

14MRM101

FIRST YEAR - I SEMESTER

PAPER - I GENERAL AND COMMERCIAL LAWS

OBJECTIVE:

To acquire knowledge regarding the constitution of India and provision of various general and commercial laws.

UNIT - I

Constitution of India

Broad framework of the constitution of India - Fundamental rights, Directive Principles of State Policy - Different types of Writs - Habeas Corpus. Mandamus, Prohibition, Quo warranto and Certiorari.

UNIT - II

Code of Civil Procedure:

Elementary knowledge of the structure of Civil Courts, their jurisdiction, basis understanding of certain terms - Order, Judgment and Decree - Stay of suits, Resjudicata - Suits by companies. Minor - Law relating to minor contracts.

UNIT - III

Law relating to Transfer of property:

Important definitions - Movable and Immovable properties - Properties which cannot be transferred - Lispendens - Provisions relating to Sale, Mortgage, Charge, Lease, Gift and Auctionable Claim.

UNIT - IV

Law Relating to Stamps:

Method of stamping - Consequence of non - stamping and Under - stamping - Impounding of Instruments - Construction of Instruments for Determination of Stamp Duty payable - Penal Provision.

Law relating to Registration of Documents:

Registrable documents - Compulsory and optional time and Place of registration - Consequences of non-registration - Description of property.



UNIT - V

Information of Technology Act, 1999:

Important terms under Information Technology Legislation - Digital Signature - Electronic Record - Certifying authority - Digital signature certificate - Cyber Regulation - Offences and Penalties.

Right to Information 2005:

Objective; Designation of Public Information Officers (PIO) and their Duties - Procedure for obtaining information - Exemption from disclosure - Who is excluded - appellate authorities - penalties - jurisdiction of Courts.

RECOMMENDED BOOKS:

ICSI Study material on General and Commercial laws.

Rajini Abbi & Kapoor - General laws - Sultan Chand & Sons

Shukla M.C. - A Manual of Mercantile Law - S. Chand & Co

Sen Mitra - Commercial Law - The World Press Limited.

Tripathi N.M. - 1882, Manual on the Transfer of Property Act

Tanton M.R - Civil Procedure Code - Allahabad Law Agency

V.N. Shukla, Singh G.P. - The Constitution of India

Singh G.P. - Principles of Statutory Interpretation

All India Reporter - Published by All India Report Limited

Relevant Bare Acts

WEB ADDRESS: [www. India corporate advisor.com](http://www.India corporate advisor.com) www. Legal service India. Com



PAPER - II
CORPORATE ACCOUNTING

OBJECTIVES:

To provide working knowledge of accounting principles and procedures for corporate entities in accordance with the statutory requirements.

To acquaint the students with corporate accounting techniques and practices.

UNIT - I

Issue of Shares – Forfeiture & Re-issue – Redemption of Preference Shares – Underwriting of Issues

UNIT - II

Issue of Debentures – Various Methods of Redemption

UNIT - III

Preparation & Presentation of Final Accounts of Joint Stock Companies – Provisions and Reserves – Computation of Managerial Remuneration

UNIT - IV

Valuation of Goodwill and Shares – Alteration of Share Capital & Internal Reconstruction

UNIT - V

Liquidation of Companies – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account – List of Contributories.

RECOMMENDED BOOKS:

Jain S.P & Narang, K.L - 2003, Corporate Accounting - 7th Edition 2001 Kalyani Publishers
Reprint

R.L Gupta, M. Radhaswamy - Corporate Accounting Theory, Method & Application - Sultan
Chand S Sons.

Maheswari - Corporate Accounting, 4th Edition - Vikas Publishing House Pvt Ltd

Dr S.N Maheswari - Corporate Accounting - 4th Edition - Vikas Publishing House Pvt Ltd

WEB ADDRESS : www.futureaccountant.com



14M15M123

PAPER III
COMPANY LAW AND SECRETARIAL PRACTICE I

OBJECTIVE:

To provide expertise and understanding of procedural requirements on various matters relating company law and secretarial practice.

UNIT - I

Memorandum of Association -- Articles of Association -- Contents -- Procedure for alteration of clauses of Memorandum of Association and Articles of Association.

UNIT - II

Procedure for Issue and allotment of Securities (including debentures) -- Public Issue -- Rights and Bonus issue -- sweat equity shares -- Employee stock option -- Conversion of debentures, Depository -- dematerialization / rematerialisation of shares -- Buyback of shares (All procedures shall necessarily include relevant SEBI guidelines.

