

VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS), ERODE - 12.

M.Com (Corporate Secretaryship)

2019 - 2020 Batch and Onwards

Course Content and Scheme of Examinations (CBCS & OBE Pattern)

Semester I

Study Component	Paper Code	Title of the paper	Inst.	Exam. Dur. Hrs.	Max. Marks			Credits	Total Credits
			Hrs./Week		CIA	ESE	Total		
Core – I	19CCPC101	General Laws	5	3	25	75	100	4	23
Core – II	18CCPC102	Advanced Company Law and Secretarial Practice-I	6	3	25	75	100	4	
Core – III	18CCPC103	Drafting & Conveyancing	5	3	25	75	100	3	
Core – IV	19CCPC104	Advanced Cost Accounting	6	3	25	75	100	4	
Core – V	19CCPC105	Secretarial and Management Audit	5	3	25	75	100	3	
Non-major Elective			3	3	25	75	100	5	

Semester II

Core – VI	18CCPC206	Advanced Company Law and Secretarial Practice-II	5	3	25	75	100	4	22
Core – VII	19CCPC207	Income Tax	6	3	25	75	100	4	
Core – VIII	19CCPC208	Research Methodology	6	3	25	75	100	3	
Core – IX	18CCPC209	Management Accounting	5	3	25	75	100	4	
Practicals -I	19CCPCP01	MS Office & Tally	5	3	40	60	100	2	
Skill-based Subject I	18CCPS201	Advanced Multiskill Paper	3	1*	40	60	100	5	

Semester III									
Core – X	18CCPC310	Corporate Accounting - I	6	3	25	75	100	4	24
Core – XI	18CCPC311	Indirect Tax Laws	6	3	25	75	100	3	
Core – XII	19CCPC312	Statistical Analysis	6	3	25	75	100	3	
Core - XIII	19CCPC313	Capital Markets & Security Laws	6	3	25	75	100	4	
Skill-based Subject II	18CCPS302	Online Trading	3	3	25	75	100	5	
Skill-based Subject III	18CCPS303	Corporate Governance and Corporate Social Responsibility	3	3	25	75	100	5	
Semester IV									
Core – XIV	19CCPC414	Corporate Accounting - II	7	3	25	75	100	5	21
Core – XV	19CCPC415	Economic and Labour Laws	7	3	25	75	100	5	
Core – XVI	19CCPC416	Corporate Restructuring Law and Practices	7	3	25	75	100	5	
Core–XVIII	18CCPC4PV	** Project Work and Viva-Voce	9	-		100	100	6	
I to IV Semesters Total							2200		90

*Online Examination

**Semester IV Project: Marks for Project awarded by Guide: 50 Marks

Marks for Project Viva awarded by Guide & External Expert: 50 Marks

Subject	Subject Code	Title of the Paper
Non-Major Elective	18CCPN101	Wealth Management
Skill-Based Subject - I	18CCPS201	*Advanced Multi skill Paper
Skill-Based Subject - II	11CCPS302/ 18CCPS302	Online Trading
Skill-Based Subject - III	12CCPS303/ 18CCPS303	Corporate Governance and Corporate Social Responsibility

***Distribution of Marks: 60% for on-line ESE in units 1, 2 and 3 & 40% for CIA in units 4 and 5 - Preparation & Presentation (oral & written) on various topics**

SELF - LEARNING PAPER (OPTIONAL)

S.No	Subject Code	Title of the Paper	Exam. Dur. Hrs	Max. Marks	Credits
1	13CCPSL03	Export Import Finance	3	100	5

MOOCs Non-ranking Compulsory Credit Course for PG will be introduced from the Academic Year 2019-20 and Onwards.

Components of CIA

Bloom's Taxonomy Based Assessment Pattern

Components of CIA Marks

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
10	5	10	25

CIA

Bloom's Category	Section	Choice	Marks	Total
K2	A	Compulsory (MCQ -2, Fill ups – 2)	4x1 = 4	30
K3 & K4	B	Either / Or	5 x 2 = 10	
K4 & K5	C	Open Choice (2 out of 3)	2 x 8 = 16	

Model and End Semester Examination

Bloom's Category	Section	Choice	Marks	Total
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K2	A	Compulsory (MCQ -5, Fill ups – 5)	10x1 = 10	75
K3 & K4	B	Either / Or	5 x 5 = 25	
K4 & K5	C	Open Choice (5 out of 8)	5 x 8 = 40	

