

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV
COLLEGE FOR WOMEN (AUTONOMOUS)**

CHENNAI - 600044.

Re accredited with A+ Grade by NAAC

MASTER OF CORPORATE SECRETARYSHIP

(Shift –II- SFS)

Under the faculty of Commerce

M.Com (CS)



**CHOICE BASED CREDIT SYSTEM
(CBCS) OUTCOME BASED
EDUCATION (OBE)**

(Effective from the Academic Year 2020-21)

CONTENT PAGE

	Page No.
Eligibility for Admission	4
Eligibility for the Award of Degree	4
Duration	4
Course of Study	5
Attendance	5
Break in Study	7
Transfer of Students and Credits	7
Requirements for Proceeding to Subsequent Semesters	8
Passing Requirements	8
Medium of Instruction and Examinations	9
Submission of Record Note Books for Practical Examinations	9
Classification of Successful Candidates	9
Ranking	10
Grading System	10
Classification & Calculation of GPA and CGPA	11
ESE Revaluation	12
Arrear/ Repeat Examinations	12
Supplementary/ Instant Examinations	12
Concessions for Differently – Abled Students	12
Malpractice	13
Maximum Period for Completion of the Programme to Qualify for a Degree	13
Regulatory Bodies	13
Programme Educational Objectives (PEO)	15

Programme Outcomes (PO)	15
Programme Specific Outcomes (PSO)	15
UG/PG Question Paper Pattern	16
Programme Profile	20
Rubrics for CA Evaluation	21
Assessment for End Semester Examination(Theory/ Practical)	22
Course Framework	23
Course Profile	24
Amendments	28

RULES AND REGULATIONS

DEPARTMENT OF M.Com(CS)

Revised Syllabus of 2020 - 2021 M.Com(CS)

OBJECTIVES OF THE COURSE:

- The prime objective of this programme is to build a strong foundation in activities relating to the functioning of corporate undertakings.
- The programme will facilitate the learners in obtaining lucrative career options in corporate sector and also equips them to undertake courses like company secretaries, chartered accountancy, cost and work accountants and M.B.A.
- Provides Internship Training as part of the curriculum to give exposure to the functioning of corporate undertakings
- Endeavour to build a brand foundation and provide platform for linking academic world to business world.

PG REGULATIONS

1. ELIGIBILITY FOR ADMISSION:

- All candidates must have cleared their graduation with an aggregate of 60% in commerce from a recognized educational institution in India.
- Students from streams of management, Banking and Finance are also eligible

2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than two academic years, passed the examinations all the four-Semesters prescribed earning a minimum of 91 Credits (in Parts-I & II)

3. DURATION:

- a. Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters and the second academic year the third and fourth semesters.
- b. The odd semesters shall consist of the period from June to November of each year and the even

semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The main Subject of Study for Master Degree Courses shall consist of the following

PART – I CORE SUBJECTS, PROJECT/ELECTIVES

PART – II SOFT SKILLS & INTERNSHIP

1. Skill based subjects (Four) -
 - a) Teaching Skills
 - b) Research Skills
 - c) Soft Skill – SWAYAM COURSE (MOOC)
 - d) Soft Skill – SWAYAM COURSE (MOOC)

Recommended Credits Distribution: (Total should not be less than 91 Credits)

Course Type	No. of Papers	Credits / Paper	Credits
Core (Theory)	15	4	60
Core (Practical)			
Core (Project)			
Elective	5	3	15
Internship	1	2	2
Skill based courses	2	3	6
Swayam Courses	2	4	8
Total			91

5. ATTENDANCE

CATEGORY-A: ATTENDANCE REQUIREMENT

All candidates must put in 75% and above of attendance for Arts, Science, Commerce courses both UG/PG including MBA/MCA Degree courses for appearing the University Examination. (Theory/Practical)

CATEGORY –B: CONDONATION OF SHORTAGE OF ATTENDANCE

If a candidate fails to put in the minimum attendance (Percentage stipulated), the Principals shall condone the shortage of attendance up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) for all UG/PG courses. (i.e. Arts Science, Commerce, MBA and MCA) after collecting the prescribed fee of RS.250/-each for Theory/Practical examination separately, (Theory Rs.250/- Per semester/Per Candidate: Practical Rs.250/- Per semester/ Per Candidate) towards the condonation of shortage of attendance.

CATEGORY-C: NOT ELIGIBLE FOR CONDONATION OF SHORTAGE OF ATTENDANCE

Candidates who have secured less than 65% but more than 50% of attendance are NOT ELIGIBLE for condonation of shortage of attendance and such candidates will not be permitted to appear for the regular examination, but will be allowed to proceed to the next year/next semester of the course and they may be permitted to take next University examination by paying the prescribed condonation fee of Rs.250/- each for Theory/Practical separately. Names of such candidates should be forwarded along with their attendance details in the prescribed format mentioning the category(3copies). Degree Wise/Year wise/Branch wise/semester wise/together with the fees collected from them. So as to enable them to get permission from the University and to attend the Theory/Practical examination subsequently without any difficulty.

CATEGORY-D: DETAINED STUDENTS FOR WANT OF ATTENDANCE

Candidate who have put in less than 50% of attendance have to repeat the course (by re-joining) for which they lack attendance without proceeding for II/III year as the case may be. Until they re-join the course and earn the required attendance for that particular semester/year, no candidates shall be permitted to proceed to the next year/next semester of the course under any circumstances. They have to obtain prior permission from the University to re-join the course.

Provided in case of candidates who are admitted form the academic year 2003 -2004 earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstances such as medical ground, such candidates shall produce Medical Certificate issued by the authorized, Medical Attendant (AMA), duly certified by the Principal of the college shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the semester, which they have missed by re-joining after completion of final semester of the course, by paying the fee for the break of study ad prescribed by the University from time to time.

CATEGORY-E: CONDONATION OF SHORTAGE OF ATTENDANCE FRP MARRIED WOMEN STUDENTS

In respect of married women students undergoing UG/PG course, the minimum attendance for condonation (Theory/Practical) shall be relaxed and prescribed as 55% instead of 65% if they conceive during their academic career. Medical certificate from the Doctor attached to the Government Hospital (D.G.O) and the prescribed fee of Rs.250/- therefor together with the attendance details shall be forwarded to this office to consider the condonation of attendance mentioning the category.

0% Attendance

The candidates who have earned 0% of attendance, have to repeat the course (by re-joining) without proceeding to succeeding semester and they have to obtain prior permission from the University to re-join the course immediately for which applications issued for the academic year.

6. BREAK IN STUDY

After enrolling into any of the courses offered by the college a student is allowed to be absent continuously for period of FIVE years (Max. Condonable period- from the day of enrolment) after which she forfeits her admission.

A student who wants to continue her study within the condonable break period can rejoin in the same semester in the EXISTING VACANCY after getting the permission from the Principal and subsequently from University of Madras. Such students should also get a letter from the respective Head of the Department stating that she is not repeating any paper which she has already completed in other semesters.

7. TRANSFER OF STUDENTS AND CREDITS:

Transfer from other Autonomous or Non-Autonomous college or from other University is allowed for the same program with same nomenclature provided there is a vacancy in the respective program of study and the student has passed all the examinations under the previous system. **Students with standing arrears are NOT eligible for transfer.**

The marks obtained in the previous system will be converted and grades will be assigned as per the University norms.

Such students **are eligible** for classification.

Such student is NOT eligible for ranking, prizing and medals on qualifying the PG degree.

8. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS

- 1) Candidate shall register their names for the First Semester Examination after the admission in the M.Com(CS) Course.
- 2) Candidates shall be permitted to proceed from the first semester up to the final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidate should register for all arrear subjects of earlier semesters along with current (subject) semester subjects.
- 3) Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed by the University/College.

9. PASSING REQUIREMENTS

1. There shall be no passing minimum for Internal. But 0 also should not be awarded. In case a student absents herself for all the CIA exams and ends in getting 0 in internal in a particular subject, she will be awarded 1 or 2 marks for attendance.
2. For all subjects (Theory/Practical/Project) the passing requirement is as follows: i) candidate should secure not less than 50% of marks in End Semester Examination (ESE) and not less than 50% in aggregate of the total internal and external marks.
3. A candidate who passes in all subjects earning 91 credits within the maximum period of four years reckoned from the date of admission to the course shall be declared to have qualified for the degree.
4. A student who fails in either Project work or Viva-voce shall be permitted to redo the project work for evaluation and re-appear for the Viva-voce on a subsequent occasion, if so recommended by the examiners.
5. Grading shall be based on overall marks obtained (Internal + External)

10. MEDIUM OF INSTRUCTION AND EXAMINATIONS

The medium of instruction and examinations for the papers of Part I & II shall be the language concerned. For part I subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instruction. For modern languages, the medium of instruction and examination will be in the languages concerned.

11. SUBMISSION OF RECORD NOTE BOOKS FOR PRACTICAL EXAMINATIONS

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations.

12. CLASSIFICATION OF SUCCESSFUL CANDIDATES

1. A Candidate who qualifies for the Degree and secures CGPA between 9.0 – 10.0 shall be declared to have passed the examination in **FIRST CLASS - EXEMPLARY** provided she has passed the examination in every subject she has registered as well as in the project work in the first appearance.
2. A Candidate who qualifies for the Degree and secures CGPA between 7.5 – 8.9 shall be declared to have passed the examination in **FIRST CLASS WITH DISTINCTION** provided she has passed the examination in every subject he/she has registered as well as in the project work in the first appearance.
3. A candidate who qualifies for the degree as per the regulations for passing requirements and secures CGPA between 6.0 – 7.4 shall be declared to have passed the examination in **FIRST CLASS**
4. A candidate who qualifies for the degree as per the regulations for passing requirements and secures CGPA between 5.0 –5.9 shall be declared to have passed the examination in **SECOND CLASS**
5. Only those candidates who have passed all the papers including practical and project work in the first appearance shall be considered for the purpose of **RANKING**.

