

## **SEMESTER I**

### **GENERAL AND COMMERCIAL LAW**

**TOTAL HOURS: 90**

**CREDITS: 4**

**COURSE CODE: 12SP18/1C/GCL**

**L-T-P: 3 3 0**

#### **COURSE OBJECTIVES**

1. To Provide an insight on the Constitution of India, Jurisdiction of High Court and Supreme Court, types of writs
2. To give a basic understanding of the structure of civil court, order, judgement and decree and summary proceedings
3. To give an insight into the Law relating to Arbitration and Conciliation
4. To throw light on the law relating to Transfer of property, stamps, registration of documents
5. To understand Information Technology Act 2000 and Right to Information Act 2005

#### **COURSE OUTLINE**

##### **UNIT –I: CONSTITUTION OF INDIA**

Broad Framework of the Constitution of India: Fundamental Rights, Directive Principles of State Policy – Ordinance making Powers of the President & the Governors – Legislative Powers of the Union & the States – Freedom of Trade and Commerce – Jurisdiction, Writ Jurisdiction of High Courts and Supreme Courts – Different types of Writs – Habeas corpus, Mandamus, prohibition, Quo Warrant & Certiorari (18 Hours)

##### **UNIT – II: CODE OF CIVIL PROCEDURES**

Elementary knowledge of the structure of Civil Courts, their Jurisdiction, Basic understanding of certain terms – Order, Judgment & Decree – Stay of Suits, Res Judicata – Suit by companies, Minors – Basic understanding of Summary Proceedings, Appeals, Reference, Review and Revision (17 Hours)

##### **UNIT – III: LAW RELATING TO ARBITRATION & CONCILIATION**

Law of Arbitration in India – Important Definitions & Terms – Appointment of Arbitrators – Procedure, Award – Time limit – Enforceability – Conciliation & Compromise (15 Hours)

##### **UNIT – IV: LAW RELATING TO TRANSFER OF PROPERTY**

Important Definitions – Movable & Immovable properties – Properties which cannot be transferred – Lis pendens

##### **LAW RELATING TO STAMPS**

Methods of Stamping – Consequences of Non Stamping – Impounding of Instruments – Construction of Instruments for determination of Stamp Duty Payable – Penal provisions

## **LAW RELATING TO REGISTRATION OF DOCUMENTS**

Registrable Documents – Compulsory & Optional – Time & Place of Registration – Effects of Registration & Non Registration (24 Hours)

## **UNIT – V: INFORMATION TECHNOLOGY ACT, 2000**

Important terms under IT Legislation – Digital signatures – Electronic records – Certifying Authority – Digital Signature certificate – Cyber Regulation Appellate Tribunal – Offences & Penalties. Right to Information Act, 2005: Salient Features – Objectives, Public Authorities, their obligations – Designation of Public Information Officers (PIO) and their duties – Request for obtaining Information – Exemption from disclosure – Who is excluded – Appellate Authorities – Penalties – Jurisdiction of Courts (16 Hours)

## **RECOMMENDED TEXTBOOKS**

1. Rajni Abbi & Kapoor N D, General & Commercial Law , Sultan Chand & Sons ,New Delhi
2. ICSI Study Material on General & Commercial law

## **REFERENCE BOOKS**

1. Shukla M C, A Manual of Mercantile Law,S Chand & Co, New Delhi
2. Mitra S N, Commercial Law, The World Press Ltd., Kolkatta
3. Durga Das Basu, Introduction to Constitution of India, Lexis Nexis, Gurgaon
4. Tejpalsheth and Jigisha Thakkar, Industrial Labour and General Laws, Taxmann Publication
5. NS Zad, Industrial Labour and General Laws, Taxmann Publication

## **JOURNALS**

1. Industrial Relations
2. International Commercial Law
3. Commercial Law Journal

## **e-LEARNING RESOURCES**

- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.legalserviceindia.com](http://www.legalserviceindia.com)
- [www.icsi.edu](http://www.icsi.edu)
- [www.ili.ac.in](http://www.ili.ac.in)
- [www.lawstudies.com](http://www.lawstudies.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of Fundamental Rights, Jurisdiction of Courts and writs
CO 2	File a suit in compliance with the Code of Civil Procedure
CO 3	Outline the various provisions to be complied for arbitration and conciliation proceedings
CO 4	Knowledge of the various statutory requirements relating to transfer of property, stamps and registration of documents
CO 5	Explain the Legal rules relating to Information Technology Act 2000 and Right to Information Act 2005

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
Case Study discussion  
Problem Solving-Group Discussion  
Seminar  
Peer Learning

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5X8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		

## **SEMESTER I**

### **ADVANCED CORPORATE ACCOUNTING – I**

**TOTAL HOURS: 90**

**CREDITS: 4**

**COURSE CODE: 12SP18/1C/ACA**

**L-T-P: 2 4 0**

#### **COURSE OBJECTIVES**

1. To outline knowledge on raising of capital by public limited companies and the regulation of public issues prescribed by the Companies Act and SEBI Guidelines
2. To gain an insight on issue of Debentures and various modes of Redemption with reference to the provisions in the Companies Act and SEBI Guidelines
3. To understand the legal provision relating to the preparation of Financial Statements of Joint Stock Companies as per revised Schedule 6
4. To create an understanding of valuation of Goodwill and Shares
5. To gain knowledge on Liquidation of Companies and in particular the different modes of Winding up

#### **COURSE OUTLINE**

##### **UNIT – I**

Issue, Forfeiture and Re-issue of Shares – Under Writing of Shares and Debentures  
(20 hours)

##### **UNIT – II**

Issue of Debentures – Redemption of Debentures – On Due Date – In Instalments – By Conversion – Sinking Fund & Insurance Policy Method  
(18 hours)

##### **UNIT – III**

Final Accounts of Joint Stock Companies as per Revised Schedule VI – Provisions and Reserves – Computation of Managerial Remuneration  
(18 hours)

##### **UNIT – IV**

Valuation of Goodwill and Shares  
(18 hours)

##### **UNIT – V**

Liquidation of Companies – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account  
(16 hours)

## RECOMMENDED TEXTBOOKS

1. Gupta R L & Radhaswamy M, Advanced Accounting , Volume II , Sultan Chand & Sons, New Delhi
2. Jain S P & Narang K L , Advanced Accounting , Volume II , Kalyani Publishers, New Delhi

## REFERENCE BOOKS

1. Mukherjee A & Hanif M Modern Accountancy Vol II Tata McGraw Hill Publishing Co. Ltd., New Delhi
2. Arulanandam M A & Raman K S , Advanced Accountancy, Himalaya Publishing Co., Mumbai
3. Shukla M C, Grewal T S, Gupta S C, Advanced Accounts, Vol II, S. Chand & Co, New Delhi
4. Shukla S.M, Advanced Accounting (Accounting Theory & Practice), Sahitya Bhavan Publications, Uttar Pradesh
5. Reddy T S & Murthy A, Corporate Accounting, Margham Publications, Chennai

## e-LEARNING RESOURCES

- Khan Academy
- [www.edupristine.com](http://www.edupristine.com)
- [www.accountlearning.com](http://www.accountlearning.com)
- [www.accountingnotes.net](http://www.accountingnotes.net)
- [www.accaglobal.com](http://www.accaglobal.com)
- [www.companydebt.com](http://www.companydebt.com)

## Journals

1. The Journal of Corporate Accounting & Finance
2. International Journal of Corporate Finance & Accounting

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Sound knowledge on legal and accounting procedures relating to issue, Forfeiture, Re-issue and Underwriting of Shares
CO 2	Profound knowledge relating to issue of Debentures and methods of its Redemption
CO 3	Prepare Final Accounts of Joint Stock Companies
CO 4	Computation of goodwill and valuation of shares
CO 5	Prepare Liquidator's final statement of Accounts

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	2	2	3	3	3	2	3	3	3
AVERAGE	3	2.8	2.8	3	3	3	2.8	3	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos – You tube Videos on presentation of Final accounts of companies.

Problem Solving

Quiz-Seminar

Peer Learning

Field Visits

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	-	40	100	Section A must have two theory questions and six problems. Section B one theory question and four problems
K4,K5	B-3/5x20 marks	-	60		

**SEMESTER I**  
**CORPORATE FINANCE**

**TOTAL HOURS: 90**  
**CREDITS: 4**

**COURSE CODE: 12SP18/1C/COF**  
**L-T-P: 3 3 0**

**COURSE OBJECTIVES**

1. To explain the various financial concepts, functions, goals and discuss the emerging role of the financial manager
2. To provide an insight on leverage, types and effect on shareholder's return and also impart knowledge on capital structure and its theories
3. To compute the various costs of capital, Cost of Debt, Equity, Preference, Retained Earnings and Weighted Average Cost of Capital and also analyse overcapitalization and undercapitalization and its impact on firm
4. To evaluate and select projects utilizing capital budgeting techniques of Payback, Net Present Value, Internal Rate of Return, Accounting Rate of Return and Profitability Index
5. To assess the working capital requirements of the firm and outline the dividend concept, policy and theories of dividend policy

**COURSE OUTLINE**

**UNIT – I**

Finance – Nature & Scope – Financial Goals – Financial Decisions – Time Value of Money – Agency Problem – Emerging role of Finance manager in India  
(15 hours)

**UNIT – II**

Leverage – Financial – Operating & Combined Leverage – Effect of leverage on Shareholders' return – EBIT EPS Analysis  
Capital Structure – Optimum Capital Structure – Factors influencing Capital Structure – Net Income – Net Operating Income – Traditional & Modigliani Miller theories (15 hours)

**UNIT – III**

Cost of capital – Significance – Determination of cost of Debt – Equity – Preference capital – Retained earnings and weighted average cost of capital – Capitalization – Over capitalization & under capitalization (20 hours)

**UNIT – IV**

Capital Budgeting – Payback – Net Present Value – Internal rate of return – Accounting rate of return and Profitability Index  
Risk analysis in capital budgeting – Payback – Risk adjusted discount rate – Certainty equivalent method (Simple Problems) (20 hours)

## UNIT – V

Working Capital – Concept – Factors – Computation of Working Capital Requirements (Problems)

Dividend Decision – Dividend Policy – Factors determining Dividend Policy –Walter’s Model –Gordon’s Model – MM Hypothesis (Theory only) (20 hours)

## RECOMMENDED TEXTBOOKS

1. Pandey I M, Financial Management, Vikas Publication, New Delhi
2. Khan M Y & Jain P K, Financial Management, Tata Mc Graw Hill, New Delhi

## REFERENCE BOOKS

1. Richard Brealey, Stewart Myers & Franklin Allen, Principles of Corporate Finance, Tata Mc Graw Hill Publications
2. Aswath Damodaran, Applied Corporate Finance, Stern School of Business, Wiley Publications, New York
3. Maheshwari S N, Financial Management, Sultan Chand Publication, New Delhi
4. Van Horne James C, Financial Management and Policy, Prentice Hall, USA
5. Prasanna Chandra, Financial Management, Tata Mc Graw Hill, New Delhi

## Journals

1. International Journal of Accounting and Finance
2. Indian Journal of Finance

## e-LEARNING RESOURCES

- [www.Khanacademy.org](http://www.Khanacademy.org)
- <http://study.com> >academy>topic capital-structure-financial-leverage
- <http://sol.du.ac.in>>mod>>book>view
- <http://pt.courser.org>>lecture>capital budgeting
- [www.apnacourse.com](http://www.apnacourse.com)>course>working –capital-management

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain financial concepts, functions, goals and the emerging role of the financial manager
CO 2	Sound knowledge of capital structure, theories leverage, types, evaluation of its effect on shareholders return and planning an optimal capital structure
CO 3	Compute Cost of Capital, Cost of Debt, Equity, Preference, Retained Earnings and Weighted average Cost of Capital and analyze the impact of overcapitalization and undercapitalization on the firm



CO 4	Select projects for a firm with the aid of capital budgeting techniques of Payback, Net Present Value, Internal Rate of Return, Accounting Rate of Return and Profitability Index
CO 5	Determine working capital requirements of a firm and discuss the dividend concept, policy and theories

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO 4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO 10
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	2	2	3	2	3	3	2	3	3
CO3	3	2	3	3	3	3	3	2	3	3
CO4	3	2	3	3	3	3	3	2	3	3
CO5	3	2	3	3	3	3	3	2	3	3
AVERAGE	3	1.8	2.8	3	2.8	3	3	2.2	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
 Problem Solving-Group Discussion  
 Quiz-Seminar  
 Peer Learning  
 Self-Study Papers

#### QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	-	40	100	Section A out of 8 questions 5 theory and 3 problems, Section B out of 5 questions 3 theory and 2 problems
K4,K5	B-3/5x20 marks	-	60		

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## **SEMESTER I**

### **DIRECT TAXES AND TAX PLANNING I**

**TOTAL HOURS: 90**

**CREDITS: 4**

**COURSE CODE: 12SP18/1C/DTP**

**L-T-P: 3 3 0**

#### **COURSE OBJECTIVES**

1. To impart the basic knowledge about the provisions of Income tax law, exempted incomes, the residential status and incidence of tax of an assessee
2. To impart the in-depth knowledge of various components of Salary income and its assessment
3. To Compute the Annual Value of a let out and self occupied house property
4. To explain the computation of Business and Profession income with the various admissible deductions and disallowances
5. To demonstrate the difference between Short term and long term capital gain and the various exemptions and explain the tax planning considerations in relation to salary, House property income and Capital gains

#### **COURSE OUTLINE**

##### **UNIT – I**

Income Tax Act 1961 – Basic Concepts – Incomes exempted From Tax – Residential Status – Incidence of Tax – Meaning of Tax Planning – Tax Evasion & Tax Avoidance (10 hours)

##### **UNIT – II**

Income from Salaries – Scope of Salary Income – Allowances – Valuation of Perquisite – Relevant deductions from Salary Income (20 hours)

##### **UNIT – III**

Income from House Property – Computation of Annual Value – Relevant Deductions (10 hours)

##### **UNIT – IV**

Income from Business or Profession – Admissible Deductions – Deemed Income – Valuation of Stock (25 hours)

##### **UNIT – V**

Income from Capital Gains – Short Term & Long Term Capital Gains – Exemptions – Tax Planning considerations in relation to Salaries, House Property, Business Income and Capital Gains (25 hours)

## RECOMMENDED TEXTBOOKS

1. V K Singhanian, Direct Tax Law And Practice Taxmann Publications Pvt, Ltd., New Delhi
2. Vinod K Singhanian, Monica Singhanian, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi

## REFERENCE BOOKS

1. V K Singhanian , Direct Tax Planning and Management Taxmann Publications Pvt Ltd
2. Dr H C Mehrotra , Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra
3. Bomi F Daruwala, Handbook to Direct Taxes, Bharats
4. T.S.Reddy, Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publications
5. Taxmann Manual

## JOURNALS

1. Indian Journal of Tax Law
2. Journal of Accounting and Taxation
3. International Journal of Accounting and Taxation

## e-LEARNING RESOURCES

- <https://www.indiafilings.com> › learn › residential-status-income-tax
- <https://www.bankbazaar.com> › tax › how-calculate-taxable-income-from-sal...  
<https://cleartax.in> › house-property
- <https://www.indiafilings.com> › learn › profits-gains-business-profession-inco...
- <https://cleartax.in> › capital-gains-income

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the exempted incomes and identify the residential status of a person and incidence of tax
CO 2	Compute taxable salary income including taxable allowances and perquisites
CO 3	Assess the Annual value and income from a property which is self occupied and let out
CO 4	Compute Business and Professional Income considering the various allowable and inadmissible expense
CO 5	Compute Capital Gains and do tax planning under various heads relating to salaries, house property , Business income and capital gains

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO 4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO 10
CO1	3	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	2	3
AVERAGE	3	3	3	3	3	3	3	3	2	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

### TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content, Videos-  
 Problem Solving-Group Discussion-Role Modelling  
 Quiz-Seminar  
 Peer Learning  
 Self-Study Papers

### QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	-	40	100	Section A must have two theory questions and six problems. Section B one theory question and four problems.
K4,K5	B-3/5x20 marks	-	60		

## SEMESTER I

### FUNDAMENTALS OF INFORMATION TECHNOLOGY

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/1E1/FIT**

**L-T-P: 1 0 3**

#### COURSE OBJECTIVES

1. To introduce the fundamentals of computer application
2. To formulate operations using MSWord and MS Excel
3. To utilise accounting software for journalising transactions
4. To apply SPSS statistical software and draw inference for correlation and Two sample test
5. To apply SPSS statistical software and draw inference for ANOVA and chi-square

#### COURSE OUTLINE

##### UNIT – I

Introduction to computers – Classification of computer system – Input Output Devices – Number Conversion – Internet and other technologies: World Wide Web (WWW) – Ecommerce – Intranet – Extranet – Electronic Data Interchange (EDI) – Mobile Commerce – Bluetooth – Wire Fidelity (Wi-Fi) (10 hours)

##### UNIT – II

MS Word – Text Formatting– MS Excel – Basic Operations – Creating Tables –Creating Graphs –Basic functions – Vertical Look up – Concatenation –If– Count If –Mean – Median – Mode –NPV– PMT – PPMT – CUMIPMT – CUMPRINC– Pivot Chart – MS PowerPoint – Preparing Power Point Presentation (14 hours)

##### UNIT – III

Accounting Package: Tally – Creating a Company – Ledger Creation – Voucher Creation – Accounting and Inventory – Reports (16 hours)

##### UNIT – IV

Statistical Package: SPSS – Comparing Averages: Student t-Test – Two Sample and One Sample Test – Correlation – Simple Correlation – Friedman and Spearman's Rank Correlation (10 hours)

##### UNIT – V

Regression Analysis – Simple Linear Regression with SPSS –Chi-square with SPSS – Analysis of Variance (ANOVA) – One Factor between subjects using SPSS (10 hours)

***Note: The practical examination will be conducted by Internal and External only***

### RECOMMENDED TEXTBOOKS

1. Rajathi A & Chandran P, SPSS for you, MJP Publishers
2. Ananthi Sheshasayee & Sheshasayee, Computer Applications in Business and Management, Margham Publications

### REFERENCE BOOKS

1. Dinesh Madan, Information Technology, Pooja Law Publishing Co.
2. Sushila Madan, Information Technology, 4<sup>th</sup> Edition, Taxmann Allied Services Pvt. Ltd.
3. Marija.J. SPSS Ins, SPSS 6.1 Base System user's Guide, Part 2 , Pearson
4. GST using Tally.ERP, Tally Education Private Limited

### e-LEARNING SOURCES

- [www.computerworld.com](http://www.computerworld.com)
- <https://www.excel-exercise.com/>
- <http://tallyerp9book.com/>
- [https://macp.gov.in/sites/default/files/user\\_doc/CAS%20Tally%20TRAINING%20Material.pdf](https://macp.gov.in/sites/default/files/user_doc/CAS%20Tally%20TRAINING%20Material.pdf)
- <http://www.statstutor.ac.uk/resources/uploaded/solutionsfortutortrainingspssworkbook.pdf>

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the fundamentals of information technology
CO 2	Evaluate basic operators in MS Excel and MS Word
CO 3	Utilise accounting software and present reports using Tally
CO 4	Apply tools used in Statistical Package SPSS for interpreting results for Two sample tests and correlation
CO 5	Apply tools and interpret results using SPSS for ANOVA and chi-square test

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO 4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO 10
CO1	2	2	3	3	3	3	3	2	3	2
CO2	2	3	3	2	3	3	3	3	3	3
CO3	3	3	3	2	3	3	2	3	2	3
CO4	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3
AVERAGE	2.6	2.8	3	2.6	3	3	2.4	2.8	2.8	2.8

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

### TEACHING METHODOLOGY

Lab Practicals

e- Content, Videos

Peer Learning/ Self Study

## **SEMESTER II**

### **DIRECT TAXES AND TAX PLANNING II**

**TOTAL HOURS: 90**

**CREDITS: 4**

**COURSE CODE: 12SP18/2C/DTP**

**L-T-P: 3 3 0**

#### **COURSE OBJECTIVES**

1. To impart knowledge about the provisions of Income tax law relating to Income from other sources, Clubbing and set off and carry forward of losses
2. To gain knowledge about the different deductions from Gross total Income and to compute the tax payable by an assessee and tax planning for individuals
3. To assess total income and tax liability of firms and Companies
4. To impart knowledge on procedure of Assessment , types of assessment and filing of return
5. To outline the provisions relating to International Taxation

#### **COURSE OUTLINE**

##### **UNIT – I**

Income from Other Sources – Deductions in Computing Income under this Head – Clubbing of Income – Setoff and Carry forward of losses – Tax Planning considerations (15 hours)

##### **UNIT – II**

Deductions from Gross Total Income – Deductions in respect of certain payments – Deductions in respect of certain Incomes – Assessment of Income & Tax Planning for Individuals (25 hours)

##### **UNIT – III**

Assessment of Persons other than Individuals – Assessment of Firms – Scheme of Taxation of Firms – Computation of Income and Tax Liability of Firms – Computation of Total Income of Partners – Assessment of Companies – Computation of Gross Total Income of a Company – Deductions out of Gross Total Income of a Company (20 hours)

##### **UNIT – IV**

Return of Income – Procedure for Assessment – Types of Assessment – Deductions of Tax at Source – Advance Payment of Tax – Refund of Taxes (15 hours)

##### **UNIT – V**

International Taxation – Double taxation relief – Agreement for Relief from Double Taxation – Agreement for avoidance of Double Taxation (DTAA) – Special provisions relating to Avoidance of Tax – Assessment of Non – Residents (15 Hours)

## RECOMMENDED TEXTBOOKS

1. V K Singhania, Direct Tax Law And Practice Taxmann Publications Pvt, Ltd., New Delhi
2. Vinod K Singhania, Monica Singhania, Student's Guide to Income Tax, Taxmann Publications Ltd., New Delhi

## REFERENCE BOOKS

1. V K Singhania , Direct Tax Planning and Management Taxmann Publications Pvt Ltd
2. Dr H C Mehrotra , Dr S P Goyal, Income Tax Law and Practice, Sahithya Bhawan Publications, Agra
3. Bomi F Daruwala, Handbook to Direct Taxes, Bharat Law House Pvt Ltd.,
4. T.S.Reddy, Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publications
5. Taxmann Manual

## JOURNALS

1. Indian Journal of Tax Law
2. Journal of Accounting and Taxation
3. International Journal of Accounting and Taxation

## e-LEARNING RESOURCES

- <https://taxguru.in> › income-tax › notes-income-sources
- <https://taxguru.in> › income-tax › set-carry-losses
- <https://cleartax.in> › income-tax-assessment
- <https://www.incometaxindia.gov.in> › Pages › international-taxation › dtaa
- <https://www.hdfcbank.com> › personal › learning-center › save › difference

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Compute the Income from other sources and outline the provisions relating to clubbing, set off and carry forward of losses
CO 2	Outline the various deductions available under Sec 80 and compute the tax liability of Individual and develop tax planning skills
CO 3	Compute the total income and tax liability of Firms, Partners and Companies
CO 4	Explain the procedure of Assessment and filing of return
CO 5	Explain the provisions relating to International Taxation and Assessment of Non Residents



**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO 10</b>
<b>CO1</b>	3	3	3	3	2	3	3	3	3	3
<b>CO2</b>	3	3	3	3	2	3	3	3	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3	3	3
<b>CO4</b>	3	3	2	3	2	3	3	3	3	3
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3
<b>AVERAGE</b>	3	3	2.8	3	2	3	3	3	2.8	3

**KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0**

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content, Videos-  
 Problem Solving-Group Discussion-Role Modelling  
 Quiz-Seminar  
 Peer Learning  
 Field Visits  
 Self-Study Papers

**QUESTION PAPER PATTERN-PG\***

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if any</b>
<b>K 3</b>	<b>A-5/8x8 marks</b>	<b>-</b>	<b>40</b>	<b>100</b>	Section A must have two theory questions and six problems. Section B one theory question and four problems.
<b>K4,K5</b>	<b>B-3/5x20 marks</b>	<b>-</b>	<b>60</b>		

## **SEMESTER II**

### **ADVANCED CORPORATE ACCOUNTING -II**

**TOTAL HOURS: 75**

**COURSE CODE: 12SP18/2CA/ACA**

**CREDITS: 4**

**L-T-P: 2 3 0**

#### **COURSE OBJECTIVES**

1. To acquire knowledge on Amalgamation, Absorption and External Reconstruction and their accounting treatment as per AS 14 format and to learn the different kinds of alteration of share capital
2. To acquire knowledge about holding companies and application of the same in the preparation of consolidated balance sheet
3. To gain knowledge about legal requirements of banking companies and preparation of final accounts of banking companies
4. To enlighten on accounting procedures of life and general insurance companies as per provisions of Insurance Regulatory Development Authority of India
5. To gain exposure on recent developments in accounting - human resource accounting, accounting for price level changes and to enlighten on National Accounting Standards