Change in Assessment Pattern for specific courses

CIA

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
18CCPC104	Advanced Cost Accounting	K2	A	Compulsory (MCQ -2, Fill ups – 2)	4x1 = 4	30
19CCPC209	Management Accounting					
19CCPC310	Corporate Accounting - I	K3 & K4	B	Either / Or	2 x 6 = 12	
19CCPC414	Corporate Accounting - II					

Model and End Semester Examination

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
18CCPC104	Advanced Cost Accounting	K2	A	Compulsory (MCQ -5, Fill ups – 5)	10x1 = 10	75
19CCPC209	Management Accounting					
19CCPC310	Corporate Accounting - I	K3 & K4	B	Either / Or	5 x 4 = 20	
19CCPC414	Corporate Accounting - II					

Assessment Pattern for Non major and Skill based courses

CIA

Course Code	Course Name	Choice	Marks	Total
18CCPN101	Wealth Management	Open Choice (2 out of 3)	2 x 15 = 30	30
18CCPS202	Online Trading			
18CCPS203	Corporate Governance and Corporate Social Responsibility			

Model and End Semester Examination

Course Code	Course Name	Choice	Marks	Total
18CCPN101	Wealth Management	Open Choice (5 out of 8)	5 x 15 = 75	75
18CCPS202	Online Trading			
18CCPS203	Corporate Governance and Corporate Social Responsibility			

Components of CIA Marks (Practical)

Tests (I & II)	Skill	Record	Model Examination	Total
10	15	5	10	40

Model and End Semester Examination (Practical)

Bloom's Category	Choice	Marks	Total
K4 & K5	Program	25	60
	Program	25	
	Record	10	

Assessment Pattern for Self learning courses**End Semester Examination**

Course Code	Course Name	Choice	Marks	Total
13CCPSL03	Export Import Finance	Open Choice (5 out of 8)	5 x 20 = 100	100

SEMESTER - I

CODE	COURSE TITLE
19CCPC101	GENERAL LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the Framework of Legislative Provisions of Constitution of India
CO2	Apply internal and external aids for interpreting the Constitutional Laws
CO3	Understand civil procedures and application of proceedings for appeals, references and review
CO4	Apply the knowledge on the lodging Instruments under Transfer of Property Act and Indian Stamp duty
CO5	Understand the Cyber Law and digital signatures

Syllabus

UNIT-I

(21Hrs.)

Constitution of India: Preamble - 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

(19 Hrs.)

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

UNIT-III

(21 Hrs.)

Civil Courts Procedures: Elementary Knowledge of the Structure of Civil Courts - 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.)

Law Relating to Right to Information: Objectives – Public Information Officers and their duties – Information Commission (Central and State) and their powers – Appellate authorities – Penalties – Jurisdiction of courts – Role of Central and State Governments.

UNIT-V

(21 Hrs.)

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

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D, Rajini Abbi	General & Commercial Law	Sultan Chand & Sons, New Delhi	2012, 6 th Edition
2.	Avtar Singh	Law of Contract and specific relief	Eastern Book Company	2017, 12 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	-	General and Commercial Law	Institute of Company Secretaries of India	2017

Web Resources

1.	http://www.merriam-Webster.com-legal
2.	http://malegislature.gov-law

Pedagogy

- Lecture, PPT, Assignment, Seminar and case study, Mock Meeting

SEMESTER - I

CODE	COURSE TITLE
18CCPC102	ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE - I

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

To enable the students acquire knowledge regarding the formation of company, appointment of managerial persons and management of company affairs

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature & forms of business and obtaining CIN	K2, K3
CO2	Document the formalities of MOA, AOA, COI, COC, doctrine of indoor management and prospectus	K3
CO3	Acquire knowledge on share capital, allotment, alteration and issue shares	K4
CO4	Familiarize procedural formalities on appointment of key managerial personnel and procedural aspects of DIN	K2, K4
CO5	Acquaint the knowledge of managerial remuneration	K3, K4

Mapping with Programme Outcomes

S- Strong; M-Medium; L-Low

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

Syllabus

UNIT-I (20 Hrs.)

Companies Act 2013: Introduction – Kinds of Companies- Formation of Company; Stages - Corporate Identity Number (CIN) – Conversion of One Person Company (OPC) to Public or Private Limited Company.

UNIT-II (20 Hrs.)

Incorporation of Companies: Procedure 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 - Bonus Issues – Right Issues– Private Placement - Procedure for Allotment - Issue of Share Certificate - Share Transfer and Transmission.

