

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 Duty 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, 14th Edition
2. **Shukla.M.C.**, *A Manual of Mercantile Law*, Chand & Company (P) Ltd, New Delhi, 13th Edition

REFERENCE BOOKS:

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

SEMESTER- I

ADVANCED COMPANY LAW & SECRETARIAL PRACTICE – I

Instructional Hrs. 105

Sub. Code: 13CCPC102

Max. Marks: CIA -25; ESE -75

Credits: 4

Objective: To Make the Students Understand about the Company Law & Secretarial Practice to Manage the Company Affairs.

UNIT I

20 Hrs

Company: Meaning & Definition – Kinds of Companies – Doctrine of Lifting of Corporate Veil- Promotion of a Company – Company Secretary – Definition – Appointment – *Legal Position* – Qualification of a Secretary – Promoter – Secretarial Duties.

UNIT II

20 Hrs

Memorandum of Association: Contents – Procedure for Alteration – Secretarial Duties – **Articles of Association:** Contents – Procedure for Alteration – Secretarial Duties – *Doctrine of Indoor Management* – Distinction between Memorandum and Articles – Collection of MOA & AOA of Various Companies.

UNIT III

20Hrs

Prospectus: Definition – Issue of Prospectus – Statements in Lieu of Prospectus – Registration of Prospectus - Legal Formalities – Secretarial Duties with Regard to Prospectus- *Drafting a Prospectus.*

UNIT – IV

20Hrs

Share Capital: Kinds of Share Capital – Alteration – Reduction – Types of Shares Issues – Allotment of Shares – Share Certificates –*Share Warrant*– Demat- Secretarial Duties. Transfer and Transmission of Shares – Procedure for Transfer –Buy Back of Shares – Surrender of Shares - Secretarial Duties.

UNIT – V

25Hrs

Borrowing Powers: Extent of borrowing powers - Registration of Charges – *Effects of Non-Registration of Charges* – Secretarial Duties. Best Practices – Secretarial Standard-Concept, Scope and Advantages; Standards used by ICSI; Compliance of Secretarial Standards for Good Governance.

Note: Italics Denotes Self Study Topics

TEXTBOOKS

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

REFERENCE BOOKS

1. Balachandran V., *Text book of Company Secretarial Practice*, Sultan Chand & Sons, New Delhi, 13rd Edition, 2009.

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

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

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, 9th 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, 4th Edition, 1978.
2. **Sharma R.K., Shashi K. Gupta**, *Management Accounting*, Kalyani Publishers, New Delhi, 8th Edition, 2002.

REFERENCE BOOKS

1. **Ahuja N.L., Chadha G.K.**, *Principles of Cost Accounting*, Allied Publishers, New Delhi, 1st 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, 2nd Edition, 1982.

4. **Manmohan, Goyal S.N.**, *Principles of Management Accounting*, SathyaBhawan, Agra, 5th 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, 6th Edition, 1995.
2. **Gordon & Natarajan.**, *Financial Services*, Himalaya Publishers, Mumbai 2006
3. **Khan.M.Y.**, *Financial Services*, Tata McGraw Hill, New Delhi, 4th edition 2007.

SEMESTER- II

ADVANCED COMPANY LAW & SECRETARIAL PRACTICE – II

Instructional Hrs.75

Sub. Code: 12CCPC206

Max. Marks: CIA -25; ESE -75

Credits: 4

Objective: To Make the Students Understand about the Company Law & Secretarial Practice to Manage the Company Affairs.

UNIT –I

15Hrs

Company Meeting: Meaning – Kinds of Meeting – Requisites of a Valid Meeting – *Agenda* – Minutes – Quorum – Proxy – Voting Procedure – *Poll* – Resolution – Secretarial Duties.

UNIT – II

15Hrs

Directors: Appointment – Qualification – Removal – Resignations – Retirement – Casual Vacancy – Powers, *Duties, Liabilities* – Secretarial Duties, Managing Director – Appointment and Removal – Managerial Remuneration – Secretarial Duties.