13. RANKING

1. Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.
2. Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to lack of attendance are only eligible for classification.

14. GRADING SYSTEM

The term grading system indicates a SEVEN (7) point scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, Grade points and letter grade.

Minimum Credits to be earned:

For TWO year PG Programme: Best 91 Credits (Part I: Major/Elective, Part –II: Soft skills)

Conversion of Marks to Grade Points and Letter Grade

(Performance in a Course / Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	U	Re-appear
ABSENT	0.0	AAA	ABSENT

15. CLASSIFICATION & CALCULATION OF GPA AND CGPA

For a Semester :

GRADE POINT AVERAGE [GPA]

Sum of the multiplication of grade points by the credits of the courses

GPA =

-

Sum of the credits of the courses in a semester

For the entire programme:

CUMULATIVE GRADE POINT AVERAGE [CGPA]

Sum of the multiplication of grade points by the credits of the courses

For entire programme

CGPA=

Sum of the credits of the courses of the entire programme

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5-10.0	O+	First Class - Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
0.0 and above but below 5.0	U	Re-appear

* The candidates who have passed in the first appearance and within the prescribed semester of the PG Programme (Major, Elective/Project and Non-Major Elective courses alone) / M.Phil. are eligible.

16. ESE REVALUATION

A student is eligible to appeal for revaluation of the paper only **if she secures a minimum of 10 in the internal tests (CAT) of that paper** if the internal maximum marks is 25 and **a minimum of 6 in the internal tests (CAT) of that paper** if the internal marks is 15. This has to be done within 10 days from the publication of results. She also has to pay the prescribed fee. The revaluation will be done by an external examiner appointed by the Principal.

17. ARREAR / REPEAT EXAMINATIONS

1. A candidate having arrear paper(s) shall have the option to appear along with the regular semester papers.
2. Candidates who fail in any of the papers in Part I & II of PG degree examinations shall complete the paper concerned within **four** years from the date of admission to the said course.

18. SUPPLEMENTARY / INSTANT EXAMINATION

1. Final year students (PG – II year 4th semester) are **only** eligible to apply for Supplementary / Instant Examination.

2. Students who have only one paper as arrear in the final semester are allowed to take up supplementary / instant examination.
3. Supplementary / Instant Examination will not be conducted for practical papers and projects.

19. CONCESSIONS FOR DIFFERENTLY-ABLED STUDENTS

1. Students who are mentally disabled, learning disability and mental retardation, who are slow learners, who are mentally impaired having learning disorder and seizure disorder and students who are spastic and cerebral palsy the following concessions shall be granted obtaining prior permission from the University
 - a. One-third of the time of paper may be given as extra time in the examination.
 - b. Leniency in overlooking spelling mistakes
2. Students who are visually challenged
 - a. Exempted from paying examination fees.
 - b. A scribe shall be arranged by the college and the scribe be paid as per the college decision.

20. MALPRACTICE

The College views malpractice of any kind very seriously. The college has a Malpractice committee consisting of four senior staff members. Students found to be directly or indirectly involved in malpractice of any kind during examinations will be subject to penalty of very high proportions.

21. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMME TO QUALIFY FOR A DEGREE:

1. A student who for whatever reasons is not able to complete the programme within the normal period (N) or minimum duration prescribed for the programme, may be allowed **TWO** year period beyond the normal period to clear the backlog to be qualified for the degree. (Time span is N + 2 years for completion of the programme)
2. In exceptional cases like major accidents and child birth, an extension of **ONE** year be considered beyond maximum span of time that is **N + 2 + 1**. Students qualifying during the extension period are **NOT** eligible for ranking.

22. REGULATORY BODIES

Under autonomy, the college is free to frame its curriculum and conduct examinations. These functions are monitored by the **Board of Studies, Board of Examiners and the Academic Council.**

Board of Studies

Separate Board of studies are constituted for each programme offered by a department. Each Board of Studies will meet at least once a year to design courses, modify syllabi / examination pattern and recommend the same to the Academic Council.

The Board of Studies is composed of:

- ◆ Head of the Department (Chair Person)
- ◆ One subject expert from within parent university – as nominated by the Vice chancellor from a panel of recommended members (University Nominee)
- ◆ Two senior staff members of each specialization apart from chair person
- ◆ Two subject experts from outside the parent university
- ◆ One representative from the Industry / Corporate sector / allied area relating to placement
- ◆ One meritorious alumnus
- ◆ One student representative from current batch (Preferably a meritorious final year student)

The tenure of the external experts is for TWO years.

Board of Examiners

A list of board of examiners is obtained by circulating the details of courses offered by the college to other colleges and through the list provided by the departments. Single valuation is done for UG courses and double valuation, one Internal and one External, for PG courses.

Academic Council

The Academic Council is composed of:

- ◆ The Principal (Chairman)
- ◆ All heads of the department in the college
- ◆ Four senior teachers of the college representing different categories of teaching

- ◆ Four representatives from the Industry / Corporate sector / allied area relating to placement / Commerce / Law / Education / Medicine / Engineering nominated by the Governing Body
- ◆ Three nominees of the University of Madras
- ◆ A faculty member nominated by the principal (Member Secretary)

The term of the nominated members shall be TWO years.

20. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

- PEO1: To hone their critical intelligence, professional behaviour and strive towards creative endeavour.
- PEO2: To augment research and entrepreneurial skills supplemented with rich skills of communication, teamwork and leadership to excel in their profession.
- PEO3: To imbibe a deep sense of rationality and in depth knowledge of the various contemporary issues that would elevate their comprehension in the global context.
- PEO4: Enhance the ability of students to pursue professional courses.
- PEO5: To have connectivity with current business scenario.

21. PROGRAMME OUTCOMES (POs)

- **PO 1**-Identify and analyze the complex problems reaching substantiated conclusions using domain knowledge.
- **PO 2**-Apply investigative research, specialize in problem identification, formulate research design, utilise analytical tools, draw valid inferences and provide suggestions leading to nation building initiatives.
- **PO 3**-Strengthen professional ethics and career planning with systematic building of intrapersonal and interpersonal skills to participate in the intellectual diasporas.
- **PO 4**-Establish oneself as a self-reliant, empowered individual to have an inclusive, healthy and compassionate understanding towards life and society.
- **PO 5**-Equipped with technical / managerial expertise to innovate and critically analyse various attributes which constitute pivotal issues in a multidisciplinary scenario.
- **PO 6**-Emerge as innovators and pioneers to create new avenues of employment catering to the global trends as well as demands.

22.PROGRAMME SPECIFIC OUTCOMES (PSOs)

- PSO1: Provides an insight into the knowledge and necessary skills to compete the challenges prevailing in industry, government, non-profit organizations and civil services
- PSO2: Learn and apply various statistical and financial tools for the preparation of financial and accounting statements and consolidated reports.
- PSO3: Endeavour to build a brand foundation and provide platform for linking academic world to business world.
- PSO4: Enable the students to have in-depth study in all dimension of business.
- PSO5: To enable the students to pursue Master of Philosophy and Doctoral research degree to work in colleges and universities.
- PSO6: Enable students to have hands on training in industrial/corporate sectors.

23. QUESTION PAPER PATTERN:

QUESTION PAPER PATTERN FOR OBE (2020-21 onwards)

Theory

PG –Question paper Pattern- conventional on- paper mode

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Multiple Choice Questions	30	Correct choice	75	K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 5 Questions out of 7 questions *5 Marks	25	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 1 out of 3 Questions *10 Marks + Compulsory Question 10 Marks	20	Elaborate answers (approx. 1000 Words)		

*** 75 marks to be converted as 60 marks.**

UG/PG QUESTION PAPER PATTERN FOR OBE ONLINE
ASSESSMENT (2020 - 2021)

Bloom's Category Level	Sections	Marks	Description of answer	Total	Meaning of K's
INTERNAL SETTING					
K1,K2,K3	Section A Multiple Choice Questions 25 Questions *1 Marks (No Choice)	25X1=25	Choose the write option.	50	K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
EXTERNAL SETTING					
K2,k3,K4, K5,K6	Section B 5 out of 7 Questions *5 Marks	25	Short answers/500 Words		

* 50 marks to be converted as 60 marks.

BLOOM'S CATEGORY LEVEL (ANNEXURE chart)

S.no	K component scale	Verbs for question
I.	K 1& K2 Verbs	Verbs to be used for questioning are “choose, find, identify, indicate, match, name, state, what, when, where, which, who, cite, label, reproduce. define, list, quote, revise, explain, show, sketch, illustrate, interpret, describe, substitute, convert, give example, rephrase
2.	K2 &k3	The questions may contain the verbs such as explain, show, sketch, illustrate, interpret, describe, substitute, convert, examFle, rephrase, apply, relate, solve, classify, predict, compute, prepare
3.	K4	The questions may contain verbs - Apply, relate, solve, classify, predict, compute, prepare.

4.	K5	The questions may contain any of the following verbs : Ascertain, diagnose, distinguish, infer, associate, examine, differentiate, reduce, discriminate, dissect, determine, justify, organize, recommend, solve.
5	K6	The questions may contain any of the following verbs: Appraise, conclude, critique, judge, assess, contrast, deduce, weigh. Compare, criticize, evaluate.

