



PSG College of Arts & Science
An Epitome of Quality Learning

M.Com
(CORPORATE SECRETARYSHIP)

offered by

DEPARTMENT OF
CORPORATE SECRETARYSHIP

2017-2019

M.Com (Corporate Secretaryship)

SCHEME OF EXAMINATIONS

(For Students admitted from the Academic year 2015 - 2016 & onwards)

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
FIRST SEMESTER						
15CSP01	Strategic Management	3	25	75	100	4
15CSP02	Economics for Decision Making	3	25	75	100	4
15CSP03	General Laws and Procedure	3	25	75	100	4
15CSP04	Advanced Company Law and Secretarial Practice-I	3	25	75	100	4
15CSP05	Advanced Corporate Accounting-I	3	25	75	100	4
SECOND SEMESTER						
15CSP06	Advanced Company Law and Secretarial Practice-II	3	25	75	100	4
15CSP07	Corporate Human Relations	3	25	75	100	4
15CSP08	Banking and Insurance Laws	3	25	75	100	4
15CSP09	Cost and Management Accounting	3	25	75	100	4
15CSP10	Corporate Computer Applications	-	100	-	100	4
	<u>Skill Based Subject:</u>	-	100	-	100	2
15SBP01/ 14SBP01	Cyber Security					



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CSB

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
THIRD SEMESTER						
15CSP11	Labour and Industrial Laws	3	25	75	100	4
15CSP12	Financial and Forex Management	3	25	75	100	4
15CSP13	Direct Taxes- Law and Practice	3	25	75	100	4
15CSP14	Advanced Corporate Accounting-II	3	25	75	100	4
15CSP15A	Core Elective-I International Business (Or)	3	25	75	100	3
15CSP15B	Indian Business Environment					
15CSP16	Internship Training	-	80	120	200	3
15CSP17A	Cluster IDC : Professional English (EN) OR					
15CSP17B	Computer Hardware and Maintenance (EL) OR					
15CSP17C	Fashion & Visual Merchandising (CD) OR	3	25	75	100	4
15CSP17D	Introduction to Multimedia (EM) OR					
15CSP17E	Intellectual Property Rights (MIB) OR					
15CSP17F	Business Management (CO (CA))					
FOURTH SEMESTER						
15CSP18	Corporate Restructuring Law and Practice	3	25	75	100	4
15CSP19	Economic Laws	3	25	75	100	4
15CSP20	Secretarial Audit and Compliance Management	3	25	75	100	4
15CSP21	Corporate Governance	3	25	75	100	4
15CSP22A	Core Elective-II Modern Marketing (Or)	-	25	75	100	3
15CSP22B	Logistics and Supply Chain Management					
15CSP23	Practice Workshop	-	80	120	200	3

Cluster IDC :

14ENP15D/14ELP17D/14CDP22D

14EMP18D/15CCP19E

CONSTITUTIONAL LAWS

(Offered to MA English, MSc Applied Electronics,
Costume Design, Electronic Media , MIB & MCom
(CA))

15CSP01**STRATEGIC MANAGEMENT**

Unit I: Introduction : Corporate strategic planning – mission – vision of the firm – Strategic planning process – stages – Hierarchical levels of planning – merits and limitations of strategic planning – strategic planning in the Global context.

Unit II: Analysis : General environmental scanning – ETOP – competitive environmental analysis – Industry Analysis – Michael porter’s model – Assessing internal environment through functional approach – value chain approach – SWOT analysis – core competency analysis – stakeholder’s mapping – scenario planning.

Unit III: Strategic Formation : Generic strategies – Grand strategies – stability – growth – retrenchment – combination strategies – Functional strategies – operations – Finance – Marketing and Human resources – strategies of leading Indian companies.

Unit IV: Tools of Strategic Planning: Experience curve effect – BCG approach – IABS matrix – AD Little’s life cycle approach – Financial evaluation of a strategy – strategic funding.

Unit V: Strategic Implementation & Control : Various approaches for strategy implementation – 7’S model – strategic control process – quantitative and qualitative tools – strategic audit – Balanced score card – Michael porter’s approach for Globalisation – Future of strategic management.

REFERENCES :

1. Pearce & Robinson, Strategic Management, All Indian Travellers ND.
2. Amul C.Certo and J.Paul Peter, Strategic Management: Concepts & Application, McGraw Hill.
3. Gregory G.Dess and Alex Miller, Strategic Management, McGraw Hill.
4. Gerry Johnsons & Kevan scholes, Exploring Corporate Strategy: Text & Cases, Prentice Hall India.

15CSP02**ECONOMICS FOR DECISION MAKING**

Unit I : Economics & Business Decisions: Meaning, nature and scope of Managerial Economics– Relationship between Economic theory and Managerial Economics –Role of Managerial Economics in Business Decisions.

Unit II: Demand and Supply Analysis: Meaning, types and determinants of demand- Elasticity of Demand: Types, Measures and Role in Business Decisions- Determinants of supply- Elasticity of Supply- Measures.

Unit III: Cost, Return and Production Function: Cost function and cost output relationship – Economics and Diseconomies of scale – Cost control and cost reduction- Cost Behaviour and Business Decision- Relevant costs for decision-making- Cobb-Douglas and other Production Functions.

Unit IV: Pricing Functions: Pricing and output decisions under different competitive conditions – New Product Penetrative Decision and Skimming the cream Pricing- Government control over pricing – Price discrimination – Price discount and differentials.

Unit V: Profit and Investment Analysis: Meaning – Measurement of profit – Theories of Pricing- Profit planning and forecasting – Profit maximization – Cost volume profit analysis – Investment analysis and Evaluation: IRR, NPV and APV techniques.

REFERENCES :

1. Dominick Salvatore, Managerial Economics in a Global Economy, Oxford University Press, 2011.
2. Ivan Png and Dale Lehman, Managerial Economics, Wiley-Blackwell, 2007.
3. Gupta G S, Managerial Economics, Tata McGraw-Hill.
4. Varshney and Maheswari, Managerial Economics, Sultan Chand and Sons.
5. Mehta P L, Managerial Economics, Sultan Chand and Sons.
6. Joel Dean, Managerial Economics, Prentice-Hall.
7. Rangarajan L, Principles of Macro Economics, Tata McGraw-Hill.

15CSP03**GENERAL LAWS AND PROCEDURE**

Unit – I : Sources of Law : English Law – Customs – Judicial precedents – Interpretation of statutes – need general principles of Interpretation – Internal and external aids to interpretation primary and other rules.

Unit – II : Constitution of India : Salient features – Fundamental rights – Directive principles of State Policy – Legislative Powers of Union and State Writ Jurisdiction of High Courts and Supreme courts different types of writs – habeas corpus, Mandamus, Prohibition. Quo – Warranto and certiorari.

