Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)

REGULATIONS 2019-20 for Post Graduate Programme
(Outcome Based Education model with Choice Based Credit System)

M.Com CS Degree

(For the students admitted during the academic year 2021-22 and onwards)

Programme:M.Com CS

Eligibility:

A pass in any one of the following Degree Programme of BCS/B.Com (CS)/ B.Com/BBM/B.C.S (CA)/B.Com (CS) (CA) shall be given preference, as per the norms set by the Government of Tami Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce with Corporate Secretaryship Degree Examination** of this College after a Programme of study of two Academic Years.

Programme Educational Objectives:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of Post-Graduation:

1. To produce competent Company Secretaries through appropriate teaching programmes.
2. To provide right skills, attitudes and values among the students by imparting training in reputed Companies / Corporate.
3. To make students competent in taking up wide range of responsible positions in the Secretarial, Legal, Finance, Accounts, Personnel and Administrative departments.
4. To impart the most current knowledge and skills for the individuals to get them placed at middle level professionals in the corporate sector.
5. To make the students to prepare for the Company Secretaryship Programme.

PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	To produce competent professionals like Company secretaries, Chartered Accountants, Cost and Management Accountants through appropriate teaching programmes.
PO2	To provide right skills, attitudes and values by imparting training in reputed Companies / Corporate.
PO3	To understand the law and best practices in key function matters and to apply them in Secretaryship functions and ensure corporate compliance.
PO4	To develop the skills of research, analyzing, evaluating problems and taking business decisions.
PO5	To acquire knowledge to nurture in intellectual, interpersonal and societal skills.

CURRICULUM

M.Com CS

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
205CR2A1CA	Core –I	Advanced Company Law and Practice	5			3	25	75	100	4
195CR2A1CB	Core-II	Advanced Company Accounts -Theory and Practice	4	1		3	25	75	100	4
195CR2A1CC	Core-III	Securities Laws and Financial Markets	4			3	25	75	100	4
205CR2A1CD	Core - IV	Industrial and Labour Legislations	4			3	25	75	100	4
205CR2A1CE	Core-V	Economic and Other Legislations	4			3	25	75	100	4
205CR2A1CP	Core Practical - I	Information Technology for Business	-	-	4	3	Grade A to D			
195CR2A1DA	DSE-I	Export Trade Procedure	4	-	-	3	25	75	100	4
195CR2A1DB		Financial Markets and Institutions								
195CR2A1DC		Ethics governance and sustainability & Institutions								
		Total	**25**	**1**	**4**				**600**	**24**

15/5/21
BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr.N.G.P. Arts and Science College
APPROVED
BoS- 11th 15/5/2021 | AC - 11th 9/08/2021 | GB - 15th 17/08/2021

Academic Council
Dr.V. Rajendran
CHAIRMAN
Dr.N.G.P. Arts and Science College

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
205CR2A2CA	Core - VI	General Law and Practice	4	-	-	3	25	75	100	4
205CR2A2CB	Core - VII	Corporate Financial Management	4	-	-	3	25	75	100	4
205CR2A2CC	Core - VIII	Managerial Economics	4	-	-	3	25	75	100	4
195CR2A2CD	Core - IX	Tax Law - I	4	1	-	3	25	75	100	4
205CO2A2EA	EDC	Human Resource Management	5	-	-	3	25	75	100	4
205CR2A2CP	Core Practical - II	Financial Modeling in Advanced Excel	-	-	4	3	**Grade A to D**			
195CR2A2DA	DSE - II	Import Trade Procedure	4	-	-	3	25	75	100	4
205CR2A2DB		Indian Stock Exchanges								
195CR2A2DC		Corporate Social Responsibility								
		Total	**25**	**1**	**4**	**-**	**-**	**-**	**600**	**24**

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195CR2A3CA	Core – X	Business Research Methods	6	-	-	3	25	75	100	4
205CR2A3CB	Core – XI	Corporate Restructuring Law and Practice	5	-	-	3	25	75	100	4
195CR2A3CC	Core – XII	Cost and Management Accounting	5	1	-	3	25	75	100	4
205CR2A3CD	Core - XIII	Company Secretarial Practice	5	-	-	3	25	75	100	4
195CR2A3CT	Core -XIV	Internship and Viva Voce	-	-	-	3	40	60	100	4
205CR2A3CP	Core Practical - III	Statistical Tools by using SPSS	-	-	4	3	**Grade A to D**			
195CR2A3DA	DSE - III	International Marketing	4	-	-	3	25	75	100	4
195CR2A3DB		Futures and Options								
195CR2A3DC		Corporate Compliance management and Due Diligence								
		Total	**25**	**1**	**4**	**-**	**-**	**-**	**600**	**24**

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
205CR2A4CA	Core – XV	Tax Law – II (GST and Customs)	4	1	-	3	25	75	100	3
205CR2A4CB	Core – XVI	Secretarial and Management Audit	5	-	-	3	25	75	100	3
195CR2A4CV	Core – XVII	Project Work	-	-	16	3	80	120	200	8
205CR2A4DA	DSE – IV	Foreign Exchange Management	4	-	-	3	25	75	100	4
205CR2A4DB		Portfolio Management								
195CR2A4DC		Drafting, Appearances and Pleadings								
		Total	**13**	**1**	**16**	-	-	-	**500**	**18**
Grand Total									**2300**	**90**

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course.

Semester I (Elective I)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CR2A1DA	Export Trade Procedure
2.	195CR2A1DB	Financial Markets & Institutions
3.	195CR2A1DC	Ethics governance and sustainability & Institutions

Semester II (Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CR2A2DA	Import Trade Procedure
2.	205CR2A2DB	Indian stock Exchanges
3.	195CR2A2DC	Corporate Social Responsibility

Semester III (Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CR2A3DA	International Marketing
2.	195CR2A3DB	Futures and Options
3.	195CR2A3DC	Corporate Compliance management and Due diligence

Semester IV (Elective IV)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	205CR2A4DA	Foreign Exchange Management
2.	205CR2A4DB	Portfolio Management
3.	195CR2A4DC	Drafting, Appearances and pleadings

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Semester	Course Code	Course Title
1.	III	195CR2ASSA	Entrepreneurship Development
2.		195CR2ASSB	Logistics Management

Regulation
(2019-2020)

PG Programme

Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications etc.

1.2 Programme: Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2015–2017 refers to students belonging to a 2-year Degree programme admitted in 2015 and completing in 2017.

1.4 Course: Refers to a component (a paper) of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

a) **Core Courses**

A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) **Extra Departmental Course (EDC)**

A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

c) **Discipline Specific Elective Course (DSE)**: DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.

d) Project Work:

It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

e) Extra credits

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

e) Advanced Learner Course (ALC):

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

2. EXTRA CREDITS

- Earning extra credit is mandatory. However, it is not essential for programme completion.
- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.
- A student is permitted to earn a maximum of 10 extra Credits during the programme duration of PG from I to IV Semester.
- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

2.1 Proficiency in Foreign Language

Qualification	Credit
A pass in any foreign language in the examination conducted by an authorized agency	1

2.2 Proficiency in Hindi

Qualification	Credit
A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha	1

Examination passed during the programme period only will be considered for extra credit

2.3 Self-study Course

Qualification	Credit
A pass in the self-study courses offered by the department	1

The candidate should register in the self-study course offered by the department only in the III semester

2.4 Typewriting/Short hand

A Pass in shorthand /typewriting examination conducted by Tamil Nadu Department of Technical Education (TNDTE) and the credit will be awarded.

Qualification	Credit
A pass in the type writing /short hand examination offered by TNDTE	1

2.5 Diploma / Certificate

Courses offered by any recognized University / NCVRT

Qualification	Credit
A pass in any Certificate /Diploma/PG Diploma Course	1

2.6 CA /ICSI/ CMA

Qualification	Credit
Qualifying foundation/Inter level/Final in CA/ICSI/CMA etc.	1

2.7 Sports and Games

The Student can earn extra credit based on their achievement in sports as given below:

Qualification	Credits
Achievement in University/State /National/ International	1

2.8 Online Courses

Pass in any one of the online courses

Qualification	Credit
SWAYAM/NPTEL/Spoken Tutorial etc.,	1

2.9 Publications / Conference Presentations (Oral/ Poster) /Awards

Qualification	Credit
Research Publications in Journals/oral/poster presentation in Conference	1

2.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Qualification	Credit
Development of model/ Products/ Prototype/ Process/App/Registration of Patents/ Copyrights/ Trademarks/Sponsored Projects/Consultancy	1

2.11 Representation

Qualification	Credit
Participation in State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.,	1

3. EXAMINATIONS

The following are the distribution of marks for External and Internal i.e., Comprehensive examination and Continuous Internal Assessment and passing minimum marks for theory papers of PG programmes.

TOTAL MARKS	EXTERNAL		Internal Max. marks	Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External alone		
100	75	38	25	50
50	50	25	----	25

The following are the Distribution of marks for the Continuous Internal Assessment in the theory papers of PG programmes.

S. No.	For Theory- PG courses	Distribution of Marks
1	TESTS I (2 hours)	5
2	TESTS II / End semester Model test (3 hours)	10
3	OBE- Rubrics	10
	TOTAL MARKS	**25**

The following are the distribution of marks for the External Assessment in PG Theory courses

S. No.	For Theory- PG courses	Distribution of Marks	
1	Comprehensive (Written) Examination	65	50
2	Online MCQ Examination	10	--
	TOTAL MARKS	**75**	**50**

The following are the distribution of marks for External examinations (CE) and Continuous Internal Assessment (CIA) and passing minimum marks for the practical courses of PG programmes.

TOTAL MARKS	EXTERNAL		Internal Max. marks	Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External alone		
100	60	30	40	50
200	120	60	80	100

The following are the distribution of marks for the Continuous Internal Assessment (CIA) in PG practical courses

S. No.	For Theory - PG Practical courses	Distribution of Marks	
1	Tests: Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	24	48
2	OBE- Rubrics	16	32
	TOTAL MARKS	**40**	**80**

The following are the distribution of marks for the External Assessment in PG practical courses

S. No.	For Theory - PG Practical courses	Distribution of Marks	
1	Experiment-I	25	50
2	Experiment-II	25	50
3	Record & Viva-Voce	10	20
	TOTAL MARKS	**60**	**120**

The following are the distribution of marks for Project and Viva voce examinations/Industrial Training and Continuous Internal Assessments and passing minimum marks for the project courses/Industrial Training of PG programmes

TOTAL MARKS	EXTERNAL		Internal Max. marks	Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External alone		
100	60	30	40	50
200	120	60	80	100

The following are the distribution of marks for the Continuous Internal Assessment in PG Project/ Industrial Training courses.

S. No.	For- PG Project courses/ Industrial Training	Distribution of Marks	
1	Review-I	8	16
2	Review-II	8	16
3	Review-III	8	16
4	OBE- Rubrics	16	32
	TOTAL MARKS	**40**	**80**

The following are the distribution of marks for the External Examination (CE) in PG Project / /Industrial Training courses

S. No.	For- PG Project courses/ Industrial Training Courses	Distribution of Marks	
1	Record Work and Presentation	40	80
2	Viva-Voce	20	40
	TOTAL MARKS	**60**	**120**

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.

- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.

(i) **Theory Courses**

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

(Online Exam: 10 Marks &Written Exam: 65 Marks)

(ii) **For Practical Courses**

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

Continuous Assessment OBE Rubrics Score Sheet

Degree: _____ Branch: _____ Semester: _____

Course Code: _____ Course: _____

Max. Marks: Internal:____ External: _____ Total: _____

S. No.	REG. NO.	THEORY / PRACTICAL & LIBRARY CLASS PARTICIPATION (15) (Compulsory)				RUBRICS ASSESSMENT (SELECT ANY ONE)									Total Marks out of : 30	Total Marks out of : 16 / 10 / 08 / 04
						PAPERS / REPORTS (15)			ASSIGNMENTS (15)			CLASS PRESENTATION (15)				
		Library	Integration of Knowledge	Interaction & Participation	Demonstration of Knowledge	Organization & Knowledge	Format & Spelling	Reference / Experiments	Demonstration of Knowledge	Format & Spelling	Reference	Content & Coherence	Creativity and Speaking Skills	Duration of Presentation		
		6	3	3	3	5	5	5	5	5	5	5	5	5		
1																

a) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

Hours spent in Library	Marks	Type of Document submitted
2	1	Report/ Assignment/ Class presentation
4	2	
6	3	
8	4	
10	5	
12	6	

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester

b) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.

c) Papers / Reports/ Assignments/ Class Presentation

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly. The following are the distribution of marks for the continuous internal assessment in PG practical courses

4. FOR PROGRAMME COMPLETION

Programme Completion (for students admitted during the A.Y.2019-20 and Onwards)

Student has to complete the following:

i) Core, EDC, DSE, Project as mentioned in the scheme
ii) Internship / Industrial/ Institutional training as mentioned in the scheme

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

Based on the performance Grade will be awarded as follows:

Marks Scored	Grade to be awarded
75 and above	A
60-74	B
50-59	C
< 50	Re-Appearance

Course Code	Course Name	Category	L	T	P	Credit
205CR2A1CA	ADVANCED COMPANY LAW AND PRACTICE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The regulatory framework of companies
- The provisions of the Companies Act, 2013.
- Its schedules, rules, notifications, circulars, clarifications there under including case laws and secretarial standards

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the Nature and Forms of Business Enterprise and the concept of Corporate personality	K2
CO2	Acquire knowledge on kinds of companies, Formation, various documents involved in Incorporation and alteration of AOA and MOA	K3
CO3	Understanding the concept of capital and financing of companies	K3
CO4	Examine the provisions relating to meetings, resolution and Company Management	K5
CO5	Acquire the knowledge on provisions relating to acceptance of deposits, making investment, giving guarantee and providing security	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	S

S Strong M Medium L Low

205CR2A1CA	ADVANCED COMPANY LAW AND PRACTICE	SEMESTER I

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 12 h

The Company as a business medium – Nature and forms of business enterprise: Types of business enterprises. Nature and functions of companies: concept of corporate personality and nature of corporate – company as a person, resident, citizen.