UNIT-IV (25 Hrs.)

Directors Identification Number (DIN) - Application for DIN – Allotment-Surrender – Cancellation - Deactivation of DIN under Companies (Appointment and Qualification of Directors)Rules 2014 - Appointment and Removal of Managerial Personnel; Directors - Managing Director – Manager, Company Secretary - Women Director - Independent Director - Qualification and Disqualification.

UNIT-V (20 Hrs.)

Related Party Transaction – Definitions- Conditions under section 188 – Managerial Remuneration.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D	Elements of Company Law	Sultan Chand & Sons, New Delhi	2015, 30 th Edition
2.	Balachandran V and Govindarajan M	A Student Handbook on Company Law and Practices	Vijay Nicole Private Limited, New Delhi	2016, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ghosh Prasanth K	An outline of Company Secretarial Practice	Sultan Chand & Sons, New Delhi	2000, 11 th Revised Edition
2.	Kuchaal M.C	Secretarial Practice	Vikas Publishing House, New Delhi	2015, 18 th Edition
3.	-	Company law & Secretarial Practice	Institute of Company Secretaries of India	2017

Web Resources

1.	http://Icsi.edu
2.	http://dce.in

Pedagogy

Lecture, PPT, Assignment, Seminar, form collections and case study

SEMESTER - I

CODE	COURSE TITLE
18CCPC103	DRAFTING AND CONVEYANCING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	3

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Master the principles and applications of drafting and pleading
CO2	Bring clarity and accuracy and use of appropriate words and expressions that require the legal principles of conveyancing
CO3	Define with the knowledge of deed and its drafting skills pertaining to power of attorney
CO4	Provide an exposure to the students regarding drafting of various agreements and contracts
CO5	Acquaint the students with the practical exposure of types of mortgages and identify do's and don'ts in drafting

Syllabus

UNIT-I

(17 Hrs.)

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

UNIT-II

(19 Hrs.)

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

(17 Hrs.)

Deed of Power of Attorney: Requisites – Types of Power of Attorney-Revocable – Irrevocable – General Power of Attorney – Particular Power of Attorney – Specimen of deed of Power of Attorney

UNIT-IV

(19 Hrs.)

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

(18 Hrs.)

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 Movables.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nayan Joshi	Legal Writing and Drafting	Kamal Publishers, New Delhi	2016, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	-	Drafting and Conveyancing	Institute of Company Secretaries of India	2012

Web Resources

1.	http://lexisnexis.in)draftingandconveyanvcing
2.	http://www.icsi.edu

Pedagogy

Lecture, PPT, Assignment, Forms Collection, Mock meeting, seminar and case study

SEMESTER - I

CODE	COURSE TITLE
19CCPC104	ADVANCED COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	85	5	-	4

Preamble

Widen the knowledge of students in providing necessary accounting information to gain knowledge in cost concepts and techniques

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the cost concept	K2
CO2	Preparation of methods of pricing of material	K3
CO3	Calculate the methods of costing	K3,K4
CO4	Grab the knowledge of methods of remuneration	K4,K5
CO5	Calculate the variance analysis of standard costing	K4, K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	M
CO3	M	S	M	M	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(15 Hrs.)

Introduction – objectives of costing system – cost concept - elements of costing and cost classification, preparation of cost sheet - cost accounting standards - cost auditor – appointment, rights and responsibilities - XBRL

UNIT II

(20 Hrs.)

Material cost – Material control – Concept and techniques – Methods of pricing of material – FIFO – LIFO, Simple and weighted average, Inventory management – Techniques of fixing minimum, maximum and re-order levels, Economic Order Quantity.

UNIT III**(15 Hrs.)**

Method of costing – Output or unit costing – Contract costing – Process costing.

UNIT IV**(20 Hrs.)**

Labour cost – Meaning and classification of labour costs – methods of remuneration - Overheads – apportionment and reapportionment of overheads – machine hour rate’

UNIT V**(20 Hrs.)**

Standard costing: Definition, significance and application of various types of standards – variance analysis for material, labour and overhead.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P and Narang K.L	Cost Accounting	Kalyani Publishers, New Delhi	2015
2.	Sharma R.K and Shashi K Gupta	Management Accounting	Kalyani Publishers, New Delhi	2014, 13 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheshwari S.N	Cost and Management Accounting	Sultan Chand & Sons, New Delhi	2015
2.	Jain S.P and Narang K.L	Advanced Cost and Management Accounting	Kalyani Publishers, New Delhi	2015

