

**B.COM CORPORATE SECRETARYSHIP
COURSE PATTERN**

Part I : Tamil / Other Languages

Part II : English

Part III : Core Subjects, Allied Subjects, Elective Subjects and Internship Programme

Part IV : Non-Major Electives, Skill Based Electives, Environmental Studies & Value Education

Part V : Extension Activities - STAND

Sem	Status	Sub. Code		Hrs.	Credits
I	Part I	21UGH11	General Tamil-I / Hindi-I / French-I	6	3
	Part II	21UGE11	General English-I (Stream A / Stream B /Stream C)	6	3
	Core	21UCP11	Fundamentals of Accounting	6	5
	Allied	21UCPA11	Business Environment	6	5
	NME 1	21UNM11	Fundamentals of Business (<i>for other Students</i>)	2	2
	SBE 1	21USB11	Integrated Personality Development	2	2
	VE	21UVE11	Religion-I/Ethics	2	2
Total				30	22
II	Part I	21UGH21	General Tamil-II / Hindi-II / French-II	6	3
	Part II	21UGE21	General English-II (Stream A / Stream B /Stream C)	6	3
	Core	21UCP21	Advanced Accounting	6	5
	Allied	21UCPA21	Business Economics	6	5
	NME 2	21UNM21	Fundamentals of Financial Management (<i>for other Students</i>)	2	2
	SBE 2	21USB21	Life Issues and Coping Skills Development	2	2
	SBE 3	21USB22	Professional English	2	2
Total				30	22
III	Core	21UCP31	Company Law I	6	4
	Core	21UCP32	Direct Tax I	6	4
	Core	21UCP33	Corporate Accounting	6	3
	Allied	21UCPA31	Business Organization and Management	6	5
	SBE 4	21USB31	Human Rights and Social Analysis	2	2
	SBE 5	21USB32	Fundamentals of E-Commerce/ Export and Import Procedure	2	2
	ES	21UES31	Environmental Studies	2	2
Total				30	22
IV	Core	21UCP41	Company Law II	6	4
	Core	21UCP42	Direct Tax II	6	4
	Core	21UCP43	Business Law	6	3
	Allied	21UCPA41	Financial and Strategic Management	6	5
	Elective	21USPE41	Banking and Financial Services / Total Quality Management	4	4
	SBE 6	21USB41	Basics of Stock Market Operations (<i>for other Students</i>)	2	2
Total				30	22
V	Core	21UCP51	Capital Markets and Securities Law	5	4
	Core	21UCP52	Company Secretarial Practice	5	4
	Core	21UCP53	Human Resource Management	5	4
	Core	21UCP54	Cost Accounting	5	4
	Core	21UCP55	Business Communication and Public Relations	5	4
	Elective	21UCPE51	Economic Legislation / Project	5	5
Total				30	25
VI	Core	21UCP61	Management Accounting	6	5
	Core	21UCP62	Corporate Governance	6	5
	Core	21UCP63	Indirect Taxes	6	5
	Core	21UCP64	Industrial and Labour Law	6	5
	Elective	21UCPE61	Entrepreneurial Development / Financial Regulatoryies	6	6
Total				30	26
STAND					1
Internship programme					2
Tally					2
GRAND TOTAL				180	144

Note:

- ❖ Passing of Typewriting, Shorthand and Tally are optional from the academic year 2020-21 onwards.
- ❖ Students have to undergo one month Internship Programme in any reputed organization, the report of which is to be submitted for evaluation and viva-voce examination during the fifth semester.
- ❖ The proportion of theory and problem questions in examinations for quantitative papers is 40% and 60% respectively.
- ❖ Students can earn any number of extra credits in each semester by choosing the ECC subjects meant for the semester.

FUNDAMENTALS OF ACCOUNTING
SUB. CODE: 21UCP11

SEMESTER - I	CORE	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the basic principles and systems of accounting. (K1)
- ◆ Explain the final accounts of a business enterprise. (K2).
- ◆ Apply the different methods of depreciation accounting. (K3)
- ◆ Categorize the incomplete records under single entry system. (K4)
- ◆ Select the important accounting standards. (K5)
- ◆ Create some new methods in accounting systems. (K6)

UNIT I – BASICS OF ACCOUNTING

Basic Principles of Accountancy- Accounting Concepts and Conventions- Journal- Ledger- Subsidiary Books-Cash Book- Trial Balance- Rectification of Errors- Bank Reconciliation Statement.

UNIT II – PREPARATION OF FINAL ACCOUNTS

Capital and Revenue Receipts- Capital and Revenue Expenditure- Final Accounts- Trading Account -Manufacturing Account - Profit and Loss Account- Balance Sheet- Adjustment Entries and Closing Entries.

UNIT III – DEPRECIATION ACCOUNTING

Meaning of Depreciation- Need for Providing Depreciation- Methods of Depreciation (Straight Line Method, Diminishing Balance Method, Annuity Method and Depreciation Fund Method)

UNIT IV - ACCOUNTS FROM INCOMPLETE RECORDS

Meaning of Single Entry System –Double entry Book keeping vs Single entry system
Accounts from Incomplete Records - Net Worth Method - Conversion Into Double Entry

UNIT V – ACCOUNTING STANDARDS

Meaning - Disclosure of Accounting Policies (AS 1)- Valuation of Inventories (AS 2) - Contingencies and Events Occurring After Balance Sheet Date (AS 4) - Net Profit Or Loss for the Period, Prior Period Items and Changes in Accounting Policies (AS 5)- Revenue Recognition (AS 9) - Property, Plant and Equipment (AS 10) - Accounting for Taxes On Income (AS 22) - Interim Financial Reporting (AS 25)- Intangible Assets (AS 26) - Provisions, Contingent Liabilities and Contingent Assets (AS 29)

TEXT BOOK:

Reddy T.S. and Murthy A., —Financial Accounting], Margham Publications, Chennai

REFERENCE BOOKS:

- ◆ Shukla and Grewal, —Advanced Accounts, Volume I, Sl. Chand & Company, New Delhi.
- ◆ Arulanandam M.A and Raman K.S., —Advanced Accountancy], Himalaya Publishing House, New Delhi.

BUSINESS ENVIRONMENT

SUB. CODE: 21UCPA11

SEMESTER - I

ALLIED

HOURS-6

CREDIT-5

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define various elements of internal as well as external factors affecting business environment. (K1)
- ◆ Explain the recent trends in business environment. (K2)
- ◆ Examine the consequences with regard to digital economy. (K3)
- ◆ Analyse the political, social, economic, technological and other environments. (K4)
- ◆ Measure and Analyse the importance of environmental scanning. (K5)
- ◆ Develop new business strategies to overcome the recent challenges. (K6)

UNIT I - INTRODUCTION TO BUSINESS ENVIRONMENT

Meaning of Business Environment– Features and Importance - Types of Environment - Nature and Scope -Process and Elements of Business Environment

UNIT II - INTERNAL BUSINESS ENVIRONMENT

Meaning - Mission and Vision Statements – Management Structure and Nature – Physical Assets and Facilities – Marketing Resources – Financial Resources – Human Resource – Other Factors: Research & Development-Company Image and Brand Equity – Value Systems – Competitive Advantage

UNIT III - EXTERNAL BUSINESS ENVIRONMENT

Meaning – Micro Environment vs. Macro Environment – Micro Environmental Factors (Customers, Employees, Suppliers, Shareholders, Media and Competitors) – Macro Environmental Factors (Socio-Cultural and Demographic Environment, Economic-Ecology and Physical Environment, Political and Legal Environment)

UNIT IV - EMERGING TRENDS IN BUSINESS ENVIRONMENT

Globalization – Advantages and Limitations – MNCs – Concepts – Advantages and Limitations – Franchising – Aggregations – Business Process Outsourcing (BPO) - Knowledge Process Outsourcing -- Need for entrepreneurship in India - Government initiatives to foster entrepreneurship - Bottlenecks in entrepreneurial growth
- Digital Economy

UNIT V - ENVIRONMENTAL ANALYSIS

Environment Scanning – Tools for Environment Scanning – SWOT Analysis – Pestle Analysis – Porters Approach to Industry Analysis –Competitor Analysis - Ease of Doing Business Index by World Bank for India and Department for Promotion of Industry and Internal Trade (DPIIT) for States - NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, NCLT, NCLAT

TEXT BOOK:

Gupta C.B, —Business Environment, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

ICSI Foundation Programme study material - Paper 1

Francis Cherunilam, —Business Environment, Himalaya Publishing House, New Delhi

FUNDAMENTALS OF BUSINESS

SUB. CODE: 21UNM11

SEMESTER -I	NME	HOURS-2	CREDIT-2
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the concept of business and its classifications. (K1)
- ◆ Describe the steps involved in starting a business. (K2)
- ◆ Determine the functional areas of management. (K3)
- ◆ Classify the different forms of organizations, their merits and demerits. (K4)
- ◆ Assess the importance of ethics in business operations. (K5)
- ◆ Create business development strategies. (K6)

UNIT I – CONCEPT AND CLASSIFICATION OF BUSINESS

Meaning of Business – Elements (Industry & Commerce) – Meaning and Sub-Divisions – Essentials of Successful Business

UNIT II - FORMS OF BUSINESS ORGANISATIONS

Soletradership – Partnership – Joint Stock Companies – Co-Operatives – Statutory Bodies and Public Corporations

UNIT III – MANAGEMENT OF BUSINESS

Meaning and Importance of Management – Management Vs. Administration – Levels of Management -Role of Manager – Functions of Management – Principles of Management

UNIT IV – BUSINESS ENVIRONMENT & ETHICS

Meaning of Business Environment – Types – Meaning and Importance of Business Ethics

UNIT V – RECENT TRENDS IN BUSINESS

Globalisation - MNCs – Limited Liability Partnership – One Person Company – Association of Persons - Franchising – Outsourcing – BOOT

REFERENCE BOOKS:

Shukla M.C., —Business Organization and Management, S. Chand & Company New Delhi
Francis Cherunilam, —Business environment – Himalaya Publishing House, New Delhi.

ADVANCED ACCOUNTING

SUB. CODE: 21UCP21

SEMESTER -II

CORE

HOURS-6

CREDIT-5

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe the system of accounting for branches in an organization and impart with the skills of preparing branch accounts. (K1)
- ◆ Differentiate the system of accounting for hire purchase and impart with the ability of preparing the accounts for hire purchase transaction. (K2)
- ◆ Show the accounting for consignment and joint venture business. (K3)
- ◆ Illustrate the results of final accounts of partnership firm. (K4)
- ◆ Assess the reconstruction of partnership firm. (K5)
- ◆ Design the business under partnership firm from various fallout. (K6)

UNIT I – BRANCH ACCOUNTING

Branch Accounts - Need – Types of Branches – Accounting for Various Types of Branches – Debtors System – Final Account System – Stock and Debtors System

UNIT II – ACCOUNTING FOR HIRE PURCHASE

Meaning of Hire Purchase System – Hire Purchase vs. Installment Purchase System - Accounting Treatment for Hire Purchase System - Journal Entries – Calculation of Interest – Default and Repossession – Computation of Profit – Debtors Method - Stock and Debtors System

UNIT III – CONSIGNMENT & JOINT VENTURE ACCOUNTS

Meaning of Consignment – Consignment vs. Sales - Important Terms – Valuation of unsold Stocks -Accounting Treatments of Consignment Transactions

Meaning of Joint Venture – Accounting for Joint Ventures: When Separate Set of Books is Kept and When Co-venturer Maintains his own Records

UNIT IV – PARTNERSHIP ACCOUNTS

Final Accounts of Partnership – Profit and Loss Appropriation Account - Valuation of Goodwill - Calculation of Ratios

UNIT V – ACCOUNTING FOR PARTNERSHIP RECONSTRUCTION

Admission of Partners - Retirement of Partners - Death of Partners – Dissolution of Partnership

TEXT BOOK:

Reddy T.S. and Murthy A. Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

Shulkla and Grewal, —Advanced Accounts, Volume I, Sl. Chand & Company, New Delhi.