Unit II Incorporation and its Consequences 13 h

Formation of a company - Formation of OPC - types of companies –Memorandum of Association – Articles of Association, additional documents required for incorporation, certificate of incorporation, commencement of business.

Government and foreign companies – Alteration of memorandum and articles and limitations on power of alteration – Promoters – Meaning and importance: position, duties and liabilities – corporate transactions – pre-incorporation contracts: doctrine of ultra-vires and common seal - Protection of persons dealing with a company – the doctrine of constructive notice: doctrine of indoor management and lifting of corporate veil.

Unit III Financial Structure and Membership 13 h

Concept of capital and financing of companies – sources of capital; classes and types of shares; equity with differential rights; issue of shares at par, premium and discount; bonus issues, rights issues, issue of sweat equity shares, employee stock option scheme; private placement.

Share capital – alteration of share capital- prospectus – definition; abridged prospectus; statement in lieu of prospectus; self prospectus; information memorandum; contents, registration, misrepresentations and penalties.

Debt capital – debenture, debenture stock, bonds; new developments in corporate debt financing debenture trust deed and trustees; conversion of and redemption of debentures, creation of charges – fixed, floating and registration thereof - allotment and certificates – share certificates and share warrants. Membership – modes of acquiring membership including through depository mode- restriction on membership, rights and privileges of members. Transfer and transmission of securities in physical and depository modes.

Unit IV Management and Control of Companies 14 h

Directors – appointment/re-appointment of directors – qualifications, disqualifications, remuneration, vacation of office, retirement, resignation and removal; loans to directors; their powers and duties of directors; role of directors. Managing and whole-time directors manager, company secretary – appointment, re-appointment, powers and duties. Meetings of directors and committees – frequency convening and proceedings of board/committee meetings, minutes and evidence.

General meetings – kinds of meetings and resolution; law, practice and procedure relating to convening and proceedings at general and other meetings; recording and signing of minutes- role of chairman; teleconferencing; postal ballot. Distribution of powers of a company – division of powers between board and general meetings; acts by directors in excess of authority; monitoring and management.

Unit V Borrowing powers & Deposits 08 h

Invitation, acceptance, renewal, repayment, default and remedies. Law relating to making investments and giving guarantees and providing security.

Note: Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

Text Books

1 Gogna P.P.S, 2013, "A Textbook of Company Law", Latest Edition, Sultan Chand & Sons, New Delhi

2 Kapoor N.D, 2016, "Company Law", 30th Edition, Sultan Chand & Sons, New Delhi

References

1 Bahi J.C, 2016, "Secretarial Practice in India practices", N.M. Tripathi (P) Ltd

2 Ravi Puliani & Mahesh Puliani, 2016, "Companies Act, 2013" (As amended by the Companies Amendment Act 2015), Twenty Third Edition, Jain Book agency.

3 Kappor. G. K. & Sanjai Dhamija, 2018, "Company law and practice - A comprehensive text book Companies Act 2013", Taxman's Publication

4 Ghosh P.K, 2017, "Company Law and Practice - Part I", Fourth Edition, Sultan Chand & Sons, New Delhi..

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A1CB	ADVANCED COMPANY ACCOUNTS - THEORY AND PRACTICE	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts, principles and practices of company accounts in accordance with statutory requirements.
- Prepare the financial statements of Joint Stock Companies.
- Banking, Insurance and Electricity Companies.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concept of Share Capital, Accounting Standards and IFRS.	K2
CO2	Construct the Final Accounts of Companies.	K3
CO3	Evaluate the goodwill and shares and to calculate the Purchase Consideration.	K4
CO4	Acquire the Accounting concepts of Holding and Subsidiary Companies	K3
CO5	Interpret the defalcation of Banking, Insurance and Electricity Companies.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	M	S	M
CO3	M	S	M	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

195CR2A1CB	ADVANCED COMPANY ACCOUNTS - THEORY AND PRACTICE	SEMESTER I

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Share Capital 12 h

Accounting for share capital & loan capital – at discount, at premium, at par on conversion and for consideration other than cash - forfeiture and re-issue of shares-bonus shares-buyback of shares - acquisition of business - Introduction to Accounting Standards - Indian Accounting Standards – IFRS.

Unit II Final accounts of companies 12 h

Preparation and presentation of final accounts of companies- form and contents of balance sheet and profit and loss account- managerial remuneration.

Unit III Valuation of Goodwill & Amalgamation, Absorption & Reconstruction 12 h

Valuation of Goodwill and shares- methods of valuation of shares - accounting treatment for amalgamation – methods of amalgamation- procedures- absorption – pooling of interest method-merger-calculation of purchase consideration methods-intrinsic value- lump sum-net assets- reconstruction of companies.

Unit IV Holding and subsidiary companies 12 h

Holding and subsidiary companies - liquidation of companies – consequences of winding up-preparation of the statement of affairs-accounting treatment-deficiency and surplus account.

Unit V Banking Companies 12 h

Final accounts of banking companies – forms and contents of balance sheet and profit and loss account- insurance companies- forms and contents of balance sheet and profit and loss account - electricity companies and hotel companies- accounting treatment.

Note: Distribution of Marks: Theory 20% and Problems 80%

Text Books

1 Jain. S.P, Narang. K. L, 2016, "Advanced Accounting - II", 4th Edition, Kalyani Publishers, New Delhi

2 Gupta. R.L and Radhaswamy. S, 2019, "Advanced Accountancy", 4th Edition, Sultan Chand & Sons Pvt. Limited, New Delhi.

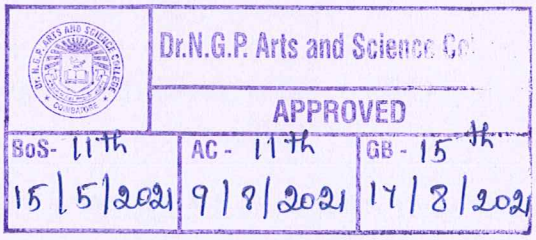
References

1 Reddy T.S. and Murthy, 2013, "Corporate Accounting", Latest Edition, Margham Publications, Chennai.

2 Shukla M.C. Grewal and Gupta T.S, 2016, "Advanced Accountancy", 19th Edition, S. Chand & Company Pvt. Limited, New Delhi.

3 Ruchi Goyal & Goyal. V K, 2013, "Corporate Accounting", PHI Learning Pvt. Ltd.

4 Company Accounts and Auditing Practices, ICSI study material.



Course Code	Course Name	Category	L	T	P	Credit
195CR2A1CC	SECURITIES LAWS AND FINANCIAL MARKETS	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Securities Laws.
- Financial market functions and various agencies in the current scenario.
- Regulations framed by SEBI.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the over view of financial systems in India	K2
CO2	Understand the significance and regulatory framework of Capital markets	K2
CO3	To acquaint with legal aspects of SEBI and measures to protect investors	K3
CO4	To familiarize with financial instruments in India	K2
CO5	To have a comprehensive knowledge on role of Primary and secondary markets and the regulations framed by SEBI.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

195CR2A1CC	SECURITIES LAWS AND FINANCIAL MARKETS	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I An Overview of Financial System 09 h

Constituents of financial system; significance - development and growth of financial and capital markets in India; financial reforms and present scenario - regulatory authorities governing financial and capital markets.

Unit II Capital Market 10 h

SCRA 1956, SEBI Act, 1992, Depositories Act 1996, Companies Act 2013, (with reference to securities) - An introduction, meaning and significance of capital market; capital market Vs money market; market players – investors and companies; Securities Laws / regulatory framework for governing Indian capital market; an overview of international capital market.

Unit III Securities and Exchange Board of India and Investors Protection 09 h

Constitution of SEBI - objectives – structure of SEBI – powers - functions - investors protection - regulatory measures to promote investors confidence - IEPF – investors redressal mechanism.

Unit IV Financial Instruments and Instruments Issued Outside India 10 h

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares, new instruments of capital market – pure, hybrid and derivatives; money market instruments - treasury bills, commercial bills, certificate of deposits; new money market instruments. Foreign currency convertible debentures, Global depository receipts, American depository receipts - external commercial borrowings, etc., - their characteristics, advantages and disadvantages, procedure for issue of various instruments and their cost.

Unit V Primary Market and Secondary Market 10 h

Meaning, significance and scope, developments in primary market; various agencies and institutions involved in primary market; role of intermediaries – merchant bankers, registers, underwriters, bankers to issue, portfolio managers, debentures, trustees, etc., - their rules, regulations and code of conduct framed by securities and exchange board of India. meaning, significance functions and scope of secondary market; secondary market intermediaries – stock brokers, sub-brokers,

advisors, their rules, regulations and code of conduct framed by Securities and Exchange Board of India.

Text Books

1 Balakrishnan and Nartha S.S, 2014, "Securities Markets in India", Latest Edition, Kanishka Publishers and Distributors, New Delhi.

2 Agarwal, Sanjeev, 2014, "Guide to Indian Capital Market", Bharat Law House, New Delhi.

References

1 Gordon M.E. and Natarajan E, 2014, "Financial Market and Services", Latest Edition, Himalaya Publishing House, Mumbai.

2 ICSI Study Material, 2014, "Securities Laws and Regulation of Financial Markets".

3 Siddhartha Sankar Saha, "Capital market and securities laws", 2016, Second Edition, Taxman's Publication.

4 Mahesh Kulkarni, Suhas Mahajan, 2014, "Capital Market And Financial Services", Latest Edition, Nirali Publishers.

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BoS - 11th 15/5/2021
AC - 11th 09/8/2021
GB - 15th 14/8/2021

Course Code	Course Name	Category	L	T	P	Credit
205CR2A1CD	INDUSTRIAL AND LABOUR LEGISLATIONS	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Labour Legislations.
- Importance of industrial legislations to Labour, business and society.
- Industrial disputes

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the working conditions in factories	K2
CO2	To focus on processes underlying in compensation of employees	K2
CO3	To analyze the legislations relating to welfare of the workers	K3
CO4	To learn the methods of the payment of bonus	K3
CO5	To analyse the industrial disputes and explore contemporary skills	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

205CR2A1CD	INDUSTRIAL AND LABOUR LEGISLATIONS	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I The Factories Act, 1948 10 h

Definitions – licensing and registration of factories - provisions relating to health – safety and welfare of workers - employment of women and children – working hours and leave benefit provisions.

Unit II Employees Compensation Act, 1923 10 h

Definitions – objectives – disablement – partial and total disablement – liability of employer - occupational diseases – compensation.

Unit III Employees Welfare Legislations & Employees State Insurance Act, 1948 10 h

Important definitions – employees state insurance corporation – standing committee and medical benefit council – provisions relating to contribution – various benefits under the act - adjudication of disputes and claims.

Employees Provident Fund and Miscellaneous Provisions Act, 1952 Payment of Gratuity Act, 1972 - Objects – payment of gratuity – exemption – determination and recovery.

Unit IV Payment of Bonus Act, 1965 09 h

Important definition – eligibility for bonus and payment of bonus – deductions from bonus – computation of available surplus –set-on and set-off allocable surplus miscellaneous provisions.

Unit V The Industrial Disputes Act & Trade Union Act 09 h

The Industrial Disputes Act, 1947: Definitions – authorities for settlement of disputes – methods of settlement – reference of disputes. Strikes and lock-outs – retrenchment and closure – awards and settlements – unfair labour practices – other miscellaneous provisions.

Trade Union Act, 1926: Registration – status – duties – functions – immunities and liabilities of registered trade unions.