Web Resources

1.	www.reviso.com/store/accounting
2.	www.amagaaccountants.com

Pedagogy

Lecture, PPT, Assignment, Group Discussion and Seminar

SEMESTER - I

CODE	COURSE TITLE
19CCPC105	SECRETARIAL AND MANAGEMENT AUDIT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	3

Preamble

To develop skills of high order and insight into role of company secretaries in conducting secretarial and management audit.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept and techniques of Secretarial Audit	K2
CO2	Knowledge about compliance of secretarial standards	K3
CO3	Exposure to share transfer audit	K3,K4
CO4	Explore the knowledge on Management Audit	K4
CO5	evaluate the Cost Audit Report	K4, K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	M
CO3	M	S	M	M	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT –I

(15 Hrs)

Secretarial Audit - Need, Objectives and Scope of Secretarial Audit – Format for Secretarial Audit Report, Appointment, Duties and Powers of Secretarial Auditor.

UNIT – II

(15 Hrs)

Secretarial Standards - Scope, Procedure, Need, Compliance of Secretarial Standards, Secretarial Standards and Companies Act 2013, Secretarial Audit Report.

UNIT – III**(18 Hrs)**

Search and Status Report – Need for Search Report – Content – Benefits – Format for Search Report

UNIT –IV**(15 Hrs)**

Compliance Management - Essentials of successful compliance program - Significance of Compliance - Effectiveness of compliance system - internal compliance reporting mechanisms - use of technology for compliance management.

UNIT –V**(12 Hrs)**

Cost and Management Audit – Nature - Objective and Scope – Types of Cost Audit - Cost Record Rules, Cost Audit Report.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	CS Anoop Jain	Secretarial Audit, Due Diligence and Compliance Management	AJ Publications, New Delhi	2019, 12 th Revised Edition
2.	Hitender Mehta, Rakshanda Niyazi	Secretarial Audit Dimensions and Deliberations	Wolters Kluwer	2017, 12 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Anuj Sharma	Secretarial Audit Complainece Management and Due Diligence	Sangeet kedia's	2018
2.	ICSI	Secretarial Audit Complainece Management and Due Diligence	ICSI Publications	2018

Web Resources

1.	www.icsi.in >SACMDD
2.	https://taxguru.in

Pedagogy

Lecture, PPT, Assignment, Group Discussion and Seminar

SEMESTER - I

CODE	COURSE TITLE						
18CCPN101	WEALTH MANAGEMENT						
Category	CIA	ESE	L	T	P	Credit	
Core	25	75	42	3	-	5	

Syllabus

UNIT I (9 Hrs.)

Introduction to Financial Plans: Financial Planning – Meaning – Definition- Needs, Scope and Objectives of Financial Planning - Financial Planning in India- Types – Process – Role of Financial Planner in Investments.

UNIT II (9 Hrs.)

Wealth management: Meaning – Definition, Nature and Objectives of Wealth Management – Financial Planning and Wealth Management – Types of Wealth Generation Products – Equity, Debts, Commodity Markets, Insurance, Fixed Deposit, Real Estate, Post Office Saving Scheme and Gold.

UNIT III (9 Hrs.)

Approaches to Wealth Management: Types – Approaches to Wealth Management - Wealth Systematic Approach to Investing – Active and Passive Exposures to Equity – Returns from Passive Exposures to S & P, CNX, Nifty- Credit and Debt Exposure.

UNIT-IV (9 Hrs.)

Risk Management: Risk – meaning – Types of Risks, Factors influencing the Risks- Relationship of Risk and Return - Risk management – Interest rates – Measuring the risks.

UNIT-V (9 Hrs.)

Exchange Rate Management: Introduction – Meaning, Definition of Exchange Rate -Exchange Rate Management – Floating Exchange Rate – Currency Exchange Rate – Crypto Currency- Bit coin – Simple problem to measure the Exchange Rate like EURO, Dollar- Other Currencies.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Dun & Bradcast	Wealth Management	Mc Graw Hill Education, New Delhi	July 2017

Web Resources

www.bse2nse.com,
www.scribd.com,
www.nseindia.com

SEMESTER II

CODE	COURSE TITLE
18CCPC206	ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE - II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Conduct a meeting and prepare notice, agenda and minutes
CO2	Familiarize the knowledge of preparation of Board's Report
CO3	Provide a comprehensive idea by documenting various e – filing forms under MCA 21
CO4	Acquaint the roles of secretarial duties with regard to dividend declaration
CO5	Examine the procedural aspects of consequences of winding up

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	S	S	M
CO5	M	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT-I (15 Hrs.)

