation of Research Problems

**UNIT III**

**20Hrs.**

**Collection of Data:** Primary Data - Questionnaire Method – Interview Method – Observation Method - Telephone Interview – *Sources of Secondary Data* – **Processing of Data:** Editing – Coding - Tabulation – *Use of Diagrams and Charts* -Scaling Techniques for the Analysis of Primary Data.

**UNIT IV**

**17Hrs.**

**Report Writing:** Types of Reports – *Style of Reporting* – Format of Thesis- Contents of Reports- Steps in Drafting a Report.

**UNIT V**

**16Hrs.**

Case Studies with Reference to Problem Formulation, Designing Research Plan, *Scaling Techniques*-Application.

**Note :** *Italics* denotes Self Study Topics.

**TEXT BOOKS**

1. **Kothari C.R.**, *Research Methodology*, Wiley Eastern, New Delhi, 1<sup>st</sup> Edition, 1986
2. **Gupta S.P.**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 1975.

## **REFERENCE BOOKS**

1. **Gupta C.B.**, *An Introduction to Statistical Methods*, Vikas Publishing House, New Delhi, 7<sup>th</sup> Edition, 1972.
2. **Saravanavel P.**, *Research Methodology*, Kitab Mahal, Allahabad, 3<sup>rd</sup> Edition, 1992.
3. **Uma Sekaran**, *Research Methods for Business*, John Wiley & Sons, New Delhi, 4<sup>th</sup> Edition, 2003.

## **Practicals - II**

### **TALLY 9.0**

**Instructional Hrs. 90**

**Sub. Code: 11CCPCP02**

**Max. Marks: CIA -40; ESE -60**

**Credits: 2**

**Objective:** To have the basic knowledge in accounting package.

- 1. Create a Company with the following details**
- 2. Create the ledgers under the appropriate predefined groups**
- 3. Voucher types**
- 4. Preparation of Trading profit and Loss Account and Balance sheet**
- 5. Creation of unit of measurement, stock groups and stock items**
- 6. Maintain Bill wise details**
- 7. Consolidation Of Accounts**
- 8. Cost categories and cost center**
- 9. Currencies**
- 10. Foreign Gain and Loss**
- 11. Ratio Analysis**
- 12. Interest calculations**
- 13. Cash Flow Statement and Fund Flow Statement**
- 14. Trail Balance, BRS preparations, Backup and restore the companies information**

**SEMESTER-III**

**SKILL - BASED SUBJECT II**

**ONLINE TRADING**

**Instructional Hrs: 45**

**Sub. Code: 11CCPS302**

**Max Marks: CIA- 25 ESE - 75**

**Credits: 5**

**Objective:**

To enable the students to gain knowledge about online trading

**UNIT-I**

**9Hrs.**

**Online Trading:** Concepts-Definitions-Features-Working Mechanism of Online Trading-  
*Advantages and Disadvantages* of Online Trading-Online Trading in India.

**UNIT-II**

**9Hrs.**

**Types of Online Trading:** Stock Option Online Trading- Forex Online Trading- Currency  
Online Trading-*Commodities Online* Trading-Online Trading System.

**UNIT-III**

**9Hrs.**

**Online Trading Software:** -Online Trading Portal-Online Trading Platform-*Safe Online  
Trading.*

**UNIT-IV**

**8Hrs.**

**Money Management in Online Trading:-** Hedging Risks and Rewards-*Use of Leverage*-The  
Ratio Between Lot Size, Trading Size and Leverage.

**UNIT-V**

**10Hrs.**

Practical Training (10 days).

**Note:***Italics* denotes self study topics

**SEMESTER-III**  
**SKILL-BASED SUBJECT– III**

**CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY**

**Instructional Hrs: 45**

**Sub. Code : 12CCPS303**

**Max Marks: CIA-100**

**Credits: 5**

**Objective:** To enable the Students to Gain knowledge about Corporate Governance and its Social Responsibility

**UNIT –I:** **9Hrs.**

**Corporate Governance An Over View:** Concept, Objectives , Process. Origin Scope and Present Scenario –Advantages – Corporate Frauds – Lessons.

**UNIT -II:** **9Hrs.**

**Financial Disclosure and corporate governance:** Transparency in Financial Disclosure in Corporate Sector – Disclosure Norms – *A Tab on Corporate Sector.*

**UNIT-III** **9Hrs.**

**Business Ethics and Corporate Governance:** Importance and *Need for Business Ethics* – Ecological Ethics- Professional Ethics – Corporate Governance Mechanism.