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

1 Kapoor N.D, "Element of Industrial Law", 12th Edition, Sultan Chand & Sons, New Delhi.

2 Anil. Sasane, P, "Industrial and Labour Laws", 2014, AIBTS Publishers India, New Delhi.

References

1 ICSI Study Material, 2014, Industrial Labour and General Laws.

2 Kumar H.L, 2013, "Labor Laws", Latest Edition, Universal Law Publishing Pvt. Limited, New Delhi.

3 Srinivasan M.R, 2000, "Commercial and Industrial law", First Edition, Margham Publication, Chennai.

4 Padni P.K, 2008, "Labour and Industrial Laws", Second Edition, New Delhi.

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SoS- 11th	AC - 11th	GB - 15th
15/05/2021	09/08/2021	17/08/2021

Course Code	Course Name	Category	L	T	P	Credit
205CR2A1CE	ECONOMIC AND OTHER LEGISLATIONS	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Economic Laws.
- Consumer protection laws and its application.
- Intellectual property laws.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the provisions relating to competition Act 2002	K2
CO2	Classify the roles of consumer protection councils and procedures under Right to Information Act	K2
CO3	Identify the regulations under foreign exchange management	K3
CO4	List provisions under intellectual property laws	K4
CO5	Criticize the various provisions on Pollution control laws	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	S	S	S
CO3	S	M	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

205CR2A1CE	ECONOMIC AND OTHER LEGISLATIONS	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I The Competition Act, 2002 10 h

Definition - Anti Competitive Agreements, Prohibition of Abuse of Competitive Position, Combinations - Competition Commission of India – Powers and Duties - Benches of the Commission - Procedure for Inquiry on Complaints - Investigation of Combination, Power to grant Interim Relief, Compensation - Appearance before the Commission.

Unit II Consumer Protection Act & Right to information Act 10 h

Consumer Protection Act, 1986

Objects - Definitions- Rights of Consumers - District Forum - State Commission and National Commission - Nature and Scope of Remedies under the Act - Limitation Period for Filing Complaints.

Right to information Act, 2005

Definitions-Public Information Officers-Assistant Public Information Officers-Procedure for getting Information-Information Not disclosable under the Act-Time Limit for Providing Information-Fees Prescribed—Information Commission-Appeals-Offences and Penalties.

Unit III Foreign Exchange Management Act, 1999 09 h

Definition - Regulation and Management of Foreign Exchange – Dealings in holding Current Account and Capital Account Transactions - Export of Goods and Services - Realization and Repatriation of Exemptions for Authorized Persons - RBI Powers, Penalties, Appeals and Enforcement - Foreign contribution and regulations Act, 2010.

Unit IV Intellectual Property Laws 10 h

A. Trade Mark Act, 1999 - Objects of Trade Mark Law - Registration of Trademarks -Licensing and Assignment of Trade Mark - Rectification and Removal of Marks from the Register - Passing off and Infringement of Mark - Certification of Trade Marks.

B. Indian Patents Act, 1970 - Objects of Patents - Registration of Patents – Secrecy, Directions, Powers of Controller of Patents - Surrender and Revocation of Patent - Infringement of Patents and Remedies therefore Patent Agents, International

Arrangements.

C. Copy Right Act, 1957 - Objects And Schemes of the Act - Important Definitions (Sections 2-8)Copy Right Office and Copyright Board - Works in which Copyright Subsists (Sec 13) - Ownership of Copyright and Rights of the owner - Licensing and Registration of Copyrights - International Copyrights - Infringement of Copyrights - Civil Remedies.

Unit V Pollution Control Laws 09 h

A. Object and Salient Features of the Air (Prevention and Control of Pollution Act) 1981 - Various Board and their Functions and Powers - Duties of Occupier of Specified Industries to ensure Adherence to Standard - Offences by Companies.

B. Object and Salient features of the Water (Prevention and Control of Pollution Act) 1974 - Functions and Powers of Central, State and Joint Boards – Compliance regarding Discharges causing Pollution - Penalties and Offences

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

1 Balachandran V, 2014, "Economic and Other Legislations", Vijay Nicole Imprints Pvt. Ltd., Chennai.

2 Kapoor G.K and Gulshan S.S, 2000, "Economic Labour and Industrial Laws", S.Chand & Sons, New Delhi.

References

1 Gupta S.P, and Jain, 2000, "Foreign Exchange Law and Practice", Taxmann Publications, New Delhi.

2 Neeraj Pandey & Khushdeep Dharni, 2014, "Intellectual Property Right", Latest Edition, PHI Learning Pvt. Ltd., New Delhi.

3 Jeevanandham. C, 2016, "Foreign Exchange", Sultan Chand & Sons, New Delhi

4 ICSI study material, "Economic & Commercial law", Latest Edition, Executive programme.

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205CR2A1CP	INFORMATION TECHNOLOGY FOR BUSINESS	SEMESTER I

Total Credits:
Total Instructions Hours: 48 h

S.No	List of Experiments
	MS-Word
1	Creating, Opening, Saving and formatting Documents.
2	Creation of Mail- Merge.
	MS-Excel
3	Creating of table and using various mathematical and statistical functions.
4	Creation of different charts for various business transactions.
5	Creating Pivot Table for the given data.
6	Using V lookup functions for the database.
	MS- Power Point
7	Creating a Power Point Presentation (PPT) using slide master, animation and graphics in PPT.
8	Creating and modifying database and report generation
9	Create slides using custom animation, photo album, voice if possible, to explain the features of the product.
	Internet and E-commerce
10	Usage of search engines,
11	E-Payments, Electronic fund Transfer Internet Banking.
12	Website and web based E-mail and Net Meeting

Note: All the Exercises are Mandatory.

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15/05/2021	09/08/2021	17/08/2021

Course Code	Course Name	Category	L	T	P	Credit
195CR2A1DA	EXPORT TRADE PROCEDURE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the students to acquire knowledge in Export Procedure.
- Export management, methods of entering foreign markets and export procedures and documentation in India.
- The overview of the infrastructural facilities available to exporters in India.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the concept of export trade and licensing provisions	K2
CO2	Gain a comprehensive knowledge on export promotion council	K2
CO3	To familiarize with the concept of warehousing and procedure for various exports	K3
CO4	To focus on export houses trading houses and rules regarding establishment of units	K3
CO5	To know the Indian and foreign regulation, central excise and clearance procedures.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	M	S
CO3	M	S	S	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	S

S Strong M Medium L Low

195CR2A1DA	EXPORT TRADE PROCEDURE	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Export trade 10 h

Export trade – different categories of exporters – export licensing procedures – role of EPCG in export promotion – deemed export and its benefits.

Unit II Export promotion council 09 h

Export promotion council – functions and role of the councils in Indian foreign trade – commodity board and its function.

Unit III Warehousing an Customs Procedure 09 h

Project exports and consultancy exports – warehousing and customs procedure for exports.

Unit IV Registered exporters 10 h

Export houses and trading houses – 100% EOU, EPZ –salient features – benefits – rules governing the establishment of units.

Unit V Export procedures 10 h

Documentation and framework- export sales contract- foreign exchange regulation- terms of payment- central excise and customs clearance - procedures.

Text Books

1 Jain Khushpat. S, 2010, "Export-Import Procedures and Documentation", Himalaya Publishing House, New Delhi.

2 Thomas, E. Johnson, 2002, "Export/Import Procedures & Documentation", Fourth Edition, AMACOM Publications, New Delhi.

References

1 Ramagopal. C, 2006, "Export Import Procedures Documentation and Logistics", New Age Publications, New Delhi.

2 Rai Usha Kiran, 2014, "Export - Import and Logistics Management", PHI Learning Private Limited, New Delhi.

3 Balagopal. A.S, 2004, "Export management", Seventh Edition, Himalaya Publication, Mumbai.

4 Gereld Albaum, 1998, "International Marketing and Export Management", Third Edition, Addission Wisely, New Delhi.

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BoS - 11th	AC - 11th	GB - 15th
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Course Code	Course Name	Category	L	T	P	Credit
195CR2A1DB	FINANCIAL MARKETS AND INSTITUTIONS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Financial markets
- Role of financial Markets in the development of the capital market and Money Market of the country.
- Credit Rating Agencies in India

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concept and overview of Financial Markets	K2
CO2	Acquire knowledge on capital market instruments and the regulations of foreign exchange market	K2
CO3	To analyze the different concept in financial Institution	K3
CO4	To learn about the Credit Rating Agencies in India	K3
CO5	To have a Comprehensive Knowledge on role of EXIM Bank and NABARD	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

195CR2A1DB	FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial Markets 09 h

Overview - money market - call money market - commercial paper market - commercial bill market - Certificate of Deposit (CD) market - Treasury bill market - government or gilt-edged securities market.

Unit II Capital Market 09 h

Overview - capital market instruments - capital market reforms - new issue market (NIM) - dept market - foreign exchange market - derivatives market.

Unit III Financial Service Institutions 10 h

Clearing Corporation of India Limited (CCIL) - Credit Rating and Information Services of India Limited (CRISIL) - Discount and Finance House of India Limited (DFHIL).

Unit IV Agencies 10 h

Investment Information and Credit Rating Agency of India Limited (ICRA) - Over the Counter Exchange of India (OTCEI) - National Securities Depository Limited (NSDL) - Securities Trading Corporation of India Limited (STCI).

Unit V Financial Institutions 10 h

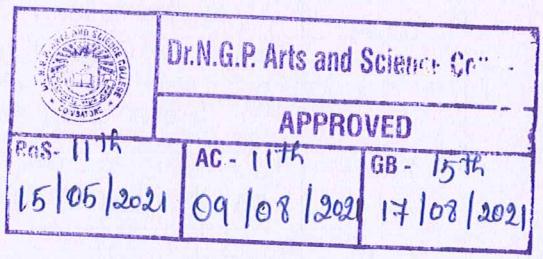
Money Market Institutions - Capital Market Institutions - National Housing Bank- Functions and working - Export-Import (EXIM) Bank of India - NABARD.

Text Books

1. Bhole L.M, "Financial Institutions and Markets", 6th Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. Nalini Prava Tripathy, "Financial Instruments and Services", 2011, Prentice Hall Publishers, New Delhi.

References

1. Gurusamy S, "Financial Markets and Institutions", Latest Edition, Vijay Nicole Imprints (P) Ltd, Chennai.
2. Khan M. Y, "Financial Services", 8th Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Kulkarni P.V, "Financial market", Eleventh Edition, Himalaya Publications, New Delhi.
4. Maria Johen. S, 1998, "Financial Markets and Institutional", First Edition, Palani Paramount Publishers, Palani.



Course Code	Course Name	Category	L	T	P	Credit
195CR2A1DC	ETHICS GOVERNANCE AND SUSTAINABILITY & INSTITUTIONS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Ethics, emerging trends in good governance practices and sustainability.
- Business ethics and Corporate Governance
- Corporate Governance and Shareholder Rights

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concept of Business Ethics, Corporate Governance, Governance through Inner Consciousness and Sustainability	K2
CO2	Acquire knowledge on Board Composition Diversity in Board Room, Board's Role and Responsibilities, Chairman, CEO, Separation of Roles	K2
CO3	To analyze the Various Board Committees, Role and Responsibilities Contribution to Board Governance	K3
CO4	To learn the Legislative Framework of Corporate Governance in India, Corporate Governance and Shareholder Rights	K3
CO5	Understanding Corporate Sustainability.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

195CR2A1DC	ETHICS GOVERNANCE AND SUSTAINABILITY & INSTITUTIONS	SEMESTER I

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Ethics 09 h

Introduction - Business Ethics, Corporate Governance, Governance through Inner Consciousness and Sustainability - Failure of Governance and its Consequences - Ethical Principles in Business - Role of Board of Directors - Organization Climate and Structure and Ethics - Addressing Ethical Dilemmas - Code of Ethics - Ethics Committee - Ethics Training - Integrity Pact - Case Studies and Contemporary Developments.

Unit II Conceptual Framework of Corporate Governance 10 h

Introduction, Need and Scope - Evolution of Corporate Governance - Developments in India - Developments in Corporate Governance (A Global Perspective) - Elements of Good Corporate Governance.

Board Effectiveness, Issues and Challenges - Board Composition - Diversity in Board Room - Types of Directors - Board's Role and Responsibilities - Chairman, CEO, Separation of Roles - Relationship between Directors and Executives - Visionary Leadership Board Charter, Meetings and Processes - Directors' Training and Development - Performance Evaluation of Board and Directors.

Unit III Board Committees 09 h

Introduction - Various Board Committees – Composition -Role and Responsibilities -Contribution to Board Governance - Audit Committee - Shareholders Grievance Committee - Remuneration Committee - Nomination Committee - Corporate Governance Committee - Corporate Compliance Committee - Other Committees

Unit IV Legislative Framework of Corporate Governance in India 10 h

Under LODR, 2015, SEBI Guidelines, Companies Act - Corporate Governance in PSUs , Banks, Insurance Companies.

Corporate Governance and Shareholder Rights - Rights of Shareholders - Challenges in Exercising Shareholders Rights - Corporate Governance issues with regard to Related Party Transactions - Role of Investor Associations in Securing Shareholders Rights - Role of Institutional Investors in Corporate Governance.

Unit V CSR & Corporate Sustainability 10 h

Meaning and Scope - Corporate Social Responsibility and Corporate Sustainability - Sustainability Terminologies and Meanings - Why is Sustainability an Imperative - Sustainability Case Studies - Triple Bottom Line (TBL).