UNIT – III

15Hrs

Books of Accounts and Registers: Inspections – *Annual Reports and Returns* – Circulation and Filing – Directors Report – Chairman’s Speech – ROC – Role of ROC – Secretarial Duties.

UNIT – IV

15Hrs

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 - *Global Development in Company Law* -Contemporary Developments; Distinguishing and Evaluating Features of Company Law in Other Jurisdictions.

Note: *Italics* Denotes Self Study Topics

TEXT BOOK

1. **Kapoor N.D.**, *Company Law and Secretarial Practice*, Sultan Chand&sons,New Delhi,13th Edition,2010.

REFERENCE BOOKS

1. **BalachandranV.**,*Text book of Company Secretarial Practice*, Sultan Chand&Sons,New Delhi, 13rd Edition,2009.

2. **GhoshP.K.**, *Text book of Company Secretarial Practice*, Sultan Chand&Sons, New Delhi, 13rd Edition,2009.

3. **KuchaalM.C.**, *Secretarial Practice*, Vikas Publishing House, New Delhi, 16th 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.

UNITV

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, 6th Edition, 1975.

REFERENCE BOOKS

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

Capital	Working Capital
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, 6th Edition, 2000.
2. **Srinivasan N.P., Periyasamy**, “Principles of Business Taxation”, Kalyani Publishers, New Delhi, 1st Edition, 1982.

REFERENCE BOOKS

1. **AsthaAhuja**, “VAT”, New Century Publication, New Delhi, 1st Edition, 2004.
2. **Balachandran V.**, “Indirect Taxation”, Sultan Chand, New Delhi, 15th Edition, 2012.
3. **Vijay Anand V.**, “Service Tax Simplified”, Covers New Service, Chennai, 3rd 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, 1st Edition, 1986
2. **Gupta S.P.**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 6th Edition, 1975.

REFERENCE BOOKS

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

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.

4. Create a Company with the following details

Name: (Specify any company name),

Mailing name

Address:

Income tax no: PIN....

Local sales tax number TNGST00....

Interstate sales tax number: CST....

Currency symbol: Rs.

Maintain accounts with inventory:

Financial year is from 1-4-2006:

Books beginning with 1-4-2006:

Don't use security control:

Base currency symbol Rs:

Formal name Rupees:

The number of decimal places: 2

Don't show amounts in million:

The symbol not to be suffixed:

Put a space between amounts:

CREATING LEDGERS

5. Create the ledgers under the appropriate predefined groups

Cash a/c

Computer sales a/c

Buildings a/c

Machinery a/c

Furniture a/c

Commission received a/c

Printer Purchase a/c

Commission paid a/c

Rent received a/c

Salary a/c

Rent paid a/c

Indian bank a/c

Wages a/c

Sales return a/c

Capital a/c
Depreciation a/c
Purchase returns a/c
John & Co., a/c (purchased goods from this company)
Ram agency a/c (sold goods to this company)

6. Voucher types

By using a minimum of 5 transactions for each of the following vouchers.

Take transactions from any advanced accountancy book and prepare the following vouchers

Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note.

4. Emerald & Co., started a business of home appliances from 1-4

1-4 received cash for capital 5,00,000

7-4 credit purchases from BPL in no 123.

Fridge	100nos	at Rs.800
Table fan	100nos	at Rs.1000
Mixies	100nos	at Rs.1500
Grinders	100nos	at Rs.2000

10-4 credit sales Ram electricals in no 1:

Fridge	70nos	at Rs.1000
Table fan	70nos	at Rs.1500
Mixies	70nos	at Rs.2000
Grinders	70nos	at Rs.2500

10-4 cash sales in no 2:

Fridge	10nos	at Rs.1000
Table fan	10nos	at Rs.1500
Mixies	10nos	at Rs.2000
Grinders	10nos	at Rs.2500

Cash discount 5%

15-4 paid cheque to BPL Rs.2,00,000

15-4 received cheque from Kelvinator Rs.3,00,000

Payment made by cash

Paid to petty cash Rs.2000, Furniture Rs.15,000, Salaries Rs.10,000, Wages Rs.7,000, Carriage inward Rs.1500.