Arulanandam M.A and.Raman K.S, —Advanced Accountancyll, Himalaya Publishing House, New Delhi.

BUSINESS ECONOMICS
SUB. CODE: 21UCPA21

SEMESTER-II	ALLIED	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Develop the ability to recall economic related acronyms and methods used in assessing economic fluctuations. (K1)
- ◆ Translate the economics knowledge into business context. (K2)
- ◆ Solve economic related business problems. (K3)
- ◆ Categorize the economic problems and interpret them from new dimensions. (K4)
- ◆ Decide the correct solutions and evaluate their subjectivity in selecting choice among various solutions. (K5)
- ◆ Create new notions and ideas with business perspectives. (K6)

UNIT I - INTRODUCTION TO BUSINESS ECONOMICS

Meaning and Definition – Objectives—Characteristics - Scope—importance—Role of Business Economics in decision making

UNIT II - BASICS OF DEMAND AND SUPPLY AND FORMS OF MARKET COMPETITION

Theory of Demand and Supply -Equilibrium Price -Elasticity of Demand and Supply and other related concepts -Increase and Decrease in Demand - Expansion and Contraction of Demand - Forms of Market Competitions- Monopoly, Duopoly, Oligopoly, Perfect Competition and Monopolistic Competition

UNIT III - NATIONAL INCOME ACCOUNTING AND RELATED CONCEPTS

Meaning and methods to compute National Income - Key variables of National Income (GNP, GDP, NNP, NDP etc.)

UNIT IV - INDIAN UNION BUDGET

Key terminologies - Heads covered under the Budget - Revenue and Capital Budget - Major components of Revenue and Capital Budget - Meaning of Fiscal Deficit - Components covered under Fiscal Deficit

UNIT V- INDIAN ECONOMY

Primary (Agriculture and Allied activities) - Secondary (Manufacturing) - Tertiary (Services): - Current scenario of agriculture and allied activities in India - Agricultural and Industrial Policies of India - Current scenario of Service Sector in India -Balance of Payments - Components of Balance of Payments - Favourable and Unfavourable Balance of Trade - Foreign Investments in India- Types and Flows

TEXT BOOK:

Dr. V. Radha, Business Economics, Prasanna Publishers & Distributors, Chennai.

REFERENCE BOOKS:

H.L.Bhatia, —Micro Economic Theoryl, Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.

S.K. Agarwala, —Economic System and Micro Economic Theoryl, Galgotia Publishing Company, New Delhi

M. John Kennedy - Micro Economics, Himalaya Publishing House, Mumbai.

FUNDAMENTALS OF FINANCIAL MANAGEMENT
SUB. CODE: 21UNM21

SEMESTER -II	NME	HOURS-2	CREDIT-2
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Identify the concepts of finance and financial management (K1)
- ◆ Describe the factors determining the capital structure of an enterprise and decision making process associated with it (K2)
- ◆ Examine the concept and estimation of cost of capital of an enterprise (K3)
- ◆ Analyse the different techniques of capital budgeting (K4)
- ◆ Evaluate the concept of working capital management and its different dimensions (K5)
- ◆ Build their business from various financial decisions under financial management (K6)

UNIT I - BUSINESS FINANCE

Concept of Finance – Types -Importance – Sources of finance - Financial Management-
Financial Decisions-Role of the Finance Manager

UNIT II - CAPITAL STRUCTURE

Capitalization- Capital Structure Decisions - Factors Determining Capital Structure-
Leverages: Operating, Financial and Composite Leverage

UNIT III - COST OF CAPITAL

Significance - Cost of Debt- Cost of Preference Shares- Cost of Equity- Cost of Retained
Earnings -Weighted Average Cost of Capital – Factors Determining the Dividend Policy

UNIT IV - CAPITAL BUDGETING

Importance-Techniques of Capital Budgeting- Payback Period- Average Rate of Return - Net
Present Value- Profitability Index and Internal Rate of Return

UNIT V-WORKING CAPITAL MANAGEMENT

Concept of Working Capital - Constituents of Working Capital – Working Capital Cycle -
Factors Determining Working Capital Requirement-Forecasting Working Capital Requirement

REFERENCE BOOKS:

- I.M Pandey, —Financial Management, Vikas Publishing House, New Delhi
Prasanna Chandra, —Financial Management, Tata McGraw Hill Publishing, New Delhi

PROFESSIONAL ENGLISH
SUB. CODE: 21USB22

SEMESTER -II

SBE 3

HOURS-2

CREDIT-2

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall their ability to improve their own competence in using the language. (K1)
- ◆ Associate technology to communicate effectively (K2).
- ◆ Use language for speaking with confidence in an intelligible and acceptable manner. (K3)
- ◆ Analyse their own ability in communication. (K4)
- ◆ Assess the importance of writing in academic life. (K5)
- ◆ Build and maintain healthy relationship (K6)

UNIT I - COMMUNICATION

Listening: Listening to audio text and answering questions – listening to instructions-
Speaking – Pair work and small group work - Reading – Comprehension passages – differentiate between facts and opinion - Writing – developing a story with pictures- Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT II - DESCRIPTION

Listening: Listening to process description – Drawing a flow chart- Speaking – Role play (Formal context)- Reading – Skimming / Scanning- reading passages on products, equipments and gadgets - Writing – Process description- compare and contrast-paragraph – sentence definition and extend definition – free writing - Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT III - NEGOTIATION STRATEGIES

Listening: Listening to interview of specialists / inventors in fields (subject specific) -
Speaking – Brainstorming (Mind mapping) – small group discussions (Subject-specific) - Reading – Longer reading text- Writing – Essay writing- Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT IV - PRESENTATION SKILLS

Listening: Listening to lectures – Speaking – Short talks - Reading – Reading Comprehension passages - Writing– writing recommendations – interpreting visuals inputs- Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT V - OFFICE CORRESPONDENCE AND REPORT WRITING

Listening: Listening Comprehension – Listening for the information - Speaking – Making presentation (with PPT- practices) - Reading – Comprehension passages – Notes making. Comprehension: Motivational article on professional competence, Professional Ethics and Life Skills) - Writing – Problem and solution essay – creative writing –summary writing - Vocabulary: Register specific – Incorporated into the LSRW tasks

REFERENCE BOOKS:

English for Commerce and Management, Tamilnadu State Council for Higher Education (TANSICHE).

COMPANY LAW - I
SUB. CODE: 21UCP31

SEMESTER -III

CORE

HOURS-6

CREDIT-4

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the basic concept and characteristics of company.(K1)
- ◆ Explain the process of incorporation of a company.(K2)
- ◆ Apply the procedures for incorporation of a company.(K3)
- ◆ Classify different types of prospectus and shares.(K4)
- ◆ Compare Memorandum with Articles of Association.(K5)
- ◆ Generate filing of various Forms and Returns with the Tax Authorities.(K6)

UNIT I - MEANING AND NATURE OF COMPANY

Definition of Company – Characteristics – Concept of Corporate Personality – Corporate Veil, Limited liability and Citizenship – Company vis-a-vis other forms of business—Kinds of companies – Company law in India

UNIT II - INCORPORATION OF COMPANY

Promoters – Meaning – Legal Position of Promoters – Duties of Promoters – Liabilities of Promoters - Remuneration of Promoters – Incorporation of Company – Procedure For Incorporation – Certificate of Incorporation – Commencement of Business – Memorandum of Association (Definition, Form and Contents – Alteration) – Articles of Association –(Contents – Signing of Articles – Memorandum vs. Articles Alteration of Articles – Doctrine of Constructive Notice – Doctrine of Indoor Management)

UNIT III - PROSPECTUS AND MEMBERSHIP

Prospectus – Contents of Prospectus – Advertisement of Prospectus – Shelf Prospectus - Red Herring Prospectus – Misstatement in Prospectus – Liabilities for Misstatement in Prospectus— Shareholders – Meaning – Shareholder vs. Member – Persons capable of becoming a member – Methods of becoming a member – Rights and privileges – Liabilities – Register of members – Transfer and Transmission of securities – Nomination – Ceasation of being membership

UNIT IV - SHARE CAPITAL AND DEBENTURE

Source of capital - Classes and Types of Shares – Premium and Discounts – Forfeiture and Surrender of Shares – Types of Issues – Alteration of Share capital – Borrowing power – Ultravires Borrowing – Mortgages and Charges – Registration of Charges – Effects and Consequences of Non-registration of charges – Debentures – Guidelines for issue of Debentures

UNIT V - REGISTERS, FORMS AND RETURNS

Statutory Books and Register to be Maintained by a Company – Filing of Various Forms and Returns with the Authorities – Procedure and Penalties for Delayed Filing – Annual Returns (Nature and Significance – Contents and Certification by Practicing Company Secretary)

TEXT BOOK:

Santhi. J, Company Law, Margham Publications, Chennai

REFERENCE BOOKS:

Kapoor N.D., Companies Act 2013, Jain Book Agency, New Delhi
ICSI Study material for CS Executive Programme

DIRECT TAX –I
SUB. CODE: 21UCP32

SEMESTER -III	CORE	HOURS-6	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the basic concepts and definitions of Income Tax Act 1961(K1)
- ◆ Explain the provisions to compute Income from Salary, House Property and Business and Profession. (K2)
- ◆ Calculate the days of stay and identify the residential status of assessee.(K3)
- ◆ Select proper Tax Planning and investment scheme according to the recent tax provisions.(K4)
- ◆ Assess income and file returns. (K5)
- ◆ Design their Tax Planning according to the Tax Provisions.(K6)

UNIT I - INTRODUCTION TO INCOME TAX

Introduction to Income Tax - Meaning of Income - Canons of Taxation and the Income Tax Act- Important Definitions (Persons, Assessee, Previous Year, Assessment Year, Income, Gross Total Income) – Scope of Total Income or Incidence of Tax Residential Status—Income Exempt from Tax – Tax Liability – Deemed Income

UNIT II - INCOME FROM SALARY

Income from Salary - Heads of Income-Income under the Head Salaries – Allowances-Perquisites and their Valuation–Deductions from Salary- Gratuity, Pension, Commutation of Pension, Provident Fund- Rebate

UNIT III - INCOME FROM HOUSE PROPERTY

Income from House Property - Definition of Annual Value –Deductions from Annual Value– Computation of Income from House Property under Different Circumstances – House Property whole exempted from Tax – Let out House Property – Self Occupied House Property

UNIT IV - INCOME FROM BUSINESS OR PROFESSION

Income from Business or Profession - Allowable and not Allowable Expenses - Income on Estimated basis under Section 44AD, 44ADA and 44AE and - Computation of income from business or Profession – Basic principles of computing Business Income – Deductions under Section 30 to 37

UNIT V - FILING OF RETURN OF INCOME

Filing of Return of Income - Assessment procedure in brief- due date of filing the filing - PAN - defective return – belated return – revised return – self assessment- best judgment -

TEXT BOOK:

T.S. Reddy and Y. Hariprasad Reddy, Income tax – Theory, Law and Practices, Margham Publications, Chennai

REFERENCE BOOKS:

Bhagwati Prasad, Income tax – Law & Practice, Sultan Chand & Sons, New Delhi
H. C. Mehrotra & S. P. Goyal, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra

CORPORATE ACCOUNTING

SUB. CODE: 21UCP33

SEMESTER -III	CORE	HOURS-6	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe and relate the meaning of modern corporate alliances with accounting terms (K1)
- ◆ Restate the impact of non-compliance of accounting format in public disclosures (K2)
- ◆ Solve the accounting problems like valuation of shares and goodwill and responsibility calculation (K3)
- ◆ Analyse the effect of liquidation on the rights of shareholders (K4)
- ◆ Evaluate the effect of extraordinary income on profit of pre and post incorporation (K5)
- ◆ Build the final accounts of a company according to Company's Act, 2013 format (K6)

UNIT I - ISSUE OF SHARE AND DEBENTURES

Accounting for Issue of Shares (At Par, At Premium and At Discount) - Issue for Consideration Other than Cash –Under-Subscription and Over-Subscription - Pro-Rata Allotment – Forfeiture and Reissue of Shares--Underwriting of Shares

UNIT II - REDEMPTION OF SHARE AND DEBENTURES

Redemption of Preference Shares (Redemption at Par, at Discount and at Premium) – Redemption out of Revenue Reserve and out of Fresh Issue - Bonus Issue out of Capital Redemption Reserve - Redemption of Debentures

UNIT III - FINAL ACCOUNTS OF COMPANIES

Preparation of Financial Statements under Company Law – Determination and Treatment of Profit Prior to Incorporation – Pre Operative and Preliminary Expenses

UNIT IV - VALUATION OF GOODWILL AND SHARES

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill - Valuation of Shares (Factors affecting Valuation – Methods of Valuation)

UNIT V - CORPORATE RESTRUCTURING AND LIQUIDATION

Amalgamation – Merger and Acquisition – Internal Reconstruction –Liquidation of a Company

TEXT BOOK:

Reddy & Murthy, —Corporate Accounting, Margham Publications, Chennai, 2008.

REFERENCE BOOKS:

Gupta R.L. & Radhasamy, —Corporate Accounting, Sultan Chand Publications, New Delhi
Shukla M.C.& Grewal T.S., —Corporate Accounting, Chand & Co., Publications, New Delhi

BUSINESS ORGANISATION AND MANAGEMENT
SUB. CODE: 21UCPA31

SEMESTER -III	ALLIED	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the concept of business, its objectives and elements (K1)
- ◆ Differentiate profit and non-profit forms of business organisations (K2)
- ◆ Examine the concept and significance of management (K3)
- ◆ Classify the importance of planning and organizing functions (K4)
- ◆ Summarise the various functions involved in achieving unified programme towards organizational goals (K5)
- ◆ Create a good control system (K6)

UNIT I - CONCEPT OF BUSINESS

Meaning of Business - Nature and Objectives of Business - Elements of Business -Essentials of a Successful Business - the Changing Concept of Business

UNIT II – FORMS OF BUSINESS ORGANISATIONS

Meaning, Features, Merits and Demerits of: Sole Proprietorship – Partnership - Joint Stock Company - Co-Operative Societies - Limited Liability Partnership - Association of Persons Or Body of Individuals (Self Help Group & Joint Venture) – One Person Companies – Statutory Bodies and Public Corporations - Factors Influencing the Choice of Ownership.

UNIT III - NATURE AND SIGNIFICANCE OF MANAGEMENT

Meaning of Management –Nature of Management - Importance of Management - Levels of Management - Management vs. Administration – Managerial Roles - Fayol’s Principles of Management - Taylor’s Scientific

Management - Functions of Management (Meaning Only)

UNIT IV - PLANNING AND ORGANISING FUNCTIONS

Planning: Meaning, Features, Importance – Steps Involved in Planning Process – Organizing: Meaning- Importance and Principles – Span of Control – Delegation - Centralization and Decentralization

UNIT V - DIRECTING AND CONTROLLING FUNCTIONS

Direction and Coordination: - Meaning, Features and Importance – Controlling: Meaning - Features and Importance - Steps in the Process of Control – Controlling Techniques – Qualities of a good control system

TEXT BOOK:

Bhushan Y.K., Fundamentals of Business Organisation & Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

Sherlekar S.A., Sherlekar B.S., —Modern Business Organisation, Himalaya Publishing House, New Delhi. .

Agarwal R.D., —Organisation & Management, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.

FUNDAMENTALS OF E-COMMERCE

SUB. CODE: 21USB32

SEMESTER-III	SBE 5	HOURS-2	CREDIT-2
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the concept, dimensions, merits and demerits of E-Commerce (K1).
- ◆ Describe the classifications of E-Commerce (K2).
- ◆ Illustrate the planning and essentials of E-Commerce (K3).
- ◆ Select the convenient options for payment in E-Commerce (K4).
- ◆ Compare E-Commerce crimes and threats between our country and other countries (K5).
- ◆ Design well structured E-Commerce process to furtherance of business (K6).

UNIT I - INTRODUCTION TO E-COMMERCE

Introduction to E Commerce and Definition – Electronic commerce and Traditional commerce - Advantages and Disadvantages of E-Commerce- Factors stressing the need for E-commerce

UNIT II -CLASSIFICATION OF E-COMMERCE

Electronic Business Models: Business to business (B2B), Business to consumer (B2C)- Consumer to Business(C2B)- Consumer to Consumer(C2C)- Business to Employee(B2E) – Business to Government (B2G).

UNIT III - FRAME WORK AND APPLICATION OF E-COMMERCE

E-Commerce Framework – Building infrastructure for E-Commerce – anatomy of E-Commerce Application- E-Commerce Application – Planning and Essential of E-Commerce .

UNIT IV - OPERATIONS AND PAYMENTS OF E COMMERCE

Online Shopping – Process – Advantages – Disadvantages – Advices: E-Payment – Benefit – Components; Electronic fund transfer –Popular Electronic payment methods.

UNIT V - SECURITY AND LEGAL ASPECTS OF E-COMMERCE

E- Security – Threats – Protections; Cyber crimes and Cyber Laws – Crimes – Information Technology Act, 2000 (Authentication of Electronic Records, Secure Electronic Records and Digital Signatures, Offences, Duties of Subscriber, Penalties and Adjudication).

REFERENCE BOOKS:

- Dr. K. Abirami Devi. Dr. M. Alagammai —E-Commerce| Marcham Publications.
P. T. Joseph, —E-Commerce: An Indian Perspective|, PHI Learning
Bajaj, Deobyani Nag. —E-Commerce|, Tata McGraw Hill Company, New Delhi

EXPORT AND IMPORT PROCEDURE
SUB. CODE: 21USB32

SEMESTER -III	SBE 5	HOURS-2	CREDIT-2
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Tell the idea about different methods of exporting and registration formalities for export (K1).
- ◆ Summarize the process of export documentation and various documents connected with exports (K2).
- ◆ Illustrate the idea about different categories of importers and different documents connected with import (K3).
- ◆ Outline the procedure for import and customs clearances (K4).
- ◆ Summarize the various exports promotion measures in India (K5).
- ◆ Build practical knowledge about registration, documentation, customs clearance and measures of import and export procedure (K6).

UNIT I - PRELIMINARIES FOR EXPORTS

Preliminaries for Exports - Meaning — Classification of Export Goods — Methods of Exporting — Export Marketing Organisations - Functions - Registration Formalities — Procedure for Obtaining IEC Number and Export license

UNIT I - EXPORTS PROCEDURE

Export Documentation — Commercial Invoice — Shipping Bill — Certificate of Origin — Consular Invoice — Mate's Receipt — Bill of Lading — ISO Certification — Export Procedure — Steps — Pre-shipment — Shipment — Post- Shipment Procedures

UNIT III - PRELIMINARIES FOR EXPORTS

Preliminaries for Imports — Categories of Importers — Special Schemes for Importers - Import Documenta- tion- Import Documents — Bill of Entry — Airway Bill - Certificate of Inspection and Measurement — Freight Declaration

UNIT IV - IMPORT PROCEDURE

Import Procedure - Pre-import Procedure — Legal Dimensions — Retirement of Import Documents — Customs Clearance

UNIT V - EXPORT PROMOTIONS

Export Promotion Measures in India — Duty Drawback — Deemed Exports - Assistance to States Assistance for Market Development and Market Access Initiative — Towns of Export Excellence — Export Promotion Capital Goods Scheme.

REFERENCE BOOKS:

Vinod V. Sople, Logistics Management — The Supply Chain Imperative, Pearson Education Pvt. Ltd., New Delhi.

Kushpat S. Jain, Export Import Procedures & Documentation, Himalaya Publishing House, New Delhi.

COMPANY LAW II
SUB. CODE: 21UCP41

SEMESTER-IV	CORE	HOURS-6	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recite the management structure of a company and the position of a director in a company (K1)
- ◆ Explain the legal provisions regarding convening company meetings (K2)
- ◆ Apply the rules and provisions for declaring dividend (K3)
- ◆ Outline the legal provisions regarding making investments and granting loans by a company (K4)
- ◆ Summarize the procedure for winding up of a joint stock company (K5)
- ◆ Integrate the knowledge about management, meetings, declaration of dividend and winding up of companies with reference to Latest Companies Act (K6)

UNIT I - MANAGEMENT OF COMPANIES

Structure of Company Management – Director (Meaning and Qualifications – Disqualifications – Legal position – Minimum and Maximum number of Directors – Appointment of directors – (including women directors) – Director Identification Number (DIN) – Number of Directorship – Powers and Duties of Directors – Board of Directors and its conditions – Division of power between Board and general meetings - Vacation of office of Director – Resignation of Director – Removal of Directors

UNIT II - COMPANY MEETINGS

Kinds of company Meetings – meetings of the Board and its committee (frequency – convening – proceedings – video conferencing – resolution by Circular – minutes and evidence) – Class meeting – Creditors meeting – Statutory meeting (objectives - provisions regarding statutory meeting - statutory power) General meetings (Kinds-Law, Practice and Procedure for convening)

UNIT III - PAYMENT OF DIVIDEND

Meaning of Dividend – Rules regarding declaration of dividend – Procedure for declaration and payment of final dividend – Declaration of dividend out of company resources – Unclaimed and unpaid dividend – Dividend warrant – Dividend mandate—Transfer of unpaid and unclaimed dividend to Investor education and protection fund
– Company secretary’s duties in respect of payment of dividend

UNIT IV - INVESTMENT, LOANS AND DEPOSITS

Law relating to making investment and granting loans to other bodies corporate – Giving guarantees and providing security – Acceptance of Deposits – Renewal – Reappointment – Default and Remedies

UNIT V - WINDING UP OF COMPANIES

Meaning – Winding up and dissolution – Modes of winding up – Winding up by Tribunal (Filing of petition for winding up – contents of petition – powers of tribunal) – Official liquidator (Duties and Powers of official liquidator) – Winding up committee – Procedure followed in compulsory winding up – voluntary winding up of the company – Consequence of voluntary winding up - NCLT - NCLAT

TEXT BOOK:

Santhi. J, Company Law, Margham Publications, Chennai

REFERENCE BOOKS:

Kapoor N.D., Companies Act 2013, Jain Book Agency, New Delhi

DIRECT TAX – I
SUB. CODE: 21UCP42

SEMESTER-IV	CORE	HOURS-6	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the basic concepts and provisions regarding capital gain and income from other sources. (K1)
- ◆ Differentiate intra-head and inter-head in set off and carry forward losses (K2)
- ◆ Calculate the gross total income and apply appropriate deductions to reduce the taxable income. (K3)
- ◆ Classify the capital gains into short term capital gain and long term capital gain.(K4)
- ◆ Choose the best procedures for tax planning.(K5)
- ◆ Modify the investment schemes according to the recent changes in the income tax provisions. (K6)

UNIT I - INCOME UNDER CAPITAL GAINS

Income under Capital gains –Short term, long term capital gains- Transfer of capital assets-certain transactions not included as transfer- cost of acquisition – cost of improvement- indexation of cost - capital gains under different circumstances- exempted capital gains- computation of capital gains.