UNIT - III

Procedure for payment of remuneration to directors and managerial personnel and disclosure thereof -- Procedure for making loan to directors, disclosure of interest by directors -- holding of office or place of profit by director / relative, etc. of director.

Conduct of Meeting -- Committee Meetings and General Meetings including statutory meeting, preparation of notices, Explanatory statements agenda and drafting resolutions - Procedure for passing of resolutions by postal ballot -- E-Voting -- Post meeting formalities including preparation of minutes and filing of decisions.

UNIT - IV

Preparation of Financial Statements, Auditors Report, Directors Report and Report on Corporate Governance.

Procedure for ascertainment of divisible profits and declaration of dividends -- payment of dividend -- claiming of unclaimed / unpaid dividend -- Transfer of unclaimed dividend to IEPF.



UNIT - V

Winding up of companies – Meaning – Definition – Procedure for Compulsory and Voluntary Winding up - Specimen Resolutions for every mode of winding up.

BOOKS RECOMMENDED:

Garg K.C. Chawla R.C & Gupta, Vijay, 2003 - Company Law and Secretarial practice - 3rd Edition. Kalyani Publishers

Murish Bhandari - Professional Approach to Corporate Laws in Secretarial Practice - Bharat Law House, New Delhi

Corporate Laws & Secretarial Practice - ICAI's CA Study Material

N.D. Kapoor, 2005 - Company Law & Secretarial Practice - 12th Revised Edition - Sultan Chand & Sons

M.C. Kuchhal - Secretarial Practice - 16th Revised Edition - Vikas Publishing House Pvt Ltd.

P.K.Ghosh and Dr. V. Balachandran, Company Law & Practice, Sultan Chand & Sons.

WEB ADDRESS: www.Indiacorporateadvisor.com www.icsi.edu



**PAPER IV
LABOUR AND INDUSTRIAL LAWS**

OBJECTIVE:

To provide knowledge of labour and industrial laws which have direct relevance to corporate administration.

UNIT - I

Factories Act, 1948

Objectives – Definition – Appointment, Duties - Working hours - Employment of child, Young Object - Definition - Health Safety and Welfare Provisions - Person, Women – Certifying Surgeon – Annual leave with wages -Concept of appointment of Occupier and Manager for Manufacturing units

UNIT - II

Workmen's Compensation Act, 1923

Objectives - Definition - Rules regarding compensation - Distribution of compensation - Notice and Claims.

UNIT - III

Industrial Disputes Act, 1947

Objectives - Definitions - Procedure and Settlement of Industrial Disputes - Voluntary reference of disputes to Arbitration - Award and Settlement - Strikes and Lockouts - Layoff and Retrenchment -Transfer and Closing down of Undertaking - Unfair Labour Practice.

UNIT - IV

Employees State Insurance Act 1948

Objectives - Definitions - ESI Corporation, Functions - Contribution and Recovery • Benefits - Penalties for false claims.

UNIT - V

Employees Provident Funds and Miscellaneous Provision Act, 1952

Objectives - Definitions - Provident Fund Schemes - Contribution and Recovery - Penalties and Offences.



Payment of Gratuity Act, 1972

Objectives - Definitions - Payment and Forfeiture of Gratuity • Nomination - Determination and Recovery of Gratuity - Offences and Penalties - Super Annuity and Pension - Creation of In - house Trust - VRS.

RECOMMENDED BOOKS:

S.S Gulshan, G.K. Kapoor - Economic labour & Industrial Laws - Sultan Chand & Sons Dr. Sanjeev Kumar - Industrial and Labour Laws - Bharat's Law House, New Delhi

Ś.C. Srivastava - Industrial Relations & Labour Laws - 4th Revised Edition Vikas Publishing House Pvt.Ltd.

WEB ADDRESS: www.Indiacorporateadvisor.com



14M19M105

**PAPER V
ORGANISATIONAL BEHAVIOUR**

OBJECTIVE:

To provide knowledge on employees' behaviour and their managerial implications.

UNIT - I

Introduction to Organizational Behaviour - Meaning - Elements - Need - Approach - Models - Global Scenario.

UNIT - II

Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness.