**UNIT-IV** **9Hrs.**

**Corporate Social Responsibility-** Introduction-Definition of CSR-Justification CSR-The Scope of Social Responsibility-*Social Responsibility and Indian Corporations* – Voluntary Guidelines – 2011 – Issued by Government regarding CSR.

**UNIT-V** **9Hrs.**

Case Study with reference to the emergence of corporate governance issues and CSR Practices in India

**Note:** *Italics* denotes self study topics

**TEXT BOOKS**

1. **Singh S** *Corporate Governance* Excel Books, New Delhi 1<sup>st</sup> Edition 2005
2. **Kesho Prasad** *Corporate Governance* Prentise Hall of India, New Delhi 2006 1<sup>st</sup> Edition

**REFERENCE BOOKS**

1. **Singh S** *Corporate Governance: Global Concepts and Practices* Excel Books, New Delhi 1<sup>st</sup> Edition 2005
2. **Fernando A C** *Corporate Governance Principles, Policies and Practices*, Dorling Kinderslay (India) Pvt Ltd. Utterpredesh 2006 2<sup>nd</sup> Edition
3. **Kesho Prasad** *A Guide to Corporate Governance* Prentise Hall of India, New Delhi 2009 1<sup>st</sup> Edition
4. **Arya P P, Tandon B B, Vashishi, A K, Kesho Prasad** *Corporate Governance* Deep & Deep Publication, New Delhi 1<sup>st</sup> Edition



**SEMESTER- IV**  
**CORE PAPER - XII**  
**CORPORATE ACCOUNTING –II**  
**(Theory – 20% Problems – 80%)**

**Instructional Hrs: 90**

**Sub. Code: 12CCPC411/13CCPC412**

**Max Marks: CIA -25; ESE-75**

**Credits: 5**

**Objective:** To Enable the Students to Aware of Advanced Accounting for the Special Companies.

**UNIT – I**

**15Hrs.**

**Bank Accounts** – Preparation of Profit and Loss Account and Balance Sheet

**UNIT – II**

**20Hrs.**

**Insurance Company Accounts** – Accounts of Life Insurance Business and General Insurance Business

**UNIT – III**

**20Hrs.**

**Holding Company Accounts** - Consolidation of Balance Sheets and Profit and Loss Accounts – Inter-company holdings.

**UNIT – IV**

**20Hrs.**

**Accounts of Electricity Companies** - Final Accounts – Replacement of an asset –

**UNIT – V**

**15Hrs.**

**Human Resource:** Accounting –Definition , Objectives, Valuation Methods – Advantages – **Accounting Standards** , with reference to depreciation and Inventory valuation .( Theory only)

*Inflation accounting*

**Note:***Italics* denotes self study topics

**TEXT BOOKS**

1. **M.C. Shukla & T.S.Grewal**, *Advanced Accounting*, S.Chand & Sons, New Delhi.
2. **R.L.Gupta and Radhasamy**, *Advanced Accounting*, Sultan Chand & Sons, New Delhi
3. **Reddy & Murthy** – *Advanced Accounts* S.Chand & Sons, New Delhi.

**REFERENCE BOOKS**

- 1.**Jain & Narang**, *Advanced Accounting*,
- 2.**Arulanandam and Raman**, *Advanced Accounting*, Himalaya Publishing Publications House.
3. **S.P. Iyengar**, *Advanced Accounting*, Himalaya Publishing Publication

**Core Paper - XIII**

**ECONOMIC AND LABOUR LAWS**

**Instructional Hrs: 90**

**Sub.Code:11CCPC412/13CCPC413**

**Max.Marks: CIA -25; ESE-75**

**Credits:4**

**Objective:** To Provide an understanding of certain Economic Laws and important Labour Laws which have direct relevance to the functioning of companies

**UNIT I**

**15Hrs.**

**Industrial Development & Regulation:** Objectives and Definitions- Overview of current Industrial Policy- *Regulatory Mechanism* under IDRA. The Micro, Small and Medium Enterprises Development Act, 2006.

**UNIT II**

**20Hrs.**

**Trade, Competition Act, 2002:** Concept of Competition, Development of Competition Law, Overview of MRTP Act, Competition Act, 2002- Anti Competitive Agreements, abuse of dominant position, combination, regulation of combinations, Competition Commission of India- Appearance before Commission, *Compliance of Competition Law*.

**UNIT III**

**20Hrs.**

**Management of Foreign Exchange Transactions:** Objective and Definition under FEMA- Current Account Transactions, Capital Account Transactions. Foreign Direct Investment in India and Abroad, Acquisition And Transfer of immovable property, Realization And Repatriation of Foreign Exchange, authorized person, *Penalties And Enforcement*.