UNIT II INCOME FROM OTHER SOURCES

Income from other sources and (as a residuary head of income) their computation – grossing up deduction in commuting income under this head and other related provisions.

UNIT III - CLUBBING OF INCOME

Clubbing of income (theory)- transfer of income without the transfer of asset- circumstances under which the individual is assessable in respect of remuneration of spouse- assessing of income from assets transfer to spouse, son's wife, any other persons for the benefit of spouse respect of income of minor child- Set off- carry forward-(theory and problems)

UNIT IV - COMPUTATION OF TOTAL INCOME AND DEDUCTIONS FOR INDIVIDUALS

Permissible deductions from gross total income- section 80 C to 80 U, (problems based on 80CC, 80CCC, 80CD, 80D, 80DD, 80E, 80G, 80GG, 80U only)

UNIT V - INCOME TAX AUTHORITIES

Jurisdiction of IT Authorities – Searches and Seizures- Appealable orders before commissioner (Appeals) – Appeal to Appellate Tribunal – High Court - Supreme Court

TEXT BOOK:

V. P. Gaur and D. B. Narang, Income Tax Law and Practice - Kalyani Publications, New Delhi.

REFERENCE BOOKS:

T. S. Reddy and Y. Hari Prasad Reddy, Income Tax Theory, Law and Practice- Margham Publications, Chennai.

Dr. Bhagavathi Prasad, Law and Practice and Income Tax in India- Sultan Chand & Sons, New Delhi.

BUSINESS LAW
SUB. CODE: 21UCP43

SEMESTER-IV	CORE	HOURS-6	CREDIT-3
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Identify the different concepts of contract and the legal provisions associated with contract in India (K1)
- ◆ Differentiate contract of indemnity from contract of guarantee and general lien from particular lien (K2)
- ◆ Demonstrate the usage of negotiable instruments (K3)
- ◆ Analyse the rights of consumers and consumer redressal system in India (K4)
- ◆ Compare conditions with warranties and summarise the rights and duties of buyers (K5)
- ◆ Develop knowledge on benami transactions (K6)

UNIT I - CONTRACT ACT — INTRODUCTION

Definition of contract — kinds of contracts: unilateral and bilateral, executed and executor, express and implied contracts — offer and acceptance — consideration — void agreements, void contract and voidable contract— Competency — who are competent - who are incompetent — free consent — effects of mistake — wagering agree- ments —contingent contracts — discharge of contracts — discharge by impossibility — discharge by operation of law — quasi contracts.

UNIT II - CONTRACT ACT (SPECIAL CONTRACTS)

Indemnity and guarantee — kinds and types of guarantee — rights and liabilities of surety — discharge of surety.- Bailment — classification — duties and rights of Bailor and Bailee — law relating to lien — General Lien vs. Particular Lien - finder of goods — Rights and Duties - Pledge — rights and duties of Pledger and Pledgee — Pledge by non-owners.

UNIT III - NEGOTIABLE INSTRUMENTS ACT

Definition — types of negotiable instruments — promissory note — bill of exchange— cheque — classifi- cation of negotiable instruments— bearer and order instruments — inland and foreign instruments — time instru- ments - accommodation bill — fictitious bill documentary and clean bill — parties to negotiable instruments — liability of parties Negotiation — transfer— instrument — dishonor of a negotiable instrument — noting and protest- ing — rules as so compensation-discharge of a negotiable instrument

UNIT IV - BASICS OF PMLA AND BENAMI TRANSACTIONS ACT

Introduction – Prevention of Money Laundering Act 2002 – Meaning of Money Laundering – Controls of Money Laundering - Benami Transactions (Prohibition) Act 1988 – Meaning of Benami Transactions

UNIT V - LAW RELATING TO CONSUMER PROTECTION

Consumer protection in India – Consumer Protection Act 1986: Genesis and Objects– Basic concepts – who are not consumers – Consumer Dispute – Defect – Deficiency - Rights of Consumers – Nature and Scope of Remedies - Consumer Redressal System– Procedure for referring the complaints – Remedies Granted – Enforcement of orders

TEXT BOOK:

Dr. M. R. Seenivasan, Business Laws, Margham Publications, Chennai

REFERENCE BOOKS:

R.S.N. Pillai and Bagavathy, —Legal aspects of Businessl, S. Chand Publishing house, New Delhi

N. D. Kapoor, —Elements of Mercantile Lawl, Sultan Chand & Sons, New Delhi

FINANCIAL AND STRATEGIC MANAGEMENT
SUB. CODE: 21UCPA41

SEMESTER -IV	ALLIED	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the important concepts of financial management (K1)
- ◆ Explain the pros and cons of capital budgeting techniques (K2)
- ◆ Illustrate the types of working capital (K3)
- ◆ Analyse the effects of poor working capital management in short and long run (K4)
- ◆ Decide the appropriate method of dividend policy (K5)
- ◆ Create the correct strategy for overcoming financial and strategic problems (K6)

UNIT I - NATURE AND SCOPE OF FINANCIAL MANAGEMENT

Nature, Scope and Objectives of Financial Management - Sources of Finance - Risk - Return and Value of the Firm; Objectives of the firm - Profit Maximisation vs. Wealth Maximisation - Emerging roles of Finance Managers - Cost of Capital and Capital Structures (Theories only)

UNIT II - CAPITAL BUDGETING

Compounding and Discounting techniques – Concepts of Annuity and Perpetuity - Capital Budgeting Process - Techniques of Capital Budgeting- Discounted and Non- Discounted Cash Flow Methods - Capital Rationing - Risk Evaluation and Sensitivity Analysis

UNIT III-WORKING CAPITAL

Meaning - Types - Determinants and Assessment of Working Capital Requirements - Negative Working Capital - Operating Cycle Concept and Applications of Quantitative Techniques - Management of Working Capital - Cash Receivables Inventories - Financing of Working Capital - Banking Norms and Macro Aspects - Factoring and Forfaiting.

UNIT IV - DIVIDEND POLICY

Introduction - Types - Determinants and Constraints of Dividend Policy - Forms of Dividend -Dividend Theories.

UNIT V - STRATEGIC MANAGEMENT

Meaning - Process - Strategic Leadership - Functions and Importance for Professionals like Company Secretaries - Environmental Influences of Business Characteristics - Components of Business Environment, Factors of Micro and Macro Environment of Business - Competitive Environment and Porter's Five Force Model.

TEXT BOOK:

Murthy A. Financial Management, Margham Publications, New Delhi

REFERENCE BOOK:

ICSI Study Material, Paper

BANKING AND FINANCIAL SERVICES
SUB. CODE: 21USPE41

SEMESTER -IV	ELECT	HOURS-4	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe the origin and growth of banking industry. (K1)
- ◆ Explain the broad functions of RBI. (K2)
- ◆ Demonstrate the activities of commercial banks. (K3)
- ◆ Analyse the impact of government policy and regulations on the banking industry. (K4)
- ◆ Summarise the basic institutional and practical knowledge in the field of modern banking. (K5)
- ◆ Generate technical and conceptual knowledge, and interpersonal skills to work effectively within the financial services industry. (K6)

UNIT I - INTRODUCTION TO BANKING

Definition of Banking, Banker and Customer — Types of Banking — Services of a Commercial Banker — Types of Bank Accounts—Procedure for Opening a Bank Account— Principles and Types of Bank Lending-- Special Types of Customers — Relationship between Banker and Customer — Banker's Rights and Obligations.

UNIT II - BANKING INSTRUMENTS

Cheques – Meaning and Features – Cheque vs. Bill of Exchange — Banker's Cheque – Golden Cheque Scheme – Travellers' Cheque – Draft – Cheque vs. Draft – Credit Cards - Debit Cards – Crossing of Cheque – Endorsement – Marking of Cheque – Material Alteration.

UNIT III - BANKING SYSTEM IN INDIA

Banking Structure in India —Indigenous Banker — Commercial Banks — Scheduled Banks— Co-Operative Banks — Regional Rural Banks — Industrial Development Banks — NABARD — EXIM Bank — Housing Banks—RBI and Its Functions

UNIT IV - FINANCIAL SERVICES

Financial Services – Meaning - Features – Importance – Types - Merchant Banking (Merchant Bankers and Management of Public Issues – Merchant Banking Practices in India) - Lease Financing: (Meaning – Types of Leasing – Factors Influencing Lease – RBI Guidelines for Hire Purchase) - Venture Capital (Concept of Venture Capital Fund – Characteristics – Growth of Venture Capital Funds in India) – Factoring (Concept of Factoring – Why Factoring – Types of Factoring – Factoring Mechanism) – Securitization of Debt (Concept and Mechanism)

UNIT V - MUTUAL FUNDS AND CREDIT RATING SERVICES

Mutual Funds: Concept of Mutual Funds. Growth of Mutual Funds in India Mutual Fund Schemes – Money Market Mutual Funds – Private Sector Mutual Funds – Functioning of Mutual Funds in India – Credit Rating and Financial Counseling – Credit Rating Agencies in India

TEXT BOOK:

Gordon, E & Natarajan, K. —Banking Theory, Law and Practice (2011), Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

Rajesh Kothari, —Financial Services in India, SAGE Publications Pvt. Ltd.
Gordon, E & Natarajan, —Financial Markets & Services, Himalaya Publishing House, Mumbai

TOTAL QUALITY MANAGEMENT
SUB. CODE: 21USPE41

SEMESTER-IV	ELECT	HOURS-4	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the basic concepts of Total Quality Management (K1)
- ◆ Describe the service quality of customers (K2)
- ◆ Illustrate the quality improvement strategies (K3)
- ◆ Analyse TQM tools (K4)
- ◆ Measure ISO standards (K5)
- ◆ Create new standards in Quality Management System (K6)

UNIT I – INTRODUCTION TO QUALITY MANAGEMENT

Total Quality Management (TQM) - Meaning and Importance - Definition and Dimensions of Quality, Quality Planning, Quality Costs - Techniques for Quality Costs Analysis, Total Quality Management, Historical Review, Principles of TQM, steps in TQM Implementation- Barriers to TQM Implementation.