UNIT - III

Leadership - Styles - Qualities

Organizational communication - Meaning, Importance, Process, Barriers - Methods to reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management.

UNIT - IV

Organizational Dynamics - Organizational Effectiveness - Meaning, Approach - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour.

UNIT - V

Organizational change - Meaning - Resistance to change - Management of change.

RECOMMENDED BOOKS:

- M.N. Mishra - Organizational Behaviour - Vikas Publishing House Pvt. Ltd
J.S. Chandran - Organizational Behaviour - Vikas Publishing House Pvt Ltd
Dr. L.M. Prasad, 2005 - Organizational Behaviour - 3rd Edition Reprint - Sultan Chand & Sons
Gupta.Shahi.K & Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition - Kalyani Publishers
Gregory Moorhead, Ricky W. Griffin - Organizational Behaviour - Published by Bixtantra
Chauhan R.K. - Organisational Behaviour - Tamilnadu Book House.

WEB ADDRESS: www.Tatamcgrawhill.com



14MKM206

**FIRST YEAR - II SEMESTER
PAPER VI
ADVANCED-COST ACCOUNTING**

OBJECTIVE:

To provide an in-depth knowledge of the techniques and methods of Cost and Management accounting relevant to Corporate administration.

Knowledge: Expert Level

UNIT - I

Introduction – Objectives of Costing System – Cost Concepts and Cost Classification – Establishing a Costing System – Differences between Cost & Financial Accounting.

UNIT - II

Methods of Costing – Output or Unit Costing – Job and Batch Costing, Operating Costing, (Transport only) Operation Costing, Contract Costing,

UNIT - III

Process Costing – Equivalent Production (**Simple Problems Only – Excluding Joint & by-products Costing**)

UNIT - IV

Marginal Costing and Break-Even Analysis – Preparation of Break- Even Charts – Profit-Volume Graph – Practical application of Profit Volume Ratio

UNIT - V

Standard Costing and Variance Analysis – Material & Labour, Variance only.

RECOMMENDED BOOKS:

Gupta Shashi.K – Cost and Management Accounting – Kalyani Publishers.

Jain S.P. & Narang K.L. Cost and Management Accounting – Kalyani Publishers.

Dr S.N. Maheswari – Cost & Management Accounting – Sultan Chand & Sons.

S.P. Iyengar – Cost & Management Accounting – Sultan Chand & Sons.

William Son - Cost & Management Accounting – Prentice Hall of India.

WEB ADDRESS: www.iimcal.sc.in

www.futureaccountant.com



14MAM207

PAPER - VII SECURITIES LAWS AND REGULATIONS OF FINANCIAL MARKETS

OBJECTIVES

To provide conceptual understanding and in - depth knowledge of securities laws and regulator) framework concerning financial markets in India.

UNIT I

Financial System

Functions of the financial system - Structure - Significance, Components - Weakness of Indian Financial System.

UNIT II

Financial Instruments

Capital Market Instruments - Equity shares, Preference Shares – Debentures - New Instruments of Capital market - Global Depository Receipts - American Depository Receipt – Mutual funds – Venture Capital.

Money Market Instruments

Money Market – Features, Objectives - Money Market Vs capital Market - Treasury Bills, Commercial Bills, Certificate of deposits - Deficiencies of Indian Money Market

UNIT III

Primary Market

Meaning - Functions - Methods of floating new issues - Instruments of Issue - Significance -Scope - Development of Primary Market - Secondary Market -Meaning - Significance, Functions and Scope of Secondary Market - Stock Exchange - Definition - Services rendered - Regulation of Stock Exchange - Listing of Securities - Benefits - Obligations - Securities & Exchange Board of India (SEBI) - Features - Functions - Powers - SEBI Guidelines

UNIT IV

Capital Market

Introduction - Meaning - Significance of Capital Market - Securities Laws Regulatory framework governing Indian Capital Market - E Trading of Securities Markets. .



UNIT V

Credit Rating

Meaning - Functions of Credit Rating - Credit Rating in India - Benefits of Credit Rating
- Credit Rating agencies in India - CRISIL - ICRA - CARE - DCR.

RECOMMENDED BOOK:

Gupta Shashi. K, Aggarwal Nisha, Gupta Neeti, 2004 - Financial Markets & Service - 1st Edition, Kalyani Publishers.