Text Books

1 Inderjit Dube "Corporate Governance", 2014, Lexis Nexis Butterworths Wadhwa, Nagpur.

2 Sampath. K. R, 2006, "Law of Corporate Governance: Principles and Perspective", 2nd Edition, Snowwhite Publications P Ltd.

References

1 Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snowwhite Publications P Ltd..

2 Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc GrawHill

3 Fernando. A. C, "Business Ethics – An Indian Perspective", 3rd Edition, Pearsons Publications.

4 ICSI study material - https://www.icsi.edu/academic-corner/

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BoS - 11th	AC - 17th	GB - 15th
15/05/2021	09/08/2021	17/08/2021

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
205CR2A2CA	Core - VI	General Law and Practice	4	-	-	3	25	75	100	4
205CR2A2CB	Core - VII	Corporate Financial Management	4	-	-	3	25	75	100	4
205CR2A2CC	Core - VIII	Managerial Economics	4	-	-	3	25	75	100	4
195CR2A2CD	Core - IX	Tax Law - I	4	1	-	3	25	75	100	4
205CO2A2EA	EDC	Human Resource Management	5	-	-	3	25	75	100	4
205CR2A2CP	Core Practical - II	Financial Modeling in Advanced Excel	-	-	4	3	**Grade A to D**			
195CR2A2DA	DSE - II	Import Trade Procedure	4	-	-	3	25	75	100	4
205CR2A2DB		Indian Stock Exchanges								
195CR2A2DC		Corporate Social Responsibility								
		Total	**25**	**1**	**4**	**-**	**-**	**-**	**600**	**24**

Course Code	Course Name	Category	L	T	P	Credit
205CR2A2CA	GENERAL LAW AND PRACTICE	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To acquire knowledge and understanding of General Laws.
- To provide the students basic understanding of some of the General Laws which have a bearing on the conduct of the corporate affairs.
- To acquire the recent amendments in General laws.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Principles of Interpretation, constitutional rights and directive principles	K2
CO2	Analyze the civil procedure code with jurisdiction and the proceedings for appeals reference and reviews	K4
CO3	Demonstrate knowledge on the Transfer of property act and Indian Trust Act	K3
CO4	Identify the legal and other issues arising from Arbitration and Conciliation act	K3
CO5	Utilise the features of Registration Act and Indian Stamp Act	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong M Medium L Low

205CR2A2CA	GENERAL LAW AND PRACTICE	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Interpretation of Statutes 9 h

General principles of Interpretation – Internal and External aids to Interpretation – Primary and Other Rules. Constitution of India nature of Indian constitution – Fundamental Rights – Directive Principles of State Policy – Freedom of Trade – Commerce and Intercourse – Constitutional provisions relating to State Monopoly.

Unit II Civil Procedure Code, 1908 10 h

Elementary knowledge of the structure of civil courts and their jurisdiction - Basic understanding of certain terms – orders judgment and decree, stay of suits – Repudiate basic understanding of summary proceedings – Appeals – Reference – Review and Revision.

Limitation Act, 1963: Computation of period of Limitation for different types of suits – Extension of Periods of Limitation.

Unit III Transfer of Property Act, 1882 10 h

Movable and Immovable Property – Properties which cannot be transferred – Provisions relating to sale – Mortgage – Charge – Lease – Gift and Auctionable Claim.

Indian Trust Act, 1882: General concepts relating to Trusts - Creation of Trusts; Duties and Liabilities of Trustees and Beneficiaries Rights and Power of Trustees, Disabilities of Trustees.

Unit IV Arbitration and Conciliation Act, 1996 9 h

Arbitration Agreement – Definitions – Appointment of Arbitrator – Powers of the Arbitrator – Award – Remission – Setting – Modification and Filing Thereof – Stay of Legal Proceedings – Conciliation – Proceedings – International Commercial Arbitration.

Unit V Registration Act, 1908 10 h

Registrable Documents – Compulsory, Optional and Place of Registration – Consequences of Non-Registration – Miscellaneous Provisions.

Indian Stamp Act, 1989: Methods of Stamping – Consequences of Non-Stamping and Under Stamping – Impounding of Instruments Construction of Instruments for Stamp Duty Payable – Allowance & Refund.

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

1 ICSI Study Material, 2018, "Jurisprudence Interpretation and General Laws".

2 Rajini Abbi and Kapoor N.D, 2013, "General Laws", Latest Edition, Sultan Chand & Sons Pvt. Limited, New Delhi.

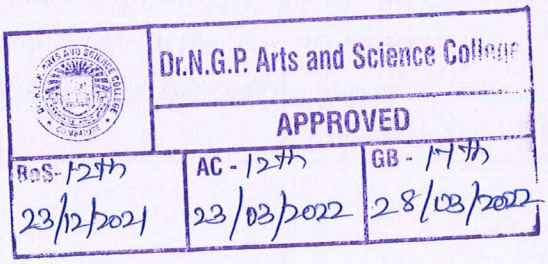
References

1 Zad N.S, 2019, "Industrial labour and General law", Fifth Edition, Taxman's Publications, New Delhi.

2 Shukla M.C, 2018, "Mercantile Law", Sultan Chand & Sons Pvt. Limited, New Delhi.

3 Gulshan S.S, 2018, "General and commercial laws", 10th Edition, Sultan Chand & Sons, New Delhi.

4 https://www.icsi.edu/academic-corner/



Course Code	Course Name	Category	L	T	P	Credit
205CR2A2CB	CORPORATE FINANCIAL MANAGEMENT	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Financial management, Financial Planning and Working capital management
- Capital budgeting methods
- Dividend policies.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To know the basic terms of financial management and to acquire knowledge of financial planning	K2
CO2	To familiarize with fundamental process of long term finance and leverages	K2
CO3	To analyse the different aspects of working capital management	K4
CO4	To identify capital budgeting methods and describe the analysis of risk and uncertainty	K3
CO5	To analyse the dividend policies and identify the alternative form of dividends	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	S
CO2	S	S	S	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong M Medium L Low

205CR2A2CB	CORPORATE FINANCIAL MANAGEMENT	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

Meaning - Definition – Objectives – Scope - Financial Planning – Profit Maximization & Wealth Maximization – Art and Science of Financial Management – Financial Management Decisions - Changing Role of Financial Manager – Traditional Role – New Role.

Unit II Sources of Finance and Leverages 10 h

Instruments of Long Term Finance – Equity and Preference Shares - Debentures – Marketing of Corporate Securities – Basic Considerations of Rights Issue – Leasing and Sub-Contracting – Financial Institutions – Internal Financing – Depreciation and Retained Earnings.

Leverages - Financial Leverage – Operating Leverage - Combined Leverage in Financial Forecasting.

Unit III Working Capital 9 h

Working Capital – Need - Types – Operating Cycle – Factors influencing Working Capital – Approaches to Working Capital Management - Management of Cash Including Bank Credit - Management of Accounts Receivable – Management of Inventory - Effects of Inflation on Working Capital Management – Financing of Working Capital Requirements.

Unit IV Capital Structure and Cost of capital 11 h

Investment in Capital Structure Decisions: Meaning - Significance of Capital Budgeting – Difficulties – Rational of Capital Expenditure – Kinds of Capital Budgeting Decisions – Components – Methods of Appraising Investment Proposals – Buy Back Period – Accounting Rates of Returns – Discount Cash Flow Methods - Net Present Value Method - Internal Rate of Returns and Profitability Index - Analysis of Risk and Uncertainty.

Concept of cost of capital: Cost of Equity Stock - Debt Capital, Retained Earnings and Preference Stock - Weighted Average Cost of Capital - Rational of Optimum Capital Structure and Financial Decision.

Unit V Dividend Polices and Decisions 9 h

Dividend Polices and Decisions - Nature –Methods of Dividend – Factors affecting Dividend decisions – Theories of dividend – Alternative form of dividend – Dividend Policies and Practices in Indian companies.

Note: Distribution of Mark 40% - Problems 60% - Theory.

Text Books

1 Pandey I.M, 2017, "Financial Management", 11th Edition, Vikas Publishing House, New Delhi.

2 James C. Van Horne, 2018, "Fundamental of Financial Management", Thirteenth Edition, Prentice Hall Publishers, New Delhi.

References

1 Kuchhal S.C, 2014, "Financial Management - An Analytical and Conceptual Approach", Latest Edition, Chaitanya Publishing House, Allahabad.

2 ICSI Study material, Latest Edition, "Financial Treasury and Forex Management".

3 Sudharsana Reddy G, 2015, "Financial Management Principles and Practice", Himalaya Publications, New Delhi.

4 https://www.icsi.edu/academic-corner/

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BoS- 12th 23/12/2021 AC - 12th 23/03/2022 GB - 14th 28/03/2022

Course Code	Course Name	Category	L	T	P	Credit
205CR2A2CC	MANAGERIAL ECONOMICS	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Demand, Supply and Equilibrium and their determinants.
- Cost function.
- Monetary and Fiscal Policies.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the roles of managers in firms	K2
CO2	Experiment with the concepts of Demand, Supply and Equilibrium and their determinants.	K3
CO3	Compare the cost function and the difference between short-run and long-run Cost function.	K2
CO4	Compare and contrast four basic market Types.	K2
CO5	Analyze the monetary and fiscal policies.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	M	S	M	S	S

S Strong M Medium L Low

205CR2A2CC	MANAGERIAL ECONOMICS	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises - Maximization of Profit.

Unit II Demand analysis 10 h

Demand analysis - Demand Determinants – Demand Distinctions – Elasticity of Demand – Types, Methods – Applications – Demand Forecasting for Industrial Goods – Consumer Goods – Consumer Durables – Factor influencing Elasticity of Demand.

Unit III Cost and production analysis 10 h

Cost and production analysis - Cost Concepts – Cost and Output Relationship - Cost Control – Short run and Long run - Cost Functions - Production Functions – Break-even analysis Economics Scale of Production.

Unit IV Price Determination 10 h

Price Determination: Price determination in different market situations – Perfect Competition – Monopolistic – Monopoly - Duopoly - Perfect and Imperfect Competition - Price Discrimination and Oligopoly - Pricing Strategies.

Unit V Business cycle and Monetary and Fiscal Policy 9 h

Business cycle – Definition – Concept – Features - Phases of Business Cycle. Inflation and Deflation: Definition and Meaning – Types of Inflation – Deflation - Method of calculation and its effect in economy.

Monetary and Fiscal Policies - Objectives – Limitations – Instruments - Reserve Bank and Control of Credit (Monetary Policy) – Methods.

Text Books

1 Maheswari K.L and Varshney R.L, 2014, "Managerial Economics", 22nd Edition, Sultan. Chand & Sons, New Delhi.

2 Sankaran S, 2014, "Managerial Economics", Latest Edition, Margham Publications, Chennai.

References

1 Metha P.L, 2014, "Managerial Economics", Sultan Chand & Sons, New Delhi.

2 Business Economics, ICSI Study Material.

3 Lekhi R.K, 2014, "Managerial Economics", Latest Edition, Kalyani publishers, Chennai.

4 Gupta G.S, 2017, "Managerial Economics", Second Edition, MGH Publications, New Delhi.

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BoS - 12th	AC - 12th	GB - 17th
23/12/2021	23/03/2022	28/03/2022

Course Code	Course Name	Category	L	T	P	Credit
195CR2A2CD	TAX LAW - I	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Income Tax.
- Different heads of income.
- Powers of income tax authorities and filing of returns.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To acquire the knowledge on the structure of the income tax system in India, Residential status and scope of total income and exempted incomes.	K1
CO2	Understanding the various provisions of Income tax, 1961 relating to computation of Salary income and House property income of an Individual.	K2
CO3	Demonstrate the general rule for the determination of gains and losses on the disposition of Capital Assets and Income from other sources.	K3
CO4	To acquire the knowledge on provisions relating to set off and carry forward of losses and clubbing of income.	K3
CO5	To know the computation of total taxable income and tax liability of Individual, firms and companies. To understand the powers of income tax authorities and filing of returns.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	M	S	M	S	S

S Strong M Medium L Low

195CR2A2CD	TAX LAW - I	SEMESTER II

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Income Tax Act, 1961 10 h

Definition – Basis of charge - Scope of total income - residential status of Assessee(s) and the effect of taxation in respect of various residential status of assesses. Importance of income received or deemed to have been received; or income accrued or deemed to have arisen with levy of income tax – Exempted Incomes.

Unit II Computation of Income under Various Heads 15 h

Salaries – Allowances - Perquisites - Deductions Allowed from Salaries - Incomes Exempt from Tax and Not Includible in Salary - House Property – Annual Value – Deductions – Computation of House Property.

Unit III Profits and Gains of Business or Profession 15 h

Deductions allowed and disallowed - Capital Gains – Short term and Long term capital gains – Cost Inflation Index (CII) - Exemptions under capital gain - Income from other sources - Mode of computation.