Question paper pattern for Continuous Assessment Test (CAT)

(The online assessment pattern)

U.G/P.G PROGRAMME

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV

COLLEGE FOR WOMEN

M.Com(CS) DEGREE EXAMINATION

2020 - 2021 YEAR, III / IV SEMESTER

CAT – I/II/III

Sub Title:

Max. Marks: 50

Sub Code:

Date:

Time: 2hrs.

Question paper Pattern-Two Components: (Max marks=50) - 3hrs

I. Multiple Choice Questions (MCQ) - 20 marks (10x2=20)

II. Google Class Room (GCR) - 30 marks (Structured)

A. Section A: 5 out of 6 – each carries 2 marks (5x2=10)

B. Section B: 4 out of 5 – each carries 5 marks (4x5=20)

- The answers for the questions for QP uploaded in GCR will be as uploads (images of hand written answer sheets converted to .pdf) in Google Class Room.
- The duration for each GCR session (answering and uploading) would be 3 hours (maximum).

- The structured component (30 marks) SHOULD be conducted in GCR as per the CAT schedule. MCQ (10X2=20) CAN be conducted out of schedule also, but should be completed during the CAT examination scheduled.

Note: The GCR question paper and MCQ assessment links to be shared with the COE office for approval and validity on or before the respective allotted dates.

PROGRAMME PROFILE
M.Com(CS)

TOTAL CREDITS: 91

TOTAL TEACHING HRS: 450 hrs per semester

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
I SEMESTER							
I	Core Major 1	General and commercial law	19PMCCT1001	4	2	6	4
I	Core Major 2	Company law I	19PMCCT1002	4	2	6	4
I	Core Major 3	International Business	19PMCCT1003	4	2	6	4
I	Core Major 4	Financial market & services	19PMCCT1004	4	2	6	4
I	Core Major 5	Advanced corporate Accounting	19PMCCT1005	4	2	6	4
II	Skill Based Elective	Teaching Skills	18PSSTS1001				
II SEMESTER							
I	Core Major 6	Income Tax	19PMCCT2006	4	2	6	4
I	Core Major 7	Company Law II	19PMCCT2007	4	2	6	4
I	Core Major 8	Company secretarial practice	19PMCCT2008	4	2	6	4
I	Core Major 9	Labour and Industrial Laws	19PMCCT2009	4	2	6	4
I	Elective 1	Applied Costing	19PMCET2001	4	1	5	3
II	Soft Skill	Swayam (MOOC)	18MOOC2002				
III SEMESTER							
I	Core Major 10	Goods and Services Tax & Customs Law	19PMCCT3010	4	2	6	4
I	Core Major 11	Corporate Laws	19PMCCT3011	4	2	6	4
I	Core Major 12	Securities Market Analysis	19PMCCT3012	4	2	6	4
I	Elective 2	Management Accounting	19PMCET3002	4	1	5	3
I	Elective 3	Computer Application in Business (Theory & practical)	19PMCET3003	3	2	5	3
IV SEMESTER							
I	Core Major 13	Secretarial Management Audit	19PMCCT4013	4	2	6	4
I	Elective 4	Corporate Financial Management	19PMCET4004	4	1	5	3
I	Elective 5	Economic Legislations	19PMCET4005	4	1	5	3
I	Project	Institutional Training *	19PMCPR4001	1	1	2	8

L =LectureHrs; T =TutorialHrs; H = Hrsperweek; C =Credits

RUBRICS FOR CONTINUOUS ASSESSMENT

Assignment	✓
Seminar	✓
Field visit	--
Participatory Learning	✓
Group Discussion	--
Flipped/Blended Learning	✓

Assessment Model (from 2020 – 21 onwards)

Post graduation programme

40% Internal 60% External

S.No	Assessment Component	Marks	Weighted %
A.	Theory		
1	INTERNAL ASSESSMENTS		
	Continuous Assessment Test(best two out of three)	2 x 50 = 100	15
2	Quiz/Group Discussion/Seminar/Assignment/Role Play/ Case Study/ Open Book/ snap Test/ Video Presentation/ Review (any three to be considered)	3 x 10 = 30	15
3	MCQ (one test to be conducted online during the semester)	20	10
4	EXTERNAL ASSESSMENT		
	End semester examinations	75	60
	Grand Total		100
B	Practical		
1	INTERNAL ASSESSMENTS		
	Continuous Assessment Test(best two out of three)	2 x 50 = 100	15
2	Record + Observation	10 +10 = 20	15
3	MCQ (one test to be conducted online during the semester)	20	10
4	EXTERNAL ASSESSMENT		
	End semester Examinations	60	60
	Grand Total		100

DEPARTMENT OF M.Com(Corporate Secretaryship)
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.
M.Com(CS)

COURSE FRAME WORK
SEMESTER I

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
I	19PMCCT1001	Core Major 1	General and commercial law	6	4	25	75	100
I	19PMCCT1002	Core Major 2	Company law I	6	4	25	75	100
I	19PMCCT1003	Core Major 3	International Business	6	4	25	75	100
I	19PMCCT1004	Core Major 4	Financial market & services	6	4	25	75	100
I	19PMCCT1005	Core Major 5	Advanced corporate Accounting	6	4	25	75	100
II	18PSSTS1001	Skill Based Elective	Teaching Skills	2	3	50	-	100
			TOTAL	32	23			

SEMESTER I
GENERAL AND COMMERCIAL LAW

TOTAL HOURS: 90

SUB CODE: 19PMCCT1001

CREDIT: 4

L-T-P: 70-20

COURSE OBJECTIVES

1. To familiarize with the concepts of Constitution of India and Civil Procedure Code.
2. To learn about the Arbitration Act and Registration Act.
3. To have deep insight into the Sale of Goods Act and Right to Information Act.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Understand the fundamental rights and duties as per the constitution of India.
CO2	Know the civil procedure code 1908.
CO3	Get knowledge of Arbitration Act, 1940
CO4	Identify the documents to be compulsorily registered under the Registration Act, 1908.
CO5	Get knowledge of Sale of goods Act 1930 and Right to information Act 2005

SYLLABUS

UNIT-I (15 HOURS)

Constitution of India ; Nature of India constitution fundamentals rights and duties – directive principles of state policy – legislative powers – freedom of trade and commerce – constitutional provision to state monopoly – Writs.

UNIT-II (15 HOURS)

Civil procedure code 1908 Elementary Knowledge of structure of civil courts, their jurisdiction, basic understanding of certain terms – order , judgment and decree , stay of suits res judicata – suits by companies, minors – Basic understanding of summary proceeding – appeals – reference – review and revision.

UNIT-III 20 HOURS

Arbitration Act 1940: Arbitration agreement – definition – appointment of arbitrators – powers of arbitrator – award of remission – setting aside – modification and filling there of – stay of legal proceeding.

UNIT-IV 20 HOURS

Registration Act 1908: Registrable documents – compulsory and optional time and place of Registration – consequences of nonregistration – miscellaneous provision

Transfer of property Act 1882: movable and immovable property – properties which cannot be transferred provision relating to sale – mortgage – charge – lease – gift and actionable claim.

UNIT-V 20 HOURS

Sale of goods Act. 1930 , Right to information Act 2005.

TEXT BOOKS:

1. Kapoor N.D. , Commercial law- Sultan chand&sons
2. RajiniAbbi& Kapoor N.D, General Law - Sultan Chand & sons
3. Singiri D.K.&.Shukla V.N - The constitution of India
4. Prakash Kumar & Rai K.B., Rights to know – Sapna book house

BOOKS FOR REFERENCE:

1. All India Reporter , Published by All India Reporter Ltd.
2. Relevant Bare acts
3. ICSI Study Material on general and commercial Laws.

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://nujslib-ic.wixsite.com>
2. <https://www.llsdc.org>
4. <https://guides.lib.uw.edu>
5. <https://www.cisg.law.pace.edu>
6. <https://www.law.uh.edu>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	1	1	3	1
CO2	3	2	1	2	3	2
CO3	3	2	2	2	3	2
CO4	3	1	2	3	3	3
CO5	3	1	2	3	3	3

COMPANY LAW I

TOTALHOURS: 90

SUB CODE: 19PMCCT1002

CREDIT: 4

L-T-P: 70-20

COURSE OBJECTIVES:

1. To learn about Company's nature, scope and its formation.
2. To know about company's important documents and SEBI guidelines about issue of securities.
3. To know about company borrowings and debenture concept in the company.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Enable the students to know about nature and scope of a company.
CO2	Learn about issue of prospectus
CO3	Enable the students to know SEBI guidelines of a company.
CO4	Know about the borrowing powers of a company.
CO5	Learn about debentures and its concept.

SYLLABUS

UNIT-I 15 HOURS

Definition of company – characteristics – Kinds of companies – lifting the corporate veil, promotion – incorporation – commencement of business – Memorandum and Articles of Association and their alteration.

UNIT-II 15 HOURS

Prospectus – Registration – Contents of prospectus – Abridged prospectus – offer for sale – statement in lieu of prospectus misstatement and its consequences, Share capital : meaning, Kinds – allotment of share and return of allotments – share certificate, duplicate share – transfer and transmission of share – buyback of securities – Dematerialization – share depository system.

UNIT-III 20 HOURS

SEBI's guidelines for issue of securities – further issue of share and bonus share alteration and reduction of share capital – modes of obtaining membership – register of members – rights and liabilities of members – annual return – dividend – rules regarding dividend and its payments – dividend warrant – payment of interest out of capital.