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

UNIT –II (15 Hrs.)

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

UNIT-III (15 Hrs.)

E-governance under MCA 21 and XBRL; Organization of ROC - Digital Signature Certificate - E- Filling of Documents under MCA 21-Categories 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 (15Hrs.)

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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D	Company Law and Secretarial Practice	Sultan Chand & Sons, New Delhi	2014, Revised Edition
2.	Ghosh Prasanth K	An outline of Company Secretarial Practice	Sultan Chand & Sons, New Delhi	2000, 11 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balachandran V and Govindarajan	A Student Handbook on Company Law and Practice	Vijay Nicole Private Limited, New Delhi	2016, 1 st Edition
2.	Kuchaal M.C	Secretarial Practice	Vikas Publishing House, New Delhi	2015, 18 th Edition
3.	-	Company Law and Secretarial Practice	Institute of Company Secretaries of India	2017

Web Resources

1.	http://www.mca.gov.in/MinistryV2/companyformsdownload.html
2.	http://www.icsi.edu/Student/ROLEOFCOMPANYSECRETARY.aspx

Pedagogy

Lecture, PPT, Assignment, Seminar, Mock meeting and case study

CODE	COURSE TITLE
19CCPC207	INCOME TAX

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Preamble

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

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the provisions relating to residential status of an individual	K2
CO2	Assess the income earned by the salaries of the employee and income generated under house property	K3
CO3	Compute the gain or loss of business or profession	K3, K4
CO4	Identify the income from other sources and deductions allowed	K3, K4
CO5	Formulate the set off and carry forward of loss and calculate the tax of individuals, firm and HUF	K4, K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	S	S	S
CO4	M	S	M	M	M
CO5	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT- I (18 Hrs.)

Provisions for Income tax Act 1961 - Revamped and basic concepts of Income tax – Incidence of Tax - Residential Status - Exempted Incomes - Capital and Revenue Expenditure.

UNIT- II (24 Hrs.)

Income under the head Salaries - Exempted Income.

UNIT- III (17 Hrs.)

Income from House Property - Income under the head Profit and Gain of Business or Profession

UNIT- IV (17 Hrs.)

Income from other sources- Capital Gains.

UNIT- V (14 Hrs.)

Aggregation of Income –Set off and Carry forward of losses - Deductions from gross total income.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P and Narang D.B	Income Tax Law and Practice	Kalyani Publishers, New Delhi	Current Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Law and Practice of Income Tax	S.Chand & Sons, New Delhi	Current Edition
2.	Mehorotra H.C	Income Tax Law & Practice	Sathiya Bhawan, Agra	Current Edition
3.	Balachandran V & Thothadri S	Taxation Law & Practice	Prentice Hall of India, New Delhi	Current Edition

Web Resources

1.	www.incometaxindia.gov.in
2.	http://cleartax.in

Pedagogy

Lecture, Assignment, Quiz and Seminar

SEMESTER III

CODE	COURSE TITLE
19CCPC208	RESEARCH METHODOLOGY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	3

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the meaning of research and its research types
CO2	Acquaint the knowledge of research design and problems
CO3	Familiarize procedures on data collection
CO4	Provide an exposure on report writing
CO5	Analyse the case studies and scale techniques

Syllabus

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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kothari C.R.,	Research Methodology,	Wiley Eastern, NewDelhi	1 st Edition, 1986
2.	Gupta S.P.,	Statistical Methods,	Sultan Chand & Sons, New Delhi,	6 th Edition, 1975.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta C.B.,	An Introduction to Statistical Methods,	Vikas Publishing House, New Delhi,	1. 7 th Edition, 1972.
2.	Saravanavel P.,	Research Methodology,	Kitab Mahal, Allahabad,	3 rd Edition, 1992.
3.	Uma Sekaran,	Research Methods forBusiness,	John Wiley & Sons, New Delhi,	4 th Edition, 2003.

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER II

CODE	COURSE TITLE
18CCPC209	MANAGEMENT ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the differences between the different accounting concepts
CO2	Analyze and interpret the financial statements by comparative statements and ratios
CO3	Evaluate the funds from operations and cash from operations
CO4	Estimate the different budgets
CO5	Grab the knowledge of marginal costing and technique

Syllabus

UNIT I (15 Hrs.)