#### **COURSE OUTLINE**

##### **UNIT – I**

Amalgamation –Absorption and External Reconstruction(As per AS –14 for amalgamations)  
Alteration of Share Capital and Internal Reconstruction (16 hours)

##### **UNIT – II**

Accounts of Holding Companies – Preparation of Consolidated Balance Sheet (16 hours)

##### **UNIT – III**

Accounts of Banking Companies – Preparation of Profit & Loss A/c & Balance Sheet  
(16 hours)

##### **UNIT – IV**

Accounts of Insurance companies – Preparation of Final Accounts of Life and General Insurance Companies (As per IRDA Regulations) (16 hours)

##### **UNIT – V**

Human Resource Accounting – Accounting for Price Level Changes (Simple Problems only without preparation of Balance Sheet) – Accounting Standards – Meaning and Procedure for issue of National Accounting Standards (11 hours)

## RECOMMENDED TEXTBOOKS

1. Gupta.R L & Radhaswamy M, Advanced Accounting , Vol II , Sultan Chand & sons, New Delhi
2. Jain S P & Narang K L, Advanced Accounting , Vol II , Kalyani Publishers, New Delhi

## REFERENCE BOOKS

1. Mukherjee A & Hanif M Modern Accountancy Vol II Tata McGraw Hill Publishing Co. Ltd., New Delhi.
2. Arulanandam M A & Raman K S , Advanced Accountancy, Himalaya Publishing Co., Mumbai.
3. Shukla M C, Grewal T S, Gupta S C, Advanced Accounts, Vol II, S. Chand & Co, New Delhi.
4. Shukla S.M, Advanced Accounting (Accounting Theory & Practice), Sahitya Bhavan Publications, Uttar Pradesh.
5. Reddy T S & Murthy A, Corporate Accounting, Margham Publications, Chennai.

## e-LEARNING RESOURCES

- [www.edupristine.com](http://www.edupristine.com)
- [www.accountlearning.com](http://www.accountlearning.com)
- [www.accountingnotes.net](http://www.accountingnotes.net)
- [www.irdai.gov.in](http://www.irdai.gov.in)
- [www.charteredclub.com](http://www.charteredclub.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Profound knowledge of Amalgamation, Absorption and External Reconstruction and their accounting treatment
CO 2	Apply accounting procedures in preparation of accounts of holding companies
CO 3	Prepare final accounts of banking companies
CO 4	Prepare final accounts of life and general insurance companies
CO 5	Specialised knowledge of Human Resource Accounting, Accounting for Price level changes and National Accounting Standards

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	3	3	2	2	3	3
CO2	3	2	3	3	3	3	2	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	2	2	3	3
AVERAGE	3	2.6	3	3	3	3	2.4	2.4	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos- You tube Videos on outcome of mergers, amalgamations and acquisitions by Indian Companies.

Problem Solving-Group Discussion

Quiz-Seminar

Peer Learning

Field Visits

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	-	40	100	Section A must have two theory questions and six problems. Section B one theory question and four problems.
K4,K5	B-3/5x20 marks	-	60		

## **SEMESTER II**

### **RESEARCH METHODOLOGY**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/2C/REM**

**L-T-P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To gain familiarity with the research process, problem, research design, data collection and scaling
2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
3. To perform statistical tests T, Z and ANOVA
4. To enable statistical testing with non- parametric tests such as Chi Square, Wilcoxon, Kruskal Wallis, Mann Whitney & Spearman's Rank correlation tests
5. To facilitate students in report writing and also research papers

#### **COURSE OUTLINE**

##### **UNIT – I**

Research – Meaning – Significance – Research process - Research problem – Research design

Data collection and processing – Scaling techniques – Multidimensional scaling (15hours)

##### **UNIT – II**

Hypothesis – Meaning – Types – Testing of hypothesis – Errors in testing – Limitations in the testing of hypothesis

Sampling – Fundamentals – Types – Sampling and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample size (15 hours)

##### **UNIT – III**

Statistical Tests

Parametric tests – Tests of small and large sample-t test - z test-Analysis of variance – One way and Two way ANOVA (20 hours)

##### **UNIT – IV**

Non Parametric Tests – Introduction and Advantages – Chi Square test – Wilcoxon test – Kruskal Wallis test – Mann Whitney test – Spearman's Rank Correlation (Simple Problems) (20 hours)

##### **UNIT – V**

Data Interpretation and report writing - Layout of report and Types of Reports – Contents – Features of good report – Steps in writing a report research paper – Impact Factor – Plagiarism and its consequences (5 hours)

## RECOMMENDED TEXTBOOKS

1. Kothari C R, Gaurav Garg, Research Methodology Methods & Techniques, New Age International Publishers, New Delhi
2. Gupta S P, Statistical Methods, Sultan Chand & Sons, New Delhi

## REFERENCE BOOKS

1. David Cooper R & Pamela Scindler S, Business Research Methods, Tata Mcgraw Hill Publications, New Delhi
2. William Goode J & Paul Hatt K, Methods in Social Research, Mcgraw Hill Publications, New York
3. John Best W & James Kahn V, Research in Education, Pearson Publications, USA
4. Israel D, Data analysis in Business research: A Step by Step Non Parametric Approach, Sage Publications, India
5. Robert Lussier N, Research Methods and Statistics for Business, Waveland Pr Inc, USA

## JOURNALS

1. International Journal of Research Methodology
2. Indian Journal of Research

## e-LEARNING RESOURCES

- [www.tanfonline.com](http://www.tanfonline.com)
- <https://study.sagepubcom/sites/default/files/fricker>
- <http://www.optimizey.com/optimization-glossory/statistical-significance>
- [http://www.healthknowledge.org.UK/research-methods.parametric-non parametric](http://www.healthknowledge.org.UK/research-methods.parametric-non-parametric)
- <http://elearningindustry.com/Articles>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain the research process, research problem, research design, data collection and scaling techniques
CO 2	Sound knowledge of sampling fundamentals hypothesis formulation and testing
CO 3	Apply appropriate statistical tests and perform T, Z and ANOVA tests
CO 4	Use Statistical non- parametric tests of Chi square, Wilcoxon, Kruskal Wallis, Mann Whitney & Spearman's Rank correlation
CO 5	Compile and interpret data for report writing and research papers

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	2	3	3	3
CO2	3	3	3	3	3	3	1	3	3	3
CO3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	3	3	2.8	3	2.4	2.2	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
 Problem Solving-Group Discussion  
 Quiz-Seminar  
 Peer Learning  
 Real time projects  
 Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	-	40	100	Section A out of 8 questions 5 theory and 3 problems, Section B out of 5 questions 2 theory and 3 problems
K4,K5	B-3/5x20 marks	-	60		

## **SEMESTER II**

### **ENTREPRENEURIAL DEVELOPMENT**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/2C/END**

**L-T-P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To outline salient characteristics of successful entrepreneur and to understand the role of entrepreneurs in economic development
2. To emphasize the need for developing rural entrepreneurship, Agri Preneurship and Social Entrepreneurship in India
3. To discuss the concept of women entrepreneurs in Indian context
4. To acquaint the importance of formulating business plans and preparation of project report in accordance to planning commission guidelines
5. To gain knowledge of various sources of finance and assist students in designing an optimum capital structure

#### **COURSE OUTLINE**

##### **UNIT – I**

Entrepreneur – Meaning – Characteristics – Need – Functions – Types of Entrepreneurs – Entrepreneurship – Role of Entrepreneurship in Economic Development – Factors affecting Entrepreneurship growth: Economic Factors & Non Economic Factors (15 hours)

##### **UNIT – II**

Rural Entrepreneurship – Need for Rural Entrepreneurship – Problems of Rural Entrepreneurship – Tourism Entrepreneurship – Meaning – Agri Preneurship – Meaning – Opportunities for developing Agri Preneurship – Challenges – Suggestions – Social Entrepreneurship (15 hours)

##### **UNIT – III**

Women Entrepreneurship – Family Business – Types – Advantages and Disadvantages – Challenges faced by Women Entrepreneurs and Family business in India (10 hours)

##### **UNIT – IV**

Formulation of Business Plans – Meaning – Content – Significance – Formulation – Planning Commission Guidelines for formulating Project Report – Network Analysis – Common Errors in Business Plans Formulation (13 hours)

##### **UNIT – V**

Financial Planning – Meaning – Need – Sources of Finance – Capital Structure – Capitalization – Term Loans – Sources of Short term Finance – Venture Capital – Export Finance (12 hours)



## RECOMMENDED TEXTBOOKS

1. Khanka S S, Entrepreneurial Development, S.Chand & Co., New Delhi
2. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai

## REFERENCE BOOKS

1. Gupta C B & Srinivasan N P, Entrepreneurial Development in India, SultanChand & Co., New Delhi
2. Vasant Desai, Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai
3. Saravanavel P, Entrepreneurial Development, Ess Pee Kay Publication House, New Delhi
4. Nicholas Siropolis, Entrepreneurship & Small Business Management, All India Publishers and Distributors, Chennai
5. Taneja Satish & Gupta G.L, Entrepreneur Development New Venture Creation 2<sup>nd</sup> Edition, Galgotia Publishing

## JOURNALS

1. Journal of Entrepreneurship
2. Asian Economic Review

## e-LEARNING RESOURCES

- [www.edindia.org](http://www.edindia.org)
- Khan Academy
- [www.forbes.com](http://www.forbes.com)
- Hub Stop Academy
- [www.Coursera.com](http://www.Coursera.com)
- Alison

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Examine and assess the qualities of successful entrepreneurs
CO 2	Identify the need for development of Rural entrepreneurship, Agri Preneurship and Social Entrepreneurship in India and outlines the various incentives and subsidies offered by the government
CO 3	Demonstrate skills to start up an enterprise and analyse the challenges faced by women entrepreneurs
CO 4	Formulate business plans in accordance with the prescribed guidelines of the Planning Commission
CO 5	Evaluate various sources of procuring finance and designs the optimum capital structure

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO 10</b>
<b>CO1</b>	2	3	3	3	2	3	3	3	3	3
<b>CO2</b>	3	2	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	2	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3
<b>AVERAGE</b>	3	3	3	3	2.6	3	3	3	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Talk-OHP-LCD)

Flipped Learning/Blended Classroom-E Content, Videos- Motivational Videos of Successful Entrepreneurs.

Problem Solving-Group Discussion-Role Modelling

Quiz-Seminar

Peer Learning

Field Visits

Self-Study Topic: Women Entrepreneur

Practical Assignment: Meeting the Women entrepreneurs, interviewing them and making a presentation.