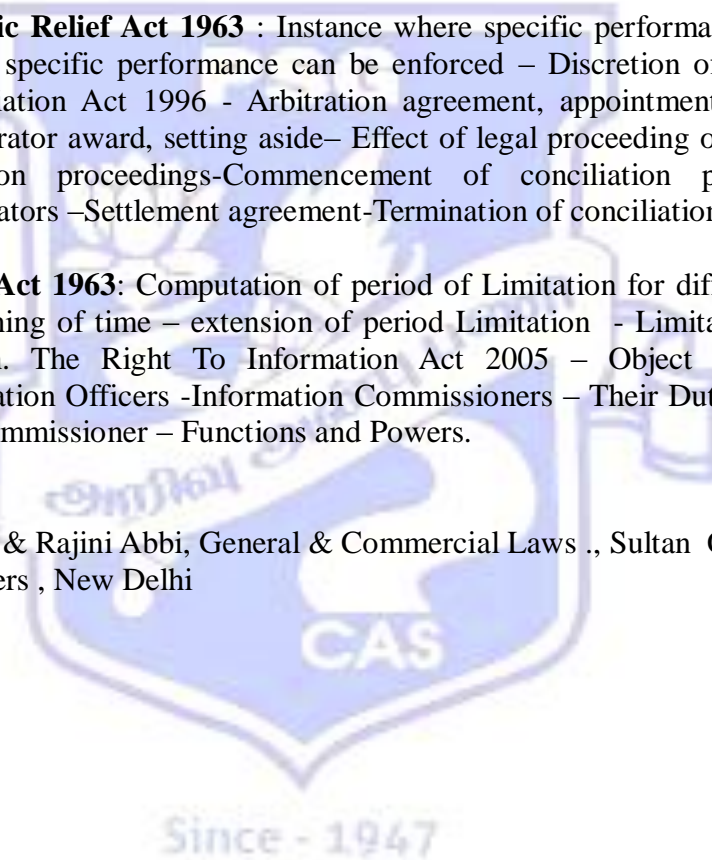
Unit – III: Tortuous liability: General Principle – Kinds – General defines – Judicial and Extra Judicial remedies.

Unit – IV: The specific Relief Act 1963 : Instance where specific performance is allowed persons against whom specific performance can be enforced – Discretion of courts – The Arbitration and conciliation Act 1996 - Arbitration agreement, appointment of arbitrator, umpire powers of arbitrator award, setting aside– Effect of legal proceeding on arbitration – Conduct of arbitration proceedings-Commencement of conciliation proceedings – Appointment of conciliators –Settlement agreement-Termination of conciliation proceeding.

Unit – V: Limitation Act 1963: Computation of period of Limitation for different types of suits – continuous running of time – extension of period Limitation - Limitation and writs under the constitution. The Right To Information Act 2005 – Object – Definitions, Applicability – Information Officers -Information Commissioners – Their Duties and Rights – Chief Information Commissioner – Functions and Powers.

REFERENCES :

1. N.D. Kapoor & Rajini Abbi, General & Commercial Laws ., Sultan Chand & Sons publishers , New Delhi



15CSP04

ADVANCED COMPANY LAW AND SECRETARIAL**PRACTICE - I**

Unit I: Introduction: The Company as a business medium – nature and form of business enterprise: types of business enterprises. Nature and functions of companies: concept of corporate personality and nature of corporateness – company as a person, resident, citizen.

Unit II : Incorporation and its Consequences, Formation of a company and types of companies – Memorandum of Association – Articles of Association, additional documents required for incorporation, certificate of incorporation, commencement of business. Government and foreign companies – Alteration of Memorandum and Articles and Limitations on power of alteration – Promoters – meaning and importance: Position, duties and liabilities – Corporate transactions – Pre-incorporation contracts: doctrine of ultra-vires and common seal. Protection of persons dealing with a company – the doctrine of constructive notice: doctrine of indoor management and lifting of corporate veil.

Unit III : Financial Structure and membership, The concept of capital and financing of companies – Sources of capital; classes and types of shares; equity with differential rights; issue of shares at par, premium and discount; bonus issues, rights issues, issue of sweat equity shares, employee stock option scheme; private placement. Share capital alteration – alteration of share capital; reduction of paid-up capital; forfeiture and surrender of shares. Prospectus – definition; abridges prospectus; statement in lieu of prospectus; shelf prospectus; information memorandum; contents, registration, misrepresentations and penalties therefore. Debt capital – debenture, debenture stock, bonds; new developments in corporate debt financing debenture trust deed and trustees; conversion of and redemption of debentures, creation of charges – fixed, floating and registration thereof. Allotment and certificates – contracts to subscribe for shares, debenture and other securities, letters of allotment and renunciation; calls and forfeitures; share certificates and share warrants. Membership – modes of acquiring membership including through depository mode; restriction on membership, rights and privileges of members. Transfer and Transmission of securities in physical and depository modes.

Unit IV : Management and control of Directors – appointment / re-appointment of directors – qualifications, disqualifications remuneration, vacation of office, retirement, resignation and removal; loans to directors; their powers and duties office or place of profit; role of directors. Managing and whole-time directors manager, company secretary – appointment, re-appointment, powers and duties. Meetings of directors and committees – frequency convening and proceedings of Board / Committee meetings, minutes and evidence. General meetings – kinds of meetings and resolution; law, practice and procedure relating to convening and proceedings at general and other meetings; recording and signing of minutes; role of chairman; teleconferencing; postal ballot. Distribution of powers of a company – division of powers between Board and general meetings; acts by directors in excess of authority; monitoring and management.

Unit V : Deposits Invitation, acceptance, renewal, repayment, default and remedies. Law relating to making investments in and giving guarantees and providing security.

REFERENCES :

1. Ramaiah, Companies Act 2015.

2. Kapoor N.D., Elements of Company Law.
3. Gogna P.P.S., A Text of Company Law.
4. Ghosh. P.K & Balachandran V., Company Law & Practice.
5. ICSI Study material on Company Law.



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15CSP05**ADVANCED CORPORATE ACCOUNTING-I**

Unit I : Introduction-types of shares: Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue - Recording of transactions relating to issue of shares using computers.

Unit II : Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet (Revised Schedule VI) – Preparation of final accounts using computers.

Unit III : Amalgamation -- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers using computers. Absorption-Accounting treatment problems. Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction. Recording of transactions relating to Internal Reconstruction using computers.

Unit IV: Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

Unit V : Bank Accounts –Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –Non performing assets - Legal provisions relating to Preparation of final accounts – Preparation of bank final Accounts using computers Life Insurance Companies –Preparation of Revenue Account, Profit and loss account , Balance Sheet and Valuation Balance Sheet. General insurance Preparation of final accounts-with special reference to fire&marine insurance only.

REFERENCES :

1. M.C. Shukla & T.S. Grewal : Advanced Accounts.
2. R. L. Gupta & S. Radhaswamy : Advanced Accountancy.
3. H. Chakraborty : Advanced Accountancy.
4. William Pickles : Accountancy.