Management Accounting: Definitions – Importance, Objectives and Functions – Differences between Financial, Cost and Management Accounting.

UNIT II (20 Hrs.)

Financial Statement Analysis : Comparative Financial Statement – Common Size Statement - Procedure for Interpretation –Trend Analysis - Ratio Analysis.

UNIT III (15 Hrs.)

Fund Flow Statement - Cash Flow Statement (AS-10)

UNIT IV (20 Hrs.)

Budget and Budgetary Control – Definition – Forecast and Budget – objectives – types of budget - budgetary control – characteristics.

UNIT V (20 Hrs.)

Marginal Costing Techniques: Meaning – Definitions – Features – Advantages – Disadvantages – Cost-Volume-Profit (CVP) Analysis – Angle of Incidence – Key Factor or Limiting Factor – Applications of Marginal Costing Technique.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P and Narang K.L	Cost Accounting	Kalyani Publishers, New Delhi	2015
2.	Sharma R.K and Shashi K Gupta	Management Accounting	Kalyani Publishers, New Delhi	2014, 13 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheshwari S.N	Cost and Management Accounting	Sultan Chand & Sons, New Delhi	2015
2.	Jain S.P and Narang K.L	Advanced Cost and Management Accounting	Kalyani Publishers, New Delhi	2015

Web Resources

1.	http://myaccountingcourse.com
2.	http://wallstreetmojo.com

Pedagogy

Lecture, PPT, Assignment Group Discussion and Seminar

SEMESTER III

CODE	COURSE TITLE
19CCPCP01	MS Office, Internet & Tally

Category	CIA	ESE	L	T	P	Credit
Practical	40	60	-	15	75	2

Preamble

To equip the students with basic knowledge in MS Office and Tally

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Equip with skill of handling MS Word basics for preparing questionnaires, organizational chart, mail merge
CO2	Have the knowledge of preparing bin card, budgets and trend & break-even analysis by using MS Excel and Payroll with MS Access
CO3	Understand the power point presentation with animations
CO4	Enhance the knowledge with creation of ledgers under defined groups, bill wise details
CO5	Equip to calculate ratios, interest rate, foreign gain & loss and preparation of final accounts

Syllabus

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. Using Mail Merge Send Share Allotment Letter to the Applicant for the Share of a Company.
 4. 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

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 a Bin Card for Purchases Issues Made during the Year by using Auto Format Wizard
4. 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.

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. Gather the Details Regarding the Receipt and Payments for 6 Months and by Using a Budget Wizard. Prepare a Cash Budget.

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.

TALLY

1. Creation of a new company, groups, ledgers under the appropriate predefined groups
2. Voucher entries for Receipt, Payment, Contra and Journal Voucher types
5. Preparation of final accounts with adjustments
6. Creation of unit of measurement, stock groups and stock items
6. Maintain Bill wise details
7. Cost categories and cost center
8. Currencies and calculation of foreign gain and loss
9. Analyze the performance of an organization by using Ratios
10. Interest calculations

CODE	COURSE TITLE
18CCPS201	ADVANCED MULTI SKILL PAPER

Category	CIA	ESE	L	T	P	Credit
Core	40	60	42	3	-	5

Syllabus

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.

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).

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
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	Objective English for Competitive Examinations	Tata McGraw Hill Education Private Ltd, New Delhi	2011
10.	Jain T.S	Upkar's SBI Clerical Cadre Recruitment Examination. Agra	Upkar Prakashan Publishers	2012

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPC310	CORPORATE ACCOUNTING I

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the Concept of Issue of Shares and Debentures
CO2	Preparation of Final Accounts
CO3	Calculate the Value of Goodwill and Shares
CO4	Extraction of Problems Under Reconstruction
CO5	Preparation of Liquidators Final Statement of Accounts and Submission of Reports

Syllabus

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

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016
2.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.P. Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPC311	INDIRECT TAX LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	3

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the basic principles underlying the Indirect Taxation Statutes
CO2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation
CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.
CO4	Understand the Input Tax Credit under GST
CO5	Analyse the Filing of Returns

Syllabus**UNIT I****(15Hrs.)**

Indirect Taxes : Introduction –Meaning – Definition – Importance - Characteristics –Objectives –Canons of Taxation –Impact on Shifting and Incidence of Tax- Advalorem and Specific Duties.