**QUESTION PAPER PATTERN-PG\***

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if any</b>
<b>K 3</b>	<b>A-5/8x8 marks</b>	<b>500</b>	<b>40</b>	<b>100</b>	<b>-</b>
<b>K4, K5</b>	<b>B-3/5x20 marks</b>	<b>1500</b>	<b>60</b>		

## **SEMESTER II**

### **KNOWLEDGE MANAGEMENT**

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/2E2/KNM**

**L-T-P: 2 2 0**

#### **COURSE OBJECTIVES**

1. To learn the meaning of Knowledge Management, myths, knowledge management life cycle
2. To Comprehend the types of knowledge
3. To analyse the challenges in building knowledge management system
4. To learn Nonaka's model of knowledge creation and transformation
5. To acquire knowledge about knowledge capture and using interview as a tool to knowledge capture

#### **COURSE OUTLINE**

##### **UNIT – I**

##### **KNOWLEDGE MANAGEMENT**

Knowledge Management – Knowledge Organisation – What Knowledge Management is not about? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges – Myths of Knowledge Management – Knowledge Management Lifecycle  
(15 hours)

##### **UNIT – II**

##### **UNDERSTANDING KNOWLEDGE**

Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management – Data – Information – Knowledge – Characteristics of Knowledge  
Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise – Human Thinking & Learning  
(12 hours)

##### **UNIT – III**

##### **KNOWLEDGE MANAGEMENT SYSTEMS LIFE CYCLE**

Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification – Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer – Role of Quality Assurance – User Training  
(15 hours)

##### **UNIT – IV**

##### **KNOWLEDGE CREATION**

Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation (2 hours)

## **UNIT – V**

### **CAPTURING TACIT KNOWLEDGE**

What is Knowledge Capture? – Evaluating the Expert – Developing a Relationship with Experts – Fuzzy Reasoning and the Quality of Knowledge Capture – The Interview As a Tool – Guide to a Successful Interview – Rapid Prototyping in Interviews (16 hours)

### **RECOMMENDED TEXTBOOKS**

1. Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications
2. A Hand Book on Knowledge Management, Thothadri Raman

### **REFERENCE BOOKS**

- Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of Knowledge Management, Spirit Rising Productions
- Donald Hislop, Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, USA
- Kimiz Dalkir, Taylor & Francis Knowledge Management in Theory and Practice
- Todd R. Groff and Thomas P Jones, Introduction to Knowledge Management, Butterworth Heineman Publications U.S.A
- Thomas H. Davenport, Working Knowledge: How Organizations Manage What They Know, Harvard Business School Press

### **JOURNALS**

- International Journal of Knowledge Management and Practices
- Journal of Knowledge Management
- International Journal of Knowledge Management

### **e-LEARNING RESOURCES**

- <https://www.managementstudyguide.com/knowledge-management.htm>
- <https://blog.udemy.com/types-of-knowledge/>
- <file:///C:/Users/Admin/Downloads/7e15bf37ba7c32c94a79284d089cbfdb-original.pdf>
- <http://www.uky.edu/~gmswan3/575/nonaka.pdf>
- [https://www.tlu.ee/~sirvir/Information%20and%20Knowledge%20Management/Knowledge%20Capture%20Systems/knowledge\\_capture.html](https://www.tlu.ee/~sirvir/Information%20and%20Knowledge%20Management/Knowledge%20Capture%20Systems/knowledge_capture.html)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain Knowledge Management, myths, knowledge management life cycle
CO 2	Differentiate knowledge, intelligence, experience, commonsense, data information and identifies the various types of knowledge
CO 3	Identify the challenges in building Knowledge Management System
CO 4	Demonstrate the Nonaka's model of knowledge creation and transformation
CO 5	Competent in capturing tacit knowledge

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	3	3	3	3	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content, Videos-  
 Problem Solving-Group Discussion-Role Modelling  
 Quiz-Seminar  
 Peer Learning  
 Field Visits  
 Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		

## **SEMESTER II**

### **BUSINESS COMMUNICATION**

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/2E/BUS**

**L-T-P: 3 1 0**

#### **COURSE OBJECTIVES**

1. To define the meaning and significance of good communication
2. To acquire knowledge of good business letters
3. To impart knowledge on drafting of interview letters
4. To persuade in drafting of sales letter
5. To impart Knowledge on correspondence with various agencies

#### **COURSE OUTLINE**

##### **UNIT – I**

Meaning and Significance of Good Communication – Principles of Business Communication – Barriers of Communication – Means of Communication – Oral, Written, Visual, Audio-Visual (15 hours)

##### **UNIT – II**

Essentials of Good Business Letters – Layout of a Business letter (10 hours)

##### **UNIT – III**

Drafting of Interview letters – Call letters and Offer of Appointment – Drafting of Enquiries – Replies and Order letters (10 hours)

##### **UNIT – IV**

Drafting of Sales Letter – Circular Letter – Complaints and follow up (10 hours)

##### **UNIT – V**

Correspondence with Various Agencies: Banks – Over Drafts – Cash Credits and Other Loans – Insurance Companies – Payment and Renewal of Insurance Premium – Claims and Settlement (15 hours)

#### **RECOMMENDED TEXTBOOKS**

1. Rajendra Pal and Korlahalli, Essentials of Business Communication, Sultan Chand and Sons, 13<sup>th</sup> Revised Edition, 2014
2. Dr.K.K.Sinha, Business Communication, Galgotla Publishing Company

## REFERENCE BOOKS

1. Gartside L, Modern Business Correspondence, Prentice Hall, 4<sup>th</sup> Revised Edition
2. Urmila Rai and Rai S M, Business Communication, Himalaya Publishing house, 2<sup>nd</sup> Edition, 1989
3. Kadiresan, Business Communication, Prasanna Trust, 2008
4. Varinder Kumar and Bodh Raj Business Communication, Kalyani Publishers, 5<sup>th</sup> Edition, 2013
5. Vikas Arora, Sheetal Khanka and Pallavi Thakur, Business Communication, Global Vision Publishing House

## JOURNALS

1. International Journal of Business Communication
2. Business and Professional Communication Quarterly-BPCQ

## e-LEARNING RESOURCES

- [www.letters.org](http://www.letters.org)
- <https://smallbusiness.chron.com>
- <https://courses.lumenlearning.com>
- <https://marketing.com/sales-letter-format>
- [www.plainlanguage.gov/resources/content](http://www.plainlanguage.gov/resources/content)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the principles of business communication, Barriers of Communication and Means of communication
CO 2	Knowledge on Layout of a Business letter
CO 3	Prepare Resume and draft Call letters
CO 4	Draft sales letter
CO 5	Draft letters to banks and Insurance companies

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	2	3	2	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	2.8	2.8	3	2.8	3	3	2.8	3	3	3

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
Flipped Learning/Blended Classroom-E Content, Videos-  
Problem Solving-Group Discussion-Role Modelling  
Quiz-Seminar  
Peer Learning  
Field Visits  
Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		



**SEMESTER III**  
**INDIRECT TAX LAWS**

**TOTAL HOURS: 75**  
**CREDITS: 4**

**COURSE CODE: 12SP18/3C/ITL**  
**L-T-P: 3 2 0**

**COURSE OBJECTIVES**

1. To familiarise the importance of GST along with its features, advantages and challenges. To be aware of the constitutional framework with respect to levy of GST
2. To comprehend the importance of place of supply and introduce the practical aspects for registration under GST
3. To disseminate the importance of time in supply of goods and services. To acquaint with the provisions relating to valuation of supply of goods and services
4. To acquaint students with the concept of Input Tax Credit and provisions of GST relating to e-Commerce
5. To provide an in-depth understanding of the various provisions of Customs Act

**COURSE OUTLINE**

**UNIT – I**

**GST – AN INTRODUCTION**

Introduction – Importance of GST in India – Salient Features of GST – Advantages and Challenges of GST

**LEVY OF GST & EXEMPTION FROM TAX**

Levy of GST – Incidence of CGST and SGST/ UTGST – Levy – Liability of being taxed for CGST/ SGST/ UTGST – Incidence of IGST – Liability of being taxed for IGST – Power to Grant Exemption from CGST/ SGST/ UTGST – Power to Grant Exemption from IGST  
(10 hours)

**UNIT – II**

**PLACE OF SUPPLY**

Introduction – Definitions – Challenges on account of supply – Principles to determine the place of supply of goods other than imports and exports – Place of supply of Goods Imported into India and Export from India – Place of Supply of Services where the location of Supplier of Services and location of Recipient of Services are in India – Place of Supply of Services where the location of the Supplier or location of Recipient is out of India – Supplies in Territorial waters

**REGISTRATION**

Introduction – Liability for Registration – Exemption from Registration – Process of Registration – GST Unique Identity Number – Deemed Registration – Special Provisions for Casual Taxable Persons or Non Resident Taxable Persons – Amendment, Cancellation and Revocation of Registration – Migration of Existing Taxpayers to GST – Enrolment Process – Forms of Registration  
(20 hours)

## **UNIT – III**

### **TIME OF SUPPLY OF GOODS AND SERVICES**

Introduction – Provisions to determine Time of Supply of Goods – Provisions to determine Time of Supply of Services – Time of Supply *vis-a-vis* Change in Rate of Tax

### **MEANING, SCOPE AND VALUATION OF SUPPLY OF GOODS AND SERVICES**

Meaning and Scope of Supply – Introduction – Meaning and Scope of Supply – Supply Goods V/S Services – Supply for a Consideration – Supply made in the Course or Furtherance of Business – Supply made in the Taxable Territory – Supply – A Taxable Supply – Supply by a Taxable Person – Types of Supply

Valuation of Supply – Introduction – Value of Supply – Transaction Value – Value of Supplies which are included in the price – Value of Supply which are excluded from Transaction Value of Goods and Services – Government of India/ UT/ State Government may notify value of certain supplies on recommendations of the GST Council – Determination of Value Rules (15 hours)

## **UNIT – IV**

### **INPUT TAX CREDIT**

Introduction – Conditions for taking ITC – Limitations on availing ITC – Restrictions on availing ITC – Manner of availing and utilizing Input Tax Credit – Availability of Input Tax Credit in certain Special Circumstances – Transfer, Reversal of Input Tax Credit – Distribution of Credit by Input services distributor

### **e-COMMERCE**

Introduction – Taxation of e-Commerce Business – Special Provisions of Tax Collection at Source (TCS) for e-Commerce – Obligations in respect of Supplies made through e-Commerce Route – Obligations of Operator in respect of Supplies made by Actual Suppliers – Obligations of Actual Suppliers making Supplies through the Operators – Authority of Joint Commissioner – Matching of details furnished by the e-Commerce operator with the details furnished by the supplier – Communication and Ratification of Discrepancy in details furnished by the e-Commerce Operator and the Supplier – Conclusion (10 hours)

## **UNIT – V**

### **THE CUSTOMS LAWS**

Levy & Collection of Customs duty – Types of Customs duty – Prohibition of Importation & Exportation of goods – Special Business for Detection & Prevention of Illegal Import & Export Valuation of Goods under Customs Act – Clearance of Import & Export goods – Warehousing of goods – Customs Duty Drawback – Search, Seizure, Arrest & Confiscation of Goods (20 hours)

### **RECOMMENDED TEXTBOOKS**

1. Vashishtha Chaudhary, IRS, CA Ashu Dalmia, CA Shaifaly Girdharwal, GST A Practical Approach, Taxmann Publications, New Delhi
2. Dr Balachandran V, Indirect Taxation, Sultan Chand & Sons Publications, New Delhi

## REFERENCE BOOKS

1. Jain's R K, GST Law Manual, Centax Publications Pvt. Ltd, New Delhi
2. Shweta Jain, GST Law & Practice, A Section – Wise Commentary on GST, Taxmann Publications, New Delhi
3. GST Manual with GST Law Guide & Digest of Landmark Rulings (Set of 2 Volumes) 2019, Taxmann Publications, India
4. GST Ready Reckoner - Finance (No.2) Bill 2019, Taxmann Publications, India
5. Customs Act With Rules & Regulations, As amended by Finance Act 2018, Taxmann Publications, India

## JOURNALS

- Journal of Taxation & Regulatory Framework
- GST Law Times

## e-LEARNING RESOURCES

- <http://www.cbec.gov.in/resources/htdocs-cbec/gst/draft-model-gst-law-25-11-2016.pdf>
- <https://www.indiafilings.com/gst-registration>
- <https://taxguru.in/goods-and-service-tax/gst-meaning-scope-time-valuation-supply-goods-services.html>
- <https://cleartax.in/s/what-is-input-credit-and-how-to-claim-it>
- <https://www.icsi.edu/media/webmodules/customs%20laws/2016-ATLP-5.pdf>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the importance of GST and the constitutional framework with respect to its levy
CO 2	Narrate the procedure for registration under GST
CO 3	Explain the essence of time in supply of goods and services and the valuation of the same
CO 4	Explain the provisions relating to Input Tax Credit and e-Commerce in GST
CO 5	Apply appropriate provisions for various circumstances under Customs Act

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	3	3	1	3	3	3	2	3
<b>CO2</b>	3	3	3	3	1	3	3	3	2	3
<b>CO3</b>	3	3	3	3	1	3	3	3	2	3
<b>CO4</b>	3	3	3	3	1	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	3	3	3	2	3
<b>AVERAGE</b>	3	3	3	3	1.4	3	3	3	2	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content, Videos-  
 Problem Solving-Group Discussion-Role Modelling  
 Quiz-Seminar  
 Peer Learning  
 Field Visits  
 Self-Study Papers

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
<b>K 3</b>	<b>A-5/8x8 marks</b>	<b>500</b>	<b>40</b>	<b>100</b>	-
<b>K4,K5</b>	<b>B-3/5x20 marks</b>	<b>1500</b>	<b>60</b>		

## **SEMESTER III**

### **COST ACCOUNTING**

**TOTAL HOURS: 90**

**CREDITS: 4**

**COURSE CODE: 12SP18/3C/COA**

**L-T-P: 2 4 0**

#### **COURSE OBJECTIVES**

1. To apply knowledge of the elements of cost, preparation of cost sheet and to provide a theoretical base of Activity Based Costing
2. To impart knowledge of the techniques of material control and various methods of valuing material issues
3. To provide knowledge of labour turnover, its control, computation of labour cost, systems of wage payment, premium and bonus plans
4. To identify the basis and methods adopted for the allocation and absorption of overheads, its accounting and control
5. To introduce operating costing, job, batch and contract costing and preparation of process costing, joint and by products and provide an insight into the methods of reconciliation of cost and financial accounts