Unit IV Set Off and Carry Forward 10 h

Income of other persons included in Assessee(s) total income - Aggregation of Income and Set Off and Carry Forward of losses - Gross Total Income – Deductions.

Unit V Computation of Total Income 10 h

Computation of Total Income and Assessment of Individuals - Firms – Companies - Tax Deduction at Source – Advance Payment of Tax – Refunds – Income Tax Authorities – Jurisdiction Powers – Methods of Assessment – Filing of Returns.

Note: Distribution of Marks 80% - Problems 20% - Theory.

Text Books

1 Guar V.P and Narang D.B, "Income Tax Law and Practice", Latest Edition, Kalyani Publishers, New Delhi.

2 Balachandran V and Thothadri, "Taxation Law and Practice", Latest Edition, Prentice Hall Publishers, New Delhi.

References

1 Bhattacharya S, "Indian Income Tax law and Practice", Latest Edition, Navabarath Publishers, Chennai.

2 Singhania V.K, "Direct Taxes Law & Practice", Latest Edition, Taxman Publications, New Delhi.

3 Garu V.B, "Income Tax Law and Practice", Latest Edition, Kalyani Publications.

4 Jain P.K, "Income Tax Law and Accounts", Latest Edition, SBPD Publications, Agra.

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Course Code	Course Name	Category	L	T	P	Credit
205CO2A2EA	HUMAN RESOURCE MANAGEMENT	EDC	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To study about organizational structure, human resource planning
- To know the performance appraisal methods
- To Understand the Controlling through organizational conflict through appropriate leadership styles

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the organizational structure	K2
CO2	Analyze the job and role to select and recruit personnel	K1
CO3	Measure the performance of an employees for promotion and training	K3, K4
CO4	Capture employee grievance redressal procedures for organizational betterment	K3, K4
CO5	Control the organizational conflict through appropriate leadership styles	K3, K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	S
CO2	L	S	S	M	M
CO3	L	S	S	S	S
CO4	L	S	M	L	S
CO5	L	S	S	S	S

S Strong M Medium L Low

205CO2A2EA	HUMAN RESOURCE MANAGEMENT	SEMESTER II

Total Credits: 4
Total Instruction Hours: 60 h

Syllabus

Unit I Human Resource Management 12 h

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – Organization structure.

Unit II Human resource planning 12 h

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Right Sizing - Testing – Interview- SWOC analysis - Training – Promotion

Unit III Human Resource Development 12 h

Human Resource Development - Performance appraisal – Job evaluation and merit rating – Job satisfaction. Human behaviour process – Perception – Motivation-theories of Motivations - Personality development -Main determinants of Personality – Theories of personality

Unit IV Organisational Discipline 12 h

Organisational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Organization conflict – Conflict in organizational behaviors – Individual aspect of conflict – Management of conflict - Whistle Blowing - Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure

Unit V Direction 12 h

Direction – Supervision – Control - Leadership –Types of Leadership - Leadership theories, Theories of supervision

Text Books

1. Gupta, C.B., (2018). Human Resource Management. (19th Edn.) New Delhi: S. Chand Publishing.
2. Prasad,L.M.. (2019). Organizational behavior. (6th Edn.) New Delhi: S. Chand Publishing..

References

1. Memoria, C.B.,. (2014). Personnel Management. (24th Edn.) Mumbai:Himalaya Publishing House Pvt. Ltd.,.
2. Fred Luthans.,. (2015). Organizational Behaviour. (10th Edn.) New Delhi: Tata McGraw-Hill Education.
3. Aswathappa, K.,. (2016). Organizational Behaviour. (12th Edn.) Mumbai: Himalaya Publishing Home Pvt Ltd.
4. David Decenzo and Stephen Robins,. (2015). Human Resource Management. (Edn.) New Delhi: Kindle Publishing Pvt. Ltd.,.

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205CR2A2CP	FINANCIAL MODELING IN ADVANCED EXCEL	SEMESTER II

Total Credits:
Total Instructions Hours: 48 h

S.No	List of Experiments
1	Calculation of the future value of a particular investment by Using Future Value (FV) function.
2	Using FVSCHEDULE function to calculate the future value with variable interest rate.
3	Calculation of the present value of an investment using Present value (PV) function.
4	Find out the Net Present Value of an investment by using NPV XNPV function.
5	Calculation of periodical payment required to pay off of loan by Using PMT and PPMT function.
6	Using IRR and MIRR function to calculate the Internal Rate of Return of an Investment for investment decision.
7	Find out the interest rate needed to pay off the loan in full for a given period of time by using RATE function.
8	Calculation of depreciation via a straight-line method using SLN function.

Note: All the programs are mandatory.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A2DA	IMPORT TRADE PROCEDURE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Import Procedures.
- Import policy of the Government of India and various authorities.
- Provisions relating to bonded warehousing.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the import trade procedures	K2
CO2	Model of export promotion and their schemes	K3
CO3	List the import documentation.	K4
CO4	Examine the provisions relating to bonded warehousing.	K4
CO5	Analyse the international trade disputes	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	M	S	M	S	S

S Strong M Medium L Low

195CR2A2DA	IMPORT TRADE PROCEDURE	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Import Trade 10 h

Import Trade - License - Advance Licensing - Special Import Licenses - Duty Entitlement Pass Book Scheme - Import Trade Control Items - Classification And Its IEC.

Unit II Import of Goods 10 h

Import of Goods under EPCG Scheme - Import of Raw Materials and Components under OGL - Restricted and Banned Items for Import - Various Canalizing Affairs.

Unit III Import Documentation 9 h

Import Documentation - Documents and procedures - Approved Methods of RBI Regulations - Suppliers Credit.

Unit IV Ware housing 9 h

Ware housing in Connection with Imports - Bonded Warehousing - Provision Relating to NRI and their Imports.

Unit V Import Trade Procedure 10 h

Import Trade Procedure under the Customs Act - Settlement of International trade disputes.

Text Books

1 Ramagopal, C, 2019, "Export Import Procedures Documentation and Logistics", New Age Publications, New Delhi.

2 Tharmalingam. A, Akila. K and Manimegalai. J, 2019, "Export and Import trade Procedures", Educreation Publisher, Chennai.

References

1 Mahajan M.I, 2012, "Import Policy Procedures and Documentation", Third Edition, Snow White Publications, Mumbai.

2 Jain Khushpat. S, 2010, "Export-Import Procedures and Documentation", Latest Edition, Himalaya Publishing House, New Delhi.

3 Rai Usha Kiran, "Export - Import and Logistics Management", PHI Learning Private Limited, New Delhi.

4 Thomas E. Johnson, "Export - Import Procedures & Documentation", Latest Edition, AMACOM Publications, New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
205CR2A2DB	INDIAN STOCK EXCHANGES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Stock Exchanges in India.
- Functioning of Stock Exchanges.
- Internet Stock Trading.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the nature and functions of World Stock Exchange	K2
CO2	To focus on Regulatory Framework on SEBI	K2
CO3	To analyze the provisions relating to Listing and Non Listing	K3
CO4	To have a comprehensive knowledge on SEBI Guidelines	K2
CO5	To know the Internet stock trading E-commerce Act and internet stock trading	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	M	S	S	M	S
CO5	S	S	S	S	M

S Strong M Medium L Low

205CR2A2DB	INDIAN STOCK EXCHANGES	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Stock exchange 9 h

Meaning and Functions – World Stock Exchanges – Indian stock exchanges - Origin and Growth - Organization structure - Mode of organization –Membership - Stock exchange Traders – Stock Exchange Trading - Jobbers Vs Brokers - Stock Exchange Dealings - Trading of Securities.

Unit II Regulatory Framework 10 h

Stock Exchange Regulatory Framework under the SEBI Act, Bombay Securities Contract control Act, 1926(BSCC Act) - Defense of Indian Rule - Capital Issues Control Act 1947 - Securities Contract Act 1956 - Securities Contracts Rules 1957– Profile of Indian Stock Exchanges - BSE, NSE, etc., Restructuring Indian Stock Exchanges - Demutualization.

Unit III Listing 9 h

Meaning – Characteristics – Steps - Legal Provisions – Benefits - Consequences of Non-Listing – Delisting – Insider Trading – Speculation - Speculation Vs Gambling - Investors Vs Speculators – Investor Protection.

Unit IV The Securities Contracts (Regulation) Act, 1956 10 h

The Securities Contracts (Regulation) Act, 1956 - Important Provisions – SEBI guidelines – Powers and Duties - Functions and working.

Unit V Internet Stock Trading 10 h

Meaning and Features - Current Scenario - Regulating Internet Stock Trading - IPO - IPOs on the Internet – E-Commerce Act and Internet Stock Trading – Stock Index Features - Introduction to DEMAT account.

Text Books

1 Khan M.Y, 2018, "Indian Financial System", 10th Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.

2 Gurusamy. S, 2009, "Capital Markets", Latest Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.

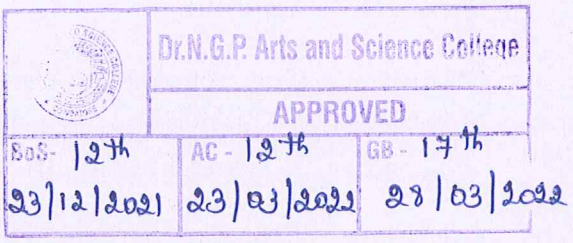
References

1 Gordon. E, Natarajan. K, 2016, "Financial Services and Markets", 11th Edition, Himalaya Publishing House, New Delhi.

2 Bharathi V. Pathak, 2014, "Indian Financial System", 5th Edition, Pearsons Education, Delhi.

3 Saloni Gupta, 2010, "Stock Market in India Working & Reforms", Latest Edition, New Century Publications, Chennai.

4 Machiraju H. R, "Indian Financial System", Latest Edition, Vikas Publishing.



Course Code	Course Name	Category	L	T	P	Credit
195CR2A2DC	CORPORATE SOCIAL RESPONSIBILITY	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Provisions of Corporate Social Responsibility.
- Legal framework of Corporate Social Responsibility.
- Corporate governance.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding scope, strategies and CSR initiative in India	K2
CO2	To focus on Regulatory Framework on CSR policy	K2
CO3	To analyze the provisions relating to CSR	K3
CO4	To have a comprehensive knowledge on Corporate Governance	K2
CO5	To analyze the provisions relating to Corporate Governance	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	M	S	M	S	S

S Strong M Medium L Low

195CR2A2DC	CORPORATE SOCIAL RESPONSIBILITY	SEMESTER II

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Corporate Governance 10 h

Relation between CSR and Corporate Governance - Concept, Structure, Process, and Origin – Scope and Present Scenario – Role of Institutional Investors in Corporate Governance – Structure and Development or Board – Role of Capital Marketing Governance, governance rating future of governance – Innovation Practices – Case Studies.

Unit II Corporate Governance Board and its Power 9 h

Responsibility – Disqualification, Board Committee and their Functions – Regulatory Framework of Corporate Governance in India; SEBI Guidelines and Clause 49; Reforms in the company Act 2013 and Banks - Corporate Sustainability - Corporate Sustainability Development - Corporate Social Responsibility Report - Corporate Sustainability Report - Challenges in mainstream sustainability reporting.

Unit III Corporate Social Responsibility 9 h

Meaning – Definition – Scope of CSR – a rational argument of CSR – Economic argument for CSR – Strategies of CSR – Challenges and Implementation of CSR in Indian – Major code of CSR initiative in India – Barriers to Social Responsibility – Social Responsibility of Business -Driving forces of Corporate Social Responsibility.

Unit IV Designing a CSR policy 10 h

Factors influencing CSR policy – Managing CSR in an organization role of the human resource professional in CSR – Global Reorganization of CSR – ISO 14000 – SA8000 – AA1000 – Codes – Formulated by an Global compact – UNDP – Global Reporting Initiative.

Unit V CSR Reporting Trend in Developing Countries 10 h

Timing and Mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – Constitutions of Corporate Social Responsibility – Dimensions of CSR – Benefits of CSR to the company.

Text Books

1 Blowfield, Michal and Alan Murray, 2019, "Corporate Social Responsibility", Fourth Edition, Oxford University Press, New Delhi.

2 "Ethics Governance and sustainability", ICSI study material.

References

1 Christine Mallin, 2019, "Corporate Governance", 6th Edition, Oxford University Press, New Delhi.

2 Sherlekar S.A, 2009, "Ethics in Management", Himalaya Publishing House, New Delhi.

3 Tandon B. Vashishi, Kesho Prasad A K, Arya P.P, "Corporate Governance", 1st Edition, Deep and Deep Publication, New Delhi.

4 William B. Werther and David Chandler, 2011, "Strategic Corporate Social Responsibility", Latest Edition, Sage Publication, New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A3CA	BUSINESS RESEARCH METHODS	CORE	6	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts, principles to be applied in Business Research
- Method of preparing report on research.
- Interpretation of Data

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the types of research	K2
CO2	Constructing questionnaire and the types of Data	K3
CO3	Analysis of Data	K5
CO4	Interpretation of data with tools	K5
CO5	Preparation of Reports	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong M Medium L Low

195CR2A3CA	BUSINESS RESEARCH METHODS	SEMESTER III

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction 15 h

Business Research – definition and significance – the research process – types of research – exploratory and causal research – theoretical and empirical research – cross –sectional and time – series research – research questions /problems – research objectives – research hypotheses – characteristics – research in an evolutionary perspective – the role of theory in research.