UNIT II - QUALITY PERSPECTIVES AND PRINCIPLES

Customer satisfaction – Customer Perception of Quality - Customer Complaints - Service Quality - Customer Retention - Employee Involvement – Motivation – Empowerment – Teams - Recognition and Reward – Gain Sharing - Performance Appraisal – Continuous Process Improvement —Relationship Development

UNIT III - QUALITY ENHANCEMENTS AND MANAGEMENT

Role of Management in quality enhancement- Quality Improvement Strategies - Quality Council - Quality Statements - Deming Philosophy on quality enhancement and management – The PDSA cycle – Reengineering – Six Sigma

UNIT IV - TQM TOOLS

Benchmarking – meaning and characteristics - Need for Benchmarks - Benchmarking Process - Quality Function Deployment (QFD) – House of Quality, QFD Process, Benefits and Function - Total Productive Maintenance (TPM)

UNIT V - QUALITY MANAGEMENT SYSTEMS

ISO Registration – Benefits of ISO Registration – ISO 9000 Standards – ISO 9001 – Requirements – Implementation – Documentation – ISO 14000 Standards – Concept, Requirements and Benefits – Requirements of ISO 14001 - Quality Auditing

TEXT BOOK:

Narayana V. and Sreenivasan N.S., Quality Management - Concepts and Tasks, New Delhi: New Age International

REFERENCES BOOKS:

Bagade S.D., Total Quality Management, Himalaya Publishing House, New Delhi
Senthil Arasu, Barveen Paul, Total Quality Management, Scitech Publications, Chennai

BASICS OF STOCK MARKET OPERATIONS SUB. CODE: 21USB41
SUB. CODE: 21USB41

SEMESTER -IV	SBE 6	HOURS-2	CREDIT-2
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the technical meaning of terms and terminologies used in stock markets (K1)
- ◆ Describe the expected movement of share indices with adequate knowledge (K2)
- ◆ Predict the ideas about investment for people who has surplus to fund to invest (K3)
- ◆ Compare the impacts of allied industries sensitivity with its respective share value (K4)
- ◆ Evaluate the most profitable securities in the market (K5)
- ◆ Create suitable fund management schemes for the investors (K6)

UNIT I - OVERVIEW OF CAPITAL MARKET

Capital Market – Meaning, Functions and Intermediaries – Types: Primary Market and Secondary Market– Methods of Floatation of Capital – IPOs – SEBI Measures for Primary Market

UNIT II - FUNCTIONING OF SECONDARY MARKET

Features and Functions of Secondary Market – Organisation and Regulatory Framework for Stock Exchanges in India – SEBI Measures for Secondary Market – Overview of Major Stock Exchanges in India

UNIT III - SECURITY MARKET INSTRUMENTS

Pure Instruments - Hybrid Instruments – Derivatives Instruments - Equity – Debentures – Preference Shares– Sweat Equity – Non-Voting Shares – Share Warrants

UNIT IV - LISTING OF SECURITIES IN STOCK EXCHANGES

Meaning – Merits and Demerits – Listing Requirements, Procedure, Fee – Listing of Rights Issue, Bonus Issue, Further Issue – Listing Conditions of BSE and NSE – Delisting

UNIT V - TRADING AND SETTLEMENT SYSTEM

Trading Systems in Stock Exchanges – Different Types of Settlements - Demat Settlement – Physical Settlement – Institutional Segment – Funds Settlement – Valuation Debit – Valuation Price – Bad and Short Delivery – Auction

REFERENCE BOOKS:

Sanjeev Agarwal, —A Guide to Indian Capital Marketl, Bharat Publishers

H. R. Machiraju, —The Working of Stock Exchanges in Indial, New Age International, 2009

CAPITAL MARKET AND SECURITIES LAW
SUB. CODE: 21UCP51

SEMESTER - V	CORE	HOURS-6	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the law, section and clause in capital market (K1)
- ◆ Explain the role of stock market intermediaries (K2)
- ◆ Experiment the options for investment in the capacity of stock market employees (K3)
- ◆ Classify the different norms complied with for the listing obligations and Issue requirements (K4)
- ◆ Decide the relevant derivative instrument for investment after analyzing the risk and return (K5)
- ◆ Develop Intra day trading strategy and generate periodical income (K6)

UNIT-I OVERVIEW OF CAPITAL MARKETS AND INSTRUMENTS

Capital Market -Authorities Governing Capital Markets in India - Profile of Securities Market - Features of Developed Capital Market: Iosco - Overview of Depository System in India - Capital Market Instruments (Equity, Debentures, Preference Shares, Sweat Equity, Non-Voting Shares, Share Warrants - Pure, Hybrid and Derivatives) - Rating and Grading of Instruments (Concept, Scope and Significance) - Regulatory Framework - Rating Agencies in India, Rating Methodologies

UNIT-II SECURITIES MARKETS INTERMEDIARIES

Role and Functions of Intermediaries - Merchant Bankers, Stock Brokers, Syndicate Members - Registrars - Underwriters - Bankers to An Issue - Portfolio Managers - Debenture Trustees - Foreign Institutional Investors - Depositories - Depositories Participants - Custodians - Credit Rating Agencies - Venture Capitalists

UNIT-III MARKET INFRASTRUCTURE INSTITUTIONS

Functions and Significance of Stock Exchanges - Operations and Trading Mechanism of Stock Exchanges - Settlement of Securities - Stock Market Indices - Risk Management - Surveillance Mechanism At Stock Exchanges - Straight Through Processing - Demutualization of Stock Exchanges - SMEs Exchange

UNIT-IV LISTING AND ISSUE OF SECURITIES

Listing of Securities - Issue of Capital and Disclosure Requirements (ICDR) - Procedure for Issue of Various Types of Shares and Debentures - Employee Stock Option Scheme and Employee Stock Purchase Scheme - Delisting of Securities

UNIT V - REGULATORY FRAMEWORK FOR CAPITAL MARKET

Objectives, Power and Functions of SEBI - Securities Appellate Tribunal, Appeals, Appearance Before Sat - Securities Contracts (Regulation) Act, 1956 - Definitions, Setting Up of Depository, Its Types, Role and Functions - Depository Participants - Admission of Securities - Difference Between Dematerialization and Rematerialisation - Depository Process - Inspection and Penalties - Internal Audit and Concurrent Audit of Depository Participants

TEXT BOOK:

Sangeet Kedia, —Capital Markets and Securities Lawl, Pooja Law Publishing Company

REFERENCE BOOKS:

Siddhartha Sankar Saha, —Capital Markets & Securities Lawsl, Taxmann Publications
ICSI Study Material for CS Executive Programme

COMPANY SECRETARIAL PRACTICE
SUB. CODE: 21UCP52

SEMESTER -V	CORE	HOURS-5	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the important provisions of law, sections and its contents regarding company's procedure (K1)
- ◆ Explain the sections of law with relevant case studies (K2)
- ◆ Use the knowledge of law in their workplace (K3)
- ◆ Analyse the changes between Companies Act 1956 and 2013 (K4)
- ◆ Summarise the procedure for convening a valid meeting to the management (K5)
- ◆ Develop the knowledge of secretarial standards issued by ICSI (K6)

UNIT I - COMPANY SECRETARY AND HIS POSITION

Company Secretary – Definition – Appointment – General Legal Position – Duties Rights and Liabilities of Company Secretary – Qualification for Appointment As Secretary – Dismissal of the Secretary

UNIT II - BOARD MEETING AND COMPANY SECRETARY

Board Meeting – Frequency of the Board Meetings – Notice of the Meeting – Agenda – Quorum for Board Meeting – Authority for Convening the Meeting – Chairman of the Meeting and his Duties- Resolution by Circulation – General Powers of the Boards – Restriction On Board's Power – Procedure for Holding First Board Meeting and Subsequent Meetings - Committees of the Board – Board Resolution – Minutes of the Board Meetings – Secretarial Work Relating to Board Meetings

UNIT III - ANNUAL GENERAL MEETING AND COMPANY SECRETARY

General Meetings – Provisions Relating to Annual General Meeting - Quorum for General Meeting - Ordinary Business – Special Business – Power of Tribunal to Call Annual General Meeting - Penalty for Default – Duties of Company Secretary Towards Annual General Meeting: Before the Meeting – At the Meeting – After the Meeting

UNIT IV - LAW AND PROCEDURE FOR COMPANY MEETINGS

Requisites for Convening a Valid Meeting – Statutory Provisions Relating to Chairman of the Meeting – Powers of Chairman –Preparation of Agenda– Duties of Company Secretary Relating to Agenda– Procedures at General Meeting- Adjournment and Postponement of Meeting – Procedure for Discussion – Essentials of Valid Motions – Amendments – Requisites of Valid Amendment –Proxies – Statutory Provisions Relating to Proxies – Duties of Company Secretary Regarding Proxy – Drafting Resolutions – Matters That Require Ordinary Resolution– Matters That Require Special Resolution – Resolution Requires Special Notice– Minutes of Resolution - Voting and Poll – Statutory Provisions Regarding Voting by Poll – Secretarial Practice Regarding Poll

UNIT V - SECRETARIAL STANDARDS AND SECRETARIAL AUDIT

Concept of Secretarial Standards – Scope and Advantages – Secretarial Standards Issued By the ICSI – Concept of Secretarial Audit – Need, Objectives, Scope and Benefits – Periodicity and Format for Secretarial Audit Report - Professional Responsibilities and Penalties for Company Secretaries

TEXT BOOK:

J. Santhi, —Secretarial Practicel, Margham Publications, Chennai

REFERENCE BOOKS:

Kapoor. N. D, Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi.

HUMAN RESOURCE MANAGEMENT
SUB. CODE: 21UCP53

SEMESTER -V	CORE	HOURS-5	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Identify the importance of Human resource management in an organization (K1)
- ◆ Describe the different types of sources of recruitment in HRM (K2)
- ◆ Modify the leadership style which perfectly suits the employees (K3)
- ◆ Analyse the different methods of performance appraisal (K4)
- ◆ Assess the best motivating theory (K5)
- ◆ Develop the emotional intelligence and talent to handle employees' issues (K6)

UNIT I - INTRODUCTION TO HRM

Human Resource Management – Definition and objectives- Difference between Personnel Management and HRM – Functions of HRM - Strategic HRM - role of a HR Manager – Human Resource Planning – meaning - objectives - HRP Process–Problems of HRP

UNIT II - JOB ANALYSIS AND RECRUITMENT

Job analysis – Meaning and objectives - process of job analysis - Recruitment - Sources of Recruitment – Factors affecting recruitment - Selection Process - Placement and Induction

UNIT III - EMPLOYEE TRAINING AND JOB EVALUATION

Employee training - Meaning - Concept and Needs - Training Process – Types of Training - Job Evaluation – Meaning- Concept and Objectives – Procedures of Job Evaluation – Methods of Job Evaluation

UNIT IV - MOTIVATION AND LEADERSHIP

Motivation – meaning and importance – theories of motivation – Leadership – meaning and importance – Types of leadership

UNIT V - PERFORMANCE APPRAISAL

Performance Appraisal System – meaning and objectives – contents – Different methods of Performance Appraisal – Uses of Performance Appraisal - Limitations and Problems of Performance Appraisal

TEXT BOOK:

Dr. S.S Khanka , Human Resources Management , S. Chand company Ltd, New Delhi.

REFERENCE BOOKS:

Biswajeet Pattnayak , Human Resources Management , PHI Learning Pvt. Ltd, New Delhi.

