

M.COM CORPORATE SECRETARYSHIP REGULATIONS

ELIGIBILITY

A pass in any one of the following Degree Courses of BCS/B.Com (C.S)/ B.Com/BBM/B.C.S (C.A)/B.Com (C.S & C.A) 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 Corporate Secretaryship Degree Examination** of this College after a course of study of two Academic Years.

OBJECTIVES OF THE COURSE:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their 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 course.

SCHEME OF EXAMINATIONS

Subject Code	Subject	Ins. hrs /week	EXAMINATIONS				
			Dur / Hrs	CA	CE	Total Marks	Credit
SEMESTER -I							
15PCR13A	Company Law and Practice	6	3	25	75	100	4
15PCR13B	Company Accounts - Theory and Practice	7	3	25	75	100	4
15PCR13C	Securities Laws and Financial Markets	6	3	25	75	100	4
15PCR13D	Industrial and Labour Legislations	6	3	25	75	100	4
	Elective-I	5	3	25	75	100	4
		30				500	20
SEMESTER -II							
15PCR23A	General Law and Practice	6	3	25	75	100	4
15PCR23B	Corporate Financial Management	6	3	25	75	100	4
15PCR23C	Managerial Economics	6	3	25	75	100	4
15PCR23D	Tax Law-I	7	3	25	75	100	4
	Elective-II	5	3	25	75	100	4
		30				500	20
SEMESTER -III							
15PCR33A	Business Research Methods	6	3	25	75	100	4


BoS Chairman/HoD
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 G. P. Arts and Science College
 Coimbatore - 641 048


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 Dr. NGP - Kalapatti Road
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 Tamilnadu, India

M.Com -CS (Students admitted from 2016 - 2017 and onwards)

15PCR33B	Corporate Restructuring Law and Practice	6	3	25	75	100	4
15PCR33C	Economic and Other Legislations	6	3	25	75	100	4
15PCR33D	Cost and Management Accounting	7	3	25	75	100	4
15PCR33T	Internship and Viva Voce	-	3	40	60	100	5
	Elective-III	5	3	25	75	100	4
		30				600	25
SEMESTER -IV							
15PCR43A	Company Secretarial Practice	5	3	25	75	100	4
15PCR43B	Human Resources Management	5	3	25	75	100	4
15PCR43C	Tax Law-II	5	3	25	75	100	4
15PCR43D	Secretarial and Management Audit	5	3	25	75	100	4
15PCR43V	Project and Viva Voce	5	3	75	75	150	5
	Elective-IV	5	3	25	75	100	4
		30				650	25
TOTAL						2250	90

LIST OF ELECTIVES (GROUP OF ELECTIVES)

(Student shall select any one of the group as Elective)

Paper / Sem	Subject Code	Group A Subject	Subject Code	Group B Subject	Subject Code	Group C Subject
Paper I Sem I	15PCR1EA	Export Trade Procedure	15PCR1EB	Financial Markets and Institutions	15PCR1EC	Principles and Practice of Marketing Services
Paper II Sem II	15PCR2EA	Import Trade Procedure	15PCR2EB	Indian stock Exchanges	15PCR2EC	Marketing of Financial Services
Paper III Sem III	15PCR3EA	International Marketing	15PCR3EB	Futures and Options	15PCR3EC	Marketing of Health Services
Paper IV Sem IV	15PCR4EA	Foreign Exchange Management	15PCR4EB	Portfolio Management	15PCR4EC	Travel and Hospitality Services

1. INTERNSHIP PROGRAMME:

Internship have to be carried out for 30 days during Second Semester vacation and the report of the same shall be submitted for evaluation. Mark distribution: CA 40: CE 60.

2. PROJECT WORK:

- 2.1 During the fourth semester each student shall do a project under the guidance of a faculty member.
- 2.2 For project, two examiners shall be appointed. One External and one Internal as per the norms prescribed in the regulations of the college.
- 2.3 Mark distribution for Project: CA 75: CE 75.