15CSP06**ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE – II**

Unit I: Key Managerial Personnel (KMP) - Qualifications - Procedure for appointment and dismissal of Company Secretary - Role of Company Secretary - Powers - Duties and Liabilities of a Secretary. Secretarial procedure for incorporation of companies - Certificate of incorporation and commencement of business - procedure for incorporation of a public company and a private company – Procedure for issue to prospectus.

Unit II: Secretarial procedure for issue of shares - Procedure for allotment of shares - procedure for issue of share certificate and duplicate share certificate - share warrant - procedure for forfeiture of shares and re-issue of forfeited shares - issue of further shares - Guidelines and procedure for issue of bonus shares - procedure for transfer and transmission of shares - procedure for buying back - procedure in depository mode of transfer. Methods of borrowing - Ultravires borrowing - Debentures - Trust deed - Procedure for redemption of debentures and conversion of debentures - Registration of charges - Effect of registration - Satisfaction and modification of charges - Returns of charges.

Unit III: Types of meetings - Secretarial duties in connection with AGM, EGM and Board Meeting Practical aspects of drafting: Agenda, Notice - Explanatory statement - Minutes of different types of meetings - Resolutions.

Unit IV: Secretarial procedure for appointment of Directors and their removal - Appointment - Re-appointment of Managing Director/ Whole time director / Manager in a public company or a private company which is a subsidiary of public company - procedure for appointment - reappointment of sole selling agents. Secretarial duties with regard to accounts of the company procedure for appointment of auditors - Re-appointment and removal of auditors - Procedure for appointment of a cost auditor - Audit of Government Companies.

Unit V: Compromise and arrangement - Reconstruction and Amalgamation - Procedure for compromise and arrangement - Various ways of reconstruction. Winding up - Procedure for winding up of companies - Duties of Secretaries in respect of winding up - Procedure after the winding up orders.

REFERENCES :

1. . Kapoor N.D., Elements of Company Law.
2. Gogna P.P.S., A Text of Company Law.
3. Ghosh. P.K & Balachandran V., Company Law & Practice.

15CSP07

CORPORATE HUMAN RELATIONS

Unit I: Concept of HRM – HR philosophy – changing environment of HR – Evolution and development of HRM – functions of HRM – Organization of HR department – Role of HR managers.

Unit II: Job analysis: Methods, process – Human Resource Planning – Recruitment: sources, process – Selection: Process, tests, interviews – Placement – Induction.

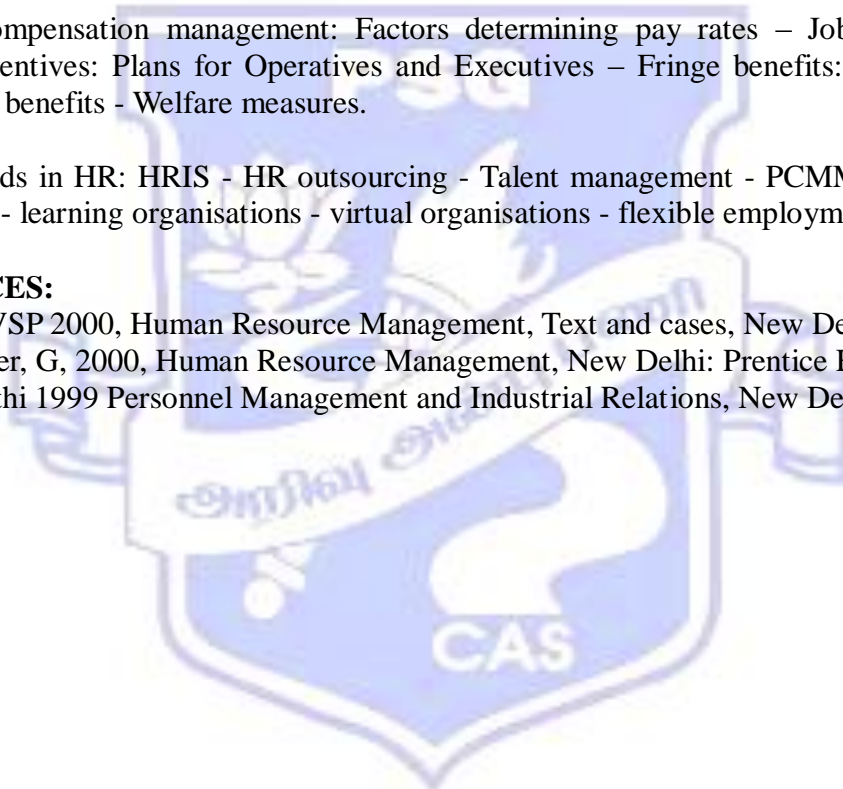
Unit III: Training & Development: Need analysis, training process, techniques, Management development – Performance appraisal: Methods, performance interviews - potential appraisal
Managing careers: Career planning and development – Promotions and transfers.

Unit IV: Compensation management: Factors determining pay rates – Job evaluation – Financial incentives: Plans for Operatives and Executives – Fringe benefits: Statutory and non statutory benefits - Welfare measures.

Unit V: Trends in HR: HRIS - HR outsourcing - Talent management - PCMM - knowledge management - learning organisations - virtual organisations - flexible employment.

REFERENCES:

1. Rao VSP 2000, Human Resource Management, Text and cases, New Delhi : Excell.
2. Dessler, G, 2000, Human Resource Management, New Delhi: Prentice Hall.
3. Tripathi 1999 Personnel Management and Industrial Relations, New Delhi, Himalaya.



15CSP08

BANKING AND INSURANCE LAWS

UNIT I: Banking – Definition – Functions of commercial banks – Commercial banks and economic development – Indian commercial banking system – Nationalisation.

Relationship between banker and customer – Definition of a customer – Debtor and Creditor relationship – Banker as trustee – Obligations of a banker: Obligation to honour cheques, and to maintain secrecy of accounts – Bankers' Rights: Right of lien, Set off, Appropriation and to charge interest and incidental charges.

UNIT II: Management of bank funds – Factors determining cash reserves of banks – Principles of sound lending – Collection of credit information – Different types of borrowers such as individuals, joint account holders, limited companies, partnership firms, trustees, local authorities and co-operative societies. Prevention of Money Laundering Act 2005- KYC –AML – New concept in Banking – wire transfer- Swift Code- ABA Routing Number

UNIT III: Understanding and managing risk – Risk Management – Perils – Nature – Risk Analysis- Mechanism for transfer of risk – Insurance and Reinsurance

UNIT IV: General principles and concepts of Insurance – Insurable interest – Indemnity – Proximate cause – Subrogation and contribution – Insurance and Guarantee – Disclosure – Moral hazards

UNIT V: Regulation of Insurance business, Insurance Act, Insurance Regulatory and Development Act Powers and functions of IRDA, Licensing, Audit and Supervision, Grievance redressal.

REFERENCES

1. M.L. Tannan, Banking Law and Practice in India, Thacker & Co.Ltd., Bombay.
2. Varshney and Sundaram, Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.
3. M. Radhaswami and S.V. Vasudevan, A Textbook of Banking, S.Chand & Company Ltd., New Delhi.