#### **COURSE OUTLINE**

##### **UNIT – I**

Elements of Cost – Preparation of Cost Sheet & Tenders – Theoretical Introduction to Activity Based Costing (12 hours)

##### **UNIT – II**

Material – Inventory Control – Pricing of Material Issues – Fixation of Levels & Miscellaneous Items in Materials (17 hours)

##### **UNIT – III**

Labour Cost – Control – Labour Turnover – Idle Time – Overtime Scheme. (22 hours)

##### **UNIT – IV**

Overheads – Allocation – Absorption – Accounting of Overheads. (15 hours)

##### **UNIT – V**

Methods of Costing – Operating Costing – Job, Batch & Contract Costing – Process Costing with Inter Process Profits – Joint Products and By Products (Excluding Equivalent Production) – Reconciliation of Cost and Financial Accounts (24 hours)

#### **RECOMMENDED TEXTBOOKS**

1. Jain S P & Narang K L, Cost Accounting, Kalyani publishers, New Delhi
2. Reddy T.S. and Hari Prasad Reddy A, Cost Accounting, Margham Publications, Chennai

## REFERENCE BOOKS

1. Charles T Horngren, George Foster, Srikant M. Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi
2. Colin Drury, Management & Cost Accounting, Thomas Learning, London
3. Iyengar S P, Cost Accounting, Sultan Chand & Sons, New Delhi
4. Khanna B S, Pandey I M, Ahuja G K & Arora M N, Practical Costing, Sultan Chand & Co., New Delhi
5. Murthy A and Guruswamy S, Cost Accounting, Tata Mc Graw Hill Publishing Company, New Delhi

## JOURNALS

1. The Journal of Corporate Accounting & Finance
2. International Journal of Corporate Finance & Accounting

## e-LEARNING RESOURCES

- <http://www.topper.com>
- [www.accountingnotes.net](http://www.accountingnotes.net)
- [www.accountlearning.com](http://www.accountlearning.com)
- <http://www.accountingtools.com>
- <https://www.edupristine.com>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Profound knowledge on preparation of Cost Sheet and estimation of Tender Price and Activity Based Costing
CO 2	Apply knowledge of techniques of material control and material pricing
CO 3	Use different systems of wage payment in computation of remuneration and incentives of workers
CO 4	Ability to allocate, apportion and absorb overheads
CO 5	Sound knowledge on various methods of costing and able to identify appropriate method for the respective industry

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
C01	3	3	3	3	3	3	2	3	3	3
C02	3	2	3	3	3	3	2	2	2	3
C03	3	2	3	3	3	3	2	2	3	3
C04	3	2	3	3	3	3	3	2	2	2
C05	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	2.6	3	3	3	3	2.4	2.4	2.6	2.8

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk)  
Problem Solving-Group Discussion  
Quiz-Seminar  
Peer Learning  
Real Time Assignments  
Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	-	40	100	Section A out of 8 questions 2 theory and 6 problems, Section B out of 5 questions 1 theory and 4 problems.
K4,K5	B-3/5x20 marks	-	60		

## SEMESTER III

### CORPORATE RESTRUCTURING LAWS

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/3C/CRL**

**L-T-P: 3 2 0**

#### COURSE OBJECTIVES

1. To build the knowledge base of the students on the various methods of Corporate Restructuring
2. To impart knowledge of the various legal aspects of mergers and amalgamations
3. To provide an insight on the valuation methods of shares, brands and business based on established models
4. To familiarise the procedural, economic and financial aspect of takeover
5. To acquaint the modes of corporate demergers, splits and divisions by agreements under arrangements

#### COURSE OUTLINE

##### UNIT – I

**Introduction** – Meaning of Corporate Restructuring, Need, Scope and Modes of Restructuring – Historical Background, Global Scenario, National Scenario

Various types of Corporate Restructuring Strategies (15 hours)

##### UNIT – II

**Mergers and Amalgamations** – Concept, Need and Underlying Objectives of Mergers and Amalgamations – Legal aspects – Procedural aspects relating to Commencing of Meetings and Presentation of Petition which includes Documentation

**Valuation of Shares, Business and Brands** –Need and Purpose of Valuation – Meaning of Value – Provisions where Valuation has been maintained as a necessary requirement – Factors Influencing Valuation – Valuation Motives – Valuation of Private, Listed and Unlisted Companies – Valuation Methods – Valuation of Team of Experts – Dividend Discount Models –Valuation of Brands – Non Financial Consideration in Valuation (30 hours)

##### UNIT – III

**Takeovers** – Meeting & Concept – Types of Takeovers – Legal aspects – SEBI Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bail Out Takeover – Takeover of Sick Units (10 hours)

##### UNIT – IV

**Corporate Demergers/ Splits & Divisions** – Difference between Demerger and Reconstruction – Modes of Demerger – By Agreement, Under Scheme of Arrangement by Voluntary Winding Up – Reverse Mergers (10 hours)



## UNIT – V

**Financial Restructuring** – Buy-Back of Shares – Concepts and Necessity – SEBI Guidelines – Procedure and Practice for Buy Back of Shares for Listed Companies and Unlisted Companies (10 hours)

### RECOMMENDED TEXTBOOKS

1. ICSI Study Material, Corporate Restructuring – Law & Practice, The Institute of Company Secretaries of India
2. Merger, Restructuring and Corporate Control – Fred Westernt, Kwang Schung & Susan E Hong

### REFERENCE BOOKS

1. Corporate Restructuring and Insolvency – Chimmay Jain and Krathika Jain
2. Corporate Mergers, Amalgamation and Takeovers , Verma JC
3. Bagavan Das, Dev Das, Rakshith, Sathya Swaroop Debasish, Corporate Restructuring, Himalaya Publishing House
4. Dr.Manu Sharma, Mergers Acquisition and Corporate Valuation, Dream Tech Press
5. Kamal Ghosh Ray, Mergers and Acquisition, PHI Learning

### JOURNALS

1. Journal of Restructuring Finance
2. Mergers Acquisition and Corporate Restructuring
3. International journal of Business and management

### e-LEARNING RESOURCES

- [www.duffandphelps.in](http://www.duffandphelps.in)
- [www.icatglobal.in](http://www.icatglobal.in)
- [www.ey.com](http://www.ey.com)
- [www.bvdinfo.com](http://www.bvdinfo.com)
- [www.udemy.com](http://www.udemy.com)

### COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Identify the various modes of Restructuring
CO 2	Discuss the legalities of mergers and amalgamations.
CO 3	Evaluate the valuation of shares and brands of companies.
CO 4	Explain the various procedural and financial aspects of takeover
CO 5	Analyse the modes of corporate demergers, splits and divisions by agreements under arrangements

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>C01</b>	3	2	3	2	3	3	3	3	3	2
<b>C02</b>	3	3	2	3	2	3	2	3	2	3
<b>C03</b>	3	3	2	2	3	3	2	3	3	3
<b>C04</b>	2	3	3	3	3	2	3	2	3	2
<b>C05</b>	3	2	3	3	3	3	3	3	2	3
<b>AVERAGE</b>	2.8	2.6	2.6	2.6	2.8	2.8	2.6	2.8	2.8	2.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)  
Problem Solving-Group Discussion-Role Modelling  
Quiz-Seminar  
Peer Learning

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
<b>K 3</b>	<b>A-5/8x8 marks</b>	<b>500</b>	<b>40</b>	<b>100</b>	-
<b>K4,K5</b>	<b>B-3/5x20 marks</b>	<b>1500</b>	<b>60</b>		

## **SEMESTER III**

### **ECONOMIC LEGISLATIONS**

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/3E3/ECL**

**L-T-P: 2 2 0**

#### **COURSE OBJECTIVES**

1. To Provide an insight about new industrial policy 1991, its importance, and an overview of the Micro small and Medium Enterprise Development Act 2006
2. To give an overview about the Foreign Exchange Management Act and its in-depth provisions
3. To give an insight into the Consumer Protection Act and Competition Act
4. To throw light on the law relating to trademarks and copyrights
5. To understand Patents Act in detail

#### **COURSE OUTLINE**

##### **UNIT – I: INDUSTRIES (DEVELOPMENT AND REGULATION) ACT**

Objects & Definitions – An overview of New Industrial Policy, 1991; Regulatory Mechanism under IDRA. The Micro, Small and Medium Enterprises Development Act, 2006

(12 hours)

##### **UNIT – II: FOREIGN EXCHANGE MANAGEMENT ACT**

Objects & Definitions under FEMA – Current Account Transactions, Capital Account Transactions – Foreign Direct Investments in India and Abroad – Acquisition and Transfer of Immovable Property – Establishment of Branch/ Office in India – Export of Goods and Services – Realization & Repatriation of Foreign Exchange – Authorized Persons – Penalties & Enforcements

(16 hours)

##### **UNIT – III: CONSUMER PROTECTION ACT, 1986**

Objects & Definitions – Rights of Consumers – Nature and Scope of Remedies for Consumers under the Act – Consumer Protection – Consumer Dispute Redressal Forums

##### **COMPETITION ACT – 2002**

Introduction – Important Features of the Act – Definitions – Provisions – Competition Commission of India – Competition Advocacy – Difference between MRTP Act and Competition Act

(10 hours)

##### **UNIT – IV: LAW RELATING TO TRADE MARKS AND COPYRIGHTS**

Trade Marks Act, 1999 – Definitions – Procedure for Registration – Assignment and Transmission – Infringement of Registered Trade Marks

Copyrights Act, 1957 – Meaning and Definitions – Registration of Copyright – Assignment and Licensing of Copyright – Infringement of Copyright

(14 hours)

## **UNIT – V: PATENTS ACT, 1970**

Patents – Concepts – Provisional and Complete Specification – Grant of Patents – Term of Patents – Patents of Addition – Surrender and Revocation of Patents (8 hours)

### **RECOMMENDED TEXTBOOKS**

1. Gulshan S S & Kapoor G K, Economic, Labour and Industrial Laws, Sultan Chand & Sons, New Delhi
2. VS.Datey, Economic Labour and Industrial Laws with Secretarial Practice, Taxmann Publications

### **REFERENCE BOOKS**

1. Corporate Laws, Taxmann Publications, New Delhi
2. ICSI study material, Economic and Commercial Laws
3. Economic and Commercial Laws, Pooja Law Publishing Co, New Delhi
4. C.A.Pankaj Garg, Corporate and Economic Laws, Taxmann Publication
5. Relevant Bare Acts

### **JOURNALS**

1. Journal of Law, Economics and Organisation
2. Journal of Intellectual Property Law and Practice
3. Journal of International Economic Law

### **e-LEARNING RESOURCES**

- [www.india.infoline.com](http://www.india.infoline.com)
- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.indianbusiness.nic.in](http://www.indianbusiness.nic.in)
- [www.academic.oup.com](http://www.academic.oup.com)
- [www.udemy.com](http://www.udemy.com)

### **COURSE OUTCOMES**

<b>CO Number</b>	<b>CO STATEMENT</b>
CO 1	Outline of IDRA and the new industrial policy resolution
CO 2	Explain the provisions of FEMA, various transactions with regard to acquisition of property, Foreign Direct Investment and penal provision
CO 3	Outline the provisions of Consumer Protection Act and Competition Act
CO 4	Sound knowledge of intellectual property rights with special emphasis on trademarks, copyrights, registration procedures, assignment and licensing provisions
CO 5	Discuss the Legal rules relating to Patents, registration procedures, Patents of additions

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>C01</b>	3	2	3	2	3	2	2	2	3	3
<b>C02</b>	2	3	3	2	3	3	3	3	2	3
<b>C03</b>	3	3	2	3	2	2	2	2	3	2
<b>C04</b>	2	3	3	3	3	3	3	3	3	3
<b>C05</b>	3	3	3	2	3	3	3	3	3	3
<b>AVERAGE</b>	2.6	2.8	2.8	2.4	2.8	2.6	2.6	2.6	2.8	2.8

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)  
Problem Solving-Group Discussion-Role Modelling  
Quiz-Seminar  
Peer Learning

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
<b>K 3</b>	<b>A-5/8x8 marks</b>	<b>500</b>	<b>40</b>	<b>100</b>	-
<b>K4,K5</b>	<b>B-3/5x20 marks</b>	<b>1500</b>	<b>60</b>		