UNIT-IV 20 HOURS

Borrowing powers: ultra vires and intra vires borrowings
mortgages and charges – registration of charges – effects of non registration.

UNIT-V 20 HOURS

Debentures – Definition – Kinds – debenture trust deed –
appointment of Debenture Trustee and duties of trustee – Liability of company to create security and Debenture redemption reserve – remedies to debenture holders.

TEXT BOOKS:

- 1 . Kapoor N.D., Elements of company law- Sultanchand&sons
2. Avtarsingh, Indian company law – Eastern Book Company
3. Shukla M.C.& Gulsahan S.S.,Principles of company law - S.chand&Co.Ltd.,New Delhi

BOOKS FOR REFERENCE:

1. All India Reporter , Published by All India Reporter Ltd.
2. Relevant Bare acts
3. ICSI Study Material.

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://global.oup.com>
3. <https://nujslib-ic.wixsite.com>
3. <https://libguides.ials.sas.ac.uk>
4. <https://nujslib-ic.wixsite.com>
5. www.manupatrafast.com

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	1	3	3	3
CO2	3	2	1	3	3	3
CO3	3	2	2	3	3	3
CO4	3	1	2	3	3	3
CO5	3	1	2	3	3	3
AVERAGE	5	1.4	1.6	5	5	5

INTERNATIONAL BUSINESS

TOTALHOURS:90

SUB CODE : 19PMCCT1003

CREDITS : 4

L-T-P: 70-20

Course objectives:

1. To get know about the framework of International marketing and the marketing environment.
2. To understand about globalization and WTO.
3. To learn about export procedure, excise and customs clearance.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Enable the students to understand the concept of international marketing .
CO2	Make students to be familiar with the concepts of Industrial policy, foreign investment, foreign collaboration and joint ventures.
CO3	Make the students understand globalization of trade and commerce
CO4	Know about Indian foreign trade, Recent trends in Indian foreign trade, Export by air, post and sea.
CO5	Learn the concepts of Export regulation procedure of exports of goods Quality control, Excise clearance and Agreement on Agriculture Textiles and clothing.

SYLLABUS

UNIT-I 20 HOURS

Framework of international trade – scope of international Marketing Vs domestic marketing –transition from domestic to international business – pre-export behavior –motivation to export –special difficulties in international marketing – international marketing environment – controllable and uncontrollable factors.

UNIT-II 15 HOURS

Industrial policy and foreign investment – kinds of collaboration and joint ventures – Negotiating foreign collaboration / joint ventures – Drafting of agreement – Restrictive clauses in the foreign collaboration joint venture agreements – Indian joint ventures abroad.

UNIT-III 20 HOURS

Globalization of trade and commerce – World trade Organization – UNACTED Trade block and customs union European Union – Intra – African trade – preferential Trade Area (PTA) – European Free Trade Association (EFTA) – Central American common market (CACM) – South Asian Free Trade Association (SAFTA)

UNIT-IV 15 HOURS

Indian foreign trade – Recent trends in Indian foreign trade – Institutional infrastructure of export promotions in India – Export assistance – Export finance – Free Trade Zones – Export by air, post and sea – Small scale industries and export – Role of ECGC.

UNIT – V 20 HOURS

Export regulation procedure of exports of goods Quality control and pre-shipment inspection – Excise clearance- Customs clearance- Procedure for executing an export order marine insurance export payment and letters of credit- Agreement on Agriculture Textiles and clothing Trade related investment measures Rules and Procedures governing settlement of disputes.

TEXT BOOKS:

1. Dr. Balu V., International Trade –Venkateswara Publications, Chennai- 4
2. Verma V.C, International Trade - Vikas Publishing House (P) Ltd.,New Delhi

BOOKS FOR REFERENCE:

1. Rai & Manjula Guru M.B., WTO and International Trade, -Vikas Publishing House (P) Ltd., New Delhi
2. Velayudham T. K., Foreign Trade –Theory and Practice - A. H. Wheeler & Co. Ltd., New Delhi

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://libguides.library.qut.edu.au>
3. <https://nujslib-ic.wixsite.com>
4. <https://www.llsdc.org>
5. <https://guides.lib.uw.edu>
6. <https://www.cisg.law.pace.edu>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	2	3	3	2
CO2	3	1	3	3	3	3
CO3	3	1	3	3	3	3
CO4	3	1	3	3	3	3
CO5	3	1	3	3	3	3
AVERAGE	5	1	2.8	5	5	2.8

FINANCIAL MARKET AND SERVICES

TOTALHOURS:90

SUB CODE : 19PMCCT1004

CREDITS : 4

L-T-P:70-20

Course Objective :

1. To enable students to learn about nature and scope of the financial service industry and global market.
2. To make the students to be familiar with commercial banking functions and guidelines of RBI .
3. To learn about foreign exchange broking and credit rating services.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Know about the nature and scope of financial service industry and global integration of financial market.
CO2	Enable the students to study about commercial banking, non-fund operations (Hire Purchase, mutual fund).
CO3	Learn about factoring, venture capital, credit card and securitization.
CO4	Learn about merchant banking in the financial sectors.
CO5	Know about foreign exchange broking, financial consultancy, corporate advisory services and credit rating services

SYLLABUS

UNIT I 15 HOURS

Nature and various facts of financial service industry- Analysis of financial services- Need for financial market innovation Development of financial markets- Global integration of financial market- Finance companies Functions, Strengths and Weaknesses.

UNIT II 15 HOURS

Commercial banking and their fund based and non- fund financial services- Leasing Hire purchase financing: Salient features, guidelines, functions- Mutual funds: Type of Mutual funds and their rules and regulations

UNIT- III 20 HOURS

Factoring – Forfeiting- Securitization- Venture capital Consumer finance and credit cards- Salient features, RBI guidelines, functions.

UNIT IV 20 HOURS

Merchant Banking including initial public offer and public issue management- Underwriting- Stock and Security broking- merger and Takeover- salient features- Guidelines- Functions.

UNIT V 20 HOURS

Foreign exchange broking - financial consultancy- corporate advisory services- credit rating services- salient features- functions.

TEXT BOOKS:

1. Avadani, Investment Management -Himalayan Publishing House Mumbai- 4
2. Machiraju . H.R., Indian Financial System - Himalayan Publishing House Mumbai – 4
3. Dr. Gurusamy S., Financial Markets and Institutions- Vijay NicolasImprints Pvt. Ltd., Chennai- 28

BOOKS FOR REFERENCE:

1. Pandey I.M, Financial Management- Vikas Publishing House (P) Ltd
2. Verma . J.C, Merchant Banking- Bharath Law House.

E-LEARNING RESOURCES:

1. www.iscsi.edu
2. <https://www.businessresearchguide.com>
3. <https://www.liberatedstocktrader.com>
4. <https://corporatefinanceinstitute.com>
5. <https://www.businessinsider.com>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	3	3	3	2
CO2	3	2	2	3	3	2
CO3	3	2	2	3	3	3
CO4	3	1	3	3	3	3
CO5	3	2	2	3	3	3
AVERAGE	5	1.6	2.4	5	5	2.6

ADVANCED CORPORATE ACCOUNTING

TOTALHOURS:90

SUB CODE : 19PMCCT1005

CREDITS : 4

L-T-P:70-20

Course Objective :

1. To learn about issue of shares and debentures.
2. To make the students familiar with amalgamation and liquidation of Companies.
3. To know about holding company and banking company accounting.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Know about issue of shares and debentures.
CO2	Learn amalgamation, absorption and reconstruction of companies.
CO3	Enable the students to understand companies liquidation accounting treatment.
CO4	Know about Holding companies accounting.
CO5	Understand accounts of Banking companies.

UNIT-I 20 HOURS

Issue of shares forfeiture and reissue – issue debentures, profit to incorporation.

UNIT-II 20 HOURS

Accounting treatment for amalgamation – absorption and Reconstruction of companies – alteration of share capital.

UNIT-III 15 HOURS

Liquidation of companies – Accounting treatment.

UNIT-IV 20 HOURS

Accounts of Holding company.

UNIT-V 15 HOURS

Accounts of banking companies.

NOTE:

The proportion between problem oriented and theory oriented question in the university examination shall be 80% and 20% respectively.

TEXT BOOKS:

1. Sukla M.C. and Grewal T.S., Advanced Accounts- S.Chand &Co.Ltd.
2. Gupta R.L. and Radhaswamy, Corporate Accounting - S.Chand &Co.Ltd.

BOOKS FOR REFERENCE:

1. Maheswari S.N., Corporate Accounting – Sulthan Chand & Sons.
2. Jain S.P. & Narang K.L., Advanced Accountancy- Kalyani Publishers.