**UNIT IV**

**20Hrs.**

**Management of Intellectual Property Rights:** Concept and Development of Intellectual Property Law in India. Laws and Procedures relating to Patents, Trade Marks and Copy Rights, *Overview of Laws Relating to Other related Intellectual Property rights*.

**UNIT V**

**15Hrs.**

**Minimum Wages Act 1948:** Object and scope Advisory Board, Central Advisory Board, Authority and Claims, Compliances, *Offences and penalties*.

**Payment of Bonus Act 1965:** Object, Application and major Provisions, Exemption, Compliances, *Offences and Penalties*.

**Payment of Gratuity Act 1972:** Application and major Provisions, Controlling Authority and The Appellate Authority, Obligations and *Rights of Employers and Employees and Compliances*.

**Note:***Italics* denotes self study topics

## **TEXT BOOK**

- 1. Sethurajan. S., and Radha.V., Corporate Laws,Economic Other Legislations, Chennai, 1st Edition, 2000.**

## **REFERENCE BOOKS:**

- 1. Gogna.P.P.S., Text book of business & Corporate Laws, S.Chand & Company Ltd., New Delhi, 1<sup>st</sup> Edition,2003.**
- 2. Gulsan.S.S, Kapoor. G.k ., A hand book of Corporate Laws, S.Chand & Company Ltd., New Delhi, 3<sup>rd</sup> Edition,1985.**
- 3. ICSI Study Material.**
- 4. Kapoor.N.D., Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 10<sup>th</sup> Edition, 2005.**

**Core Paper- XIV**

**CORPORATE RESTRUCTURING – LAW AND PRACTICE**

**Instructional Hrs. 90**

**Sub.Code:13CCPC414**

**Max. Marks: CIA -25; ESE-75**

**Credits:4**

**Objective: To provide an understanding of certain restructuring practices followed by Indian companies.**

**UNIT I**

**15 Hrs.**

**Corporate Restructuring:** Introduction- Meaning of Corporate Restructuring – Need, Scope and Modes of restructuring – Global scenario – *National scenario*.

**UNIT II**

**20 Hrs.**

**Mergers and Amalgamations and Post Merger Reorganization:** Concept, Needs and Reasons- Legal aspects – Procedural aspects relating to commencing of meetings and Presentation of petition including documentation.

Accomplishment of objectives – *Gains to post merger valuation* - Measuring post merger efficiency factors in post merger reorganization.

**UNIT III**

**20 Hrs.**

**Takeovers:** Meaning and Concept – Types of takeovers – Legal aspects – Securities and Exchange Board of India Takeover Regulations – Takeover Code – Procedural Aspects – Economic aspects – Financial aspects – Payment of consideration - Bail out takeovers – *Takeover of sick units*.

**UNIT IV**

**20Hrs.**

**Corporate Demergers / Splits and Divisions:** Difference between Demergers and Reconstruction, Modes of Demerger – By agreement ,Under scheme of arrangement, By voluntary winding up – Tax aspects – Tax reliefs – Indian scenario – *Reverse mergers*.

## UNIT V

15 Hrs.

**Financial restructuring:** Buy back of shares – Concept and Necessity – Securities and Exchange Board of India guidelines – Governments guidelines – Procedure and *Practice for by back of shares.*

**Note:** *Italics* denotes Self Study Topics

### TEXT BOOK:

1. **Donald.M Depamphilis**, *Merger and Acquisition and other restructuring activities* -, Elsevier, 6<sup>th</sup> Edition.-New Delhi.,
2. **Stuart C. C. Gilson**, *Creating Value through Corporate Restructuring* Wiley, John & Sons, Incorporated 2<sup>nd</sup> Edition 2010

### REFERENCE BOOKS:

1. **Mattoo.P.K.**, *Corporate Restructuring an Indian Perspective*, MacMillian, New Delhi, 1st Edition.
2. **Weston, etal.** *Mergers Restructuring and Corporate Control*, PHL Learning, New Delhi, 1st Edition.
3. **Sehgal .M.K.**, *Corporate Governance and Restructuring of Industries*, Wisdom Publications, New Delhi.
4. ICSI Study material

**SEMESTER-IV**  
**CORE PAPER - XV**  
**CORPORATE FINANCIAL MANGEMENT**  
**(80% Problem & 20% Theory)**

**Instructional Hrs: 90**

**Sub.Code:13CCPC415**

**Max.Marks: CIA -25; ESE-75**

**Credits:3**

**Objective:** To make the Students familiar about Corporate Finance with Monetary Decisions.

**UNIT I**

**15Hrs**

**Finance Function** – Nature and Scope of Finance Function – Goals of Financial Management – *Significance of Financial Management – Types of financial decisions.*

**UNIT II**

**15Hrs**

**Capitalisation** – Under and *Over Capitalisation* – Problems – Causes and Remedies.

**UNIT III**

**20Hrs.**

**Capital Structure Theories** – Net Income Approach, Net Operative Income and MM Approach – EBIT – *EPS Analysis* – Problems.