UNIT II**(15Hrs)**

Basics of Goods and Services Tax: Introduction - GST Law – SGST – CGST-GST Levy -Features of GST -Taxes Subsumed under GST -Benefits of GST -GST Rate Structure -Types of Supplies under GST in India.

UNIT III**(15Hrs)**

Levy and Collection of Tax: Levy and Collection – concept of supply - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism - Place of Supply of Goods and Services - -Time of Supply of Goods And Services -Rules for Determination of Time of Supply -Time of Supply of goods - Time of Supply of services

UNIT IV**(15Hrs)**

Valuation of Supply of Goods and Services: Valuation of supply -Transaction value -Inclusion in value of supply -Elusive in value of supply -Valuation Rules.

Input Tax Credit under GST: Introduction -GST – Solution for Double Taxation and Cascading - Input Tax Credit – Salient Features of GST-Methods - Mechanism -Framework - Input Tax Credit in Special Circumstance- Documents Required For Claiming -Utilization - Recovering Input Credit Distributed In Excess.

UNIT V**(15Hrs)**

Procedures under GST-Introduction - Registration under GST -Tax Invoice, Credit and Debit Notes- Accounting and Records-Filing of Returns. Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Powers to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply – Zero Rated Supply

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.R. Parameswaran	Indirect Taxes GST and Customs Laws	Kavin Publications	1st Edition, 2018
2.	V. S. Datey	GST	Taxman's Publications (P) Ltd.	2017

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Radhakrishnan P	Indirect Taxation	Kalyani publishers	2016, 4th Edition
2.	CA. Kamal Garg Neeraj Kumar Sehrawat	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi	2018
3.	CA.R.Sathish	GST	Sri Sai Professional Academy Publication	2017

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
19CCPC312	STATISTICAL ANALYSIS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	3

Preamble

To make the students to know about the various tools available for research studies and apply them in the various projects and businesses

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand and apply the methods of correlation and regression Analysis	K2,K3
CO2	Explore the Sampling theory and to identify the samples	K2,K3,K4
CO3	Examine the techniques in analysis of variances and application of goodness of fit, student 't' Test and Z Test	K3,K4,K5
CO4	Understand the problems associated with non-parametric test	K4,K5
CO5	Understand the theorem of probability and evaluate the results	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	M	S	M	M

Syllabus

UNIT I (20 Hrs.)

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

UNIT II (20 Hrs.)

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

UNIT III**(15 Hrs.)**

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

UNIT IV**(20 Hrs.)**

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

UNIT V**(15 Hrs.)**

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

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	RSN Pillai and V Bagavathi	Statistics Theory and Practice	S.Chand & Company, New Delhi	2011, 7 th Edition
2.	Gupta S.P	Statistical Methods	Sultan Chand & Sons, New Delhi	2017, 44 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta C.B	An Introduction to Statistical Methods	Vikas Publishing House, New Delhi	2004, 23 rd Revised Edition
2.	Kothari C.R	Research Methodology	Wiley Eastern, New Delhi	2018, 4 th Multicolour Edition
3.	Saravanel P	Research Methodology	Kitab mahal, Allahabad	2013

Web Resources

1.	http://alexa.com
2.	http://statists.com

Pedagogy

Lecture, PPT, Assignment Group Discussion and Seminar

SEMESTER II

CODE	COURSE TITLE
19CCPC313	CAPITAL MARKET & SECURITIES LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Incubate the legislations governing the capital market in India
CO2	Enhance the knowledge on eligibility of membership in stock exchanges
CO3	Mentor the students with understanding the concepts of rating methodologies that prevail in SEBI
CO4	Inculcate the importance of SEBI and its enactments
CO5	Familiarize the investors rights and legal framework for investor protection in India

Syllabus**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.(inclusive of casestudy)

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Siddhartha Sankar Saha	Capital Market & Security Law	Taxmann's Publications, New Delhi	2016, 2 nd Edition
2.	Sangeet Kedia's	Capital Market & Security Law	Pooja Law Publishing Company	2015, 15 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gordan & Natarajan	Financial Services	Himalaya Publishers, Mumbai	2018, 10 th Edition
2.	Khan M.Y	Financial Services	Tata McGraw Hill, New Delhi	2013, 7 th Edition

Web Resources

1.	http://lawbookshop.net
2.	http://books.google.co.in
3.	http://vikaspublishing.com

Pedagogy

Lecture, PPT, Assignment, Seminar Forms Collection and case study

SEMESTER III

CODE	COURSE TITLE
18CCPS302	ONLINE TRADING

Category	CIA	ESE	L	T	P	Credit
SBS	40	60	42	3	-	5

Syllabus

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).