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://www.llsdc.org>
3. <https://guides.lib.uw.edu>
4. <https://pdf.wondershare.com>
5. <https://corporatefinanceinstitute.com>
6. <https://www.businessinsider.com>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	5	5	5	5	5	5

KEY:**PEDAGOGY (TEACHING METHODOLOGY):** Lecture and problem solving method**QUESTION PAPER PATTERN****END SEMESTER EXAMINATION:**

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions	Correct choice	30	75	
K3, K4	Section B 5 Questions out of 7 questions *5 Marks	Short answers {approx. 500 Words)	25		
K4, K5, K6	Section C 1 out of 3 Questions *10 Marks + Compulsory Question 10 Marks	Elaborate answers (approx. 1000 Words)	20		

SEMESTER II

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
I	19PMCCT2006	Core Major 6	Income Tax	6	4	25	75	100
I	19PMCCT2007	Core Major 7	Company Law II	6	4	25	75	100
I	19PMCCT2008	Core Major 8	Company secretarial practice	6	4	25	75	100
I	19PMCCT2009	Core Major 9	Labour and Industrial Laws	6	4	25	75	100
I	19PMCET2001	Elective 1	Applied Costing	5	3	25	75	100
II	19PMCIP2001	Internship	Internship	2	-	50	-	100
	18MOOC2002	Soft Skill	Swayam (MOOC)	2	4	25	75	100
			TOTAL	33	23			

INCOME TAX

TOTALHOURS:90

SUB CODE : 19PMCCT2006

CREDITS : 4

L-T-P: 70-20

Course Objective :

1. To enable the students to understand Income Tax Act 1961 and computation of income under various heads.
2. To compute the capital gains and other sources of income.
3. To understand the assessment of individuals, companies and appointment, control and jurisdiction of income tax authorities.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Learn about Income Tax Act 1961 and scope of total income.
CO2	Familiarise with income under various heads.
CO3	Gain knowledge about various gains and loss aggregation of income.
CO4	Make the students to learn about total income and assessment of individuals and companies.
CO5	Understand about the Income Tax authorities

SYLLABUS

UNIT-I 15 HOURS

Income Tax Act 1961 : definition – basis of charge a) scope of total income b) residential status of assesses.

UNIT-II 20 HOURS

Computation of income under various heads – Salaries – House property.

UNIT-III 20 HOURS

Profits and gain of business or profession – Capital Gains – other sources – income of other persons included in assessee’s total income – set off and carry forward of loss aggregation of income.

UNIT-IV 20 HOURS

Arrival of total income – deduction under chapter VI – A – computation of total income and assessment of individuals and companies.

UNIT-V 15 HOURS

Income Tax Authorities : their appointments and control – jurisdiction and powers of various income Tax authorities – collection and recovery of tax deduction at source – advance payment of tax.

TEXT BOOKS:

1. Vinod.K.Singania, Students Guide to Income Tax – Taxman Publication.
2. DinagarPagarel, Income Tax – P.P. Publishers

BOOKS FOR REFERENCE:

1. Bhagavathi Prasad, Direct Taxes Law and Practice -Wiley sEasternPublications.
2. ICSI Study Materials, Tax Law

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://www.incometaxindia.gov.in>
3. <https://www.aicpa.org>
4. <https://www.icaew.com>
5. <https://www.justia.com>
6. <https://www.quora.com>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	3	2	3
CO2	2	3	3	3	1	3
CO3	2	3	3	3	1	3
CO4	2	3	3	3	1	3
CO5	3	2	3	3	2	3
Average	2.2	2.6	5	5	1.4	5

COMPANY LAW II

TOTALHOURS: 90

SUB CODE : 19PMCCT2007

CREDITS : 4

L-T-P: 70-20

Course Objective :

1. To understand the appointment of directors and other managerial persons.
2. To know about the company meetings and statutory books.
3. To elaborate the winding up procedures and liquidators appointment.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Learn about the company's directorship .
CO2	Make the students to know the meetings of a company.
CO3	Learn about the company's accounts and audit document.
CO4	Know the company's rules regarding company Law Board and power of Central Govt.
CO5	Make the students familiarize with the winding up of a company

SYLLABUS

UNIT-I 15 HOURS

Director : definition – number of directors Independent Director's – increase in the number of directors – number of directorships – appointment and reappointment of directors – qualification and disqualification of a director – Vacation of office, removal and resignation – Powers, duties and liabilities of directors – holding office or place of profit appointment and removal of Managing Director, manager, Whole time directors – Managerial remuneration.

UNIT-II 15 HOURS

Company meeting : General meeting of shareholders – annual General meeting – extra ordinary general meeting and class meeting – Board meeting Requisites of a valid meeting – notice – agenda – quorum – chairman – minutes proxies – voting – poll – resolutions.

UNIT-III 20 HOURS

Accounts and Audit : books of account – Statutory books – Statistical books – annual accounts and balance sheet – auditor – qualification and disqualification appointment and removal – remuneration – rights – duties and powers of auditors – auditors report. Investigation : Meeting – Investigation off the company's affairs and its ownership – seizure of books and documents – powers of inspector – inspectors report.

UNIT-IV 20 HOURS

Majority rule and minority Rights: Principles of Majority rule – Rule in Foss Vs Harbottle case – Exceptions to the rule – prohibition of minority investors and creditors. Prevention of oppressions and mismanagement – Court relief – powers of Company Law Board – Power of Central Government.

UNIT-V 20 HOURS

Winding up – meaning – mode of winding up – Consequences of winding up order – powers of liquidator – statement of affairs.

TEXT BOOKS:

1. Kapoor N.D., Elements of company Law -Sultan chand& Sons
2. Indian company Law, Avtarsingh- Vikas Publication house Pvt. Ltd., New Delhi
3. Shukla M.C. and Gulshan S.S, Principles of company Law –S. Chand & Co. Ltd

BOOKS FOR REFERENCE:

1. Ramaiah A., A Guide to Company Law – LexisNexis
2. Shaah S.M., Lectures in company Law -
3. ICSI’S publications and monthly journal “chartered secretary

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://global.oup.com>
3. <https://nujslib-ic.wixsite.com>
3. <https://libguides.ials.sas.ac.uk>
4. <https://nujslib-ic.wixsite.com>
5. www.manupatrafast.com

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	2	3
CO2	3	2	3	3	2	3
CO3	3	3	3	3	2	3
CO4	2	1	3	3	2	3
CO5	3	1	3	3	2	3
AVERAGE	2.8	1.8	5	5	2	5

COMPANY SECRETARIAL PRACTICE

TOTALHOURS: 90

SUB CODE : 19PMCCT2008

CREDITS : 4

L-T-P:70-20

Course Objective :

1. To learn about qualification, appointments and dismissal of company secretary.
2. To know about the secretarial procedure for issue of share and SEBI guidelines for issue of debentures.
3. To understand about compromise, arrangement and Winding up.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Learn about the documents to be prepared and filed for incorporation and appointment of a company secretary.
CO2	Understand the guidelines and procedure for buy back of shares and procedure in depository mode of transfer.
CO3	Enable the students to know the types of meetings ,drafting of agenda and notice.
CO4	Familiarise with the appointment of Independent Directors, reappointment and removal of directors Managing director etc.
CO5	Learn regarding compromise, arrangement and Winding up

SYLLABUS

UNIT-I 15 HOURS

Company secretary – qualification – procedure for appointment and dismissal of a secretary – role of Company secretary – powers. Duties and liabilities of a company – documents to be prepared and filed for incorporation – duties of the company secretary at the promotion and incorporation, commencement and subscription stage – prospectus – registration.

UNIT-II 15 HOURS

Secretarial procedure for issue of shares – allotment of shares – procedure for issue of share certificates and duplicate share certificates – share warrant – procedure for forfeiture of share and reissue of forfeited shares – issue of further shares – guidelines and procedure for buy back of shares – procedure in depository mode of transfer. Investment management and borrowings: ultra vires borrowing – SEBI guidelines for issue of debentures – duties of a secretary regarding issue of debentures – Secretarial duties on acceptance of deposits.

UNIT-III 20 HOURS

Types of meetings – secretarial duties in connect with board meeting annual general meeting – extra order general meeting, practical aspects of drafting agenda notice, explanatory statement and minutes of different meaning.

UNIT-IV 20 HOURS

Secretarial procedure for appointment, Independent Directors – reappointment and removal of directors Managing director / Whole time director / manager – sole selling agents. Procedure for appointment of auditor reappointment and removal of auditor – procedure appointment of a cost auditor.

UNIT-V 20 HOURS

Compromise and arrangement – procedure compromise and arrangement, Winding up – secretarial procedure for winding up of companies.

TEXT BOOKS:

1. Ghosh P.K.&Dr.Balachandran N. – Company Secretarial Practice Sulthan Chand &sons
2. Kapoor N.D – Company Law and Secretary Sulthanchand& Sons.

BOOKS FOR REFERENCE:

- 1.Tandon B.N – Manual on Secretarial Practice, Konark PublishersPvt Ltd
2. ICSI Publication and study Material.

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://www.brainscape.com>
3. <https://icaew-sitecore-cd-as.azurewebsites.net>
4. <https://en.wikipedia.org>
5. <https://juta.co.za>

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	3	3
CO2	3	2	3	3	3	3
CO3	3	2	3	3	3	3
CO4	3	2	3	3	3	3
CO5	3	2	3	3	3	3
AVERAGE	5	2	5	5	5	5

LABOUR AND INDUSTRIAL LAWS

TOTALHOURS: 90
CREDITS : 4

SUB CODE : 19PMCCT2009
L-T-P: 70-20

Course Objective :

1. To elaborate the Factories Act 1948 and Industrial Disputes Act 1947.
2. To learn the Employees State Insurance Act 1948.
3. To understand the Trade Union Act and rules regarding compensation and distribution of compensation

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Gain knowledge about Factories Act 1948.
CO2	Make the students to know about Industrial Disputes Act 1947.
CO3	Enable the students to know about employees state Insurance Act 1948.
CO4	Familiarize the students about employees provident fund.
CO5	Make the students to know Trade Union Act 1926 and workmen's compensation Act 1923.

SYLLABUS

UNIT-I 20 HOURS

Factories Act 1948: Object – Definition – Health, safety and Welfare Provision – Occupier – certifying surgeon
Working hours – Employment of child – young person, and women – annual leave With Wage.