25-4 Payment made by petty cash

Conveyance Rs.200, Postage Rs.150, Stationeries Rs.150, Staff welfare Rs.200

30-4 Journal depreciate 10% on furniture

Prepare Trading profit and Loss Account and B/s

6. From the below create unit of measurement, stock groups and stock items

Find the stock summary

Stock groups: 1.magazines, 2.baby drinks, 3.cool drinks, 4.daily newspaper, 5.hot drinks, 6.stationeries, 7.vegetables.

Stock items:

Items	Qty	Rate	Units
Boost	25	80	Nos
Sports star	20	15	Nos
Potato	260	30	Kgs
Star dust	20	25	Nos
The hindu	50	3.25	Nos
Tomato	150	15	Kgs
Fanta	10	25	Lit
Dinamalar	40	2.50	Nos
Coco	55	120	Nos
Horlicks	60	70	Nos
India today	10	10	Nos
Lactogin	10	100	Nos

15. Maintain Bill wise details

- 1) Raja commenced business with a capital of Rs10,000
- 2) Purchased goods from Kumar & Co., Rs.15,000 Paid in three instalments within 5 days gap
- 3) Purchased goods for cash Rs.8,000
- 4) Sold goods to Ratna & Co Rs.20,000 amount to be paid in two instalments
- 5) Sold goods for cash for Rs.5,000

6) Received cash from Ratna & co Rs.7,500

7) Paid to Kumar & co Rs.7,500

8) sold goods for cash Rs.5000

Create bill wise details

CONSOLIDATION OF ACCOUNTS

16. Ram Agencies, A Wholesaler Gives the following information

Opening balances:

Capital	Rs.20,00,000	Cash at bank	Rs.10,00,000
Cash in hand	Rs.5,00,000	Furniture	Rs.5,00,000

Ram agencies are dealing in trading of pens and pencils. The selling price are as follows

Pen	Rs.35 per dozen	Pencil	Rs.30 per dozen
Ink pen	Rs.140 per dozen		

The following transactions take on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros. @ Rs.21.50 per dozens for credit less discount of Rs.100
3. Sold 10 dozens of pens to Dharma bros. for cash
4. Sold 10 dozens of pens to Bema bros. for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. Purchased from Ravana bros. 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare the following statements using Ex-accounting packages:

- Stores Ledger, Trading account, Income statement, Balance sheet
- Account summary Ignores dates

17. Cost categories and cost center

Nov1.Purchased goods from ABC & Co Rs.15,000

Bangalore branch – Rs.5,000 Chennai branch – Rs.10,000

Allocate the cost to the products: Mouse – Rs.7000, Keyboard – Rs.8,000

2.Sold goods for cash Rs.20000

Bangalore branch – Rs.7,000 Chennai branch – Rs.13,000

Allocate the cost to the products: Mouse – Rs.9000, Keyboard – Rs.11,000

3.Paid to ABC & Co Rs.15,000

4. Salary paid Rs.3,000 to Salesman

Mr. Raj Rs.1,600 Mr. Ravi Rs.1,400

18. Currencies

On 1-12 sold to foreign customer 100 bags of wheat at the rate of 25\$ per bag
(new ref export 1 due dates 7 days)

On 15-12 received from foreign customer 2000\$ @ 39 per \$ plus bank.