Dr. D. Joseph Anbarasu, Professor V.K. Boominathan, Dr. P. Manoharan, Dr. G.Ghaanaraj - Financial Services - 2nd Revision Edition Sultan Chand & Sons

Vijay Nicole - Financial Services & Markets S. Guruswamy - Imprints. ICSI - Study Material - Securities Law & Regulations of Financial Markets

WEB ADDRESS

www.Indiacorporateadvisor.Com

www.indianbusiness.nic.in



PAPER - VIII**COMPANY LAW AND SECRETARIAL PRACTICE - II****OBJECTIVE :**

To provide an in-depth understanding of advanced know/edge of Company Law with background of international dimension.

UNIT - I

Charges: Procedure for creation, modification and satisfaction of charges – Registration thereof – Register of Charges – Inspection of charges.

Inter-corporate Loans – Procedure – Investments, Guarantee and providing of security.

UNIT - II

Drafting of Pre incorporation contracts, Memorandum and Articles of Association and other agreements – Secretarial duties – Incorporation.

Insider Trading: Concept and Rationale behind prohibition of insider trading – SEBI's insider trading regulations – Major actions taken by SEBI so far, Role of Company Secretary in compliance requirements.

UNIT - III

Division of powers between Board and general meetings - ultra-vires acts by directors.

Inspection and Investigation - Inspection of documents, books of accounts - Registers, Powers of ROC to call for information - Investigation of the affairs of the company - Powers of inspector -Inspector's Report.

UNIT - IV

Majority Powers and Minority Rights - Law relating to Majority powers and Minority Rights -Shareholder Remedies - Prevention of Oppression and Mismanagement.

Sole Selling Agents - Meaning, appointment and reappointment, removal; powers of Central Government and rules framed for the purpose.

UNIT - V

Best Practices - Secretarial Standards: Concept, scope and advantages, Secretarial Standards issued by the ICSI; Compliance of secretarial standards for good governance.



BOOKS RECOMMENDED:

Garg K.C.Chawla R.C and Gupta Vijay, 2004 - Company Law - 15th Edition, Kalyani Publishers.

N,D. Kapoor, 2005 - Elements of Company Law - 27th Revised Edition, Sultan Chand & Sons.

Bagrial - Company Law - Vikas Publishing House Pvt Ltd. .

P.P.S. Gogna - A textbook of company law - S.Chand and Company Ltd.

P.K- Ghosh and Dr. V. Balachandran, Sultan Chand & Sons. New Delhi.

WEB ADDRESS :

www.indiacorporateadvisor.com www.icsi.edu



PAPER - IX ADVANCED CORPORATE ACCOUNTING**OBJECTIVE**

To Provide in depth & working Knowledge of accounting principles & procedures of Corporate entities in accordance with statutory requirements. To acquaint the students with corporate accounting techniques and Practices.

UNIT - I

Amalgamation – Absorption and External Reconstruction (As per AS 14 for Amalgamation)

UNIT - II

Accounts of Holding Companies – Preparation of Consolidated Balance Sheet.

UNIT - III

Accounts of Banking Companies

UNIT - IV

Accounts of Insurance Companies – Preparation of Final Accounts of Life and Fire & Marine Insurance (As per IRDA Regulations)

UNIT - V

Human Resource Accounting (HRA) – Accounting for Price Level Changes (Simple Problems only without Preparation of Balance Sheet) – Accounting Standards – Meaning and Procedure for Issue of National Accounting Standards

RECOMMENDED BOOKS:

Jain S.P & Narang, K.L - 2003, Corporate Accounting - 7th Edition 2001 Kalyani Publishers Reprint

R.L Gupta, M. Radhaswamy - Corporate Accounting Theory, Method & Application - Sultan Chand S Sons.

Maheswari - Corporate Accounting, 4th Edition - Vikas Publishing House Pvt Ltd

Dr S.N Maheswari - Corporate Accounting - 4th Edition - Vikas Publishing House Pvt Ltd

WEB ADDRESS : www.futureaccountant.com



**ELECTIVE - EXTRADISCIPLINARY
PAPER - X
MARKETING**

Objective:

To impart knowledge about the techniques of marketing.

UNIT - I

Introduction to Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientations. Role and Importance of Marketing - Classification of Markets

UNIT - II

Marketing Environment - Micro and Macro Environment (Factors affecting internal environment and external environments)

UNIT - III

Market Segmentation - Concept - Benefits - Basis and Levels - Introduction to Consumer Behaviour - Need for study - Consumer buying decision process - Buying motives.