## **SEMESTER III**

### **ORGANISATIONAL BEHAVIOUR**

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/3E4/ORB**

**L-T-P: 2 2 0**

#### **COURSE OBJECTIVES**

1. To introduce the concept of Organisational Behaviour with reference to challenges faced by Management
2. To Study individual difference and group behaviour
3. To identify Positive and Negative Conflicts
4. To gain knowledge on Organizational culture, climate and understanding the need for change
5. To impart knowledge on organisational behaviour and globalisation

#### **COURSE OUTLINE**

##### **UNIT – I**

Introduction to Organisation Behaviour –Meaning – Scope – Elements-Contributing Disciplines to Organisation Behaviour – Challenges Faced by Management – Models of Organisation Behaviour (10 hours)

##### **UNIT – II**

Individual Behaviour – Personality – Perception – Attitude – Individual Difference – Stress: Meaning – Types – Symptoms – Causes – Consequences – Stress Management – Group Behavior – Group Dynamics – Group Norms (12 hours)

##### **UNIT – III**

Organization Conflicts – Positive and Negative Conflicts – Interpersonal Conflicts – Group Conflicts: Inter group Conflicts – Organisation Conflicts – Conflict Management – Negotiations – Assumptions – Features – Distributive Bargaining – Bargaining Zone Model – Intregative Bargaining – Negotiation Process – Post Negotiation (20 hours)

##### **UNIT – IV**

Organisation Culture – Meaning & Definition – Elements of Organisation Culture – Strong Vs Weak Culture – Types of Culture – Creating & Sustaining Culture – Changing Organisation Culture – Creativity in Organization – Organisation Climate – Organisation Change – Resistance to Change – Organisation Development (10 hours)

##### **UNIT – V**

International Organization Behaviour – Introduction – Globalisation – Communication across Cultures – Negotiations across Cultures – Motivation across Cultures – Leadership across Cultures (8 hours)

## RECOMMENDED TEXTBOOKS

1. Khanka S S, Organisational Behaviour, S Chand, New Delhi
2. Rao V.S.P, Organisational Behaviour, Excel Books

## REFERENCE BOOKS

1. Aswathappa K, Organisational Behaviour, Himalaya Publishing House
2. Mishra M N, Organisational Behaviour, Vikas Publishing House, New Delhi
3. Chandan J S, Organisational Behaviour, Vikas Publishing House, New Delhi
4. Dr Prasad L M, Organisational Behaviour, Sultan Chand & Sons, New Delhi
5. Gupta Shahi K & Joshi Rosy Wahia, Organisational Behaviour, Kalyani Publishers, New Delhi
6. Gregory Moorhead, Ricky W Griffin, Organisational Behaviour, Bixanara Publication
7. Stephen P Robbins, Organisational Behaviour, Prentice Hall of India Pvt. Ltd, New Delhi

## JOURNALS

1. Human Capital
2. Harvard Business Review
3. Indian Journal of Training and development
4. Journal of Indian Management

## e-LEARNING RESOURCES

- [www.trandfonline.com.loi](http://www.trandfonline.com.loi)
- [www.questia.com.library](http://www.questia.com.library)
- [Onlinelibrary.willey.com](http://Onlinelibrary.willey.com)
- [Library.cbc.edu.orgbeh](http://Library.cbc.edu.orgbeh)
- [Openumn.edu.textbooks](http://Openumn.edu.textbooks)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Discuss elements and models of Organisational Behaviour
CO 2	Assess individual differences, stress and group behaviours
CO 3	Discuss organisational conflicts, bargaining and negotiations
CO 4	Sound knowledge of organisational culture , climate, change and development
CO 5	Explain globalisation and internal organisational behaviour

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>C01</b>	3	2	2	2	2	3	2	2	2	2
<b>C02</b>	3	3	3	3	3	3	3	3	3	3
<b>C03</b>	3	3	3	3	3	3	3	3	3	3
<b>C04</b>	3	3	3	3	3	3	3	3	3	3
<b>C05</b>	2	2	3	2	3	3	3	2	3	2
<b>AVERAGE</b>	2.8	2.6	2.8	2.6	2.8	3	2.8	2.6	2.8	2.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content, Videos-  
 Problem Solving-Group Discussion-Role Modelling  
 Quiz-Seminar  
 Peer Learning  
 Field Visits  
 Self-Study Papers

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
<b>K 3</b>	<b>A-5/8x8 marks</b>	<b>500</b>	<b>40</b>	<b>100</b>	-
<b>K4,K5</b>	<b>B-3/5x20 marks</b>	<b>1500</b>	<b>60</b>		



## **SEMESTER III**

### **PRACTICAL ACCOUNTING**

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/3E/PRA**

**L-T-P: 2 2 0**

#### **COURSE OBJECTIVES**

1. To gain Understanding of Accounting concepts and principles
2. To acquire knowledge of double entry book keeping and subsidiary books
3. To Acquaint with preparation of Cash Book and Trial Balance
4. To familiarize with preparation of final Accounts
5. To impart Knowledge on Depreciation

#### **COURSE OUTLINE**

##### **UNIT – I**

Accounting – Definition & Functions – Accounting Principles – Advantages & Limitations of Accounting – Branches & Methods of Accounting – Groups Interested in Accounting Information – Basic Accounting Concepts and Conventions (12 hours)

##### **UNIT – II**

Double Entry Book keeping – Journal & Ledger – Subsidiary Books – Purchase Book – Sales Book – Purchase Returns Book – Sales Return Book (12 hours)

##### **UNIT – III**

Preparation of Cash Book – Preparation of Trial Balance (12 hours)

##### **UNIT – IV**

Preparation of Final Accounts – Trading and Profit and Loss Account – Balance Sheet (Simple Adjustments only) (12 hours)

##### **UNIT – V**

Depreciation – Methods of Depreciation – Straight Line Method and Diminishing Balance Method (Simple Problems only) (12 hours)

#### **RECOMMENDED TEXTBOOKS**

1. Gupta R L & Gupta V K, Financial Accounting, Sultan Chand & sons, New Delhi
2. Reddy T S and Murthy A, Financial Accounting, Margham Publications, Chennai

## REFERENCE BOOKS

1. Gupta R L and Radhaswamy M, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Hanif M Mukherjee A, Financial Accounting I, Mc Graw Hill Education (India) Private Limited.
3. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
4. Parthasarathy S & Jaffarulla A, V, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi.

## JOURNALS

1. Indian Journal of Accounting
2. International Journal of Accounting

## e-LEARNING RESOURCES

- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.iimcal.com](http://www.iimcal.com)
- [www.courses.org](http://www.courses.org)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.icmai.in](http://www.icmai.in)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Demonstrate the knowledge on fundamentals of accounting, concepts and conventions
CO 2	Prepare journal, ledger and subsidiary books
CO 3	Prepare Cash book and trial balance
CO 4	Prepare final accounts with simple adjustments
CO 5	Compute depreciation for fixed assets under straight line method and diminishing balance method

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	2	3	2	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
AVERAGE	2.8	2.8	3	2.8	3	3	2.8	3	3	3

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
Flipped Learning/Blended Classroom-E Content, Videos-  
Problem Solving-Group Discussion-Role Modelling  
Quiz-Seminar  
Peer Learning  
Field Visits  
Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	Section A out of 8 questions 2 theory and 6 problems, Section B out of 5 questions 1 theory and 4 problems
K4,K5	B-3/5x20 marks	1500	60		

## **SEMESTER – III**

### **TEACHING METHODS & PRACTICES**

**TEACHING HOURS: 30**  
**CREDITS: 2**

**COURSE CODE: 12SP18/3S/TMP**

#### **OBJECTIVE:**

- The objective of this course is to develop effective teaching skills in students. It includes understanding the theoretical basis of teaching and actual teaching practice sessions

#### **PART I – TEACHING METHODS**

##### **UNIT – I**

Objectives of Teaching- Teaching Aids – Types of Teaching Aids – Importance of Teaching Aids in Teaching (5 hours)

##### **UNIT – II**

Skills of Teaching – Enactive Skills, Iconic Skills and Symbolic Skills – Visual, Auditory – Educational Psychology – Importance of Educational Psychology for Teachers – Concept of Intelligence – Learning – Nature – Factors Affecting Learning – Modes of Learning (5 hours)

##### **UNIT – III**

Classroom Methods of Teaching – Class Room Management – Lecture Method – Discussion Method – Demonstration Method – Problem Method – Assignment Method (10 hours)

#### **PART II – TEACHING PRACTICE**

1. Teaching Assignments for Under Graduate students shall be undertaken by each student during the months of January – February
2. Each student shall be under the supervision of a faculty mentor /guide
3. The 10 hrs may be distributed among 1 or 2 subjects, which shall be a combination of theory and problem based papers
4. A Structured Plan stating the Topic, Objectives, Methodology, Evaluation shall be prepared in advance by the student for each class session and submitted to the faculty mentor/guide
5. Faculty guides shall maintain an assessment register for each student and record assessment for each session on the given parameters (10 hours)

## **REFERENCES**

1. Bhatia, H. R. (2007), Textbook of Educational Psychology, The McMillan Company of India Ltd., New Delhi
2. Aggarwal, J. C. (2008), Essential Educational Psychology, Vikas Publishing House Pvt. Ltd., New Delhi
3. Bruner, J. S. (2008). Toward a theory of instruction. Cambridge MA: The Belnap Press of Harvard University Press

## **END SEMESTER EXAMINATION**

Practicals in Teaching Learning – 20 MARKS

Written Examination (12 Out of 10 Questions) =10\*3=30 MARKS

## **SEMESTER IV**

### **SECURITIES LAWS AND REGULATION OF FINANCIAL MARKETS**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/4C/SLR**

**L-T-P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To gain understanding of the Indian Financial System, regulatory framework of the Securities Contract Regulation Act.
2. To throw light on the capital and money market and their regulations.
3. To familiarise with Primary market and secondary market regulations and depositories.
4. To aid in the learning of derivatives, derivative participants, instruments and types.
5. To gain knowledge of Credit rating and the various agencies

#### **COURSE OUTLINE**

##### **UNIT – I**

##### **FINANCIAL SYSTEM**

Functions of Financial System – Structure of a Financial System – Weakness of Indian Financial System – Capital Market Regulatory Framework – SCRA (Securities Contract Regulation Act), 1956, Objectives – Powers (10 hours)

##### **UNIT – II**

##### **CAPITAL MARKET**

Introduction – Meaning – Features – Significance – New Capital Market Instruments – Secured Premium Notes – Debt For Equity Swap – Indexed Rate Notes – Extendable Notes – Disaster Bond – Global Depository Receipts – American Depository Receipts – Indian Depository Receipts

##### **MONEY MARKET**

Introduction – Features – Objectives – Money Market Vs Capital Market – Money Market Instruments – Treasury Bills, Commercial Bills, Certificate of Deposits – Deficiencies of Indian Money Market (20 hours)

##### **UNIT –III**

##### **PRIMARY MARKET**

Meaning – Functions – Methods of Floating New Issues – Public Issue, Private Placement, Offer for Sale, Rights Issue – Players in the Primary Market – Merchant Bankers – Debenture Trustees – Underwriters – Portfolio Managers

## **SECONDARY MARKET**

Meaning – Significance – Functions – Stock Exchange – Definition – Services Rendered – Regulation of Stock Exchange – Listing of Securities – Securities And Exchange Board of India-Listing Obligations and Disclosure Requirements-Regulations 2015-Principles governing disclosures and obligations of listed entity-types of Speculators – Speculative Transactions – Stock Indices of BSE and NSE – Benefits – Obligations – SEBI – Features – Functions – Powers – E-Trading of Securities Market

## **DEPOSITORIES**

Meaning – Objectives – Interacting Institutions – Depository Process in India – Methods in Depositories – Benefits – NSDL – CDSL (22 hours)

## **UNIT – IV**

### **DERIVATIVES**

Derivative Markets – Features of Derivative Instruments – Participants in Derivative Market – Forward Contracts – Features – Disadvantages – Futures – Features – Types of Future Contract – Distinction between Future and Forward Contracts – Options – Types of Options – Distinction between Options and Future Contracts – SWAP – Features (15 hours)

## **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 – ONICRA (8 hours)

## **RECOMMENDED TEXT BOOKS**

1. Gorden & Natarajan, Financial Markets and Services, Himalaya Publishing House, Mumbai
2. Khan M Y, Indian Financial System Theory & Practice, Vikas Publishers, New Delhi