**UNIT IV**

**20Hrs.**

**Working Capital Management** – Operating Cycle – Working Capital Budget – *Tandon Committee Norms* – Working Capital Financing – Inventory Management – Receivables Management and Cash management.

**UNIT V**

**20Hrs.**

**Cost of Capital** – Methods of Determination – Weighted Average Cost of Capital - Capital Budgeting – Importance – Methods – *Capital Rationing* - Risk Return Analysis Using Probability Approach.

**Note: *Italics* denotes self study topics**

## **TEXT BOOKS**

1. **Pandey.I.M**, *Essentials of Financial Management*, Vikas Publications, NewDelhi, Edition 2010.

1. **Kulkarni .P.V., Subodh. P. Kulkarni.** *Corporate Finance Principles and Problems*, Himalaya Publishing House, Mumbai,1<sup>st</sup> Edition 1996.

2. **Vishwanathan S.R.**,*Corporate Finance Theory and Practice Response Books*, New Delhi, 1st Edition 2000.

## **REFERENCE BOOKS:**

1. **Pandey.I.M**, *Essentials of Financial Management*, Vikas Publications, NewDelhi, Edition 2010.

2. **Ahuja B N, Mahindru S**, *Financial Management and Corporate Finance*,Varma Brothers New Delhi, 1<sup>st</sup> Edition 2002.

3. **Ross S A Jaffe J Westerfield R W**,*Corporate Finance*, Tata McGraw Hill, New Delhi 7<sup>th</sup> Edition 2005.

4. **Mathur B L** *Corporate Finance*, Sublime Publications Jaipur, 1<sup>st</sup> Edition 2002

5. **BaluV SakthivelMurugan**, *Corporate Finance*, Srivenkateswara Publications, Chennai, Edition 2003 .

6. **Michael C Etrhardt Eugene F Bergham**, *Corporate Finance*, Thomson Publications, South Western UK, Edition 2004.

**Self Learning Paper**  
**EXPORT IMPORT FINANCE**

**Max.Marks: ESE-100**

**Sub.Code:13CCPSL03**

**Credits:5**

**Objective :** To Make the Students Understand the Various Sources of Finance Available in Financial Institutions for Foreign Trade.

**UNIT I**

**Introduction to Export Finance:** Terms of International Payments – Modes of International Payments – Financing of Export Credit Needs – Short Term Sources of Finance – Export Credit System in India.

**UNIT II**

**Pre-Shipment Finance:** Categories of Pre-Shipment Finance – Facilities of Pre-Shipment Credit – Pre-Shipment Credit in Foreign Currency (PCFC) – Interest Rate on Pre-Shipment Credit – Post-Shipment Credit Finance – Categories of Post-Shipment Credit in Rupees – Post-Shipment in Foreign Currency – Refinance of Pre-Shipment & Post-Shipment Finance

**UNIT III**

**Introduction of Import Finance:** Bulk Import Finance for Inputs – Import Finance Against Loans of Credit – European – Asian Countries Investment Part Feasibility – Foreign Exchange for Import of Inputs – Payment Methods for Imports

**UNIT IV**

**Long Term Finance:** Deferred Payments of EXIM – Categories of Deferred Payments – Buyers Credit – Application Procedures for the Long Term Finance – Approval Bodies – Conditions for Approving. Financial Agencies – RBI Industrial and Export Credit Department – Exchange Control Department – EXIM Bank – Commercial Bank – Export Credit Guarantee Corporation – ICICI – IDBI – IFCI.

**UNIT V**

Case Studies (based on the above units).

**REFERENCE BOOKS**

1. **Avadhani V.A.**, *International Finance*, Himalaya Publishing House, Mumbai, 1<sup>st</sup> Edition, 1988.
2. **Francis Cheunilam**, *International Marketing*, Himalaya Publishing House, Mumbai, 5<sup>th</sup> Edition, 2006.
3. **Prakash G. Aple**, *International Finance*, Tata Mcgraw Hill, New Delhi, 1<sup>st</sup> Edition, 2003.
4. **Singh S.K.**, *Public Finance & Theory & Practice*, S.Chand & Co.Ltd, New Delhi, 4<sup>th</sup> Edition, 1996.