Unit II Research Design and Measurement 15 h

Research design – definition –types of research design – exploratory and causal research design – descriptive and experimental design – different types of experimental design – validity of findings –internal and external validity – variables in research.

Unit III Data Collection 14 h

Types of data – Primary Vs Secondary data – methods of primary data collection – survey Vs observation – experiments – construction of questionnaire and instrument – validation of questionnaire – sampling plan – sample size – determinants optimal sample size – sampling techniques – probability Vs non-probability sampling methods - measurement and scaling –different scales – construction of instrument – validity and reliability of instrument.

Unit IV Data Preparation and Analysis 14 h

Data preparation – editing – coding –data entry– validity of data – qualitative Vs. quantitative data analyses – Bivariate and multivariate statistical techniques – factor analysis – Discriminant analysis – cluster analysis – correlation - regression – multiple correlation and regression – multidimensional scaling – application of statistical software for data analysis.

Unit V Report Design, Writing and Ethics in Business Research 14 h

Research report – different types – contents of report – need of executive summary – chapterization – contents of chapter – report writing – final proof – report format – title of the report – ethics in research – ethical behavior of research – subjectivity and objectivity in research.

Text Books

1 Kothari, C.R, "Research Methodology", 2018, New Age Publications, Delhi.

2 Donald, R. Cooper, and Pamela, S., "Business Research methods", Twelfth Edition, Tata McGraw Hill Publishing Company Limited, New Delhi.

References

1 Uma Sekaran, "Research Methods for Business", 7th Edition, Wiley India, New Delhi.

2 Krishnaswamy, K.N, Appa Iyer Sivakumar and Mathirajan M, "Management Research Methodology", 2009, Pearson Education, New Delhi.

3 Alan Bryman and Emma Bell, 2011, "Business Research methods", Third Edition, Oxford University Press, New Delhi.

4 Gupta. S. P and Gupta M.P, "Statistical Methods", 2000, Sultan Chand and Sons, New Delhi.

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BoS - 12th	AC - 12th	GB - 17th
23/12/2021	23/03/2022	28/03/2022

Course Code	Course Name	Category	L	T	P	Credit
205CR2A3CB	CORPORATE RESTRUCTURING LAW AND PRACTICE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concepts, principles and practices of corporate restructuring in accordance with statutory requirements.
- The law and practice of Companies.
- Legal aspects of takeover and SEBI regulations

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the need of corporate restructuring, historical background and global scenario.	K2
CO2	Understanding the planning, core competence, disinvestments and strategic alliances.	K2
CO3	Evaluate the concepts and legal aspects of merger and amalgamation.	K3
CO4	Apply the knowledge on legal aspects of takeover and SEBI regulations on takeover.	K3
CO5	Examine the revival and restructuring of sick companies.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

S Strong M Medium L Low

205CR2A3CB	CORPORATE RESTRUCTURING LAW AND PRACTICE	SEMESTER III

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 12 h

Meaning of Corporate Restructuring - Need - Scope - Modes of Restructuring - Historical Background – National and Global Scenario.

Unit II Strategic Planning 12 h

Strategic Planning - Competitive Advantage - Core Competence – Strategy Formulation - Routes for Executing Strategy - Start Up – Mergers – Acquisitions – Takeovers - Disinvestments and Strategic Alliances.

Unit III Mergers and Amalgamation 12 h

Concept - Need – SEBI Regulations and Legal Aspects – Procedural Aspects Relating to Commencing of Meetings and Presentation of Petition including Documentation, Economic Aspects, Stamp Duty and Allied Matters, Payment of Consideration, Bail Out Takeover of Sick Units - Difference Between Demerger and Reconstruction, Modes of Demerger: By Agreement, Under Scheme of Arrangement, Tax Reliefs, Indian Scenario - Reverse Mergers.

Unit IV Takeover 12 h

Meaning and Concept - Types of Takeovers - Legal Aspects – SEBI Regulation on Takeover - Procedural Aspects - Economic Aspects - Financial Consideration Bailout Takeover of Sick Units.

Unit V Insolvency and Bankruptcy Code, 2016 12 h

Objectives – Scope – Definitions - Insolvency and Bankruptcy Board – Insolvency Agency – Insolvency Resolution Professionals – Insolvency Resolution Process – Information utilities – Adjudicatory authorities – Insolvency Resolution Process for Individual, Partnership, LLP and Company- Winding-up of Companies.

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

1 Verma. J.C, 2008, "Corporate Mergers, Amalgamations & Takeovers", Latest Edition, Bharat Publishing House, New Delhi.

2 Ramaswami. V.S. and Namakumari. S, 2001, "Strategic Planning formulation of Corporate Strategy", 2nd Edition, Macmillan India Ltd, New Delhi.

References

1 David M. Schweiger, "M &A Integration - A Framework for Executives and Managers", Latest Edition, Tata McGraw Hill Book Company, New Delhi

2 ICSI Study, "Material on Corporate Restructuring – Strategies & Implications", Latest Edition, AIMA Publications, New Delhi.

3 Chandrater K. R, 2005, "Corporate Restructuring", First Edition, Bharat law house, New Delhi.

4 Prasad G Godbole, 2009, "Merger Acquisition and Corporate Restructuring", First Edition, Vikas Publishing house, New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A3CC	COST AND MANAGEMENT ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concepts, techniques and practices of cost.
- The various tools of Cost & Management Accounting.
- Management accounting and to develop skills for decision making.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of various elements of cost	K2
CO2	Experiment with various Methods of Costing	K3
CO3	Analyze the Marginal Costing and CVP	K4
CO4	Interpret financial statements in management accounting	K5
CO5	Apply various tools of financial statement analysis	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong M Medium L Low

195CR2A3CC	COST AND MANAGEMENT ACCOUNTING	SEMESTER III

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Cost Accounting & Material Control 15 h

Cost Accounting - Introduction – Definition – Scope - Natures, Advantages & Limitations - Definition of Management Accounting - Scope - Natures, Advantages & Limitations - Difference between Financial accounting, Cost Accounting & Management Accounting - Preparation of Cost Sheet.

Material Control – Meaning - Need - Essentials - Techniques of Material Control - EOQ & Levels of Stocks - Methods of valuing Material Control - LIFO; FIFO; Average Stock Method; Base Stock Method.

Unit II Labour & Overheads 15 h

Labour Cost - Types of Labour - Labour Turnover – Remuneration and Incentives – Premium and Bonus.

Overheads – Meaning and Definition – Importance – Classification – Collection and Allocation of overheads – Absorption and control of overheads.

Unit III Financial Statement Analysis 14 h

Financial Statement Analysis – Meaning - Nature - Preparation, Analysis and Interpretation of Financial Statements – Limitations - Tools of Financial Statements Analysis - Ratio analysis (Problems in Ratio Analysis only).

Unit IV Marginal Costing & Working Capital 14 h

Marginal Costing – Definition – Features – Advantages and Limitations – Cost – Volume-Profit Analysis – Break Even analysis - Margin of Safety.

Working Capital – Concepts - Factors determining Working Capital – Sources – Schedule of Changes in Working Capital – Cash Budget.

Unit V Fund Flow Statement & Cash Flow Statement 14 h

Fund Flow Statement - Cash Flow Statement - Difference between Fund Flow Statement & Cash Flow Statement.

Note: Distribution of Marks - 80% Problem 20% Theory

Text Books

1 Jain S.P, Narang K.L, "Cost Accounting", 24th Edition (2014), Kalyani Publishers, Ludhiana.

2 Shashi K. Gupta and Sharma R.K, 2016, "Management Accounting", 13th Revised Edition, Kalyani Publishers, Ludhiana.

References

1 Gupta. K. L, 2018, "Advanced Cost Accounting, Revised and Enlarged Edition 2018, Sahitya Bhawan Publications, Agra

2 Murthy A. and Gurusamy. S, 2009, "Management Accounting", Second Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.

3 Duncab Willamson, "Cost and Management Accounting", First Edition, PH – 1, New Delhi.

4 Maheshwari. S. N, CA Sharad K. Maheshwari& Dr. Suneel K. Maheshwari, 2012, "Management Accounting" , Third Edition,Vikas Publishing.

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Course Code	Course Name	Category	L	T	P	Credit
205CR2A3CD	COMPANY SECRETARIAL PRACTICE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Company Secretarial Practice.
- The significant provisions of the Companies Act 2013.
- Compromise and arrangement, winding up proceedings.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the Company Secretary, incorporation of companies and procedure for issue to prospectus.	K2
CO2	Acquire knowledge Secretarial procedure for issue of shares and borrowing	K3
CO3	Organize the concept of Meetings and its proceedings	K3
CO4	Explain the Secretarial procedure for directors and auditors	K5
CO5	Acquire the knowledge on Compromise and arrangement, winding up proceedings.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M
CO4	S	S	S	M	M
CO5	S	S	S	M	M

S Strong M Medium L Low

205CR2A3CD	COMPANY SECRETARIAL PRACTICE	SEMESTER III

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Company Secretary 12 h

Company Secretary - Qualifications - Procedure for Appointment and Dismissal of a Secretary – Role of Company Secretary - Powers - Duties and Liabilities of a Secretary.

Secretarial Procedure for Incorporation of Companies - Certificate of Incorporation and Commencement of Business - Procedure for Incorporation of a Public Company and a Private Company – Procedure for Issue of Prospectus.

Unit II Issue of Shares and Debentures 12 h

Secretarial Procedure for Issue of Shares - Procedure for Allotment of Shares - Procedure for Issue of Share Certificate and Duplicate Share Certificate - Share Warrant - Procedure for Forfeiture of Shares and Re-Issue of Forfeited Shares - Issue of Further Shares - Guidelines and Procedure for Issue of Bonus Shares - Procedure for Transfer and Transmission of Shares - Procedure for Buyback of Shares - Procedure in Depository Mode of Transfer.

Methods of Borrowing – Ultra-Virus Borrowing - Debentures - Trust Deed - Procedure for Redemption of Debentures and Conversion of Debentures - Registration of Charges - Effect of Registration - Satisfaction and Modification of Charges - Returns of Charges.

Unit III Meetings 12 h

Meetings - Types of Meetings - Secretarial Duties in Connection with Statutory Meeting, Annual General Meeting, Extra Ordinary General Meeting and Board Meeting - Practical Aspects of Drafting: Agenda, Notice - Explanatory Statement - Minutes of Different Types of Meetings - Resolutions.

Unit IV Director & Auditor 12 h

Secretarial Procedure for Appointment of Directors and their Removal - Appointment - Re-Appointment of Managing Director/ Whole Time Director / Manager in a Public Company or a Private Company which is a Subsidiary of Public Company - Procedure for Appointment - Re-Appointment of Sole Selling Agents.

Secretarial Duties with regard to Accounts of the Company Procedure for Appointment of Auditors - Re-Appointment and Removal of Auditors – Rotation of Auditor - Procedure for Appointment of a Cost Auditor – Procedure for Appointment of Secretarial Auditor - Audit of Government Companies.

Unit V Compromise and Arrangement and Winding up 12 h

Procedure for Compromise and Arrangement - Reconstruction and Amalgamation - Various ways of Reconstruction.

Winding up - Procedure for Winding up of Companies - Duties of Secretaries in respect of Winding up - Procedure after the Winding Up Orders.

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

Text Books

1. Ghosh P.K. and Balachandran, V, 2014, "Company Secretarial Practice", Sultan Chand & Sons Pvt. Limited, New Delhi.
2. Kapoor N.D, 2013, "Company Law and Secretarial Practice", Sultan Chand & Sons Pvt. Limited, New Delhi.

References

1. Tandon B.N, 2014, "Manual on Secretarial Practice", Latest Edition, Konark Publishers Pvt. Ltd.
2. "Company Secretarial Practice", 2018, ICSI Study Material.
3. Atwar Singh, 2018, "Company Law", 7th Edition, Eastern Book Company, New Delhi.
4. Srinivasan M.R, 2018, "Company Law & Secretarial Practice", Latest Edition, Margham Publishers, Chennai.

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205CR2A3CP	STATISTICAL TOOLS BY USING SPSS	SEMESTER III

Total Instructions Hours: 48 h

S.No	List of Experiments
	MS-Word
1	Program for creation and alteration of database in SPSS data sheet using primary data.
2	Program for creation and alteration of database in SPSS data sheet using secondary data
3	Program to calculate mean, median, mode for sample data.
4	Program to calculate Percentage and Chi-Square for sample data.
5	Program to calculate correlation, regression using sample data.
6	Program to calculate ANNOVA for sample data.
7	Program to calculate T – Test for sample data.
8	Program to calculate Annual Growth Rate and Exponential Growth Rate.