## **REFERENCE BOOKS**

1. Santhanam B, Financial Services, Margham Publishers, Chennai
2. Dr.Guruswamy S, Financial Markets and Institutions, Tata Mcgraw Hill Education Private Limited
3. NS Zad, Capital Market and Securities Law, Taxmann Publication
4. Sangeeth Kedia, Capital Market and Securities Law, Pooja Law Publishing Company
5. Kondaiah Jonnalagadda, Securities Law, Lexis Nexis Publications, Gurgaon

## **JOURNALS**

1. Capital Market
2. Securities Regulation Law Journal

## e-LEARNING RESOURCES

- [www.icsi.edu](http://www.icsi.edu)
- [www.worldcat.org](http://www.worldcat.org)
- [www.jstor.org](http://www.jstor.org)
- [www.elearnmarkets.com](http://www.elearnmarkets.com)
- [www.nism.ac.in](http://www.nism.ac.in)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the Indian Financial System, capital market regulatory framework and provide an insight into the SCRA
CO 2	Analyse Capital and money market instruments in India
CO 3	Discuss the concept of primary and secondary market situations ,players, underwrites, portfolio managers and stock exchange regulations and depositories
CO 4	Evaluate derivatives, its features and types
CO 5	Explain credit rating, its features and various credit rating agencies

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
C01	3	3	3	3	3	3	3	3	3	3
C02	2	3	2	2	2	2	3	2	2	2
C03	3	3	3	2	3	3	2	3	3	3
C04	2	3	3	2	3	3	3	3	2	2
C05	3	2	3	3	3	2	3	3	3	3
AVERAGE	2.6	2.8	2.8	2.4	2.8	2.6	2.8	2.8	2.6	2.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
Flipped Learning/Blended Classroom-E Content, Videos-  
Problem Solving-Group Discussion-Role Modelling  
Quiz-Seminar  
Peer Learning  
Field Visits  
Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		



## **SEMESTER IV**

### **MANAGEMENT ACCOUNTING**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/4C/MAA**

**L-T-P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To impart knowledge about the nature and scope of management accounting and equip students with the use of comparative financial statements, common-size financial statements and ratios for financial analysis
2. To apply knowledge of fund flow analysis and preparation of cash flow statement under AS3 format
3. To equip the students with the knowledge of budgetary control and to aid in the preparation of various types of budgets
4. To discuss the technique of standard costing and to compute material, labour, overhead and sales variance
5. To impart knowledge on marginal costing and an insight into CVP analysis, profit planning and product pricing methods

#### **COURSE OUTLINE**

##### **UNIT – I**

Management Accounting – Nature & Scope – Analysis and Interpretation of Financial Statements (10 hours)

##### **UNIT – II**

Fund Flow Statement and Cash Flow Statement (as per AS 3) (14 hours)

##### **UNIT – III**

Budgets & Budgetary Control – Procedure & Utility – Various Types of Budgets – Production Budget – Purchase Budget – Sales Budget – Cash Budget – Flexible Budget (excluding Capital Budgeting) (15 hours)

##### **UNIT – IV**

Standard Costing & Variance analysis – Materials, Labour, Overhead – Sales Variance (18 hours)

##### **UNIT – V**

Marginal Costing – Cost Volume Profit Relationship – Break Even Analysis – Application of Marginal Costing Technique – Make or Buy Decisions – Profit Planning & Pricing (18 hours)

## RECOMMENDED TEXTBOOKS

1. Dr. Maheshwari S N, Principles of Management Accounting, Sultan Chand and Sons, New Delhi
2. Reddy T.S and HariPrasad Reddy.Y., Management Accounting, Margham Publications, Chennai

## REFERENCE BOOKS

1. Gupta Sashi K & Sharma K, Management Accounting, Kalyani Publishers, New Delhi
2. Srinivasan N P, Management Accounting, Sterling Publishers Pvt Ltd., Bangalore
3. Saxena V.K and Vashist C.D, Advanced Management Accounting, Sultan Chand & Sons, New Delhi
4. Prabhakara Rao and Subbarayudu, Management Accounting, Himalaya Publishing House, Mumbai
5. Pandey I.M Management Accounting, Vikas Publishing House New Delhi

## JOURNALS

1. Journal of Accounting Research
2. International Journal of Management Accounting and Economy

## e-LEARNING RESOURCES

- [www.economicdiscussion.net](http://www.economicdiscussion.net)
- <http://www.wallstreetmojo.com>
- <http://www.businessmanagementideas.com>
- <http://xplained.com>
- <https://businessjargons.com>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Sound knowledge of utility of management accounting and ability to analyse Comparative Financial Statements, Common-size financial statements, Trend percentages and Ratios
CO 2	Analysis of flow of funds and cash with knowledge of working capital
CO 3	Prepare the different of types of budgets and compute the variances
CO 4	Analyse material labour overhead and sales variance
CO 5	Apply marginal costing techniques and use product pricing methods

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>C01</b>	3	3	3	3	3	3	2	2	3	3
<b>C02</b>	3	3	3	3	3	3	2	2	3	3
<b>C03</b>	3	3	3	3	3	3	3	3	3	3
<b>C04</b>	3	3	2	3	3	3	2	2	2	3
<b>C05</b>	3	3	3	3	3	3	3	3	3	3
<b>AVERAGE</b>	3	3	2.8	3	3	3	2.4	2.4	2.8	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY  
CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk)

Quiz-Seminar

Peer Learning

Problem solving-Group discussion

Real time assignments

**QUESTION PAPER PATTERN-PG\***

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
<b>K 3</b>	<b>A-5/8x8 marks</b>	-	<b>40</b>	<b>100</b>	Section A must have two theory questions and six problems. Section B one theory question and four problems.
<b>K4,K5</b>	<b>B-3/5x20 marks</b>	-	<b>60</b>		

## SEMESTER IV

### COMPANY SECRETARIAL PRACTICE

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/4C/CSP**

**L-T-P: 3 2 0**

#### COURSE OBJECTIVES

1. To understand the law relating to incorporation of companies and the documents necessary for incorporation with respect to Companies Act 2013, ministry of company affairs MCA-21, E-forms and E-filing and the provision regarding prospectus
2. To acquire in depth knowledge on procedure for listing and the requirements of prospectus
3. To acquire knowledge about share capital, kinds of capital, procedure for allotment, provisions regarding transfer and transmission
4. To learn the role of Directors, their role and responsibilities, loans to directors, rules regarding their appointment, reappointment, qualification, disqualification, resignation and removal, provisions applicable to company meetings and their conduct
5. To learn the modes of winding up of a company

#### COURSE OUTLINE

##### UNIT – I

**Incorporation of Companies:** Procedure for Incorporation of Public Company/ Private Company – Documents to be prepared and filed for Incorporation – Procedure for alteration in Memorandum and Articles of Association of a Company – One Person Company – Small Companies – Dormant Company

**E-Governance (MCA-21):** Important Features of Ministry of Company Affairs (MCA-21) – CIN, DIN, DSC, CFC, SRN, E-Forms and Online Filing and Inspection of Documents – National Company Law Tribunal and National Company Law Appellate Tribunal – Penalty for Violating Provision in respect of Prospectus – Civil Liability – Criminal Liability – Damages (15 hours)

##### UNIT – II

**Constitution of Company's Prospectus:** Provisions and procedures to be followed for issue of Prospectus – Procedure for Listing of securities – Listing requirements to be followed – Delisting – Procedure for delisting (10 hours)

##### UNIT – III

**Share Capital:** Procedure for Public Issue, Rights Issue and Bonus Shares – Procedure for Calls on Shares – Issue of Sweat Equity Shares – Employee Stock Option Scheme – Shares

with Differential Voting Rights – Issue and Redemption of Preference Shares – Issue of Shares on Preferential basis/ Private Placement – Issue of Bonus Shares

**Allotment of Shares:** Procedure for Allotment of Shares – Return of Allotment and Effect of Irregular Allotment – Issue of Share Certificates and Share Warrants – Alteration of Share Capital – Procedure for Forfeiture of Shares and Reissue of Forfeited Shares – Cancellation of Shares – Surrender of shares – Conversion and Reconversion of Shares into Stock

**Transfer and Transmission of Shares:** Procedures relating to Transfer and Transmission of Shares – Dematerialization of Shares (20 hours)

#### UNIT – IV

**Company Management:** Procedure for Appointment – Reappointment – Tied Resolution – Proportional Representation – Disqualification – Vacation – Resignation – Removal – Powers Of Board – Restrictions on the Power of Board – Contribution to Bonafide and Charitable Funds – Political Contribution – Contribution to National Defense Fund – Disclosure of Interest by a Director – Loans to Director – Inter-Corporate Loans & Investments and Related Party Transactions

Terms of Appointment/ Reappointment and Procedure for Payment of Remuneration to Directors, Managing/ Whole Time Directors, Managers, Secretary and Auditor

**Company Meeting:** Board Meeting – General Meeting – Annual General Meeting and Extra-Ordinary Meeting – Class Meeting – Agenda – Notice of the meeting – Resolutions – Poll and Adjournment of meeting – Post-meeting formalities – Minutes

#### **Secretarial Standards: SS-1 to SS-9**

**Statutory Books, Registers and Returns:** Procedure for Preparation and Maintenance of Books and Registers – Filing of Returns (15 hours)

#### UNIT – V

**Winding Up of Companies:** Procedure for compulsory and voluntary winding up – Specimen Resolution for Modes of Winding Up (15 hours)

#### RECOMMENDED TEXTBOOKS

1. Company Secretarial Practice – ICSI Material
2. Lectures on Company Law by K S Anantharaman, Lexis Nexis, Gurgaon 12<sup>th</sup> edition

#### REFERENCE BOOKS

1. Kapoor N D, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delh
2. Dr.Kapoor G K & Sanjay Dhamija, Company Law and Practice, 20<sup>th</sup> Edition
3. Zad N.S., Company Law, Taxmann Publications
4. Gogna PPS, A text book of Company Law, S Chand Publications
5. Avatar Singh, Company Law, Eastern Book Company, Lucknow

## JOURNALS

1. International journal of Law and Management
2. Corporate Law Reporter

## e-LEARNING RESOURCES

- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.icsi.edu](http://www.icsi.edu)
- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.lawjournals.org](http://www.lawjournals.org)
- [www.udeymy.com](http://www.udeymy.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the procedure for incorporation of a company and its necessary documents ,their alteration and the types of companies, Gain wide knowledge on MCA, e-filing e-forms, drafting of prospectus
CO 2	Discuss the listing and delisting procedures and detailed requirements of a prospectus
CO 3	Assess the ways of raising capital, types of shares, procedure for transfer and transmission, dematerialisation and rematerialisation procedures as per the latest amendments of Companies Act 2013
CO 4	Demonstrate the role of directors in company management , holding of company meetings according to secretarial standards SS1 to SS9
CO 5	Analyse the modes of winding up of a company and the procedure relating to it

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
C01	3	3	2	3	3	3	3	2	3	2
C02	3	2	3	3	3	3	2	3	2	3
C03	2	3	3	3	2	3	3	2	3	3
C04	2	3	3	2	3	3	3	3	3	3
C05	3	3	2	2	3	3	3	3	3	3
AVERAGE	2.6	2.8	2.6	2.6	2.8	3	2.8	2.6	2.8	2.8

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
Flipped Learning/Blended Classroom-E Content, Videos-  
Problem Solving-Group Discussion-Role Modelling  
Quiz-Seminar  
Peer Learning  
Field Visits  
Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		

## **SEMESTER IV**

### **LABOUR LAWS**

**TOTAL HOURS: 75**

**CREDITS: 4**

**COURSE CODE: 12SP18/4C/LAL**

**L-T-P: 3 2 0**

#### **COURSE OBJECTIVES**

1. To analyse the salient features of Labour laws
2. To discuss Factories Act and the laws relating to workers health, safety and welfare
3. To explain the laws relating to Workers compensation Act and examine fundamental issues relating to workers claims
4. To outline on the eligibility and qualifications to Bonus as per Bonus Act 1965
5. To demonstrate knowledge of Minimum Wages Act 1948 and understand the redressal mechanism for industrial disputes

#### **COURSE OUTLINE**

##### **UNIT – I**

##### **FACTORIES ACT, 1948**

Object of the Act – Definitions – Health, Safety and Welfare provisions – Working hours of an Adult – Employment of Young person and Women Employees – Annual Leave with wages – Penalty for offenses and Procedures (15 hours)