UNIT - IV

Marketing Mix - Meaning - Introduction to Stages of New Product Development - Types - Introduction to PLC - Product Mix. - Price - Pricing Policies and Methods Place - Channels of Distribution (Levels) - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales promotion and personal selling.

UNIT - V

Recent Trends in Marketing - A Basic understanding of e- Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

RECOMMENDED BOOKS:

1. Philip Kotler - Principles of Marketing
2. Memoria & Joshi - Marketing
3. Sherlaker - Marketing Management
4. Marketing - J. Jayasankar
5. Dr. C.B. Gupta and Dr. N. Rajan Nair - Marketing Management



**SECOND YEAR - III SEMESTER
CORE PAPER XI – INCOME TAX – I**

14MRM311

OBJECTIVES:

To provide working knowledge of Income Tax principles and procedures.

Knowledge: Working Level

UNIT - I

Income Tax Act, 1961 – Current Finance Act – Definitions – Agricultural Income – Assessee – Assessment year – Income – Person – Previous year – Residential Status and Incidence of tax – Exempted Incomes

UNIT - II

Income under the Head Salaries – Definition – Features – Allowances – Perquisites – Provident Funds – Profits in Lieu of Salary – Deductions – Tax Rebate – Computation of Salary income.

UNIT - III

Income from House property – Annual Value – Determination – Let-out Houses – Self Occupied Houses – Computation of Income from House Property

UNIT - IV

Capital Gains - Definition of Capital Assets - Kinds - Exempted Capital Gains - Computation of Capital Gains.

UNIT - V

Income from Other Sources - Income Chargeable to Tax - Deductions – Bond Washing Transactions - Computation of Income from Other Sources

RECOMMENDED BOOKS:

1. Income Tax Law and Practice – V.P. Gaur & D.B. Narang
2. Law and Practice of Income Tax in India – Dr. Bhagavati Prasad
3. Law and Practice of Income Tax – Dinkar Pagare
4. Students Guide to Income Tax – Vinod K Singhania
5. Income Tax Theory Law and Practice – T.S. Reddy & Y. Hari Prasad Reddy.

WEB ADDRESS:

www.legalserviceindia.com

www.incometaxindia.gov.in

Note: The proportion between Theory and problems – 20 : 80

CORE PAPER XII - RESEARCH METHODOLOGY

14M19M312

OBJECTIVE:

To acquire knowledge with regard to research methods and reporting.

Knowledge: Working Level

UNIT - I

RESEARCH: Meaning and Significance of Research - Objectives - Types - Research Process - common problems encountered in Research - Ethics in Research - Research problem - Meaning selection and formulation - techniques involved in defining a problem.

UNIT - II

RESEARCH DESIGN: Meaning and need for Research Design - Feature of a good Design - Different Research Design.

DATA COLLECTION: Methods - Primary and Secondary data - Observation - Interviews - Questionnaire- Construction of a Questionnaire.

SCALING: Meaning - Important scaling techniques - Multidimensional Scaling

UNIT - III

HYPOTHESIS: Meaning - types - sources of Hypothesis - Testing of Hypothesis - errors in testing - Limitations in the testing of Hypothesis.

SAMPLING: Fundamentals - types - Sampling errors and data collection errors - Sample sizes and its distribution - Testing the appropriateness of a sample.

UNIT - IV

STATISTICAL TESTS: Parametric tests - Tests of small and large sample - T test, Z test, Chi Square test - Analysis of Variance - One way ANOVA and two ways ANOVA.

UNIT - V

REPORT WRITING: Types of Reports - contents, features of good Reports - Steps in writing a Report.

RECOMMENDED BOOKS

Gupta.S - Research Methodology & Statistical Techniques

Paneerselvam - Research Methodology - Prentice Hall of India

Krishnaswamy - Research Methodology - Pearson Education India

Harounh A.B.E.M - Research Methodology - Tamilnadu Book House

WEB ADDRESS:

www.socialpsychology.org

CORE PAPER - XIII**ADVANCED MANAGEMENT ACCOUNTING****OBJECTIVE:**

To provide an in-depth knowledge of the techniques and methods of Management accounting relevant to Corporate administration.