Note: All the Exercises are Mandatory.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A3DA	INTERNATIONAL MARKETING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- International Marketing.
- The Scope and activities of international marketing.
- Marketing procedures and documentation for international marketing.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of marketing at international level.	K2
CO2	Compare direct and indirect marketing channels.	K4
CO3	Relate the concept of branding the product and packing decisions.	K1
CO4	Identify the Pricing strategies in International Marketing and steps in export pricing.	K3
CO5	Utilize the Management Information System for Foreign market intelligence.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	M	S	M
CO3	M	S	M	S	S
CO4	M	S	M	S	S
CO5	M	S	M	M	S

S Strong **M Medium** **L Low**

195CR2A3DA	INTERNATIONAL MARKETING	SEMESTER III

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I International marketing 10 h

Meaning - definition – difference between domestic and international marketing – features of international marketing – barriers in international marketing – features of global marketing – challenges and opportunities in international marketing – World Trade Organization.

Unit II Export Marketing 10 h

Channels of exports marketing – the growth and benefits of direct marketing – indirect marketing – major channels of direct marketing – On line marketing.

Unit III Planning and Decision making 10 h

International marketing decisions – product strategies and product planning – branding and packaging decision.

Unit IV Pricing strategies in international marketing **09** h

Objectives and pricing- marginal cost Pricing- government influencing on export pricing- dumping and steps in export pricing.

Unit V Information System **09** h

IN MKS Information, MIS – source of foreign marketing intelligence – methods of identifying foreign market.

Text Books

1 Rakesh Mohan and Joshi, 2005, "International Marketing", Third Edition, Oxford University Press.

2 Justin Paul and Ramneek Kapoor, "International Marketing Text and Cases", Second Edition, Tata McGraw Hill Education (India) Private Limited.

References

1 Philip Cateora and John Graham and Mary Gilly and Bruce Money, "International Marketing", 18th Edition, Tata MC Graw hill Publishers.

2 John Shaw, 2008, "International Marketing", Latest Edition, Routledge Publications, Mumbai.

3 Michael R, 2019, "International Marketing" 16th Edition, Himalaya Publication.

4 Mathur U C, 2018, International Marketing Management, 15th edition, Sage Publications.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A3DB	FUTURES AND OPTIONS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Futures and Options.
- Basic trading strategies in futures and options
- Commodity market.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concept of derivatives and participants in derivative market.	K1
CO2	Acquire the knowledge about Index derivatives and derivatives in Nifty and Sensex.	K3
CO3	Examine about the Forward and Future contracts	K4
CO4	Analyze the hedging, speculation and arbitrage	K4
CO5	Understand about worldwide commodity markets.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	M	M	M	S
CO3	M	M	S	S	S
CO4	S	S	M	S	S
CO5	M	S	M	S	S

S Strong M Medium L Low

195CR2A3DB	FUTURES AND OPTIONS	SEMESTER III

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Derivatives 10 h

Introduction to Derivatives – Definition of Derivatives products – Participants in derivatives market, Economic forever of derivatives market.

Unit II Index derivatives 9h

Index derivatives - Index number – Economic significance of index movements – Types of indices – Desirable attributes of an Index – Derivatives in Nifty and Sensex

Unit III Contracts and Options 10 h

Forward contracts - Limitations of forward markets – Futures – Distinction between future and forward contracts – Futures terminator options – options terminator, call options and put option.

Unit IV Hedging, Speculation and Arbitrage 10 h

Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures – hedging, speculation and arbitrage – options pay off – pay off profit for buyer of call options– pay off profit for writer of call options. Hedging and speculation in options.

Unit V Commodity Markets 9 h

Evolution of commodity markets – commodity markets in India – Newyork mercantile exchange - London metal exchange, Chicago board of trade's –Tokyo commodity exchange, Chicago mercantile exchange.

Text Books

1 Gurusamy. S, 2012, "Financial Services and Markets", 4th Edition, Vijay Nicole Imprints (P) Ltd, New Delhi.

2 Khan M.Y, 2010, "Financial Services", 9th Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.

References

1 Joseph D. Anbarasu, 2012, "Financial Services", 4th Edition, Sultan Chand & Sons, New Delhi.

2 Kulkarni P.V. and Sathya Prasad B.G, 2010, "Financial Management", Latest Edition, Himalaya Publishing House.

3 Santhanam. B, 2012, "Financial services", 3rd Edition, Margham Publications.

4 Shanmugam. R, 2017, "Financial services", 2nd Edition, Wiley.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A3DC	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Compliances to under different legislation.
- Basic due diligence exercise.
- Pre and Post-capital issue work

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concept of Compliance Management	K1
CO2	Acquire the knowledge about Certification, due diligence and signing.	K3
CO3	Examine about the Compliance Certificate.	K4
CO4	Analyze Due diligence of Pre -capital issue work.	K4
CO5	Understand Due diligence of post capital issue work.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S Strong M Medium L Low

195CR2A3DC	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE	SEMESTER III

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Compliance Management 9 h

Concepts and significance - systems approach to compliance management - process of establishment of compliance management system - absolute, apparent and adequate compliance.

Unit II Certification, due diligence and signing 10 h

Meaning and scope of certification - Due diligence and signing of various documents under corporate and security laws including signing of declaration with respect to incorporation of companies and commencement of business - Signing of Annual Returns -

Certification under buy-back of securities rules - Certification of occasion of transfer of deeds -Secretarial Audit - need objectives and scope - process periodicity and format - Checklists under various Corporate Laws - Share transfer audit.

Unit III Compliance Certificate 9 h

Concept and need, Appraisal of secretarial compliances - Specimen compliance certificate - Securities management and compliances: Meaning need and scope - Mechanism for self regulations.

Unit IV Due diligence of Pre -capital issue work 10 h

Appraisal of documents relating to issue of capital viz. Prospectus, letter of offer and other documents to be filed with Securities and Exchange Board of India - Registrar of Companies - Stock Exchange and other authorities - Ensuring compliance of listing and other requirements - Issue of securities by SMEs - Role of company secretary in issue of securities - Insider trading - Prevention of fraudulent practices.

Unit V Due diligence of post capital issue work 10 h

Approval of post capital issue compliances including dispatch of refund order/Certificate to investors - Filing compliance certificate with SEBI and other authorities - ensuring compliance of listing guidelines - Depository Receipts - Due diligence - Regulatory framework - Parties, approvals, documentation and process - Issue of ADRs, GDRs, IDRS and FCCBs.

Text Books

1 Verma. J.C, 2008, "Corporate Mergers, Amalgamations & Takeovers", Latest Edition, Bharat Publishing House, New Delhi..

2 Ramaswami. V.S. and Namakumari. S, 2001, "Strategic Planning formulation of Corporate Strategy", 2nd Edition, Macmillan India Ltd. New Delhi.

References

1 David M. Schweiger, "M &A Integration - A Framework for Executives and Managers", Latest Edition, Tata McGraw Hill Book Company, New Delhi.

2 Prakash Padya & Balakrishnan. R, "Compliance guide to Corporate Governance" (with check lists specimen/formats), Latest Edition, Taxmann's Publication.

3 Securities Management and Compliances, ICSI, New Delhi.

4 Segment wise role of Company Secretaries, ICSI, New Delhi.

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195CR2ASSA	ENTREPRENEURSHIP DEVELOPMENT	SEMESTER III

Total Credit: 1

Syllabus

Unit I Entrepreneurship

Concept - Knowledge and skills requirement - Characteristics of successful Entrepreneurs - Role of Entrepreneurship in economic development - Entrepreneurship process - Managerial vs Entrepreneurial approach - Emergence of entrepreneurship.

Unit II Starting the venture

Generating business idea - Sources of New ideas - Methods of generating Ideas - Creating problem solving - opportunity recognition - Environmental scanning - Competitor and industry analysis - Feasibility study-Market Feasibility - Technical/operational feasibility - Financial Feasibility - Drawing Business plan - Preparing project report.

Unit III Functional Plans

Marketing plan - Marketing research for the new venture - Steps in preparing marketing plan - Contingency planning-Organizational plan.

Unit IV Marketing Environment for Entrepreneurs

Basic Concepts of Marketing – Research, Segmentation, and Strategies – Product Life Cycle – Problems and Challenges of Small Scale Units – Promotion – Factors – Advertising – Personal Selling

Unit V Sources of Finance

Debt or equity financing - Commerical banks - Venture Captial - Financial Institutions - Supporting Entrepreneurs - legal issues - Intellectual property rights - Patent, Trade Marks, Copy rights, Trade Secrets, Licensing, Franchising.

Text Books

1 Radha, 2019, "Entrepreneurial Development", Prasanna publishers and Distributors.

2 Gupta. C. B and Khanka. S.S, 2014, "Entrepreneurship and Small Business Management", Sultan Chand Publishers.

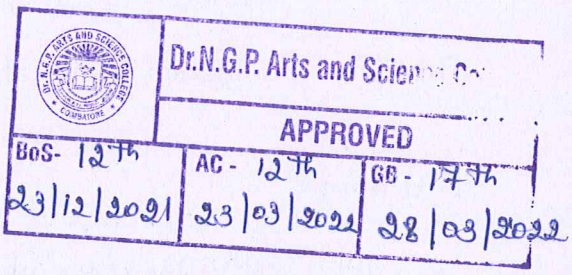
References

1 Bholanath Dutta, 2012, "Entrepreneurship Management", Excel Books.

2 Mali. D.D and Kalita. J.C, 2010, "Entrepreneurship Theory and Practice", Kalyani Publishers.

3 Inderpal Singh, Bajinder Kaur, 2012, "Patent law and Entrepreneurship", Kalyani Publishers.

4 Khanka. S.S, 2011, "Entrepreneurial Development", S. Chand and Company Ltd.



195CR2ASSB	LOGISTICS MANAGEMENT	SEMESTER III

Total Credit: 1

Syllabus

Unit I Introduction

Introduction to logistics Management – Significance of logistics – The Total distribution concepts – Integrated Logistics.

Unit II Warehousing

Role of IT in warehousing & Physical Distribution the Economics of Logistics.

Unit III International Trade

Cost associated With Logistics - Logistics in International Trade.

Unit IV Customer Service

Developing Customer Service Strategic & Customer service Logistics.

Unit V Transportation system

Third Party Logistics, Materials handling packaging and transportation systems.

Text Books

1 John Gattorna, 1997, "Handbook of Logistics and Distribution Management", 5th Edition, Gower Publishing Ltd.

2 Fawcett. P, McLeish. R and Ogden. I, 2002, " Logistics Management", Pearson Education Limited.

References

1 Douglas M Lambert & James R Stock, Richard D Irwin Inc, 2000, "Strategic Logistics Management", 4th Edition, Tata Mc Grawhill Publishers.

2 Pramod Rao & Kalyani Gohokar, 2007, "Logistics Management: Concepts and cases", Edition 1, ICFAI university press – Hyderabad.

3 Donald Waters, 2008, "Supply Chain management - An Introduction to Logistics", 2nd Edition, Red Globe Press.

4 Reji Ismail, 2008, "Logistics Management", 1st Edition, Excel Books, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
205CR2A4CA	TAX LAW - II (GST AND CUSTOMS)	CORE	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Existing and present indirect tax structure.
- Central Goods and Service Tax Act and GST, 2017.
- Customs Law.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Analyze the existing and present indirect tax structure.	K4
CO2	Acquire the knowledge on Central Goods and Service Tax Act, 2017	K3
CO3	Gathering knowledge on Integrated Goods and Service Tax Act, 2017	K2
CO4	Identifying the concept of Customs Law	K1
CO5	Assessing about the Warehousing, Duty Drawback and Confiscation of goods.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S Strong **M** Medium **L** Low

205CR2A4CA	TAX LAW - II (GST AND CUSTOMS)	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 10 h

An Introduction – Overview of GST: Introduction – Challenges of previous Tax Structure – History of GST – GST Council – Framework of GST.

Unit II CGST Act, 2017 13 h

Important Definitions – Levy of GST – Characteristic of Supply – Composite and Mixed Supply – Composition Levy Scheme – Time of supply – Value of supply – Place of Supply - Input Tax Credit – Input Tax Credit in case of Job Work – Tax Invoice, Credit Note and Debit note – Reverse Charge Mechanism - Registration – Return – Payment

Unit III IGST Act, 2017 13 h

Important Definitions – Nature of supply: Inter- state supply, Intra State Supply – Place of Supply: Supply of Good, Supply of Service – Union Goods and Service Tax Act, 2017 – Introduction to GST (Compensation to States) Act, 2017

Unit IV Customs Law 12 h

Introduction – Basic Concepts – Prohibition on Importation and Exportation – Valuation – Assessment of Imported and Exported Goods – Procedural Aspects – Clearance of Imported and Exported Goods

Unit V Customs Law 12 h

Warehousing – Duty Drawback – Baggage – Powers of Customs Officer – Search and Seizure – Confiscation of Goods – Offences and Penalties.