##### **UNIT – II**

##### **WORKMEN'S COMPENSATION ACT, 1923**

Object and Scope – Disablement – Employer's liability for Compensation in cases of occupational diseases and personal injuries – Compensation – Obligations and Responsibility of Employer – Appeals and Penalties (10 hours)

##### **UNIT – III**

##### **PAYMENT OF BONUS ACT, 1965**

Object of the Act – Definitions – Eligibility and disqualification for Bonus – Determination of Bonus – Special provisions with respect to certain establishments – Inspectors – Penalties and Offences

##### **PAYMENT OF GRATUITY ACT, 1972**

Application of the Act – Definitions – When and to Whom Gratuity is Payable – Rights and Obligations of Employees and Employers – Recovery and Protection of Gratuity (15 hours)



## **UNIT – IV**

### **MINIMUM WAGES ACT, 1948**

Object and Scope of the Legislation – Definitions – Fixation and Revision of Minimum Wages – Manner of Fixation – Procedure for fixing and Revising – Central Advisory Board – Payment of Overtime – Offences and Penalties

### **PROVIDENT FUND ACT, 1952**

Application of the Act – Employees’ Provident Fund Scheme (1952) – Employees’ Provident Scheme and Fund (1995) – Employees Deposit Linked Insurance Scheme and Fund (1976) – Administration of the Schemes – Penalties and Offences (10 hours)

## **UNIT – V**

### **INDUSTRIAL DISPUTES ACT, 1947**

Objective – 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 Practices (20 hours)

### **RECOMMENDED TEXTBOOKS**

1. Kapoor N D, Mercantile Law, Sultan Chand and Sons Publication, New Delhi

### **REFERENCE BOOKS**

1. Tripathi P C, Gupta C B and Kapoor N D, Industrial Relations and Labour laws
2. ICSI Study Material, Industrial Labour and General Laws, The Institute of Company Secretaries of India
3. Shukla M C, Mercantile Law, S. Chand & Co, New Delhi
4. Kapoor N.D, Business and Industrial Law, Sultan Chand Publications
5. Pillai.K.M, Industrial and Labour Laws, Thakkar Law House

### **JOURNAL**

1. Indian Journal of Labour Market Research.
2. International Labour Review

### **e-LEARNING SOURCES**

- [www.labour.gov.in](http://www.labour.gov.in); [www.iol.org](http://www.iol.org)
- [www.icsi.edu](http://www.icsi.edu)
- [www.labour.gov.in/wageboard/information-payment-bonus-1965](http://www.labour.gov.in/wageboard/information-payment-bonus-1965)  
[www.whatishumanresource.com/the-payment-of-gratuity-act-1972](http://www.whatishumanresource.com/the-payment-of-gratuity-act-1972)
- [www.clc.gov.in/clc/sites/default/files/MinimumWagesact.pdf](http://www.clc.gov.in/clc/sites/default/files/MinimumWagesact.pdf)
- [www.indiacode.nic.in](http://www.indiacode.nic.in)
- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Explain Factories Act, 1948
CO 2	Evaluate the objects of Workers Compensation Act, 1923
CO 3	Profound knowledge of the Payment of Bonus Act, 1965, and Gratuity Act, 1972
CO 4	Identify the scope and objects of the Minimum Wages Act, 1948
CO 5	Explain the procedure for settlement of Industrial disputes, methods to resolve strikes and lockout

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
C01	3	2	3	2	2	3	3	3	3	2
C02	3	2	3	2	2	3	3	3	2	2
C03	3	3	2	2	3	3	2	2	2	3
C04	3	3	2	3	3	3	3	3	3	3
C05	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	2.6	2.6	2.4	2.6	3	2.8	2.6	2.6	2.6

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-LCD)  
 E Content  
 Seminar  
 Peer Learning  
 Case Study Discussions  
 Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		

## **SEMESTER IV**

### **DRAFTING AND CONVEYANCING**

**TOTAL HOURS: 60**

**CREDITS: 3**

**COURSE CODE: 12SP18/4E5/DRC**

**L-T-P: 2 2 0**

#### **COURSE OBJECTIVES**

1. To comprehend the meaning of drafting and conveyancing, their differences and principles for drafting. To introduce the different types of deeds and their components
2. To develop the aptitude to draft sale deeds and mortgage deed in compliance with the provisions of law
3. To familiarise with the skill of drafting various deeds such as partnership deed, gift deed, partition and settlement deed and will
4. To be aware of the legal provisions to be complied with while drafting the deed of power of attorney and affidavit
5. To acquaint the students with drafting of Memorandum of Association and Articles of Association. To make them familiar with drafting of notice, agenda, resolution and minutes for meetings

#### **COURSE OUTLINE**

##### **UNIT – I**

Meaning of Drafting and Conveyancing – Difference between Drafting and Conveyancing – General Principles of Drafting the Deeds – Meaning of Document – Various Kinds of Deeds – Components of Deeds (8 hours)

##### **UNIT – II**

##### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – I**

- Sale Deed – Essential requirements for Sale of Immovable property – Rights and Liability of Buyer and Seller – Drafting of Sale Deed
- Agreement to Sell – Difference between Agreement to Sell and Agreement for Sale – Drafting of Agreement to sell
- Mortgage Deed – Types of Mortgage – Who can be Mortgagor and Mortgagee – Drafting of Deed of Mortgage (12 hours)

##### **UNIT – III**

##### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – II**

- Partnership Deeds – Who can be Partners? – Points to be considered in drafting Partnership Deed – Drafting of Partnership Deed
- Deed of Gift – Points to be considered in drafting Gift Deed – Drafting of Gift Deed
- Partition and Settlement Deed – Points to be considered in drafting Partition and Settlement Deed – Drafting of Partition and Settlement Deed – Will (15 hours)

## **UNIT – IV**

### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – III**

- Power of Attorney – Deed of Power of Attorney – Who can execute Power of Attorney – Revocable and Irrevocable Power of Attorney – Power of Attorney by a Company – Drafting of Power of Attorney
- Affidavit – Meaning and Drafting of an Affidavit (12 hours )

## **UNIT – V**

### **DRAFTING AND CONVEYANCING RELATING TO VARIOUS DEEDS – IV: COMPANY DOCUMENTS**

- Memorandum of Association – Drafting of Memorandum of Association
- Articles of Association- Contents of Articles
- Drafting of Notice (Board meeting, Annual General meeting, Statutory Meeting), Agenda, Resolution, and Minutes of the meeting (13 hours)

### **RECOMMENDED TEXTBOOKS**

1. Study Material of The Institute of Company Secretaries of India, 2014
2. Chaturvedi R N, Pleadings, Drafting & Conveyancing, Central Law Publications, India

### **REFERENCE BOOKS**

1. Gade Veera Reddy, The Drafting, Pleadings & Conveyancing (The Practical Training), Sujatha Law Books Pvt Ltd., 1<sup>st</sup> Edition
2. Murli Manohar, Art of Conveyancing and Pleading, Eastern Book Company, 2004
3. Nabhi's. Nabhi's Legal Drafting for Layman, A Nabhi Publication, India
4. Kumar H.L, Legal Drafting – Do it yourself, Universal Law House, India
5. Rennie, Professor Robert & Brymer, Professor Stewart, Conveyancing in the Electronic Age, W Green & Son, Edinburgh, UK

### **e-LEARNING RESOURCES**

- [https://www.academia.edu/36562375/Drafting\\_Pleading\\_and\\_Conveyance](https://www.academia.edu/36562375/Drafting_Pleading_and_Conveyance)
- <https://industries.cg.gov.in/SIPB/pdf/ModelCodeofContract/Sale%20Deed.pdf>
- <https://lawnn.com/mortgage-deed/>
- <https://www.indiafilings.com/docs/partnership-deed-format/>
- [http://www.tnreginet.net/pdf/Public\\_Utility\\_Forms\\_full/Deed%20of%20Gift.doc](http://www.tnreginet.net/pdf/Public_Utility_Forms_full/Deed%20of%20Gift.doc)
- <https://industries.cg.gov.in/SIPB/pdf/ModelCodeofContract/Deed%20of%20Partition.pdf>
- [http://www.tnreginet.net/pdf/Public\\_Utility\\_Forms\\_full/poa.pdf](http://www.tnreginet.net/pdf/Public_Utility_Forms_full/poa.pdf)
- <https://formswift.com/affidavit#targetText=Write%20the%20heading%2Fpurpose%20for,will%20be%20submitted%20in%20court.>
- <http://www.mca.gov.in/SearchableActs/Schedule1.htm>
- <https://taxguru.in/company-law/drafting-articles-of-association.html>
- <http://credibilityalliance.org/pdf/E-Communique/All-About-Meetings.pdf>

## COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Knowledge of drafting, conveyancing , their differences along with the components of each deed
CO 2	Ability to draft sale deed and mortgage deed
CO 3	Ability to draft various deeds such as partnership deed, gift deed, partition, settlement deed and will as per the provisions of law
CO 4	Skill to draft the deed for power of attorney and affidavit
CO 5	Prepare Memorandum of Association, Articles of Association, notice of meeting, agenda, resolution and minutes of the meeting

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
C01	3	3	3	3	2	3	3	3	2	3
C02	3	3	3	3	2	3	3	3	2	3
C03	3	3	3	3	2	3	3	3	2	3
C04	3	3	3	3	2	3	3	3	2	3
C05	3	3	3	3	2	3	3	3	2	3
AVERAGE	3	3	3	3	2	3	3	3	2	3

KEY:STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY

Lecture (Chalk and Talk-OHP-LCD)  
 Flipped Learning/Blended Classroom-E Content, Videos-  
 Problem Solving-Group Discussion-Role Modelling  
 Quiz-Seminar  
 Peer Learning  
 Field Visits  
 Self-Study Papers

## QUESTION PAPER PATTERN-PG\*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 3	A-5/8x8 marks	500	40	100	-
K4,K5	B-3/5x20 marks	1500	60		

## **SEMESTER-IV**

### **SOFT SKILL IV: ENHANCEMENT OF EMPLOYABILITY SKILLS**

**TOTAL HOURS: 30**

**CREDITS: 2**

**COURSE CODE: 12SP18/4S/EES**

**L-T-P: 1 2 0**

#### **OBJECTIVES**

- To enable the students to prepare for various competitive examinations
- To equip the students to face the competitive exams both State and National Level

#### **COURSE OUTLINE**

##### **UNIT: I**

Reasoning – Verbal Reasoning – Logical Sequence of words – Blood Relation Test – Venn Diagram – Non Verbal Reasoning – Image Analysis – Pattern Completion – Cubes and Dices. Quantitative Aptitude – Time and Distance – Profit and Loss – Simple and Compound Interest – Data Interpretation - Average – Percentages – Simplification – Ratios and Proportions.

(10 hours)

##### **UNIT: II**

English language – Correlations – Sentence Rearrangements – Comprehension – Synonyms – Antonyms – Idioms - Phrases.

(10 hours)

##### **UNIT: III**

General Awareness – Current Affairs in sports – Education – Politics. Computer – Basic functionalities of Computer

(10 hours)

#### **BOOKS FOR REFERENCE**

Competitive Examination Books Published by:

1. The Chennai School of Banking and Management
2. TIME Institute

## **SEMESTER – IV**

### **PAPER – XIX – PROJECT REPORT AND VIVA VOCE**

**COURSE CODE: 12SP18/4C/PRO**

**CREDIT: 6**

A study based project has been introduced with a 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 Behaviour, Finance, Human Resource Management etc., The report should include field studies, surveys, interpretations, planning and designing of an improved and integrated management systems, presented in a comprehensive manner with recommendations 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 end of the I Year. The training shall broadly give an exposure to identify the problem of current interest in the area of Corporate Management.

The report shall consist of 75 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.

Valuation is both by internal and external examiners.

Project 50 marks, Viva – Voce 50 marks.

## **SELF STUDY PAPERS FOR ADVANCED LEARNERS**

### **1. CONSUMERISM**

Consumer movement- Consumer Rights and Responsibilities- Consumer Dispute Redressal Agencies- Consumer protection councils- Restrictive and unfair trade practices – product testing and Safety standards- Weights and Measures – Advertisement- Advertising Standards Council of India – Consumer organisation – Highlights of Consumer Protection Act.

### **2. SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Fundamental security analysis – Technical analysis – Efficient market theory – Portfolio Analysis – Risk and Return – Markowitz Model – Capital Asset Pricing Model – Market indexes – Equity valuation based on CAPM – Investment timing – Risk adjusted measures of performance – Sharpe measure – Treynor's measure – Jensen measure.