Knowledge: Expert Level

UNIT - I

Management Accounting – Meaning, Scope, Importance and Limitations – Ratio Analysis - Interpretation, Benefits and Limitations - Classification of Ratios – Liquidity- Profitability- Turnover.

Analysis and Interpretations of Financial Statements - Nature, Objectives, and Tools - Methods - Comparative Statements, Common Size statement and Trend Analysis.

UNIT - II

Funds Flow and Cash Flow Statements (As per AS3)

UNIT - III

Marginal Costing – Absorption Costing and Marginal Costing – Cost Volume Profit Analysis - Break Even Analysis - Break Even Chart – Make or Buy – Sales mix – Key factor

UNIT - IV

Budgets and Budgetary Control - Meaning, Objectives, Merits and Demerits - Types of Budgets - Production, Cash and Flexible Budgets – Zero base Budgeting

UNIT - V

Cost of Capital – Meaning and Significance – Measurement of Cost of Capital - Capital Structure: Concepts – Optimum Capital Structure – Factors Influencing Capital Structure – Theories in Capital Structure (Net Income, Net Operating Income, Traditional and MM Theories)

RECOMMENDED BOOKS:

Gupta Shashi.K – Cost and Management Accounting – Kalyani Publishers.

Jain S.P. & Narang K.L. Cost and Management Accounting – Kalyani Publishers.

Dr S.N. Maheswari – Cost & Management Accounting – Sultan Chand & Sons.

S.P.Iyengar – Cost & Management Accounting – Sultan Chand & Sons.

WEB ADDRESS: www.iimcal.sc.in

www.futureaccountant.com

14MBA314

ELECTIVES III - PAPER XIV
CORPORATE RESTRUCTURING LAW AND PRACTICE

OBJECTIVE:

To acquaint the students with all aspects and intricacies of law and practical issues affecting and arising out of corporate restructuring.

Knowledge: Working Level

UNIT - I

INTRODUCTION: Meaning of Corporate Restructuring - Needs, Scope and Modes of Restructuring - Global and National Scenario.

STRATEGIES: Strategic Planning- competitive advantage and core competence - Strategic Formulation- routes for executive strategy - start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.

UNIT - II

Mergers & Acquisitions: Concept, Need & Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions include documentations.

UNIT - III

Takeovers: Meaning & Concept – Types of Takeovers – Legal Aspects – Securities & Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units.

UNIT - IV

Corporate Demergers/Splits & Divisions: Difference between Demergers and Reconstructions - Modes of Demerger – By Agreement, under scheme of arrangement, by Voluntary Winding Up – Tax Aspects – Tax reliefs – Indian Scenario – Reverse Mergers.

UNIT - V

Financial Restructuring: Buy back of shares – Concept and necessity – Securities and Exchange Board of India Guidelines – Government Guidelines – Procedure and Practice of buyback of shares – Role of Company Secretary in relation to Corporate Restructuring.

RECOMMENDED BOOKS:

ICSI Study Material – Corporate Restructuring Laws & Practice

Fred Westernt, Kwang Schung & Susan E.Hoag – Merger, Restructuring & Corporate Control

Verma J.C – Corporate Mergers, Amalgamations and Takeovers.

Brojendranath Banerjee – Company Takeover

WEB ADDRESS: www.indiacorporateadvisor.com

www.legalserviceindia.com

14MKM315

EXTRA DISCIPLINARY
PAPER XV - PRACTICAL BANKING

OBJECTIVE:

To provide an in-depth knowledge of banking Theory and Legal Practices.

UNIT - I

Banking Regulation Act 1949 - Definition of Banking - Licensing of Banking Companies - Management of Banking companies - Nature of Central Bank - Organization and Management of Central Bank - Functions of central Bank.

UNIT - II

Commercial Banks - Services rendered by banks - definition of a customer - General relationship between a banker and a customer - Type of Bank accounts - Fixed Deposit account - Recurring Deposit or Cumulative Deposit - Opening of Current account and savings account - Facility of Nomination - Legal status of Nominee - Closing of Bank account.

UNIT - III

Negotiable Instruments - Definition - Features - types - Definition of Promissory Note, Bills of Exchange Cheques - Features - special type customers - Minor, Married woman, Partnership, Joint Stock Company and Trust - Crossing of Cheques - Payment of Cheques - precautions to the paying banker - when a banker can refuse payment - collection of cheques - Statutory Protection to the collecting banker (Sec 131).