UNIT-II 15 HOURS

Industrial Dispute Act 1947, Object – Definitions Procedure and settlement of industrial dispute – voluntary reference of dispute to Arbitration – Award and settlement Strikes and Lockouts – Layoff and Retrenchment – Transfer and closing down of undertakings – Unfair labour Practice.

UNIT-III 15 HOURS

Employees State Insurance Act 1948, Object Definitions – ESI Corporation, functions – Contribution and recovery – Benefits – Penalties for false claims

UNIT-IV 20 HOURS

Employees Provident Fund and Miscellaneous

Provision Act 1952 : Object – Definition – Provident Fund Schemes –Contribution and recovery – Offences and Penalties. Payment of Wages Act 1936 – Objects – Definition – Rules or payment of Wages – Maintenance of registers and records. Payment of Bonus Act 1965.

UNIT-V 20 HOURS

Trade union Act, 1926, Object – Definitions – Registration of trade union – Rights and privileges of a registered trade union – duties and liabilities – Dissolution. Workmen’s compensation Act 1923 – Definition – rules regarding compensation – Distribution of compensation – Notice and claim.

TEXT BOOKS:

- 1) Kapoor N.D. – Hand book on industrial Law Sulthan Chand & Sons
- 2) Shukla M.C. – Mercandile Law S.Chand&Co.Ltd.

BOOKS FOR REFERENCE:

1. ICSI STUDY MATERIAL
2. BARE ACTS

E-LEARNING RESOURCES:

1. www.icsi.edu
2. www.mondaq.com
3. <https://www.americanbar.org>
4. <https://us.sagepub.com>
5. <https://iclg.com>
6. <https://www.ilo.org>

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	3	3	2	3
CO2	3	1	3	3	2	3
CO3	3	1	3	3	3	3
CO4	3	1	3	3	3	3
CO5	3	1	3	3	2	3
AVERAGE	5	1	5	5	2.4	5

APPLIED COSTING

TOTALHOURS:70
CREDITS: 4

SUB CODE : 19PMCET2001
L-T-P : 70-20

Course Objective :

1. To make the students to understand the concept of cost accounting, cost sheet and unit costing.
2. To compute process costing and reconciliation of cost and financial accounting.
3. To be familiar with standard costing and variance analysis.

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Learn about the cost accounting and the differences between cost, financial and management accounting.
CO2	Make the students to calculate contract costing, job and batch costing.
CO3	Compute process costing and abnormal loss and gain.
CO4	Reconcile cost and financial accounting.
CO5	Understand standard costing and variance analysis

SYLLABUS

UNIT-I 10 HOURS

Meaning definition and objects of cost accounting – Cost sheet. Difference between cost accounting financial & Management accounting– Unit costing – tenders - quotation.

UNIT-II 20 HOURS

Contract costing Job costing Batch costing.

UNIT-III 20 HOURS

Process costing – Normal loss, Abnormal loss and Abnormal Gain By product and project – equivalent production.

UNIT-IV 10 HOURS

Reconciliation of cost and financial accounting.

UNIT-V 20 HOURS

Standard costing and variance analysis – Meaning advantages – Material ,labour, sales Variation.

TEXT BOOKS:

1. Iyenger S.P - Cost accounting, Sathachand and Sons
2. Maheswari S.N. – Principles of cost Accounting, Sulthan Chs and Sons

BOOKS FOR REFERENCE:

1. Jain S.P. & Narang K.L - Cost accounting, Kalyani Publishers.
2. Prasad N.K. - Cost accounting, Book Syndicate pvt Limited

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <https://books.google.co.in>
3. <https://support.office.com>
4. <https://www.investopedia.com>
5. <https://pm4id.org>

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	5	5	5	5	5	5

KEY:

PEDAGOGY (TEACHING METHODOLOGY): Lecture and problem solving method

QUESTION PAPER PATTERN

END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions	30	Correct choice	75	
K3, K4	Section B 5 Questions out of 7 questions *5 Marks	25	Short answers { approx. 500 Words)		
K4, K5, K6	Section C 1 out of 3 Questions *10 Marks + Compulsory Question 10 Marks	20	Elaborate answers (approx. 1000 Words)		

SEMESTER III

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
I	19PMCCT3010	Core Major 10	Goods and Services Tax & Customs Law	6	4	25	75	100
I	19PMCCT3011	Core Major 11	Corporate Laws	6	4	25	75	100
I	19PMCCT3012	Core Major 12	Securities Market Analysis	6	4	25	75	100
I	19PMCET3002	Core Major 13	Management Accounting	6	4	25	75	100
I	19PMCET3003	Elective 2	Computer Application in Business (Theory & practical)	5	3	25	75	100
I	19PMCIP3001	Internship	Internship	2	-	50	-	100
II	18PSSRS3003	Soft Skill	Research Skills	2	4	25	75	100
			TOTAL	33	23			

GOODS AND SERVICES TAX & CUSTOMS LAW

TOTALHOURS: 90

SUB CODE : 19PMCCT3010

CREDITS : 4

L-T-P:70-20

Course Objective :

- ❖ To brief over the concepts of GST and CGST
- ❖ To learn about registration and E way bill
- ❖ To understand about work procedure of CGST and to know more about the Customs Law

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To learn the concepts of GST and CGST in detail
CO2	To update the current trends over the registration and E way bill
CO3	To acquire the knowledge in the summary assessment and Audit by tax authorities
CO4	To update the work procedure under sec 143 CGST
CO5	To gain knowledge about the concepts of Customs Act 1962

SYLLABUS

UNIT – I 15 HRS

Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST

Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act.)

UNIT – II 15 HRS

Levy and collection of CGST & IGST – Composition levy - Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- Cancellation of registration.- Tax invoice, Credit and Debit Notes

UNIT – III 20 HRS

Accounts and Records – E Way Bill - Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies- Furnishing of returns. (Section 39 of CGST Act)

UNIT – IV 20 HRS

Job work – Procedure u/s 143 of CGST Act – input tax credit on job work (Section 19 of CGST Act) – Assessment - Self Assessment – Provisional Assessment – Scrutiny of returns – Summary assessment – Audit of accounts - Audit by tax authorities – Special Audit – Inspection – Search – Seizure and Arrest – offences and Penalties

UNIT – V 20 HRS

The Customs Laws

The Customs Act, 1962 - Levy and Collection of Customs Duty – Type of Customs Duty – Prohibition of Importation and Exportation of Goods – Special Provision for Detection and Prevention of illegal Import and Export.

Valuation of goods under Customs Act – Clearance of Import and Export Goods – Warehousing of Goods – Customs Duty Drawback – Search, Seizure, Arrest, and Confiscation of Goods – Tax Planning in Customs.

TEXT BOOKS:

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
3. Understanding GST : Kamal Garg, Barat's Publication.

BOOKS FOR REFERENCE:

1. Indirect Taxes – Datey – Tax man publications
2. Study Material – CA intermediate Paper 4B – Indirect Taxes
3. Study Material – CA final- paper 8- Indirect Tax laws

E-LEARNING RESOURCES:

1. www.icsi.edu
2. www.gst.gov.in
3. <http://www.cbic.gov.in/>
4. <https://cleartax.in/s/gst-law-goods-and-services-tax>
5. <https://www.profitbooks.net/gst-india-overview/>
6. <https://www.investopedia.com/terms/g/gst.asp>

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	3
CO2	3	3	3	3	2	3
CO3	3	3	3	3	2	3
CO4	3	3	3	3	2	3
CO5	3	2	3	3	1	3
AVERAGE	3	2.8	3	3	1.6	3

CORPORATE LAWS

TOTALHOURS: 90

SUB CODE : 19PMCCT3011

CREDITS : 4

L-T-P:70-20

Course Objective :

- ❖ To understand the concepts of industrial policy and licensing of undertakings
- ❖ To ensure on overview about the policy and procedure of SSI
- ❖ To impart knowledge about FEMA and MRTP Act
- ❖ To provide knowledge on Water and Air (Prevention and Control Pollution) Law

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To acquire knowledge about Industrial policy and registration of undertakings
CO2	To understand policy and procedure for setting up of SSI
CO3	To know about foreign exchange and current account transactions and foreign exchange penalties
CO4	To know the nature and scope of MRTP commission and other authorities under MRTP law
CO5	To understand the functions, powers of various boards under water and air (protection) Environment Law

SYLLABUS

UNIT-I (20 hours)

Object and definitions – An overview of current industrial policy, regulatory mechanism – Registration and licensing of undertakings, government agents, exemption from licensing provisions – Substantial expansion investigation – offence and Penalties Miscellaneous provision.

UNIT-II (15 hours)

Small scale and ancillary units – Policy and procedure for setting up SSI. An overview of infrastructure – Fiscal and other support schemes for SSI. Setting up units in Free trade zone and 100% EU's Policy and procedure.

UNIT-III (20 hours)

Object and definitions under FEMA – Dealings in foreign exchange – Holding of foreign exchange – Current account transactions, capital account transaction – Export of goods and service realization and repatriation of foreign exchange exemption authorized person – Penalties enforcement – Appellate Tribunal.

UNIT-IV (20 hours)

Objects and definition – Regulation over concentration of economic power – study of provisions relating restrictive. Unfair

and monopolistic trade practices – nature and scope of MRTP commission and other authorities under MRTP law. Procedure for registration of agreements relating to trade practices, procedure for investigation / enquiry by the MRTP commission and their authorities in relation to restrictive unfair and monopolistic trade practice and consumer protection. Procedure and practice relating to appearances before MRTP commission.