15CSP09**COST AND MANAGEMENT ACCOUNTING**

Unit I: Meaning and nature of cost accounting – various cost concepts and installation of cost. Components of cost: Material cost – meaning of inventory – methods of inventory control – pricing of issues and receipts of materials – accounting and control of normal and abnormal wastages – spoilage and defectives. Labour cost – meaning and control of labour cost – treatment and control of labour turnover – idle time – leave with pay – casual workers – overtime – apprenticeship – and training cost – labour cost control reports to the management. Direct expenses – meaning and control. Overheads – classification of overheads – collection and allocation of overheads – absorption and control of overheads.

Unit II: Methods of Costing Single or output costing – operating costing – job-contract. Process costing – treatment of by – products and joint products.

Unit III: Control and integrated accounts – reconciliation of cost accounts with financial accounts. Budgets and budgetary control Preparation – advantage – various types of budgetary control reports to management.

Unit IV: Standard Costing and Various Analysis Meaning and advantages – distinguishing standard costing from budgetary control – types of standards – determination of standards – variance analysis – disposal and reporting of variances to management. Marginal Costing Meaning and uses of Marginal costing – determination of income under marginal and absorption costing – application of marginal costing – contribution and decision making – limitations of marginal costing – cost – volume – profit relationship – break even analysis – profit planning and pricing – meaning uses and construction of break even charts – profit planning and price decisions.

Unit V: Management Accounting Meaning and nature of management accounting – management accounting distinguished from financial accounting and cost accounting – scope and importance of management accounting. Financial Statement Analysis Meaning-nature-preparation-analysis and interpretation of financial statements limitations. Tools of Financial Statement Analysis Ratio analysis-cash and fund flow analysis.

REFERENCES :

1. N.K. Prasad, Principles & practice of cost accounting, Book Syndicate.
2. I.M. Pandey, Managerial Accounting, Vikas Pub. House.
- 3.. Advanced Cost Accounting, Jain and Narang, kalyani Pub.

15CSP10**CORPORATE COMPUTER APPLICATIONS**

UNIT – I : MS WORD Basics – creating document – entering text – selecting text – saving files – word editing techniques – finding and replacing text – spell check – formatting with styles – creating tables – mail merge operations – header and footer

UNIT – II: EXCEL Basics – Entering Data – Selecting Ranges – Formatting entries – Simple calculation – Printing Worksheet – Copying entries between workbook – Moving sheet between workbooks – deleting sheets – creating graphs

UNIT – III: POWERPOINT Basics – Adding subordinate points – Deleting slides – working in outline view – using a design templates – merging presentation slide – slide sorted view – adding graphs – organization charts – running an electronic slide show – adding special effects- MS – ACCESS Basics – creating table – Entering and adding records – changing a table structure – creating forms – creating reports – creating mailing labels establish relationship using queries to extract information.

UNIT –IV : TALLY – opening a New Company – characteristics of tally – creating a ledger – working voucher – voucher entry – preparation of trial balance – books of accounts – cash book – ledger accounts – journal register – statement of account and balance sheet.

UNIT –V: MCA 21- DSC(Digital Signature Certificate) – Filing of DIN- Electronic Governance – Certifying authorities- XBRL (extensible Business Reporting language).

REFERENCES :

1. “PC-SOFTWARE for OFFICE AUTOMATION” By R.K.Taxali.
2. “MS – OFFICE 2000 – Complete Reference” By Stephen L.Nelson
3. “MASTERING OFFICE 2000” By Gri Courter , Annette, Marques.
4. “TALLY 6.3 TUTORIAL” By Nadhani & Nadhani, BPB Publicaton, New Delhi.

15CSP11**LABOUR AND INDUSTRIAL LAWS**

UNIT-I: INTRODUCTION Approach to labour law-Basic of labour law- social justice & labour law- public interest litigation for enforcement of labour laws- review of labour laws by first & second National Commission on Labour; International Labour Organisation.

UNIT-II:INDUSTRIAL RELATIONS Concept- importance and scope; Dunlops model of industrial relations, maintenance and improvement in industrial relations- Preventive measures for industrial disputes-Grievances procedure; Code of discipline and standing orders, working conditions;- Workers participation in management; Trade union; Collective bargaining; Settlement measures: Mediation, conciliation, arbitration and adjudication.

UNIT-III : LABOUR LAWS Factories Act, 1948, provisions relating to health; Safety working conditions and welfare amenities under Factories Act, 1948. The Industrial Employment (Standing Orders) Act 1946; Payment of Wages Act, 1936, The Minimum Wages Act, 1948; Payment of Bonus Act, 1965, The Contract Labour Act, 1970, Child Labour (Prohibition and Regulation) Act, 1986, ESMA 1981.

UNIT-IV INDUSTRIAL DISPUTES ACT 1947 Industrial Disputes Act 1947, Object – Definitions Procedure and settlement of industrial dispute – voluntary reference of dispute to Arbitration – Award and settlement Strikes and Lockouts – Layoff and Retrenchment – Transfer and closing down of undertakings – Unfair labour Practice.

UNIT-V: TRADE UNION ACT, 1926 Trade union Act, 1926, Object – Definitions – Registration of trade union – Rights and privileges of a registered trade union – duties and liabilities – Dissolution. Employees compensation Act 1923 – Definition – rules regarding compensation – Distribution of compensation – Notice and claim.

REFERENCES :

1. Kapoor N.D. – Hand book on industrial Law Sulthan Chand & Sons
2. Shukla M.C. – Mercandile Law S.Chand & Co.Ltd.
3. T.N. Chabra and R.K. Suri, Industrial Relations – Concepts and Issues, Pentagon Press, New Delhi
4. Arun Monnapa, Industrial Relations, Tata McGraw Hill
5. S.C. Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House, New Delhi

Since - 1947

15CSP12**FINANCIAL AND FOREX MANAGEMENT**

UNIT I :Nature and Scope of Financial Management: Nature, significance, objectives and scope of financial management; risk-return and value of the firm; financial distress and insolvency; financial sector reforms and their impact on financial management; functions of finance executive in an organisation; financial management – recent developments.

UNIT II :Capital Structure Decisions :Planning and control of capital expenditure; capital budgeting process; techniques of capital budgeting- discounted and non-discounted cash flow methods, choice of methods; capital rationing; risk evaluation and sensitivity analysis, simulation for risk evaluation; linear programming and capital budgeting decisions.

UNIT III : Capital Budgeting Decisions :Meaning and significance of capital structure; capital structure vis-a-vis financial structure; capital structure planning and designing; optimal capital structure; determinants of capital structure; capital structure and valuation - theoretical analysis; EBIT – EPS analysis; cost of capital; factors affecting cost of capital, measurement of cost of capital, weighted average cost of capital, marginal cost of capital; risk and leverage; measures of leverage, leverage effects on shareholders returns.