K. Aswathappa , Human Resources Management Text and Cases , Tata McGraw Hill Education Pvt. Ltd , New Delhi.

COST ACCOUNTING
SUB. CODE: 21UCP54

SEMESTER -V	CORE	HOURS-5	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall the concepts of cost and cost accounting (K1)
- ◆ Describe the different plans of calculation of wages (K2)
- ◆ Apply the different methods of material costing and techniques of material cost control (K3)
- ◆ Analyse the informations regarding Labour cost and overheads (K4)
- ◆ Assess the cost of a job (K5)
- ◆ Generate the skill of preparing process cost accounts (K6)

UNIT I - INTRODUCTION TO COST ACCOUNTING

Meaning of Cost Accounting– Objectives and Scopes – Advantages – Concepts of Costs – Classification of Costs – Cost Centre and Cost Unit – Methods and Techniques of Costing - Difference Between Cost and Financial Accounts – Cost Accounting Standards- Preparation of Cost Sheet - Cost Audit

UNIT II - MATERIAL COSTING AND CONTROL

Materials Control – Concept and Techniques – Procurement Procedures and Documentation – Methods of Pricing – Accounting and Control of Material Losses, Wastage, Scrap Etc. – Inventory Management – Techniques of Fixing Minimum Level, Maximum Level and Reordering Level – Economic Ordering Quantity – Methods of Valuing Material Issues – FIFO, LIFO, Average Cost Method, Base Stock Method – ABC Analysis, Perpetual Inventory System

UNIT III - LABOUR COST AND OVERHEADS

Meaning and Classification of Labour Cost – Remuneration and Incentives Systems: Time Wage System, Piece Rate System, Premium and Bonus Plans – Computation of Labour Cost – Labour Turnover and Remedial Measures—Meaning of Overhead – Classification of Overhead Cost – Allocation and Apportionment of Overhead Expenses – Bases of Apportionment – Methods of Re-apportionment – Absorption of Overheads

UNIT V - JOB COSTING AND CONTRACT COSTING

Job Costing – Features - Procedure of Job Order Cost System- Preparation of Job Cost Sheet – Contract Costing -Features - Preparation of Contract Account

UNIT V - PROCESS COSTING

Process Costing-Features of Process Costing – Process Losses – Normal Loss - Abnormal Loss - Abnormal Process Gain

TEXT BOOK:

Jain S.P & Narang K.L, —Cost Accountingl, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

M. N. Arora, —Cost Accounting: Principles and Practicessl, Vikas Publishing House, Mumbai
Maheshwari & Mittal, —Cost Accounting Theory and Problemsl, A Mahavir Publication, Indore

BUSINESS COMMUNICATION AND PUBLIC RELATIONS

SUB. CODE: 21UCP55

SEMESTER -V	CORE	HOURS-5	CREDIT-4
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe the business communication skills through the applications and exercises (K1)
- ◆ Explain the importance of effective communication system (K2)
- ◆ Apply the recent technological developments in business communication (K3)
- ◆ Illustrate the significance of public relations (K4)
- ◆ Recommend the tips for drafting letters of various business activities (K5)
- ◆ Develop good communication skills in business (K6)

UNIT I - BASICS OF COMMUNICATION

Concept of Communication – Features – Importance in Business – Principles and Essentials of Business Communication – Communication Process – Methods – Media & Modes – Channels of Communication – Barriers to Communication

UNIT II - BUSINESS CORRESPONDENCE

Meaning – Importance – Layout and Essential Qualities – Resume Writing and Job Applications – Purchase Correspondence (Letter of Enquiry, Reply, Placing Order, Making Complaints, Handling Complaints) – Sales Correspondence (Sales Letters and Sales Circulars) – Accounts Correspondence (Statement of Account and Collection Letter)

UNIT III - INTER DEPARTMENTAL COMMUNICATION

Meaning and Importance – Memorandum – Office Circulars – Office Orders – Representation to Management – Correspondence with Regional / Branch Office

UNIT IV - E-CORRESPONDENCE

Meaning – Features – Merits and Demerits – Internet and Intranet - Email – Short Message Service – Tele Conferencing – Video Conferencing – Social Networking Sites

UNIT V - PUBLIC RELATIONS

Meaning- Objectives – Stages of Public Relations - Difference Between Propaganda, Publicity, Public Opinion, Advertising and PR - Internal Public Relations – External Public Relations – Image Building – Use of Mass Media for Public Relations (Media Relations: Newspapers, Magazines, Radio, TV and Social Networking.) - Qualifications of a PRO

TEXT BOOK:

Urmila Rai & S, M, Rai, Business Communication, —Himalaya Publishing House, New Delhi

REFERENCE BOOKS:

Rajendra Pal, —Business Communication, Sultan Chand & Sons Publication, New Delhi
Balan, K. R.. —Public Relations, Sultan Chand & Sons, New Delhi

ECONOMIC LEGISLATIONS

SUB. CODE: 21UCPE51

SEMESTER -V	ELECT	HOURS-5	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define various laws relating to Competition Act, 2002 (K1)
- ◆ Explain the procedures and law applicable to foreign exchange transaction (K2)
- ◆ Demonstrate the rights related to intellectual property (K3)
- ◆ Categorize the law relating to pollution control (K4)
- ◆ Assess the regulatory mechanism under IDRA (K5)
- ◆ Develop the knowledge of MSME Development (K6)

UNIT I - LAW RELATING TO COMPETITION

Concept of Competition - Development of Competition Law - Competition Policy - Competition Act, 2002 - Anti Competitive Agreements, Abuse of Dominant Position, Combination, Regulation of Combinations, Competition Commission of India; Appearance Before Commission and Appellate Tribunal, Compliance of Competition Law

UNIT II - LAW RELATING TO FOREIGN EXCHANGE

Objectives and Definitions under FEMA 1999 – Current Account Transactions and Capital Account Transactions – Foreign Direct Investment in India and Abroad – Acquisition and Transfer of Immovable Property – Export of Goods and Services – Realization and Repatriation of Foreign Exchange – Authorized Person – penalties and Enforcement – Exemptions – Powers of Central Government – Adjudication, Appeal and Compounding - Offenses and Penalties

UNIT III - LAW RELATING TO INTELLECTUAL PROPERTY RIGHTS

Introduction – GAAT, WIPO and Trips – Concept and Development of Intellectual Property Law in India – Law and Procedures relating to patterns, Trademark and copyrights – Geographical Indications – Design Act – Intellectual Property Appellate Board

UNIT IV - LAW RELATING TO POLLUTION CONTROL

Environmental Protection Act 1986 – Scope and Schemes of the Act – Offenses by Companies – Environmental Audit- National Green Tribunal
Water (Prevention and Control of Pollution Act 1974) – Important Definition under the Act – The Scope and Application of the Act – Functions of Central and State Pollution Control Boards – Powers of the Boards - Offenses by Companies – Penalties and Procedure for imposing them
AIR (Prevention and Control of Pollution Act 1981) – Important Definition under the Act – Central and State Pollution Control Boards – Powers and Functions of the Boards Penalties and Procedures prescribed under the Act – Offenses against the companies

UNIT V - LAW RELATING INDUSTRIAL DEVELOPMENT AND REGULATION

Industrial Development and Regulation Act – Objects and Definitions – Regulatory Mechanism under IDRA– The MSME Development Act 2006

TEXT BOOK:

Sangeet Kedia, —Economic & Commercial Law, Pooja Law Publishing Company

REFERENCE BOOKS:

ICSI Study Material for Executive Programme

PROJECT
SUB. CODE: 21UCPE51

SEMESTER -V	ELECT	HOURS-5	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Identify the career opportunities and test their career goals (K1)
- ◆ Explain Internship training experience in industries (K2)
- ◆ Apply classroom theory to real life situations (K3)
- ◆ Categorize self management and relationship management skills (K4)
- ◆ Evaluate the learning opportunities outside the classroom (K5)
- ◆ Build their knowledge in drafting a project (K6)

MANAGEMENT ACCOUNTING

SUB. CODE: 21UCPE61

SEMESTER -VI	CORE	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Recall all the formulas used in different concepts in management accounting (K1))
- ◆ Explain the importance and fundamental knowledge of management accounting (K2)
- ◆ Demonstrate the various techniques involved in material control (K3)
- ◆ Analyse the use of budgetary control in decision making (K4)
- ◆ Assess the position of organization with the help of ratio analysis (K5)
- ◆ Derive conclusions and decisions to control and co-ordinate the business organizations (K6)

UNIT I - INTRODUCTION TO MANAGEMENT ACCOUNTING

Meaning of Management Accounting – Objectives – Advantages – Limitations – Management Accounting vs. Financial Accounting – Tools and Techniques of Management Accounting - Basic Financial Statement Analysis (Comparative – Common Size – Trend Analysis)

UNIT II - ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

Ratio Analysis (Meaning – Uses and Limitations – Analysis for Liquidity, Solvency and Profitability) - Fund Flow Analysis and Cash Flow Analysis – (Meaning – Calculation of Funds From Operations – Preparation of Fund Flow Statement – Preparation of Cash Flow Statement – Cash Flow vs. Fund Flow Analysis)

UNIT III MARGINAL COSTING

Meaning – P/V Ratio – Break Even Analysis - Applications of Marginal Costing – Marginal Costing vs. Absorption Costing - Merits and Demerits of Marginal Costing

UNIT IV - BUDGETARY CONTROL

Concept of Budget and Budgetary Control– Objective – Installation of Budgetary Control System – Budget Manual - Preparation of Various Types of Budgets (Production, Sales, Cash, Flexible Budget) - Uses and Limitations – Zero Base Budgeting – Performance Budgeting

UNIT V - STANDARD COSTING

Meaning – Objectives – Uses and Demerits – Types of Standards - Analysis of Variances (Material and Labour and Overheads) – Accounting Treatment of Variances

TEXT BOOK:

Dr. C. Eugene Franco, —Management Accounting], Charulatha Publications, Chennai

REFERENCE BOOKS:

Pillai, R.S.N & Bagavathy, V, —Management Accounting], S. Chand & Co, New Delhi.

Reddy and Murthy, —Management Accounting], Himalaya Publishing House, New Delhi.

CORPORATE GOVERNANCE

SUB. CODE: 21UCP62

SEMESTER -VI	CORE	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the various reports of corporate governance (K1)
- ◆ Interpret the latest interventions of the government on the disclosure norms of the company (K2)
- ◆ Demonstrate training to the subordinates (K3)
- ◆ Classify the rights of shareholders conferred by corporate governance (K4)
- ◆ Judge the problems that arise in corporate governance (K5)
- ◆ Design a company's policy and its objectives by following CSR , TBL and Sustainability norms (K6)

UNIT I - INTRODUCTION TO CORPORATE GOVERNANCE

Concept of Corporate Governance – Objectives – Factors of Corporate Governance– Theories of Corporate Governance – Governance vs. Management – Business Ethics and Corporate Governance – Corporate Social Responsibility and Corporate Governance – Structures and Processes for Corporate Governance (Board of Directors, Board Committees, Shareholders, Institutional Investors and Auditors) – Elements of Good Corporate Governance – Benefits of Corporate Governance – Consequences of Bad Governance - Requirements to Strengthen Corporate Governance – Principles (Pillars) of Corporate Governance

UNIT II - LEGISLATIVE FRAMEWORK OF CORPORATE GOVERNANCE IN INDIA

Development of Corporate Governance - Legislation of Corporate Governance in India - Principles for Peri- odic Disclosures - Principles for Corporate Governance – Provisions for Corporate Governance Under Companies Act 2013 – Disclosure and Transparency Requirement Under Companies Act 2013 - Disclosure and Transparency Requirement Under SEBI Regulation - Disclosure of Events and Information – Annual Report Disclosure

UNIT III - BOARD AND GOVERNANCE

Board Composition- Types of Directors - Board's Role and Responsibilities - Chairman, CEO, Separation of Roles - Relationship Between Directors and Executives - Board Charter, Meetings and Processes - Directors' Train- ing and Development - Performance Evaluation of Board and Directors - Board Committees - Introduction - Various Board Committees, Their Composition, Role and Responsibilities and Contribution to Board Governance (Audit Committee - Shareholders Grievance Committee - Remuneration Committee - Nomination Committee - Corporate Governance Committee - Corporate Compliance Committee - Other Committees)

UNIT IV - CORPORATE GOVERNANCE AND STAKEHOLDERS

Corporate Stakeholders - Rights of Shareholders - Challenges in Exercising Shareholders Rights - Corporate Governance Issues With Regard to Related Party Transactions - Role of Investor Associations in Securing Shareholders Rights - Role of Institutional Investors in Corporate Governance - Corporate Governance and Other Stakeholders (Employees - Customers - Lenders - Vendors – Government - Society)

UNIT V - CSR AND CORPORATE SUSTAINABILITY

Sustainability - Meaning and Scope - Corporate Social Responsibility and Corporate Sustainability - Sustainability Terminologies and Meanings - Why Is Sustainability An Imperative - Sustainability Case Studies - Triple Bottom Line (TBL) - Principles of Responsible Investment – Corporate Sustainability Reporting Frameworks- Global Reporting Initiative Guidelines - National Voluntary Guidelines On Social, Environmental and Economic Responsibilities of Business - International Standards - Sustainability Indices

TEXT BOOK:

H.R. Machiraju, —Corporate Governancel, Himalaya Publishing House, New Delhi

REFERENCE BOOKS:

ICSI Study material, Professional Programme, Module 2 - Paper 6

Corporate Governance in India, —An Evaluationl, Subhash Chandradas, Prentice Hall of India Pvt. Ltd, New Delhi

INDIRECT TAXES
SUB. CODE: 21UCP63

SEMESTER -VI	CORE	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe the concept and modes of GST and definitions under GST Act (K1).
- ◆ Explain the concept of Supply and its dimensions of GST (K2).
- ◆ Illustrate the provisions of the GST Act about Input Tax credit (K3)
- ◆ Classify the important provisions of IGST Act (K4)
- ◆ Measure the types, valuation and drawbacks of customs duty (K5).
- ◆ Develop their knowledge in current scenario of GST and customs duty (K6).