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part III:					
Core Theory	4	16 x 100	1600	64	90
Core Internship	5	1 x 100	100	5	
Core Project	5	1x 150	150	5	
Elective	4	4x100	400	16	
Total			2250	90	90

FOR COURSE COMPLETION

Students have to Complete the following Subjects:

- Core papers in I, II, III and IV Semesters.
- Elective papers in the I, II , III and IV Semesters.
- Internship and Viva -Voce in the III Semester.
- Project and Viva -Voce in IV Semester.

Earning Extra credits is not mandatory for course completion

Subject	Credit	Total credits
Publication with ISSN Journal	1	1
Hindi /Other Foreign language	1	1
Paper Presented in Sponsored National/ International	1	1
Online Courses Prescribed By Department / Self study paper	1	1
Representation - Academic/Sports /Social Activities/ Extra Curricular Activities at University/	1	1
Total	5	5

Rules:

The students can earn extra credits only if they complete the above during the course period (I to III sem) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the IV Semester. (Earning Extra credits are not mandatory for Course completion)

1. Publication with ISSN Journal by a student and co-authored by staff member will be given one credit extra.
2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate (Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period (**first to fifth semester**)

3. Award winners in Paper Presentation in Sponsored International Seminar/conference/Participation in short term workshop (minimum 5 days) will be given one credit extra.
4. Student can earn one credit, if they complete any one Online certification courses / Self study paper prescribed by the concerned department.

**Self study paper offered by the Department of Corporate
Secretaryship with Computer Application**

S. No.	Semester	Course Code	Course Title
1.	Semester	16PCRSS1	Brand Management
2.	I to III	16PCRSS2	Logistics Management

List of online courses Prescribed by the department

1. myaccountingcourse.com
2. nptel.ac.in
3. spokentutorial.com
4. courseera.com
5. Award Winners in /Social Activities/ Extra Curricular /Co-Curricular Activities / Representation in Sports at University/ District/ State/ National/ International level can earn one extra credit.

15PCR13A	COMPANY LAW AND PRACTICE	SEMESTER-I
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To acquire knowledge and understanding of Company Law.
2. To make the students understand the significant provisions of the Companies Act 2013.

CONTENTS

UNIT - I

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

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

new developments in corporate debt financing debenture trust deed and trustees; conversion of and redemption of debentures, creation of charges – fixed, floating and registration thereof - allotment and certificates – 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: 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

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

TEXT BOOKS:

1. *Ghosh, P.K. and Balachandran, V.* 2014. **Company Law & Practice** [Latest Edition]. Sultan Chand & Sons Pvt. Limited, New Delhi.
2. *Gogna, P.P.S.* 2014. **A Text Book of Company Law.** [Latest Edition] S. Chand & Company Pvt. Limited, New Delhi.

REFERENCE BOOKS:

1. *Kapoor, N.D.* 2013. **Company Secretarial Practice.** [Latest Edition] Sultan Chand & Sons Pvt. Limited, New Delhi.
2. **Company Law** 2013. ICSI Study Material.

15PCR13B	COMPANY ACCOUNTS - THEORY AND PRACTICE	SEMESTER - I
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Total Credits: 4
Hours Per Week: 7

OBJECTIVES:

1. To acquire knowledge and understanding of the concepts, principles and practices of company accounts in accordance with statutory requirements.
2. To enable students to prepare the financial statements of Joint Stock Companies.

CONTENTS

UNIT-I

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- treatment of profits prior to incorporation – loss prior to incorporation- basis of apportionment- Introduction to Accounting Standards - Indian Accounting Standards – IFRS.

UNIT - II

Preparation and presentation of final accounts of companies- form and contents of balance sheet and profit and loss account- managerial remuneration- corporate dividend tax- provision for taxation and advance payment of tax.

UNIT - III

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

UNIT - V

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.

TEXT BOOKS:

1. *Gupta, R.L. and Radhaswamy, S.* 2014. **Advanced Accountancy.** [Latest Edition] Sultan Chand & Sons Pvt. Limited, New Delhi.
2. *Jain, S. P. and Narang, K. L.* 2014. **Advanced Accountancy.** [Latest Edition] Kalyani Publishers.Chennai.