UNIT IV: Treasury Management: Meaning, objectives, significance, functions and scope of treasury management; relationship between treasury management and financial management; role and responsibilities of chief finance executive; tools of treasury management; internal treasury controls; environment for treasury management, present status of treasury management in India.

UNIT V :Forex Management :Nature, significance and scope of forex management; forex manager; foreign exchange market; foreign exchange rates; determinants of foreign exchange rates; exchange rate quotes; types of exchange rates; forex trading; foreign exchange risk exposures and their management; exchange rate forecasting; present status of foreign exchange market in India, derivatives, forward contract etc..

REFERENCES :

1. Financial Management ,M.Y. Khan & P.K Jain **Tata McGraw Hill Publishing Co. Ltd;** New Delhi.
2. Financial Management – Theory & Problems Prasanna Chandra **Tata McGraw Hill Publishing Co. Ltd;** New Delhi.
3. Financial Management (1999) I.M. Pandey **Vikas Publishing House Pvt. Ltd;** New Delhi

15CSP13 DIRECT TAXES - LAW AND PRACTICE

Unit – I: Income tax Act 1961 - Definition – Basis of charge (a) Scope of total income, (b) Residential status of Assessee and the effect of taxation in respect of various residential status of assesses. Importance of income received or deemed to have been received; or income accrued or deemed to have arisen with levy of income tax – Exempted incomes.

Unit – II: Computation of income under various heads Salaries – House Property – profits and gains of business or Profession – Capital Gains – Other Sources.

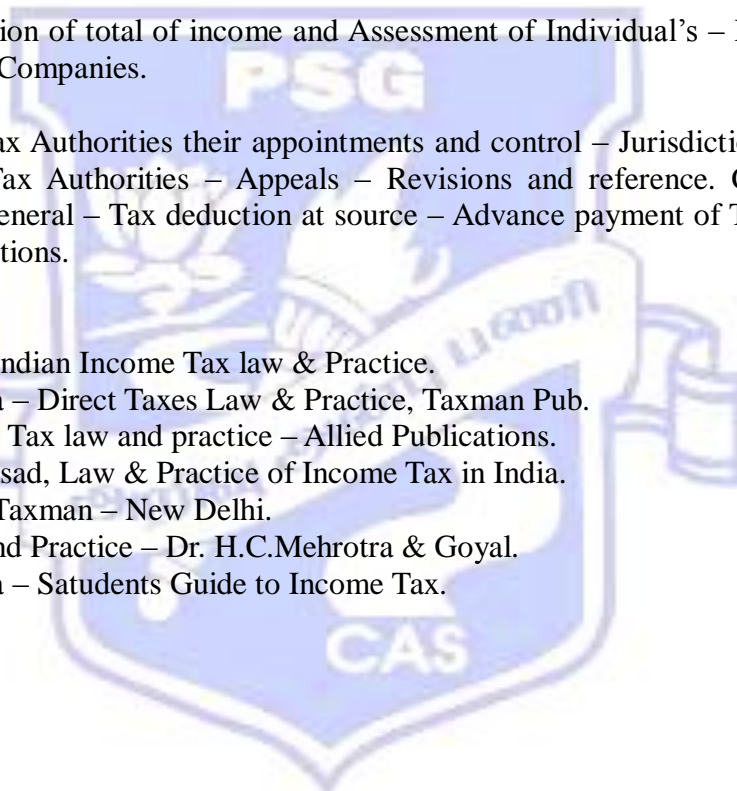
Unit – III: Income of other persons included in assessee total income – Aggregation of income and set off or carried forward of loss – Arrival of Gross Total Income – Deductions under chapter VI. A.

Unit – IV: Computation of total of income and Assessment of Individual's – Registered and Unregistered firms – Companies.

Unit – V: Income Tax Authorities their appointments and control – Jurisdiction and powers of various Income Tax Authorities – Appeals – Revisions and reference. Collection and Recovery of Tax – General – Tax deduction at source – Advance payment of Tax – Refunds. Penalties and prosecutions.

REFERENCES :

1. S. Bhattacharya – Indian Income Tax law & Practice.
2. Dr. V.K. Singhanian – Direct Taxes Law & Practice, Taxman Pub.
3. B.B. Lal – Income Tax law and practice – Allied Publications.
4. Dr. Bhagwathi Prasad, Law & Practice of Income Tax in India.
5. Taxman Journal – Taxman – New Delhi.
6. Direct Tax – law and Practice – Dr. H.C.Mehrotra & Goyal.
7. Dr. V.K. Singhanian – Students Guide to Income Tax.



Since - 1947

15CSP14

ADVANCED CORPORATE ACCOUNTING-II

Unit I : Accounting Standards:

Introduction to Accounting Standards – The importance of Accounting Standards - Auditors duties in relation to Accounting Standards - Accounting Standards issued by the Accounting Standard board of ICAI – AS – 1, 4, 5, 9, 10, 20, 28, 29.

Unit II : Preparation of Financial statements of Limited Companies

Requirements of the Companies Act for presentation of profit and loss account and balance sheet of a company (Revised Schedule VI), treatment of special items relating to company final accounts, profit and loss appropriation account, changes in the Companies Act 2013.

Unit –III : Consolidation of Accounts

Holding and Subsidiary Companies, Accounting treatment, disclosures and consolidation of accounts..

Unit-IV: Valuation of Shares and Intangible Assets

Valuation of shares, Methods of Valuation, Valuation of Intangibles.

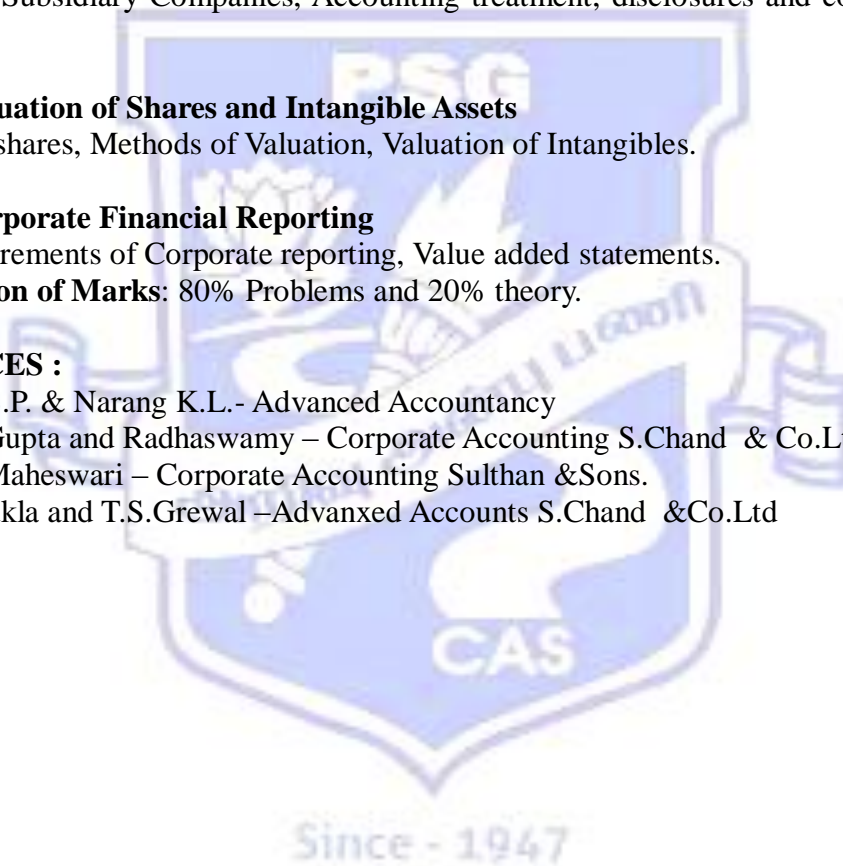
Unit-V : Corporate Financial Reporting

Various requirements of Corporate reporting, Value added statements.