UNIT-V (15 hours)

Water : Water and Environment (Protection) Law – Various Boards – Functions and powers – Duties of occupier of specified industries – adherence of standards : Offices by companies. Air Pollution – concept of sustainable development, Government policies regarding environment – Salient features of the Air (Prevention and Control Pollution) Law.

TEXT BOOKS:

1. Gulshan&Kapoor – Economic & other Legislation, sulthan Chand & Sons.
2. Vinod K Singhania, Taxman Publication - corporate Laws
3. ICSI Study Material on Economic laws

BOOKS FOR REFERENCE:

1. DelagGoswami - Handbook on pollution control
2. Chakrabarathi A.M. – industrial licensing & IDR Act.
3. Bare Acts.

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <http://www.cbic.gov.in>
3. <https://www.profitbooks>
4. <https://www.investopedia.com/terms/g/gst.asp>

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	1
CO2	3	2	3	3	3	2
CO3	3	2	3	3	3	3
CO4	3	2	3	3	3	2
CO5	3	2	3	3	3	3
AVERAGE	3	2.2	3	3	3	2.2

SECURITIES MARKET ANALYSIS

TOTALHOURS: 90
CREDITS : 4

SUB CODE : 19PMCCT3012
L-T-P: 70-20

Course Objective :

- ❖ To brief on the concepts of capital market vs money market and their instruments
- ❖ To provide knowledge about significance and scope of secondary market and regulations by SEBI
- ❖ To gain knowledge on investor protection and SEBI guidelines

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To understand the securities laws and regulatory framework governing Indian Capital Market
CO2	To acquire knowledge on Initial Public Offer and role of intermediaries
CO3	To know about electronic trading in securities and secondary market intermediaries
CO4	To update on Security market indicators and security valuation
CO5	To gain in-depth knowledge on SEBI Guidelines and Investors Education Funds and Programmes

SYLLABUS

UNIT-I Capital Market 15 HOURS

Introduction, meaning and significance of capital market – Capital market VS – Money market – market players – Investors and companies – Securities laws – regulatory framework governing Indian Capital Market –SEBI – Role and powers – role and functions of depository – Depository participants – An overview of international capital market.

UNIT-II Primary Market 15 HOURS

Meaning significances and scope – Development in primary market – Initial Public Offer – various agencies and institution involved in primary market – role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, portfolio managers – Debenture Trustees – Rules, regulations and code of conduct framed by SEBI.

UNIT-III Secondary Market 20 HOURS

Meaning, Significant, functions and scope of secondary market – functions and significance of exchange ; their regulatory framework and control – secondary market intermediaries – stock brokers, sub brokers, advisors , their rules, regulations and code of conduct framed by SEBI. Electronic Trading in securities.

UNIT-IV Security analysis 20 HOURS

Introduction to securities – Security market – Security market indicators – Securities price advantages and equality indices – Exchange sensitive index prices – National index of equality price – other indices of security prices – Security valuation – credit rating – Valuation of Equity shares, preference share, bonds and debentures.

UNIT-V 20 HOURS

Investors Protection - Meaning and Significances of investors Protection – SEBI Guidelines – Rules of Investors Association – Investors Education Funds and Programmes.

TEXT BOOKS:

1. Balakrishnan & Watra S.S – Securities Market in India, www.nseindia.co
2. PandianPunithavathy - Security analysis and Portfolio Management, Vikas Publication
3. Kevin S. – Security Analysis and portfolio Management. Prentice Hall of India, PHI Learning publication

BOOKS FOR REFERENCE:

1. Gorden. E.& DR. Nataraja. K - Emerging scenario of Financial Services, Himalaya Publishing House
2. Donald E fisher & Ronald T Jordan – Security analysis and Portfolio Managements, Prentice Hall Publication

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <http://www.cbic.gov.in>

Mapping of CO with PSO:

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

MANAGEMENT ACCOUNTING

TOTAL HOURS: 70

CREDITS : 4

SUB CODE : 19PMCET3002

L-T-P : 50-20

Course Objective :

- ❖ To brief on the concepts of management accounting and analysis of financial statements
- ❖ To gain knowledge on the Funds flow statement and Cash flow statement
- ❖ To compute marginal costing, budgets and budgetary control

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To acquire knowledge about scope and objectives of management accounting
CO2	To prepare comparative statements and various ratios
CO3	To calculate the changes in financial position thorough funds flow and cash flow statement
CO4	To compute cost volume profit analysis and break even analysis
CO5	To prepare different types of budges

SYLLABUS

UNIT-I 10 HOURS

Management Accounting – Definition – scope and Objectives – Advantages – Distinction between financial and management accounting

UNIT-II 10 HOURS

Analysis of financial statements – comparative statements – Common size statements – trend analysis , Ratio analysis

UNIT-III 10 HOURS

Statements of changes in financial position – I (Fund flow statement) – Statement of changes in financial position – II (Cash flow Statements)

UNIT-IV 20 HOURS

Marginal costing – Cost Volume profit analysis – Break Even Analysis – Limitations – Decision making Analysis

UNIT-V 20 HOURS

Budgets and Budgetary control – Objectives – Advantages – Limitations – different types of budgets; Flexible budget – Production budget. Capital budgeting – Payback period method, Accounting, Rate of Return Method, Net present Value Method and Internal Rate of Return Method

TEXT BOOKS:

1. Maheswari S.N – Management Accounting Sulthanchand& sons.
2. Pillai R.S.N and Bagavathi – Management Accounting S.Chand&CoLtd.,
3. Man Mohan and Goyal – Management accounting, SahityaBhawan Publication

BOOKS FOR REFERENCE:

1. Pandey R.S.N – Management Accounting, vikas Publication
2. Khan M.Y and Jain P.K. – Management Accounting, Kalyani Publication

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <http://www.cbic.gov.in>

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	3	1	3	1
CO2	3	3	3	3	3	3
CO3	3	2	3	3	3	3
CO4	2	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	2.4	2.8	3	2.6	3	2.6

COMPUTER APPLICATIONS IN BUSINESS (Theory & Practical)

TOTALHOURS: 70

SUB CODE : 19PMCET3003

CREDITS : 4

L-T-P: 50-20

Course Objective :

- ❖ To learn about the digital computer system and languages
- ❖ To understand operating system and data processing
- ❖ To do “C” programs together with looping and conditional statements

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To update the knowledge on languages of computer
CO2	To understand the operating system
CO3	To gain knowledge on data processing and networks
CO4	To compute “C” programs
CO5	To learn control statements and looping statements

SYLLABUS

UNIT-I 10 HOURS

Introduction to computer – characteristics of a computer – components of a digital computer system – languages – H/W – S/W – computer System – compiler – Assembler – Inter – Number System - Binary – Decimal – Octal – Hexadecimal.

UNIT-II 10 HOURS

Operation System – Functions of OS – Types of OS – Internal DOS Commands – External dos Commands.

UNIT-III 10 HOURS

Data Processing – types of processing method – Steps in Data processing – Networks – Topologies – Types of Networks.

UNIT-IV 20 HOURS

Fundamentals of ‘C’ Programming – structure of ‘C’ program –Data types – Keyboards – constants – Variables – operators – expression – basic I/PO/P statements – Simple programmes.

UNIT-V 20 HOURS

Statements – control Statements – Unconditional control statements – Conditional control statements Looping statements – Arrays– Functions Call be Value call by reference – recursion.

TEXT BOOKS:

1. Parameswaran R. -Computer Application in Business, S.Chand Publication.
2. Yaswant Kanithar – Let us ‘C’

BOOKS FOR REFERENCE:

1. Balagurusamy. C. - Programming in C MHE Publication 6th edition

E-LEARNING RESOURCES:

1. www.vssut.ac.in
2. www.programiz.com

COMPUTER APPLICATION IN BUSINESS**PRACTICAL : 40 MARKS**

1. Write a C programs by using arithmetic operations.
2. Write a C program to find the largest no of two no’s three no’s using relational operators.
3. Write a C program to find the factorial value of ‘N’ number (using for loop).
4. Write a C program to find the sum of ‘N’ numbers.
5. To find the sum of the series 1+2
6. To generate a Fibonacci series upto ‘N’ the term(using for loop, while loop, do.. While loop) 37
7. To find the sum of ‘N’Number using one dimensional arry.
8. To find the Addition of two matrices, subtraction of matrices (Using two – dimensional arrays)
9. Write a C programs to express function concept.
10. Write a C program to find factorial value of ‘N’ numbers using Recursion.

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	3	1	1	1
CO2	1	3	3	2	1	2
CO3	2	3	3	1	1	1
CO4	1	3	3	2	1	1
CO5	1	3	3	1	1	1
AVERAGE	1.2	3	3	1.4	1	1.2

KEY:

PEDAGOGY (TEACHING METHODOLOGY): Lecture and problem solving method

QUESTION PAPER PATTERN

END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions	30	Correct choice	75	
K3, K4	Section B 5 Questions out of 7 questions *5 Marks	25	Short answers { approx. 500 Words)		
K4, K5, K6	Section C 1 out of 3 Questions *10 Marks + Compulsory Question 10 Marks	20	Elaborate answers (approx. 1000 Words)		

SEMESTER IV

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
I	19PMCCT4013	Core Major 13	Secretarial Management Audit	6	4	25	75	100
I	19PMCET4004	Elective 4	Corporate Financial Management	5	4	25	75	100
I	19PMCET4005	Elective 5	Economic Legislations	5	4	25	75	100
I	19PMCPR4001	Project	Institutional Training *	6	8	25	75	100
II	18MOOC4004	Soft Skill	Extra Disciplinary – Swayam (MOOC)	2	3	25	75	100
			TOTAL	24	23			

SECRETARIAL MANAGEMENT AUDIT

TOTAL HOURS: 90

SUB CODE : 19PMCCT4013

CREDITS : 4

L-T-P: 70-20

Course Objective :

- ❖ To provide in-depth knowledge about company secretarial practice and secretarial audit proceedings
- ❖ To enable the students to understand the preparation of status reports for registrar of companies and due diligence report
- ❖ To learn the SEBI regulations regarding securities, need and importance of management and cost audit

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To acquire knowledge about company secretary advisory services rendered, challenges, code of conduct and code of ethics
CO2	To understand work sheet for secretarial audit and secretarial compliances
CO3	To update the preparation of reports of various organisations
CO4	To learn compliance relating to issue and transfer of securities and prevention of fraudulent and unfair trade practices
CO5	To highlight the objective and scope and differences between financial, cost audit and management audit

SYLLABUS

UNIT-I (15 HOURS)

Company secretary in practice – Various organization and areas of practice – advisory services rendered – challenges before the professional standard and code of conduct – code of ethics – exploring new horizons.