REFERENCE BOOKS:

1. *Reddy, T.S. and Murthy,* 2013. **Corporate Accounting.** [Latest Edition] Margham Publications.Chennai.
2. *Shukla, M.C.Grewal, and Gupta, T.S.* 2012. **Advanced Accountancy.** [Latest Edition] S. Chand & Company Pvt. Limited, New Delhi.

15PCR13C	SECURITIES LAWS AND FINANCIAL MARKETS	SEMESTER - I
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To acquire knowledge and understanding of Securities Laws.
2. To know the financial market functions and various agencies in the current scenario.

CONTENTS

UNIT - I

An Overview of Financial System: 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: SCRA 1956 ,SEBI Act1992,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: 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: 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: 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,* 2000. **Guide to Indian Capital Market.** Bharat Law House, New Delhi.

REFERENCE BOOKS:

1. *Gordon M.E. and Natarajan. E* 2014. **Financial Market and Services.** [Latest Edition] Himalaya Publishing House, Mumbai.
2. **Securities Laws and Regulation of Financial Markets.** 2014. ICSI Study Material.

15PCR13D	INDUSTRIAL AND LABOUR LEGISLATIONS	SEMESTER - I
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To acquire expert knowledge and understanding of various Labour Legislations.
2. To make the students to understand and appreciate the importance of industrial legislations to labour, business and society.

CONTENTS

UNIT - I

The Factories Act, 1948: 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, 1948: Definitions - objectives - disablement - partial and total disablement - liability of employer - occupational diseases - compensation.

UNIT - III

Employees Welfare Legislations Employees State Insurance Act, 1948: 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: 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, 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.

TEXT BOOKS:

1. *Kapoor, N.D.* 2012. **Element of Industrial Law.** [Latest Edition] Sultan Chand & Sons, New Delhi.
2. *Anil.Sasane, P.* 2014. **Industrial and Labour Laws.** [Latest Edition] AIBTS Publishers India, New Delhi.

REFERENCE BOOKS:

1. **Industrial Labour and General Laws.**2014. ICSI Study Material.
2. *Kumar, H.L.* 2013. **Labor Laws.** [Latest Edition] Universal Law Publishing Pvt. Limited, New Delhi.

15PCR23A	GENERAL LAW AND PRACTICE	SEMESTER - II
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To acquire knowledge and understanding of General Laws.
2. To provide the students basic understanding of some of the General Laws which have a bearing on the conduct of the corporate affairs.

CONTENTS

UNIT-I

Interpretation of Statutes: 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: 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: Movable and immovable property – properties which cannot be transferred – provisions relating to sale – mortgage – charge – lease – gift – and actionable 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: 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 and Indian Stamp Act, 1989: Registration Act, 1908: 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.

TEXT BOOKS:

1. **Industrial Labour and General Laws.** 2014. ICSI Study Material.
2. *Rajini Abbi, and Kapoor, N.D.* 2012. **General Laws** [Latest Edition] Sultan Chand & Sons Pvt. Limited, New Delhi.

REFERENCE BOOKS:

1. *Shukla, M.C.* 2013. **A Manual of Mercantile Law.** Sultan Chand & Sons Pvt. Limited, New Delhi.
2. *Arun Kumar Sen, and Jitendra Kumar Mitra.* 2012. **Commercial and Industrial Law.** World Press Publisher.

15PCR23B	CORPORATE FINANCIAL MANAGEMENT	SEMESTER - II
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Total Credits: 4
Hour Per Week: 6

OBJECTIVES:

1. To enable the students to acquire the knowledge in Financial management which provides a foundation of the main topics in financial economics covering selected topics in corporate finance and asset pricing etc.,

CONTENTS

UNIT -I

Nature of Financial Management: Financial management - meaning - definition - objectives - scope - financial planning - profit maximization & wealth maximization - the art and science of financial management - financial management decisions - changing role of financial manager - traditional role - new role.