Distribution of Marks: 80% Problems and 20% theory.

REFERENCES :

1. Jain S.P. & Narang K.L.- Advanced Accountancy
2. R.L.Gupta and Radhaswamy – Corporate Accounting S.Chand & Co.Ltd.,
3. S.N.Maheswari – Corporate Accounting Sulthan & Sons.
4. M.C.Sukla and T.S.Grewal –Advanxed Accounts S.Chand &Co.Ltd



15CSP15A

**CORE ELECTIVE – I
INTERNATIONAL BUSINESS**

UNIT – I:INTRODUCTION TO INTERNATIONAL BUSINESS: Meaning and Definition; Importance nature and scope of International business; modes of entry into International Business – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures.– Theories of International Trade.

UNIT – II : GLOBALIZATION AND ROLE OF MNCs: Meaning and Definition of Globalization - Features – Essential Conditions for Globalization – Advantages and Disadvantages – India and Globalization. Distinction between Domestic & Foreign Companies – Types of MNCs – Organizational Structure of MNCs – Role of MNCs in the development of international business – Role of MNCs in the development of Indian business.

UNIT – III : EXIM POLICY: Export Trade: Procedure, Steps & Documentation, Export Trade. Import Trade: Procedure, Steps, Documentation. EXIM Policy, Tariff and non-tariff barriers, Import Quotas, Counter trade.

UNIT – IV : EXIM FINANCE: EXIM Bank – Functions and roles, Commercial Banks, Other financial institutions focusing on exports, ECGC - functions and roles, Balance of Payment – Disequilibrium and Measures for Rectification.

UNIT – V EXPORT PROMOTION ORGANIZATIONS: Export Promotion Role and functions of state trading S.T.C, M.M.T.C, M.I.T.C.S, T.T.C.I specialized export promotion councils and agencies. Export processing/special economic zones, 100% EOUs. Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO.

BOOKS FOR REFERENCE:

1. P. Subba Rao – International Business – Himalaya Publishing House
2. Francis Cherunilam; International Business, Prentice Hall of India
3. Dr. Aswathappa International Business, Himalaya Publishing House.
4. Export-import Policy, Govt. Of India.

15CSP15B

CORE ELECTIVE – I**INDIAN BUSINESS ENVIRONMENT**

UNIT – I The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

UNIT-II Political Environment – Provisions of Indian constitution pertaining to business - Legislature - Executive - Judiciary - The Constitution of India - The Preamble - The fundamental Rights - Rationale and Extent of State Intervention - Role of Government in business.

Technological Environment - Meaning – Features – Impact of Technology - Technology and Society- Management of Technology. Technology and competitive advantage, technology transfer - importance and types, Appropriate technology and technology adaptation.

UNIT –III Social Environment – Cultural heritage – Social attitudes – impact of foreign culture – castes and communities – joint family system - linguistic and religious groups – Types of social organization – social responsibilities of business.

UNIT –IV Economic Environment – Macro Economic parameters like GDP - National Income, Per capita income and their impact on business decisions - Role of Industry in Economic Development, Foreign Trade and Balance of Payment, Poverty and Unemployment in India, Inflation, Rural Development, Problems of Growth – Urbanization – Five Year Planning. New Economic Environment: Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

UNIT –V Financial Environment – Financial system – Commercial Banks – Role of regulatory institutions in Indian financial system – RBI and Securities and Exchange Board of India (SEBI), Role and functions of IDBI.

BOOKS FOR REFERENCE:

1. Dr. K Aswathappa, Business Environment, Himalaya Publishing House.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House.
3. Paul Justin - Business Environment Text and Cases (Tata Mc Graw Hill).

15CSP16**INTERNSHIP TRAINING**

The students shall undergo summer internship for a duration of minimum two months during their first year summer holidays. The training shall be imparted in Companies Registered under the Companies Act or under a Practising Company Secretary or in the office of the Registrar of Companies. The internship may be in one spell or two spell. The training shall broadly relate to a) Office Administration and b) Secretarial Practice. The training Relating to office administration may be Designed to Acquaint Trainees with i) Company's Activities, Organization Structure, Departments and Authority Relationship, ii) Study of Office Layout and Working Conditions iii) Study of Secretarial Service, ITC Practice and Communication Equipments iv) Acquaintance with filing Department, Sales, Purchases, Stores, Accounts, Salary, Administration and personnel Department. The training pertaining to the Secretarial Practice shall be on-all aspects of the functions of a Corporate Secretary

The internship shall be documented. The students should maintain a work dairy during the course of their internship. They shall prepare a detailed internship report at the end of their training.



Since - 1947

15CSP18**CORPORATE RESTRUCTURING - LAW AND PRACTICE**

Unit I: Introduction - Meaning of Corporate restructuring, need scope and modes of restructuring historical background, global scenario, and national scenario.

Unit II: Strategies - Strategic planning, competitive advantage and core competence, strategy formulation, routes for executing strategy - start up, mergers, acquisitions, takeovers, disinvestments and strategic alliances.

Unit III: Mergers and Amalgamation - Concept, need and reasons, legal aspects, procedural aspects relating to commencing of meetings and presentation of petition including documentation, economic aspects, stamp duty and allied matters, payment of consideration, bail out takeover of sick units - Difference between demerger and reconstruction, modes of demerger - by agreement, under scheme of arrangement, by voluntary winding up, tax reliefs, Indian scenario - reverse mergers.

Unit IV: Takeover - Meaning and concept, types of takeovers, legal aspects - Securities and Exchange Board of India takeover regulation procedural aspects, economic aspects, financial consideration bailout takeover of sick units.

Unit V: Revival and Restructuring of Sick Companies - the problem of sick industries and their revival with special reference to the law relating to sick industrial companies.

REFERENCES :

1. Dr. K R Chandratre - Corporate Restructuring
2. S Ramanujam - Merger (Ta McGraw Hill publication)
3. Dr. J C Verma - Corporate Merger and Takeovers (Bharath Publishing)
4. L M Sharma - Amalgamations, Mergers, Takeovers, Acquisition (Company Law Journal)
Nerma JC, Corporate Mergers, Amalgamations and Takeovers.
5. ICSI publication - Hand book on Merger and Amalgamations.
6. ICSI study material - Corporate Restructuring Law & Practice.