Text Books

1 Parameswaran. R, Viswanathan P. CA, 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.

2 Mehrotha. H.C and Agarwal. V.P, 2021, "Goods and Service Tax", 8th Revised Edition, Sahitya Bhawan Publications, Agra.

References

1 Tax Laws – ICSI Study material, New Delhi.

2 Advanced Tax Laws and Practice – ICSI Study material, New Delhi.

3 Mohd Rafi, 2018, "Indirect Taxation: containing GST and Customs", 19th Edition, Bharat Law House Pvt. Ltd.,

4 Bansal. K. M. CA, 2021,"Taxxman's GST and Customs Law", 6th Edition, Taxxman's Publications Pvt. Ltd., New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
205CR2A4CB	SECRETARIAL AND MANAGEMENT AUDIT	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Secretarial Audit.
- Role of company secretaries in rendering effective corporate advisory services.
- Conducting Secretarial/Securities Audit, Management Audit and Systems Audit.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge on the basic concepts of Secretarial Audit.	K3
CO2	Construct the search and status reports of banks and financial institutions.	K3
CO3	Utilize provisions under securities audit and initiatives of SEBI to protect investors.	K3
CO4	Evaluate management methods and performance.	K5
CO5	Illustrate the functions and responsibilities of internal auditor.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S Strong M Medium L Low

205CR2A4CB	SECRETARIAL AND MANAGEMENT AUDIT	SEMESTER IV

Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Secretarial Audit 12 h

Objectives - Scope of Secretarial Audit - Periodicity and Format for Secretarial Audit Report – Appointment - Duties and Power of Secretarial Auditor - Check List/Worksheet for Secretarial Audit under Various Corporate Laws and Covenants of Loan Agreements entered into with Financial Institutions.

Unit II Search and Status Report 12 h

Meaning - Preparation of Search and Status Report from Registrar of Companies' Records for Banks and Financial Institutions - Scope and Importance - Verification of documents relating to Charges - Requirements of various Financial Institutions and Other Corporate Lenders.

Unit III Securities Audit 12 h

Meaning - Need and Scope - Ensuring proper compliance of provisions relating to Issue and Transfer of Securities - Preventing Fraudulent and Unfair Trade Practices including Insider Trading – Initiatives of the SEBI to protect the Interest of the Investors.

Unit IV Internal Audit 12 h

Forms of Audit – Propriety Audit – Compliance Audit and Efficiency Audit; Internal Audit and Statutory Audit provisions of Companies Act, 2013 – Nature - Scope and Techniques of Internal Audit - Procedure for Appointment of Internal Auditor - Functions and Responsibilities of Internal Auditor - Organizational Status and Internal Auditing Functions.

Unit V Management Audit 12 h

Meaning – Objectives - Nature and Scope - Principles and Fundamentals of Management Audit - Appraisal of Management Methods and Performance - Organizing Needs for Management Audit - Advantages - Governance Audit.

Text Books

1 Balanchandran. V and Ravichandran. K.S, 2013, "Secretarial, Securities and Management Audit", Bharat Law House Pvt. Ltd.

2 Taxman, SEBI Manual, 2019, "Secretarial Audit, Compliance Management & Due Diligence", Bharat Law House Pvt. Ltd, New Delhi.

References

1 ICSI Study, Mamta Bhargava, "Compliances and Procedures under SEBI Law", Bharat Law House Pvt. Ltd, New Delhi.

2 ICSI Study Material on "Secretarial Management and System Audit", New Delhi.

3 Pandab S.K, 2017, "Secretarial Audit Compliance Management and Due Diligence", Law Point Publications.

4 Annop Jain, 2018, "Secretarial Audit Due Diligence & Compliance Management", AJ Publications.

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195CR2A4CV	PROJECT WORK	SEMESTER VI

Total Credits: 8

Total Instructional Hours 192 h

GUIDELINES:

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diarywere in weekly work carried out has to be written. Guide should review the workevery week and put his/her signature. The work diary along with project reportshould be submitted at the time of viva voce.

2. CA Marks Distribution: A minimum of three reviews have to be done, one at the time finalizing the project title, second at framing questionnaire/identifying the primary data and the third review at the time of commencement of report writing. They should be asked to present the work doneto the respective guide in the three reviews. The guide will give the marks for CIA asper the norms stated below:

First Review	20 Marks
Second Review	20 Marks
Third Review	20 Marks
Document, Preparation and Implementation	20 Marks
Total	**80 Marks**

3. End Semester Examination:The evaluation for the end semester examination should be as per the norms Given Below:

Record work and Presentation	80 Marks
Viva-Voce	40 Marks
Total	**120 Marks**

Note: (End Semester Examination marks jointly given by the external and internal examiner).

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Course Code	Course Name	Category	L	T	P	Credit
205CR2A4DA	FOREIGN EXCHANGE MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Administration of Foreign Exchange Management.
- Scope and activities of market functions, exchange rates and various types of markets in India.
- Concepts of derivative markets in India.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of administration of foreign exchange.	K1
CO2	Analyze on buying and selling exchange rates.	K4
CO3	Compare the concept fixed and floating exchange rates.	K2
CO4	Demonstrate Interbank deals, BOP accounts and measure to control of disequilibrium.	K2
CO5	Identify the concepts of derivative markets in India.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	M	S	M	M	S

S Strong M Medium L Low

205CR2A4DA	FOREIGN EXCHANGE MANAGEMENT	SEMESTER IV

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 10 h

Meaning – Definition – Administration of Foreign Exchange – Foreign Exchange Transaction – Purchases and Sales Transactions – Authorized Dealers of Foreign Currency Accounts.

Unit II Foreign Exchange Market 09 h

Foreign Exchange Market - Functions – Exchange Rates – Spot and Forward Transaction – Merchant Rates – TT Buying and Selling Rate.

Unit III Foreign Exchange Rate 09 h

Fixed Vs. Floating Exchange Rate – Managing Foreign Exchange Reserves – Fiscal and Monetary Policies In India.

Unit IV Interbank deals and BOP 10 h

Interbank deals – Cover Deals Trading – Swap Deals – Arbitrage operations – Devaluation – Pros and Cons.

Balance of Payment – Meaning – BOP Account – Disequilibrium – Reasons for Disequilibrium in BOP – Measures to control Disequilibrium.

Unit V Derivatives market 10 h

Derivatives market - Forward contract – Futures - Future Vs. Forward contracts – Option - Types of option - Hedging and Speculations in Options - Commodity markets in India.

Text Books

1 Jeevanatham. C, 2020, "Foreign Exchange and Risk Management", 17th Revised Edition, Sultan Chand & Sons, New Delhi.

2 Rajwade. A.V, 2014, "Foreign Exchange and International Finance and Risk Management", 5th Edition, Academy of Business Studies, New Delhi.

References

1 Bhardwaj. H. P, "Foreign Exchange", 6th Edition, Wheeler Publication Co., New Delhi.

2 Avadhani. V. A, "International Finance Theory & Practice", 3rd Edition, Himalaya Publications, New Delhi.

3 Apte. P. G, 2016, "International Financial Management", 7th Edition, MGH – New Delhi.

4 Esha Sharma, 2011, "Foreign Exchange Management", Laxmi Publications, New Delhi.

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Course Code	Course Name	Category	L	T	P	Credit
205CR2A4DB	PORTFOLIO MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concept of various methods of analysis.
- Portfolio management – Risk and Return.
- Portfolio Investment Evaluation Process.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concept of Fundamental Analysis.	K2
CO2	Understand the Technical analysis and various theories.	K2
CO3	Analyze portfolio risk and return.	K4
CO4	Understand various models and factors.	K2
CO5	Analyze the portfolio investment process.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S Strong **M** Medium **L** Low

205CR2A4DB	PORTFOLIO MANAGEMENT	SEMESTER IV

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction & Fundamental Analysis 10 h

Introduction - Scope - Diversification and Portfolio Risk - Portfolio Return & Risk - Measurement of Comovement in security Returns - Industry Analysis – Meaning – Methods - Company Analysis – Meaning – Definition – Methods – Characteristics - Technical Analysis – Basic Technical Assumptions – Meaning – Technical Vs. Fundamental Analysis - Dow Theory – Elliot Wave Theory.

Unit II Technical Analysis 10 h

Dow Theory – Basic Principles – Chart patterns - Technical Indicators – Technical analysis – Efficient Market Theory – Forms of Market Efficiency.

Unit III Portfolio Analysis: Risk and Return 09 h

Portfolio Analysis - Risk and Return - Portfolio Selection - Markowitz Model – Sharpe Model.

Unit IV Capital Asset Pricing Model 10 h

Capital Asset Pricing Model – Fundamentals – Assumptions - Factors Models & Arbitrage Pricing Theory.

Unit V Portfolio Investment Process 09 h

Portfolio Investment Process – Investment Timing & Portfolio Performance Evaluation.

Note: Distribution of Marks 40% – Problems 60% - Theory

Text Books

1 Bhalla. V.K, 2007, "Investment Management", 19th Revised Edition, S. Chand & Sons Publications, New Delhi.

2 Preeti Singh, 2015, "Investment Management", Latest Edition, Himalaya Publishing House, Delhi.

References

1 Avadhani. V. A, 2019, "Investment and Securities Market in India", 9th Revised Edition, Himalaya Publishing House, New Delhi.

2 Kevin. S, 2015, "Portfolio Management", 2nd Edition, PHI Learning Private Limited, New Delhi.

3 Prasanna Chandra, 2018, "Investment Analysis and Portfolio Management", 5th Edition, McGraw Hill Education (India) Private Ltd., Chennai.

4 ICFAI, First Edition, "Portfolio Management", ICFAI University Press – Hyderabad.

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Course Code	Course Name	Category	L	T	P	Credit
195CR2A4DC	DRAFTING, APPEARANCES AND PLEADINGS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Drafting, Documentation and Advocacy Techniques.
- Basic concept of Pleadings.
- Concept of Appearances & Art of Advocacy.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Defining the concept of Drafting	K1
CO2	Understand about Drafting and Conveyancing relating to Various Deeds and Agreements.	K2
CO3	Examining Drafting of agreements, documents and deeds.	K3
CO4	Understanding the basic concepts of Pleadings.	K1
CO5	Applying the concept of Appearances & Art of Advocacy.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S Strong M Medium L Low

195CR2A4DC	DRAFTING, APPEARANCES AND PLEADINGS	SEMESTER IV

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I General Principles of Drafting 09 h

Rules for Drafting – Use of Appropriate Words and Expressions – Aids to Clarity and Accuracy – Legal Implications and Requirements - Supreme Court Rules and other guiding principles for drafting.

Unit II General Principles of Conveyancing 09 h

Meaning – Basic Requirements of Deeds of Transfers – Description of Deeds, Practices, Recitals, Testatum - Consideration of Operative Words – Exceptions and Reservations – Habendum – Testimonium – Signature and Attestation – Endorsement and Supplement Deeds - wills, encumbrances and gift deeds.

Unit III Deeds of Mortgages 10 h

Charges and Pledges - Different Types of Mortgage Deeds – Deeds of Further Charge in Mortgage Property - Mortgage by Deposit of Title Deeds – Deeds of Floating Charge – Deeds of Appointment of Receiver – Other Charges – Memorandum of Pledge of Movables - Deed of Power of Attorney: Requisites – Types of Power of Attorney - Revocable – Irrevocable – General Power of Attorney – Particular Power of Attorney – Specimen of deed of Power of Attorney

Unit IV Drafting of Memorandum of Association and Articles of Associations 10 h

Drafting of Memorandum of Association and Articles of Associations - Drafting of Contracts: Agreements to Sell/Purchase - Dealership Contracts – Building Contract – Agency Contracts – Collaboration Agreements – Arbitration - Agreements – Guarantees – Counter Guarantees – Fidelity – Performance Guarantee – Bank Guarantees – Hypothecation Agreement.

Unit V Appearances & Art of Advocacy 10 h

Requisites for entering appearances; Appearing before Tribunals/Quasi-judicial Bodies such as NCLT/NCLAT/CCI/TRAI/Tax Authorities and Appellate Tribunals/ and authorities such as ROC/ RD/ RBI/ ED/Stock Exchange/ SEBI/ RERA; Art of advocacy.

Text Books

1 G.M. Kothari, "Drafting, Conveyancing and Pleadings", 2nd Edition, N.M. Tripathi (P.) Arvind G. Kothari Ltd., Bombay.

2 P.C. Mogha, "The Indian Conveyancer", 10th Revised Edition by Justice K.N. Goyal, Eastern Law House, Calcutta.

References

1 Hargopal, Nitin Khanna & A.C. Moitra, "The Indian Draftsman; Guide to Legal Drafting", 10th Revised Edition, Vol. I & II, University Book Agency, Allahabad.

2 Bindra. N.S., "Conveyancing Drafting & Interpretation of Deeds", 7th Edition, Silver Volumes 1 to 5, Law Publishers, Allahabad.

3 Verma. J.C, "Commercial Drafting & Conveyancing", Latest Edition, Bharat Law House, New Delhi.

4 www. ICSI.edu.

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Coimbatore – 641 048

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