UNIT-II (15 HOURS)

Secretarial Audit – Need objectives and scope of secretarial audit process – periodicity and format for secretarial audit report – appointment, duties and powers of secretarial auditor – check list / Worksheet for secretarial audit for various corporate laws. Compliance Certificate – Concept and need – appraisal of secretarial compliances – specimen compliance certificate.

UNIT-III (20 HOURS)

Search/Status Reports – Preparation of search and status reports for registrar of companies records for banks and financial

institutions – scope and importance – verification of documents relating to charge – requirements of various financial institutions and other corporate lenders – due intelligence report.

UNIT-IV (20 HOURS)

Securities Audit – Meaning, need and scope – ensuring

Proper compliance of provisions relating to issue and transfer of securities – preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulations framed thereon – protecting the interest of investors.

UNIT-V (20 HOURS)

Management Audit Meaning, nature and scope – principles and fundamentals of management audit – audit of management methods and performance – organizational needs for management audit. Cost Audit – Nature, objective and scope – cost audit distinguished from financial audit and management audit – cost audit as an aid to management, shareholders and other external agencies and public – cost audit report.

TEXT BOOKS:

1. Shanbhogue K.V. Filling of forms and returns and application under company Law, Bharat Law House Pvt. Ltd.
2. Datta C.R. – Company Directors, Eastern Law Home, Calcutta Publications
3. SenGuota N.K – Changing Pattern of corporate Management, Vikas publications
4. Vashist & Saxena – Cost and Management Audit.
5. Ramanathan A.R. – Cost and Management Audit.

BOOKS FOR REFERENCE:

6. ICSI Study Material – Secretarial and Management Audit.
7. Dr.Balachandran V. and Ravichandran K.S. – Secretarial securities and Management Audit, Sultan Chand Publication

E-LEARNING RESOURCES

1. www.icsi.edu
2. <http://www.cbic.gov.in>

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	3	3
CO2	3	2	3	2	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	2	3	3	3
AVERAGE	3	2.6	2.8	2.6	3	3

CORPORATE FINANCIAL MANAGEMENT

TOTAL HOURS: 70
CREDITS : 4

SUB CODE : 19PMCET4004
L-T-P: 50-20

Course Objective :

- ❖ To provide in-depth knowledge about scope of financial management and sources of company finance
- ❖ To understand the concepts of working capital management and cost of capital (computation of specific costs)
- ❖ To elaborate on the meaning and importance of capital structure

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To learn the nature and significance of financial management and its recent developments
CO2	To update the knowledge about various types of company deposits
CO3	To learn about the assessment of working capital requirements and application of quantitative of working capital
CO4	To understand the concept of cost of various sources of capital and significance of cost of capital in business decision making
CO5	To enable understanding of Capital structure planning and designing optimal capital structure

SYLLABUS

UNIT-I 10 HOURS

Scope of financial Management – Nature, Significance and objectives of financial management – Risk, return and value of the firm – Functions of financial executive in an organization – Financial management, its recent developments.

UNIT-II 10 HOURS

Sources of company finance – Equity, Non-voting preference shares, debentures and bonds – Company deposits – Term loans from financial institution and banks – Internal funds as a sources of finance – Bonus shares.

UNIT-III 15 HOURS

Working Capital Management and control – Working capital – Meaning – types – determinates – Assessment of working capital requirements – operating cycle concept and application of quantitative of working capital – Inventory and financing of working capital.

UNIT-IV 15 HOURS

Cost of capital – Meaning – Importance- Computation of specific Costs – Cost of various sources of capital – cost of equity – cost of retained earning – cost of debentures – Cost of preference shares – computation of Weighted average cost of capital – significance of cost capital in business decision making.

UNIT-V 20 HOURS

Meaning and significance of capital structure – Capital structure vis-à-vis financial structure – Capital structure planning and designing optimal capital structure – Determinations of capital structure and dividend and its policy – corporate dividend practice in India.

TEXT BOOKS:

1. Maheswri S.N. – Financial Management Sulthanchand& Sons.
2. Pandey I.M. - Financial Management, Vikas Publication
3. Ravi M. Kishore – Financial Management, TAXMANN PUBLICATIONS PVT LTD.-NEW DELHI

BOOKS FOR REFERENCE:

1. James C Van Hore – Financial Management & Policy, Prentice Hall Publication
2. Khan and Jain - Financial Management, Tata McGraw-Hill Publication
3. Srivasatava J.C - Financial Decision Making, StosiusInc/Advent Books Division

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <http://www.cbic.gov.in>

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	3	1
CO2	3	2	3	2	3	2
CO3	3	3	3	2	3	2
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	2.6	3	2.4	3	2.2

ECONOMIC LEGISLATIONS

TOTALHOURS: 70

CREDITS : 4

SUB CODE 19PMCET4005

L-T-P: 50-20

Course Objective :

- ❖ To provide knowledge about consumer protection council and Consumer Disputes Redressal agencies under Consumer Protection Act, 1986
- ❖ To understand the concepts of procedure, conditions and duration of registration under trademarks Act
- ❖ To gain indepth knowledge about patents, copy rights and Indian Stamp Act, 1899

COURSE OUTCOMES: on completion of the course the students will be able to...

CO No.	CO Statement
CO1	To acquire knowledge about national consumer disputes redressal commission
CO2	To learn the requisites, procedure and effect of registration under Trade Marks act
CO3	To understand the grant of patents and rights conferred thereby under the patents act
CO4	To gain knowledge about registration and ownership of copy right
CO5	To elaborate on the instruments chargeable with stamp duty

SYLLABUS

UNIT-I 10 HOURS

Consumer Protection Act 1986

UNIT-II 15 HOURS

Trade Marks Act

UNIT-III 10 HOURS

Patents Act

UNIT-IV 15 HOURS

Copy rights Act

UNIT-V 20 HOURS

Indian Stamp Act, 1899

TEXT BOOKS:

1. Guishan and Kapoor – Economic and other Legislation, Sultan Chand & Sons
2. Taxman Publications – Corporate Laws

BOOKS FOR REFERENCE:

1. ICSI Study Material - Economic Laws
2. Deleggoswami - Hand book on pollution control

E-LEARNING RESOURCES:

1. www.icsi.edu
2. <http://www.cbic.gov.in>

Mapping of CO with PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	1	1
CO2	3	3	3	3	2	1
CO3	3	3	3	3	2	1
CO4	3	3	3	3	2	1
CO5	3	1	3	2	2	1
AVERAGE	3	2.6	3	2.6	1.8	1

PROJECT PAPER

TOTALHOURS: 90
CREDITS : 4

SUB CODE : 19PMCP4001
L-T-P:

INSTITUTIONAL TRAINING
TRAINING REPORT AND VIVA VOCE

Each student shall be required to prepare a Training Report on the basis of a training undergone by the candidate in a business or Industrial Organization, suggested a possible solution for a problems of current interest in the area of corporate Management. The report should demonstrate the capability of the student for some creative potential and original approach to solve the practical problems in today's Business or Industry. The report should include field studies, surveys, interpretation, planning and design of an improved and integrated management system, presented in a comprehensive manner with recommendations for solutions based on scientifically worked out data. The Training report shall contain not more than 75 pages.

The duration of the training shall be a minimum of 30 days in the IV semester.

Project work: 75 Marks
Viva Voce : 25 Marks

KEY:

PEDAGOGY (TEACHING METHODOLOGY): Lecture and problem solving method

QUESTION PAPER PATTERN

END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions	30	Correct choice	75	
K3, K4	Section B 5 Questions out of 7 questions *5 Marks	25	Short answers { approx. 500 Words)		
K4, K5, K6	Section C 1 out of 3 Questions *10 Marks + Compulsory Question 10 Marks	20	Elaborate answers (approx. 1000 Words)		

Shrimathi DevkunvarNanalal Bhatt Vaishnav College for Women (Autonomous)
Re-accredited with “A+” Grade by NAAC

Amendments in the regulations from 2020 – 2021 onwards

PG

Changes in Part-II

Semester – I

Title	Internal Marks	External Marks	Credits
Skill based elective-Teaching Skills	50	-	3

Semester – II

Title	Internal Marks	External Marks	Credits
Soft Skills – SWAYAM (MOOC)	50	-	4

Semester – III

Title	Internal Marks	External Marks	Credits
Skill based elective -Research Skills	50	-	3

Semester – IV

Title	Internal Marks	External Marks	Credits
-------	----------------	----------------	---------

Extra Disciplinary– SWAYAM (MOOC)	50	-	4
-----------------------------------	----	---	---