15CSP19**ECONOMIC LAWS**

Unit I: The Competition Act 2002 - definition- Anti competitive agreements, prohibition of abuse of competitive position, combinations - Competition Commission of India - Benches of the Commission - Procedure for inquiry on complaints, investigation of combination, power to grant interim relief, compensation - Appearance before the commission.

Consumer Protection Act 1986 - objects - definitions- district forum, state commission and national commission - Nature and scope of remedies under the act - Limitation period for filing complaints.

Unit II: Pollution Control Laws a) Object and salient features of the Air (Prevention and control of pollution Act) 1981 - Various Board and their functions and powers - duties of occupier of specified industries to ensure adherence to standard - offences by companies. b) Object and salient features of the Water (Prevention and control of pollution Act) 1974 - functions and powers of Central, State and Joint Boards - Compliance regarding discharges causing pollution - penalties and offences.

Unit III: Foreign Exchange Management Act, 1999 - definition - Regulation and Management of Foreign Exchange - Dealing holding current and capital account transactions - Export of goods and services - Realisation and repatriation of Exemptions authorized persons - RBI powers, penalties, appeals and enforcement.

Unit IV: Industries (Development & Regulation) Act, 1951 Objects and definitions – Regulatory mechanism under the Act – Registration and licensing of industrial undertakings – Procedure for obtaining industrial license – Exemptions from licensing – Policy, and procedure for setting up small scale industrial units – Offences and penalties.

SEZ Act 2005 – Salient Features – definitions – establishment of SEZ – board of approval of unit – SEZ authority.

Micro, small and medium enterprises development Act, 2006- definitions – National board of MSME, its functions – classification of enterprises – advisory committee – delayed payments to micro and small enterprises.

Unit V: Intellectual property rights – Introduction, GATT, WIPO, TRIPS – Patents – Trade Marks – Copyrights. Legal Metrology Act, 2009.

REFERENCES :

1. Competition Act - A Manual - ICSI's publications
2. Foreign Exchange Law and Practice - Taxman pub Gupta & Jain

15CSP20**SECRETARIAL AUDIT AND COMPLIANCE MANAGEMENT**

Unit I: Need objectives and scope of secretarial audit process - Periodicity and format for secretarial audit report - Appointment, duties and power of secretarial auditor - Check list work sheet for secretarial audit under various corporate laws and covenants of loan

Unit II: Preparation of search and status report from registrar of companies record for banks and financial institutions scope and importance - Verification of documents relating to charges - Requirements of various financial institution and other corporate lenders.

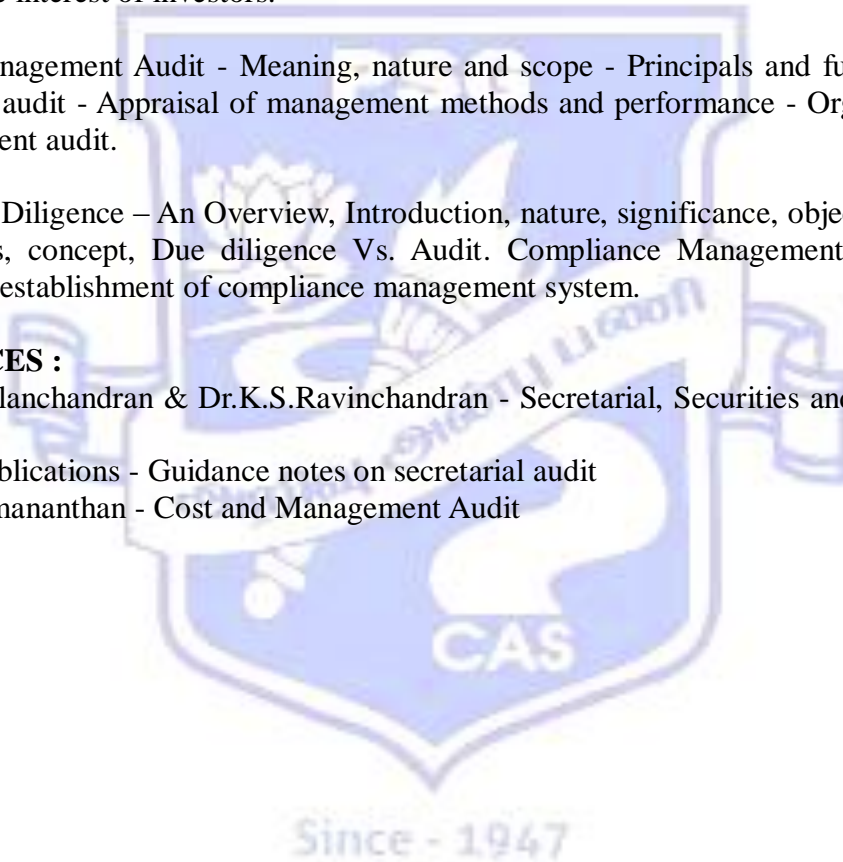
Unit III: Securities Audit - Meaning need and scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulation framed thereon - Protecting the interest of investors.

Unit IV: Management Audit - Meaning, nature and scope - Principals and fundamentals of management audit - Appraisal of management methods and performance - Organizing needs for management audit.

Unit V: Due Diligence – An Overview, Introduction, nature, significance, objectives , scope , type, process, concept, Due diligence Vs. Audit. Compliance Management- concept and significance, establishment of compliance management system.

REFERENCES :

1. Dr. V.Balanchandran & Dr.K.S.Ravinchandran - Secretarial, Securities and Management Audit
2. ICSI Publications - Guidance notes on secretarial audit
3. A R Ramanathan - Cost and Management Audit



15CSP21**CORPORATE GOVERNANCE**

UNIT I: Corporate Governance – Need and Scope - Evolution – concept - principles and development - Management structure for corporate governance; board structure; blinding responsive boards - issue and challenges; effectiveness of Board.

UNIT II: Board Composition, role and responsibilities, Board's Charter, Meetings and Processes, Board Committees and their functioning - Audit Committee, Legal Compliance Committee and Stakeholders relationship Committee ; Appraisal of board Performance - Transparency and Disclosure; internal control system and risk management.

UNIT III: Corporate governance in Indian companies - (Clause 49 of Listing Agreement). Beneficiaries of corporate governance; shareholders activism - investor protection and changing role of Institutional Investors. Corporate Social Responsibilities and good corporate citizenship.

UNIT IV: Various corporate governance forums - Common Wealth Association for Corporate Governance (CACG), and National Foundation for Corporate Governance (NFCG) Legislative framework of Corporate Governance in India, International Perspective.