UNIT I - INTRODUCTION TO GST

Concept of GST – Characteristics - International Scenario - Models of GST - History of GST in India - GST Council - Framework of GST - Important Definitions Under CGST Act, 2017 (Business, Business Vertical, Continuous Supply of Goods, Exempt Supply, Goods and Services, Input and Input Service, Inward Supply and Outward Supply) - Levy of GST - Liability Under GST

UNIT II - SUPPLY AND ITS DIMENSIONS

Characteristics of Supply - Schedule I Under CGST - Schedule II Under CGST - Activities which are not Supply - Composite and Mixed Supply - Composition Levy - Time of Supply of Goods and Services - Value of Supply - Inter State Supply and Intra State Supply – Place of Supply

UNIT III - INPUT TAX CREDIT AND GST PAYMENT

Meaning – Conditions to be fulfilled - Input Tax Credit Restrictions – Input Credit in Case of Job Work – Accounts and Records – Tax Invoice, Credit and Debit notes - Registration: Persons Liable to Register and Persons Not Liable to Register - Accounts and Records to Be Maintained – Assessment – Provisional Assessment – Assessment of unregistered Persons – Summary Assessment – Self Assessment – General Audit – Special Audit – Inspections - Search and Seizure – Punishment - Returns –Payments – Refunds

UNIT IV - INTEGRATED GST ACT

Definition – Levying and collection of IGST – Determination of Nature of Supply – Place of Supply of Goods and Services – Zero rated supply

UNIT V - CUSTOMS DUTY

Basic Concepts – Levy and Exemptions - Types of Duty – Valuation under Customs Act – Demand, Appeals and Refund – Duty Drawback

TEXT BOOKS:

CA. Nitesh Parasher & Anuj Harshwardhan Sharme, —Goods & Service Tax (GST) Law and Practicel Bharat’s Publications

REFERENCE BOOKS:

ICSI Study Material for CS Executive programme

INDUSTRIAL AND LABOUR LAW

SUB. CODE: 21UCP64

SEMESTER -VI	CORE	HOURS-6	CREDIT-5
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Identify the systems of industrial law that applies in various circumstances (K1)
- ◆ Interpret the commonly arising industrial issues (K2)
- ◆ Examine the important causes and impact of industrial disputes (K3)
- ◆ Classify the underlying legal principles, rules and regulations (K4)
- ◆ Assess the labour audit and its methodology (K5)
- ◆ Develop the knowledge of industrial and labour law (K6)

UNIT I - THE FACTORIES ACT

Object and Scope of the Act – Important Definitions –(Competent Person, Hazardous Process, Factory, Manufacturing Process, Occupier and Worker) Statutory Agencies for Enforcement of the Act and their Powers – Approval, Licensing and Registration of Factories - Notice By Occupier – General Duties of the Occupier and Manufacturers – Measures to Be Taken (Health, Safety and Welfare Measures) – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Annual Leave With Wages – Employment of Women in a Factory – Employment of Young Persons and Children – Penalties and Procedures – Compliances Under the Act

UNIT II - MINIMUM WAGES ACT

Object and Scope – Important Definitions (Appropriate Government, Employee, Employer, Scheduled Employment, Wages) – Fixation of Minimum Rates of Wages – Revision of Minimum Wages – Manner of Fixation/ Revision of Minimum Wages – Minimum Rate of Wages – Procedure for Fixing and Revising Minimum Wages – Advisory Board – Central Advisory Board – Minimum Wages – Fixing Hours for a Normal Working Day – Payment of Overtime – Wages of Worker Who Works Less Than Normal Working – Minimum Time – Rate Wages for Piece Work – Authority & Claims – Offences Penalties – Compliances Under the Act

UNIT III - INDUSTRIAL DISPUTE ACT

Introduction – Object and Significance of the Act – Important Definitions (Industry, Industrial Disputes and Workman) – Strike - Types of Strike and Their Legality – Authorities Under the Act and Their Duties – Reference of Disputes – Voluntary Reference of Disputes to Arbitration – Procedure and Powers of Authorities – Strikes and Lock-Outs – Justified and Unjustified Strikes – Wages for Strike Period – Dismissal of Workmen and Illegal Strike – Justification of Lock-Out and Wages for Lock-Out Period – Change in Conditions of Service

Unfair Labour Practices – Penalties

UNIT IV – EMPLOYEE COMPENSATION ACT

Object and Scope – Disablement (Employer, Employee, Dependent)– Employer's Liability for Compensation in Cases of Occupational Disease – Employer's Liability for Compensation in Cases of Personal Injuries – Employer's Liability When Contractor Is Engaged – Compensation – Obligations and Responsibility of Employer – Notice and Claim – Medical Examination – Procedure in the Proceedings Before the Commissioner – Appeals – Penalties – Compliances Under the Act

UNIT V - AUDIT UNDER LABOUR LEGISLATIONS

Concept of Labour Audit – Scope of Labour Audit – Methodology of Conduct of Labour Audit – Benefits of Labour Audit – Benefits to Employer – Benefits to Labour

TEXT BOOK:

Kapoor, N.D, —Elements of Industrial Lawl, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. G M Kothari, —A Study of Industrial Lawl, Lexis Nexis
2. ICSI Study Material, Executive Programme, Module 2 - Paper 7

**ENTREPRENEURIAL DEVELOPMENT
SUB. CODE: 21UCPE61**

SEMESTER -VI	ELECTIVE	HOURS-6	CREDIT-6
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the concept of entrepreneurship and the qualities of a good entrepreneur (K1)
- ◆ Interpret the factors motivating entrepreneurship and entrepreneurial development programme (K2)
- ◆ Demonstrate the government initiatives and assistance provided for entrepreneurial development (K3)
- ◆ Classify the institutions which provide finance to entrepreneurs (K4)
- ◆ Assess the feasibility of a project and to make project proposal (K5)

UNIT I - INTRODUCTION TO ENTREPRENEURSHIP

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager—
Entrepreneur and Intrapreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions
of an Entrepreneur – Qualities of a Good Entrepreneur – Role of Entrepreneurs in the Economic
Development

UNIT II - ENTREPRENEURIAL MOTIVATION AND DEVELOPMENT

Entrepreneurial Motivation - Motivating Factors — Entrepreneurial Competencies -
Developing Competen- cies- Entrepreneurship Development Programmes — Meaning — Need for
Entrepreneurship Development Programmes —Objectives —Course Contents and Curriculum of
Entrepreneurship - Development Programmes — Phases of EDPs - Evaluation of EDPs —Problems
Faced by EDPs

UNIT III PROJECT IDENTIFICATION AND FORMULATION

Environmental Scanning and Analysis - Project Identification – Assessment of the Project
Feasibility (Marketing, Finance, Technical and Legal) - Selection of the Project – Project Formulation
and Appraisal — Preparation of the Project Report)

**UNIT IV- GOVERNMENT INITIATIVES AND INSTITUTIONAL ASSISTANCE FOR
ENTREPRENEURIAL DEVELOPMENT**

Institutional Finance to Entrepreneurs: Commercial Banks and Other Financial Institutions —
Entrepreneuri- al Development Institutions (KVIC, NIESBUD, SISIS – SIDCO, SIPCOT, DIC,
SIDBI, IDBI, ICICI and Self Employment Schemes) – Recent Government Initiatives for
Entrepreneurial Development (Skill India, Ease of Business, Startup India and Standup India) -
MSMEs

UNIT V - SOCIAL ENTREPRENEURSHIP & WOMEN ENTREPRENEURSHIP

Meaning and Definition Social Entrepreneurship – Social Entrepreneur – Identification of
Social Entrepreneurship Opportunities - Creating a Social Business Model - Funding Social Ventures
- Challenges for the Indian Social Enterprise Sector—Meaning of Women Entrepreneurship –
Problems of Women Entrepreneurs – Measures for Development of Women Entrepreneurs

TEXT BOOK:

Jayashree Suresh (2013), —Entrepreneurial Developmentll, Margham Publications, Chennai

REFERENCE BOOKS:

Gupta C.B and Srinivasan N.P., —Entrepreneurial Development, Sultan Chand & Sons, New Delhi
Khanka S.S., —Entrepreneurial Development, S. Chand & Co., New Delhi

FINANCIAL REGULATORIES**SUB. CODE: 21UCPE61**

SEMESTER -VI	ELECTIVE	HOURS-6	CREDIT-6
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Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe the concept of finance and financial regulatories (K1)
- ◆ Explain the functions of RBI (K2)
- ◆ Demonstrate SEBI's regulations in India (K3)
- ◆ Categorise the duties, powers and functions of IRDA (K4)
- ◆ Summarize the concept of provident fund and the regulations (K5)
- ◆ Create a wise investor in stock market (K6)

UNIT I - INTRODUCTION FINANCIAL REGULATION

Introduction to finance and financial regulations in India: Financial services, Concepts, objectives, functions, Characteristics and the problems of financial service sectors.

UNIT II - RBI REGULATIONS

RBI Regulations: Historical background – functions of RBI, Monetary control and promotional role of RBI -Setting up specialized institutions – Monetary policy – Supervision and Financial sectors.

UNIT III - SEBI REGULATIONS

SEBI Regulations: Background – organizations structure, objectives, functions, investor education and investor protection, SEBI and reforms in primary and secondary securities market and OMBUDSMAN regulations.

UNIT IV - IRDA REGULATIONS

IRDA Regulations: IRDA act, controls by IRDA, duties, powers and functions of IRDA – Administration and major amendments – insurance agents, intermediaries and surveyors.

UNIT V - PENSION FUND REGULATIONS

PF and RDA PF and RDA: The concept of pension – pension fund, types, objectives and features of pension fund – Benefits and limitations – Benefit plan vs. Contribution plan - New regulations

TEXT BOOK:

Preeti Singh, (2009) Dynamics of Indian Financial System, Ane Books Private Ltd., New Delhi.

REFERENCE BOOKS:

Gurusamy. S, (2010) Essentials of Financial Services, Tata McGraw Hills Education Private Ltd., New Delhi.
Nalini Prava Tripathy, (2008) Financial Services, Prentice Hall of India (PHI) Learning Private Limited, New Delhi.