Charge 50\$ std rate 35 per \$ selling rate 36\$ buying rate 37 per \$

On 1-12 the rates for pounds are as follows

Std rate 50 per pound: selling rate 51 per pound; buying rate 52 per pound

On 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag

The rupee was being traded at Rs.52 per pound. Due days is 15 days

On 20-12 paid to the foreign supplier 1000 pounds at Rs.53 per pound

Bank charges incurred was Rs.2000

Calculate forex value

19. Foreign gain / loss

1.1.2005 purchased goods from UK supplier 1000£

2.1.2005 Sold goods to US buyer 1500

3.1.2005 Cash received from US buyer 1500 (Selling rate Rs.46 / \$)

4.5.2005 Paid cash to UK supplier 1000 (Selling rate Rs.53 / £)

Dollar \$:		Pound £:	
Std Rate	-1 \$ - Rs.43	Std Rate	-1 £ - Rs.51
Sales rate	-1 \$ - Rs.44	Sales rate	-1 £ - Rs.50
Buying rate	-1 \$ - Rs.42	Buying rate	-1 £ - Rs.52

20. Ratio Analysis

Enter the following details comment upon the short term solvency position of the company:

Working Capital Rs.30000492, Cash 14500, Bank 18500, Debtors 418260, Creditors 529337,

Sales 715242, Purchases 403310, Stock 225982. Net profit?

21. Interest calculations

Cash deposited in Canara bank Rs.1,00,000

Sold goods to Ganesh Rs.25,000

31-12 Cash deposited at Canara bank Rs.50,000

Sold goods to Ganesh Rs.50,000

Interest parameter rate 16% per 365 days year

22. Calculate Interest

Cash deposited in SBI bank Rs1,00,000

1-12 purchased goods from suppliers Rs.20,000

Deposited in SBI Rs.50,000

Purchased goods from supplier Rs.40,000

Interest parameter rate 16% per 365 days year

14. Create accounting vouchers for the following:

Date	Transaction	Amount
1/04/2006	Cash withdrawn from Indian Bank	10000
2/04/2006	Office rent paid by cheque (Ch No. 456797)	5000
2/04/2006	Telephone bill paid by cheque (Ch No. 456798)	2500
2/04/2006	Service charge received from a customer Ramesh by Cash	1000
2/04/2006	Hardware sales made in cash	25000
5/04/2006	Salary paid to Mr.Siva by cheque (Ch No. 3479289)	3000
6/04/2006	Conveyances paid to staff by Cash	1000
6/04/2006	Electricity Bill paid by Cash	2500
7/04/2006	Software purchases made from Zee & Co is the 10% local	38500
8/04/2006	sales tax	26000
	Hardware sales made Visa & Co.	

15. Take five problems from any advanced accountancy book with minimum of 20 transactions and perform the following tally reports, day book, Cash Flow Statement, Fund Flow Statement, Balance Sheet, P & L A/c, Trail Balance, Ratio analysis, Cash & Bank Books, BRS preparations, Back up 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 CorporateSector.*

UNIT-III **9Hrs.**

Business Ethics andCorporate 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. **SinghS***Corporate Governance* Excel Books, New Delhi 1st Edition 2005
2. **Kesho Prasad** *Corporate Governance* Prentise Hall of India, New Delhi 2006 1st Edition

REFERENCEBOOKS

1. **SinghS***Corporate Governance: Global Concepts and Practices* Excel Books, New Delhi 1st Edition 2005
- 2.**Fernando A C***Corporate Governance Principles, Policies and Practices*, Dorling Kinderslay (India) Pvt Ltd. Utterpredesh 2006 2nd Edition
- 3.**Kesho Prasad A** *Guide to Corporate Governance* Prentise Hall of India, New Delhi 2009 1st Edition
- 4.**Arya P P, Tandon B B***Vashishi, A K***Kesho Prasad** *Corporate Governance* Deep & Deep Publication, New Delhi1st 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, 1st Edition,2003.**
- 2. Gulsan.S.S, Kapoor. G.k ., A hand book of Corporate Laws, S.Chand & Company Ltd., New Delhi, 3rd Edition,1985.**
- 3. ICSI Study Material.**
- 4. Kapoor.N.D., Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 10th 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, 6th Edition.-New Delhi.,
2. **Stuart C. C. Gilson**, *Creating Value through Corporate Restructuring* Wiley, John & Sons, Incorporated 2nd 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,1st 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, 1st Edition 2002.

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

4. **Mathur B L** *Corporate Finance*, Sublime Publications Jaipur, 1st 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, 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.