UNIT V: Corporate Governance and Shareholders rights, Role of Institutional Investors in Corporate Governance, Corporate Governance and other stakeholders

REFERENCES :

1. Corporate Governance Taxmann Publication, New Delhi.
2. Corporate Governance: Principles, A C Fernando, Kindersley India (Pvt) Ltd, Delhi
3. Business Ethics & Business Ashok k. Nadhani Taxmann Publication Pvt. Ltd., New Delhi.
4. Governance and Business Ethics ICSI Publications



Since - 1947

15CSP22A

CORE ELECTIVE – II
MODERN MARKETING

Unit – I Introduction: Marketing – Nature and scope- Marketing as the central function of an organization- Evolution of Marketing- Marketing as Creating, Communicating and Delivering Value- Value chain – Customer satisfaction as the end of the value chain- Marketing Environment – Internal and External environment- Marketing Research- Marketing Information System.

Unit – II Market segmentation, targeting and positioning: - Purpose of Segmentation, Bases of segmenting Consumer Markets - Demographic, Geographic, Psychographic & Behavioural, Evaluating & Selecting Market Segments.

Dealing with competition: Identifying and analysing competitors, Strategies for the Market leader, Follower, Challenger & Nicher.

Unit – III Analyzing Consumer Markets

Consumer behavior- Factors affecting consumer behavior & consumer decision making process

Creating customer value, satisfaction & loyalty: Customer perceived value, customer satisfaction, measuring satisfaction, measuring customer, Life time value, CRM & building loyalty

Unit – IV Marketing Channels: Functions and Flows- Channel Design, Channel Management- Selection- Training- Motivation and Evaluation of channel members- Retailing and Wholesaling-Teleshopping – Shopping through Internet. Integrated Marketing Communication Process and Mix-Advertising- Personal selling- Direct Marketing- Sales Promotion, Publicity and Public Relations – Comparative advantages and disadvantages- Managing the Sales Force .

Unit – V Marketing Controls: Tools and Techniques of Marketing Control- Marketing of Services-Industrial Marketing- Marketing Challenges in the Globalized era- Green Marketing- Consumerism- Rural Marketing in India- Recent trends – Mobile Marketing and other Digital forms like Video platforms, Review sites in Internet.

References

1. Kotler Philip & Keller Kevin, Marketing Management, Pearson Education, India
2. Ramaswamy V.S & Namakumari. S Marketing Management – Global Perspective, Indian Context, , MacMillan.

15CSP22B

CORE ELECTIVE – II

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Unit I Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

Unit II Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

Unit III Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain – Global Applications

Unit IV Standardization in Logistics - Air freight Exports and Imports - Sales & Marketing , Environment, Marketing Research, Strategies and Planning, Audits, Segmentation, SWOT, Marketing Management Control, Consignee controlled cargo –Sales leads – Routing Instructions - Customer service, Future trends.

Unit V Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes, Live cargo - Hague - Visby Rules – Hamburg Rules – Hague protocol to Warsaw Convention 1955, International carriage of goods by Road (CMR), 1956 — Institute Cargo Clauses (A,B,C) – General Conditions of Marine Insurance on Goods (GCMi 1988).

Reference Book:

1. G Raghuram & N Rangaraj, Logistics and Supply Chain Management - Cases and Concepts. Mac Millan.
2. Martin Christopher, Logistics & Supply Chain Management: Creating Value-Adding Networks, FT Press.
3. Janat Shah, Supply Chain Management: Text and Cases, 1st Edition, Pearson.

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15CSP23

PRACTICE WORKSHOP

Exercises have been developed on the practices of companies administration and the same will be taught to the students in the Practice Workshop classes. Examination is conducted on the same lines of practical's for science students, evaluated and marks awarded.

PRACTICE WORKSHOP EXERCISES

S.no	Name of the practical	Purpose	Documents to be submitted	Presentation
1	Bank transactions	To know the services rendered by a bank	All relevant documents	Filling up application forms to opens various types of bank accounts, pay-in-slips, withdrawal forms, DD forms etc
2	Legal documentation	To draft a partnership deed	Partnership deed	Writing a model partnership deed in the record note book
3	Legal documentation	Drafting a trust deed	Trust deed	Writing a model trust in the record note book
4	Legal documentation	Drafting a lease deed	lease deed	Writing a model lease deed in the record note book
5	Legal documentation	Drafting a mortgage deed	mortgage deed	Writing a model mortgage deed in the record note book
6	Legal documentation	power of attorney	power of attorney	Writing a model power of attorney in the record note book
7	Legal documentation	Drafting sales deed	Relevant deeds	Writing sales deed etc in the record note books
8	Company documents	Drafting MA	MA	Writing a model memorandum of association in the record note book
9	Company documents	Drafting AOA/ compliance certificate	AOA/ CC	Writing a model articles / CC in the record note book
10	Company documents	Drafting prospectus	properties	Writing a model prospectus in the record note book
11	Company documents	Preparing annual return of a company	Annual return	Writing a model annual return in the record note book

PRACTICE WORKSHOP EXERCISES

S.No	Name Of The Practicals	Purpose	Document To Be Submitted	Presentation
12	Marketing documents	Drafting an advertisement	Advertisement copies	Submitting advertisement copies
13	ESI/ PF documents	Relevant forms	Relevant forms	Submitting the forms
14	MCA	To know online filing of various returns and forms	Printed e-forms	Submitting the forms
15	Company meeting related work	Drafting Of Notice, Agenda, Minutes Etc	Model Notices, Minutes Etc	Drafting the Notices, Minutes, Resolution etc in the record note book
16	Tax return- Income Tax	Preparation of Income tax return	Model income tax return form	Filling up income tax return form
17	Stock market related works	Opening of De mat accounts applying for shares etc	Application form, transfer form etc	Filling up various forms
18	Cost documents Financial management records	Preparation of cost sheets, BIN card and stores ledger Application to TIIC etc	specimen cost sheets, BIN card and stores ledger Loan application form	Preparation of the cost sheets, BIN card and stores ledger in the record note book Filling of loan application form/ preparation of project report

**15ENP15E/15ELP17E/15CDP22E
15EMP18E/15MIB21E/15CCP19E**

**CONSTITUTIONAL LAWS
Semester**

III

(For MA English, MSc Applied Electronics, Costume Design, Electronic Media, MIB & MCom (CA))

Unit I:

History of Constitutional Laws - Federal and Unitary Constitutions-Salient features-Indian Constitution - Preamble.

Unit-II

Definition of State - Definition of Law - Restrictions on the law making powers of the State

Unit-III

Fundamental Rights - Right to equality, freedom, Rights against exploitation, Right to Religion, cultural and education of rights and right to property

Unit-IV

Right to constitutional remedies – Writs - Directive principles of State Policies - Directive in the nature of objectives and policies - Directives conferring non Justiciable rights

Unit-V

Distribution of legislative powers - Union State relations - legislature - ordinance making powers – Delegated Legislation - Jurisdiction of Courts

REFERENCES :

1. N.D. Kapoor & Rajini Abbi, General & Commercial Laws ., Sultan Chand & Sons publishers , New Delhi