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Toni Turner	<i>A Beginner's Guide To Short Term Trading</i>	Adams Media Corporation	2012
2.	Michael Sincere	Start Day Trading Now: A Quick and Easy Introduction to Making Money While Managing Your Risk	Simon and Schuster	2011

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ann C. Logue	Day Trading For	John Wiley & Sons	2014 13 th Edition

		Dummies		
2.	Marcel Link	High-Probability Trading	McGraw Hill Professional	2013
3.	Kathy Lien	Day Trading and Swing Trading the Currency Market	John Wiley & Sons	2015 3 rd Edition

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPS303	CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY

Category	CIA	ESE	L	T	P	Credit
SBS	25	75	42	3	-	5

Syllabus

- 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 – ATab on CorporateSector.
- UNIT-III** **9Hrs.**
 Business Ethics and Corporate Governance: Importance and Need for Business Ethics – Echological 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

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Singh.S	Corporate Governance Excel Books	New Delhi	1 st Edition 2005
2.	Kesho Prasad	Corporate Governance	Prentise Hall of India, New Delhi	1 st Edition 2006
3.	SinghS	Corporate Governance: Global Concepts and Practices	Excel Books, New Delhi	1 st Edition 2005
4.	Fernando A	Corporate Governance Principles, Policies and Practices	Dorling Kinderslay (India) Pvt Ltd. Utterpredesh	2 nd Edition 2006
5.	Kesho Prasad	A Guide to Corporate Governance	Prentise Hall of India, New Delhi	1 st Edition 2009

6.	Arya.P.P, Tandon.B B.Vashishi, AK.Kesho Prasad	Corporate Governance	Deep & Deep Publication, New Delhi	1 st Edition
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Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER IV

CODE	COURSE TITLE
18CCPC414	CORPORATE ACCOUNTING II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	102	3	-	6

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Obtain the knowledge on Bank Accounts
CO2	Highlight the practices on Insurance Company Accounts
CO3	Generate Consolidation Accounts of Holding Companies
CO4	Enhance the Accounts of Replacement of Assets
CO5	Impart the Accounting Standards Norms and Inflation Accounting

Syllabus

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)

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016
2.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.P. Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER IV

CODE	COURSE TITLE
19CCPC415	ECONOMIC AND LABOUR LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	102	3	-	6

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the Regulations of IRDA
CO2	Highlight the Compliance of Competition Act
CO3	Regulations on Realisation and Repatriation of Foreign Exchange
CO4	Know the Concepts and Convention of IPR
CO5	Provisions of Minimum Wages, Payment of Bonus and Gratuity Act

Syllabus

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 Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sethurajan. S., and Radha.V.,	Corporate Laws, Economic Other Legislations,	Sujatha Publications	10 th Edition, 2018

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gogna.P.P.S.,	Text book of business & Corporate Laws,	S.Chand & Company Ltd., New Delhi,	1 st Edition,2003.
2.	Gulsan.S.S, Kapoor. G.k .,	A hand book of Corporate Laws,	S.Chand & Company Ltd., New Delhi,	3 rd Edition,1985.
3.	Kapoor.N.D.,	Elements of Industrial Law,	Sultan Chand & Sons, New Delhi,	410 th Edition, 2005.
4.		ICSI Study Material.		

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

CODE	COURSE TITLE
19CCPC416	CORPORATE RESTRUCTURING LAW AND PRACTICES

Category	CIA	ESE	L	T	P	Credit
Core	25	75	102	3	-	6

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Identify the Scope and Mode of Restructuring
CO2	Understand the Procedural Aspects of Merger and Amalgamation
CO3	Impart the Legal Aspects of SEBI and Takeover code
CO4	Develop the Knowledge on Demergers, Splits and Division
CO5	Practice the procedure the buy back of shares

Syllabus

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.*

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Donald.M Depamphilis,	Merger and Acquisition and other restructuring activities -,	Elsevier, New Delhi.,	6 th Edition.-
2.	Stuart C. C. Gilson,	Creating Value through Corporate Restructuring	Wiley, John & Sons,	Incorporated 2 nd Edition 2010

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
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		

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

CODE	COURSE TITLE
13CCPSL03	EXPORT IMPORT FINANCE

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Category	CIA	ESE	L	T	P	Credit
Self-learning	Nil	100	Nil	3	-	5

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