UNIT - IV

Banking services: Core Banking – Internet Banking – Mobile Banking – ATM - credit card - Debit card - Personal Identification Number (PIN) - Electronic Fund Transfer - Electronic Clearing system (ECS).

UNIT - V

Merchant banking services – New issues management – Factoring – underwriting – management of offshore finance – Venture Capital – Lease Financing.

BOOKS RECOMMENDED:

H.P.Sheldon - Banking Theory and Practice

K.C.Sherlekhkar & Leshmy Sherlekhkar Banking Theory and Practice,
19th Edition - Vikas publishing House Pvt Ltd.

M.C. Vaish Monetary theory - 15th Vikas - publishing House Pvt Ltd.

Kumar - Banking Law and Practice - Tamil Nadu Book House.

K.P.M. Sundharam & P.N. Varshney - Banking Theory Law & Practice.

SECOND YEAR - IV SEMESTER
CORE PAPER – XVI
CORPORATE GOVERNANCE

14M15M 416

OBJECTIVE:

To provide knowledge on global development and best practices in the corporate world.

UNIT - I

Evolution of Corporate Governance – its Concept - principles and development - An analysis of legislative framework of corporate governance in various countries such as UK, USA, India.

UNIT - II

Management structure for corporate governance – Board structure - building responsive boards, issue and challenges - effectiveness of Board, board committees and their functioning in particular 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 communication - art and craft of investors relations - shareholders activism, investor protection and changing role of Institutional Investors - Corporate Social Responsibility and good corporate citizenship.

UNIT - IV.

Compliance certificate – Section 49 of the listing agreement as per SEBI Guidelines – Secretarial Audit – Meaning need and scope – protecting the interest of Investors – Systems Audit – Nature, significance and scope of System Audit –system audit of computerized secretarial functions – documentation standards, policies and procedures.

UNIT V:

Management Audit – Meaning nature and scope – Audit of Management methods and performance – Organizational needs for Management Audit – Cost Audit – Nature, objectives and scope – Cost Audit as an aid to Management, Shareholders and other external agencies and public – cost audit report.

RECOMMENDED BOOKS:

Study Material on Governance, Business Ethics and Sustainability issued by Institute of Company Secretaries of India.

ICSI study material – Secretarial and Management Audit.

PAPER – INCOME TAX II

OBJECTIVES:

To provide working knowledge of Income Tax principles and procedures

UNIT - I

Profits and Gains of Business or Profession – Definitions – Chargeability – Admissible Deductions – Inadmissible Expenses – Computation of Business Income – Computation of Professional Income

UNIT - II

Set- off and Carry forward of Losses – Deductions from Gross Total Income - Assessment Procedure – Self Assessment – Provisional Assessment – Regular Assessment – Best Judgment assessment

UNIT - III

Assessment of Individuals – Treatment of income received from certain other institutions – Income of other persons to be added in the income of individual

UNIT - IV

Assessment of Firm – Assessment of Firm, which fulfils Conditions of Section 184 – Assessment of Firm, which do not fulfils Conditions of Section 184

UNIT - V

Assessment of Companies – Residential Status and Incidence of Tax – Computation of GTI of Companies – Special Provisions for losses of Companies – Deductions out of GTI U/S 80.

RECOMMENDED BOOKS:

1. Income Tax Law and Practice – V.P. Gaur & D.B. Narang
2. Law and Practice of Income Tax in India – Dr. Bhagavati Prasad
3. Law and Practice of Income Tax – Dinkar Pagare
4. Students Guide to Income Tax – Vinod K Singhania
5. Income Tax Theory Law and Practice – T.S. Reddy & Y. Hari Prasad Reddy

WEB ADDRESS:

www.incometaxindia.gov.in

ELECTIVES IV - PAPER XVIII
INTERNATIONAL BUSINESS POLICIES AND PROCEDURES

14MKM418

Level of knowledge: Expert Knowledge

OBJECTIVES:

To provide specialized knowledge in international trade with particular emphasis on World Trade Organization, foreign collaboration and joint venture and international commercial arbitration.

UNIT - I

International Trade and Trading Blocks

Theory and policy – institutionalisation of International Trade – Pre- General Agreement on Tariff and Trade (GATT) scenario – General Agreement on Tariff and Trade and International Trade – Establishment of World Trade Organisation (WTO).