UNIT -II

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 - capital structure - theories - financial leverages - operating and combined leverages in financial forecasting.

UNIT - III

Management of Working Capital: 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

Investment in Capital Structure Decisions: Meaning and significance of capital budgeting – difficulties – rational of capital expenditure – kinds of capital budgeting decisions – its various 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.

The 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: Dividend polices and decisions - nature –methods of dividend – factors affecting dividend decisions – different theories of dividend – alternative form of dividend – dividend policies and practices in Indian companies.

TEXT BOOKS:

1. *Pandey, I.M.* 2013. **Financial Management.** Vikas Publishing House. New Delhi.
2. *James C Van Horne.* 2012. **Fundamental of Financial Management.** [Latest Edition] Prentice Hall Publishers, New Delhi.

REFERENCE BOOKS:

1. *Kuchal, S.C.* 2014. **Financial Management-An Analytical and Conceptual Approach.** Chaitanya Publishing House, Allahabad.
2. **Financial treasury and Forex management.** 2013. ICSI Study material.

15PCR23C	MANAGERIAL ECONOMICS	SEMESTER - II
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Total Credits:4
Hours Per Week: 6

OBJECTIVES:

1. To acquire knowledge on demand, pricing and other concepts of Economics.

CONTENTS

UNIT-I

Nature and scope of managerial economics in relation with other disciplines – role and responsibilities of managerial economist – goals of corporate enterprises- maximization of profit - value of enterprise.

UNIT-II

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 - 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 in different market situations – perfect competition- monopolistic- monopoly- duopoly - perfect and imperfect competition - price discrimination and oligopoly- pricing strategies.
Business cycles – national income, monetary and fiscal policy – public finance. TRIM's- Intellectual Property rights – TRIP's – Industrial Sickness – causes –remedies.

UNIT-V

Business ethics – concept – significance – ethical principles in business – corporate governance – concept – objectives – management structure for corporate governance – board structure – advantages – initiatives to strengthen corporate governance.

TEXT BOOKS:

1. *Maheswari, K.L. and Varshney R.L.* 2010. **Managerial Economics.** [Latest Edition] S. Chand Sons, New Delhi.
2. *Sankaran, S.* 2014. **Managerial Economics.** Margham Publications, Chennai.
3. *Mathur U.C.* 2005. **Corporate Governance & Business Ethics,** Tata McGraw Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS:

1. *Metha, P.L.* 2010. **Managerial Economics,** Sultan Chand & Sons, New Delhi.
2. *Sanjeev.R.,* 2010. **Ethics & Values in Business Management,** ANE Books, Chennai,

15PCR23D	TAX LAW-I	SEMESTER - II
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Total Credits: 4
Hours Per Week: 7

OBJECTIVES:

1. To introduce the students to the concepts of Income Tax.
2. To give an insight into the different heads of income and the authorities under the Act.

CONTENTS

UNIT-I

Income Tax Act, 1961: Definition - basis of charge (a) scope of total income, (b) residential status of assessee and the effect of taxation in respect of various residential status of assessees. Importance of income received or deemed to have been received; or income accrued or deemed to have arisen with levy of income tax - exempted incomes.

UNIT-II

Computation of Income under Various Heads: Salaries - 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 - 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 - deductions - mode of computation.

UNIT-IV

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 under chapter VI.A.

UNIT-V

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.

TEXT BOOKS:

1. *Guar, V.P. and Narang, D.B.* 2014. **Income Tax Law and Practice.** Kalyani Publishers, New Delhi.
2. *Balachandran, V. and Thothadri, S.* 2014. **Taxation Law and Practice** Prentice Hall Publishers. New Delhi.

REFERENCE BOOKS:

1. *Bhattacharya, S.*2014. **Indian Income Tax law and Practice.** [Latest edition] Navabarath Publishers. Chennai.
2. *Singhania, V.K.* 2014. **Direct Taxes Law & Practice.** Taxman Publications, New Delhi.