B.Com Corporate Secretaryship
EXTRA CREDIT COURSES

Semester	Part	Sub. Code	Title of the Paper	Eligibility	Credit
I	V	21CPEC11	Basics of Corporate Accounting	For Other Major students only	3
II	V	21CPEC21	Fundamentals of Banking	For Other Major students only	3
III	V	21CPEC31	Corporate Social Responsibility	B.Com. (Corp. Sec.) only	3
IV	V	21CPEC41	Directorship	B.Com. (Corp. Sec.) only	3
V	V	21CPEC51	Secretarial Audit	B.Com. (Corp. Sec.) only	3
VI	V	21CPEC61	Business Ethics	For Other Major students only	3
Total					21

EVALUATION PATTERN OF EXTRA CREDIT COURSES

Components	Marks
Written Test (2 Hours – 100 Marks converted into 50)	50
Assignment / Mini Project	25
Viva / Quiz	25
Total	100
Passing minimum	40

BASICS OF CORPORATE ACCOUNTING

SUB. CODE: 21CPEC11

SEMESTER - I

CREDIT- 3

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe and relate the meaning of modern corporate alliances with accounting terms (K1)
- ◆ Restate the impact of non-compliance of accounting format in public disclosures (K2)
- ◆ Solve the accounting problems like valuation of shares and goodwill and responsibility calculation (K3)
- ◆ Analyse the effect of liquidation on the rights of shareholders (K4)
- ◆ Evaluate the extraordinary income effect on profit pre and post incorporation (K5)
- ◆ Build the final accounts of a company according to Company's Act, 2013 format (K6)

UNIT 1 - SHARES

Issue of Shares –Under-Subscription and Over-Subscription - Pro-rata Allotment – Forfeiture & Reissue of Shares—Underwriting of Shares

UNIT 2 - PREFERENCE SHARES

Meaning – Guidelines for Issue and Redemption of Preference Shares- Redemption at Par and at Premium -Redemption out of Revenue reserve and out of Fresh Issue - Bonus Issue out of Capital Redemption Reserve

UNIT 3 - FINANCIAL STATEMENTS

Objectives of Financial Statements –Preparation and Presentation of Financial Statements, form and content of Balance Sheet and statement of Profit or Loss – Calculation of Managerial Remuneration (Schedule III of Companies Act 2013)

UNIT 4 - PROFIT PRIOR TO INCORPORATION

Profit Prior to Incorporation—Meaning-Calculation of Time Ratio– Sales Ratio- Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits

UNIT 5 - VALUATION OF GOODWILL AND SHARES

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares

TEXT BOOK:

Reddy & Murthy, Corporate Accounting, Margham Publications, Chennai, 2008

REFERENCE BOOKS:

Gupta R.L. & Radhasamy, Corporate Accounting, Sultan Chand Publications, New Delhi, 2008

Sukla M.C.& Grewal T.S., Corporate Accounting, Chand & Co., Publications, New Delhi, 2008

Pillai R.S.N., Bhagawathi, S. Uma, Fundamentals of Advanced Accounting, Vol.- II, S. Chand, New Delhi-2007

FUNDAMENTALS OF BANKING

SUB. CODE: 21CPEC21

SEMESTER - II

CREDIT- 3

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the concept of Banking (K1)
- ◆ Explain the basic principles and system of accounting (K2)
- ◆ Apply different methods of crossing the cheques (K3)
- ◆ Classify the various kinds of negotiable instruments (K4)
- ◆ Summarize the procedure for opening bank accounts (K5)
- ◆ Develop knowledge about E-banking (K6)

UNIT I - INTRODUCTION TO BANKING

Definition of Banking - Types of Bank Accounts (Fixed Deposit Accounts, Recurring Deposit Accounts, Saving Bank Accounts, Current Accounts, NRI Accounts) – Types of Loans – Principles of Lending

UNIT II - OPERATING THE BANK ACCOUNTS

Procedure for Opening Bank Accounts - Pay-in-Slip Book- Cheque Book - Pass Book
Precautions for Opening Accounts for different types of Customers - Closing of a Bank Account

UNIT III - NEGOTIABLE INSTRUMENT

Negotiable Instrument – Features – Types – Promissory Note – Cheques – Drafts – Specimen of Different Types of Negotiable Instruments

UNIT IV - CROSSING AND ENDORSEMENT

Crossing of Cheques- Types of Crossing- Meaning of Endorsement – Types of Endorsement - Material Alteration in Cheques

UNIT IV - E-BANKING

Meaning of E-Banking - ATMs – Credit Cards – Debit Cards – Smart Cards – MICR Cheque – Demat Account – ECS – Tele Banking – Internet Banking – Merits and Demerits of E-Banking

REFERENCE BOOKS:

- Gordon. E and Natarajan.K, Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.
- K. P. M. Sundharam, P. N. Varshney Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi

CORPORATE SOCIAL RESPONSIBILITY
SUB. CODE: 21CPEC31

SEMESTER - III

CREDIT- 3

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the concepts of Corporate Social Responsibility (K1)
- ◆ Explain the scope and complexity of CSR (K2)
- ◆ Demonstrate a multi stakeholder perspective (K3)
- ◆ Analyse the impact of CSR on corporate culture (K4)
- ◆ Evaluate the level of commitment to CSR in different organisations (K5)
- ◆ Integrate social and environmental concerns in business operations (K6)

UNIT I - INTRODUCTION TO CSR

Meaning – Factors influencing CSR – Need – Scope - Importance .

UNIT II - CORPORATE SUSTAINABILITY AND CSR

Meaning of Corporate Sustainability – Corporate Sustainability and Corporate social Responsibility– Government Role in improving Sustainability Reporting.

UNIT III - CSR IN INDIA

Expectations of the Society from Corporate – CSR Audit – Best Practices and Governance Norms for CSR - CSR Case Studies.

UNIT IV - APPROACHES OF CSR

Triple Bottom line Approach of CSR – Business Responsibility Report.

UNIT V - CSR UNDER THE COMPANIES ACT, 2013

Definition of CSR – Applicability – CSR Committee – Functions of CSR Committee-CSR Policy-CSR Expenditure – CSR Activities

TEXT BOOKS:

Subhash Chandra Das., —Corporate Governance in India- An Evaluation— PHI Learning Private Limited, New Delhi.

Baxi C.V. & Prasad Ajit, Corporate Social Responsibility, Excel Books, 2005

REFERENCE BOOK:

ICSI- Study Material Professional Programme- Module2- Paper 6 - —Ethics Governance and Sustainability

DIRECTORSHIP
SUB. CODE: 21CPEC41

SEMESTER - IV

CREDIT- 3

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the fundamental principles of directorship (K1)
- ◆ Describe the powers and duties of company directors (K2)
- ◆ Illustrate the basic understanding about independent directors (K3)
- ◆ Outline the characteristics of directors (K4)
- ◆ Compare director from directorship (K5)
- ◆ Develop knowledge of appointment of directors (K6)

UNIT I - INTRODUCTION TO DIRECTOR

Introduction - Meaning and Definition - Legal positions - Director identification number (DIN) - Cancellation - Surrender - Deactivation of DIN - General provisions regarding DIN - Steps to obtain DIN.

UNIT III - TYPES OF DIRECTORS

Types of Directors -First Director-Resident Director - Women Director -Additional Director - Alternate Director-Nominee Director - Director elected by small shareholders-Terms and conditions for small share holders Directors.

UNIT III - APPOINTMENT OF DIRECTORS

Appointment - Reappointment - Disqualifications - Vacation of Office - Retirement - Resignation -Removal

UNIT IV - POWERS, DUTIES AND LIABILITIES OF DIRECTORS

Power of Directors - Power of Directors beyond interference of Shareholders - Statutory provisions regarding Directors' Powers - Powers to be exercised by the Board at meetings— Restrictions on the powers of the Board—Duties of Directors - Directors' liabilities

UNIT V - INDEPENDENT DIRECTORS

Independent Directors - Definition - Declaration by an independent Director - Remuneration of an Independent Director - Terms of an Independent Director

TEXT BOOK:

Santhi. J, Company Law, Margham Publications, Chennai

REFERENCE BOOKS:

Kapoor N.D., Companies Act 2013, Jain Book Agency, New Delhi
ICSI Study material for CS Executive Programme

SECRETARIAL AUDIT
SUB. CODE: 21CPEC51

SEMESTER - V

CREDIT- 3

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Describe the concept of secretarial audit (K1).
- ◆ Explain the scope of secretarial audit (K2).
- ◆ Illustrate the process of secretarial audit (K3)
- ◆ Categorize the various stages for conducting the audit (K4)
- ◆ Summarize the secretarial standard board and the meeting (K5).
- ◆ Develop the theoretical knowledge about secretarial standards board and secretarial audit (K6)

UNIT 1 - CONCEPT OF SECRETARIAL AUDIT

Meaning of Secretarial Audit – Need – Secretarial audit and Company secretary in practice – Applicability of secretarial audit under Company’s Act 2013—Format of secretarial audit report – Appointment of secretarial auditor.

UNIT II - BENEFITS AND SCOPE OF SECRETARIAL AUDIT

Benefits of secretarial audit – Benefit to the stake holders: promoters, Non – executive, government, Investors and Others - Scope of Secretarial audit.

UNIT III - PROCESS OF SECRETARIAL AUDIT

Secretarial audit process – Verification of compliances – Professional responsibility and penalty for incorrect secretarial audit report

UNIT IV - STAGES FOR CONDUCTING SECRETARIAL AUDIT

Guiding criteria for various stages for conducting secretarial audit – Guiding the principles of good corporate conduct and practices

UNIT IV - SECRETARIAL STANDARDS BOARD

Introduction (Function, Need, Scope, Process and making of secretarial standards) - Secretarial standards on meeting of the board of directors - Secretarial standards on general meetings

REFERENCE BOOKS:

1. ICSI Executive Programme - Study material
2. ICSI Professional Programme - Study material

BUSINESS ETHICS
SUB. CODE: 21CPEC61

SEMESTER - VI

CREDIT- 3

Course Outcome:

After studying the following units of this subject, the students will be able to

- ◆ Define the concept of business ethics and the factors influencing ethics in business (K1)
- ◆ Differentiate mutual obligations between the employers and employees in an organization (K2)
- ◆ Illustrate the ethical aspects in production and operation management (K3)
- ◆ Analyse the ethical aspects in the functions of marketing (K4)
- ◆ Assess the ethical aspects in Human Resource Management (K5)
- ◆ Generate ethical standards in business (K6)

UNIT I - INTRODUCTION OF BUSINESS ETHICS

Meaning and Definition of Business Ethics – Difference between Ethics and Values, Norms, Beliefs and Moral Standards – Types of Ethics – Need and Importance – Factors Influencing - Ethical Codes

UNIT II - ETHICS AND ORGANISATION

The Employee Obligation to the firm – Firms’ duties to employees – Key Organisational and Programme Design Factors associated with Ethics

UNIT III - ETHICS IN PRODUCTION AND OPERATION MANAGEMENT

Working condition – Health and Safety – Health Hazards – Product Safety and Quality – Product Reliability –Service Life – Workers’ Rights

UNIT IV - ETHICAL ASPECTS IN MARKETING

Marketing Rights and Consumer Rights – Reasons for Unethical Practices – Establishing Ethical Standards – Ethical and Social Issues in Standards - Ethical and Social Issues in Advertising – Socially Responsible Advertisement - Ethical in Personal Selling

UNIT V - ETHICS IN HRM

Privacy issues – Restructuring and Lay Offs – Wages Empowerment – Prevention of Sexual Harassment -Human Quality Development – Discrimination – Managing Conflicts of Interest

REFERENCE BOOKS:

- Renku & Paral Khanna - Ethics & Values in Business Management, Ane Books India
Murthy G.S.V. - Business Ethics, Himalaya Publishing House, New Delhi