UNIT - II

World Trade Organisation (WTO)

Basic principles of WTO and GATT – Their functions and areas of operations – Various Agreements under WTO

Anti – Dumping Duties

WTO provisions on Anti dumping – Anti dumping laws – Anti dumping Duties – Regulatory framework, Procedure and Developments therein

Subsidies and Countervailing Duties

WTO Provisions on Subsidies and Countervailing Duties and Emerging trends.

UNIT - III

Foreign Collaboration and Joint Ventures

Industrial policy and Foreign Direct Investment – Kinds of Collaboration and Joint Ventures – Negotiating Foreign Collaboration/Joint Venture – Drafting of agreement – Restrictive clauses in the Foreign Collaboration/Joint Venture Agreements – Indian Joint Ventures abroad.

UNIT – IV

Export – Import Policy and Procedure

Main features, framework – Export Import Performance of the country – Standard Input output and Value Addition Norms – Export Promotion Schemes – Special Economic Zones – Export Oriented units / Export Processing Zone – Electronic Hardware Technology Park – Deemed Export – Export Houses Trading Houses etc., - Export Promotion Councils and Organizations etc

EXIM Bank – Import and Export Procedures and Documentation – Import – Free Importability – Actual user condition, Second hand goods Export of gifts, Import on export basis, Import of used machinery/equipment etc.

UNIT – V

Settlement of Disputes under World Trade Organisation

Dispute Settlement under World Trade Organisation – Rules, Regulations and Procedure relating to settlement of disputes under world Trade Organisation.

RECOMMENDED BOOKS:

Dr.M.B.Rao, Manjula Guru – WTO & International Trade - 2nd Edition – Vikas Publishing House Pvt.Ltd.

D.S.Asora – International Business – Tamil Nadu Book House.

V.D.Dudeja - International Business Environment – Tamil Nadu Book House.

Justin Paul - International Business – 2nd Edition – Prentice Hall of India.

PAPER XIX - PROJECT REPORT AND VIVA VOCE

M.Com (Corporate Secretaryship) had been introduced with the unique pattern of course content to culminate practical learning through undergoing training in corporate bodies. To acquaint with spontaneous lead to compare and contrast theoretical as well as practical oriented interpretation of the various managerial and secretarial aspects of business in general, each student should undergo training as well as learning by practice under the supervision of human resource personnel in the respective organization.

The student can select their topics from fields like Marketing, Organizational behavior, Finance, Human Resource Management etc., The report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.

The duration of the training shall be for a period of not less than 6 weeks/45 days during the II year. The training shall broadly give an exposure to identify a problem of current interest in the area of Corporate Management.

The contents of the Report may include the following:

Chapter I – Introduction

This chapter includes:

- ❖ Nature and Importance of the study
- ❖ Statement of the current problem
- ❖ Objectives of the study
- ❖ Scope and Limitations of the study
- ❖ Methodology used for the study
 - i) Data collection
 - ii) Statistical Techniques used
- ❖ Chapterisation

Chapter II – Profile of the Company

This chapter consists of:

- ❖ History and Evolution, Incorporation.
- ❖ Organisation Chart, Departmentation.
- ❖ Office Layout and Management.
- ❖ Indicators of Growth.

Chapter III – Practical Exposure during the course of training

This chapter exerts:

- ❖ Learning by practice with regard to relationship between classroom learning and learning at work place.
- ❖ Extent of self-development after training.

Chapter IV – Review of Literature

This Chapter deals with:

- ❖ Conceptualization of the subject matter selected for study.
- ❖ Conclusion derived by the previous studies related to the subject matter selected.

Chapter V – Analysis and Interpretation

This chapter contains:

- ❖ The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied.
- ❖ Interpretation of the inferences obtained.

Chapter VI – Summary and Conclusion

This chapter portrays:

- ❖ Gist of the preceding five chapters, findings and conclusions.

The Report shall consist of 70 to 80 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.

A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.

The project report evaluation and Viva Voce examinations of M.Com Corporate Secretaryship should be carried out jointly by both internal and external examiners at the respective college itself from the academic year 2007 – 2008. The project report shall be retained by the Department and mark list alone be sent to the University.

Project Report – 160 marks (120 by External Examiner & 40 marks for Continuous Internal Assessment)

Viva-Voce – 40 marks (by the External Examiner only)

So Total 200 marks jointly by Internal & External Examiner.