15PCR33A	BUSINESS RESEARCH METHODS	SEMESTER - III
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Total Credits: 4
Hours Per Week: 6

Note: The question paper shall cover 80% theory and 20% problem.

OBJECTIVES:

1. To understand about the research process, design and measurement, data collection techniques and Report Writing.

CONTENTS

UNIT-I

Introduction: 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: 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: 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: 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: 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 behaviour of research – subjectivity and objectivity in research.

TEXT BOOKS:

1. *Kothari, C.R.* 2009. **Research Methodology.** New Age Publications, Delhi.
2. *Donald, R. Cooper, and Pamela, S.* 2010.**Business Research methods.** [12th Edition] Tata McGraw Hill Publishing Company Limited, 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.* 2000. **Statistical Methods.** Sultan chand and Sons, New Delhi.

REFERENCE BOOKS:

1. *Uma Sekaran.* 2010. **Research Methods for Business.** Wiley India, New Delhi,
2. *Krishnaswamy, K.N, Appa Iyer Sivakumar, and Mathirajan, M.* 2009. **Management Research Methodology.** Pearson Education, New Delhi.

15PCR33B	CORPORATE RESTRUCTURING LAW AND PRACTICE	SEMESTER - III
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To provide an in-depth understanding of all aspects of law and practical issues relating to Corporate Restructuring.

CONTENTS

UNIT-I

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

UNIT-II

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

UNIT-IV

Takeover: Meaning and concept - types of takeovers - legal aspects - SEBI regulation on takeover - procedural aspects - economic aspects - financial consideration bailout takeover of sick units.

UNIT-V

Revival and Restructuring of Sick Companies: The problem of sick industries and their revival with reference to companies act, 2013.

TEXT BOOKS:

1. *Verma, J.C.* **Corporate Mergers, Amalgamations & Takeovers.** Bharat Publishing House, New Delhi.
2. *Ramaswami, V.S. and Namakumari, S.* **Strategic Planning formulation of Corporate Strategy.** Macmillan India Ltd. New Delhi.

REFERENCE BOOKS:

1. *David, M. Schweiger, M.* **An Integration A Framework for Executives and Managers.** Tata McGraw Hill Book Company, New Delhi.
2. **Corporate Restructuring – Strategies & Implications.** AIMA Publications, New Delhi.

15PCR33C	ECONOMIC AND OTHER LEGISLATIONS	SEMESTER - III
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES:

1. To acquire expert knowledge and understanding of the concepts of Economic Laws.
2. To focus on the consumer protection laws and its application.

CONTENTS

UNIT-I

The Competition Act, 2002: 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, 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: 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.

UNIT-IV

Intellectual Property Laws:

- 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:

- 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.

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.

REFERENCE BOOKS:

1. *Gupta, S.P. and Jain.* 2000. **Foreign Exchange Law and Practice.**
Taxmann Publications. New Delhi.
2. *Xlasyanan, B.S.* **Intellectual Property Rights.** [Latest Edition]
Taxmann Publications. New Delhi.

15PCR33D	COST AND MANAGEMENT ACCOUNTING	SEMESTER - III
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Total Credits: 4
Hours Per Week: 7

Note: The question paper shall cover 30% theory and 70% problem

OBJECTIVES:

1. To acquire expert knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.
2. To help to learn the various tools of Management Accounting.

CONTENTS

UNIT-I

Meaning and nature of cost accounting – various cost concepts and installation of cost – activity based costing - components of cost: material cost – meaning of inventory – methods of inventory control – pricing of issues and receipts of materials – accounting and control of normal and abnormal wastages – spoilage and defectives.

Labour cost – meaning and control of labour cost – treatment and control of labour turnover – idle time – leave with pay – casual workers – overtime – methods of wage plans.

Overheads – classification of overheads – collection and allocation of overheads – absorption and control of overheads.

UNIT-II

Methods of Costing - single or output costing – operating costing- unit and output costing – job costing- job cost cards, collecting direct costs, allocation of overheads and its applications- contract. Process costing – features- applications and types- treatment of by products and joint products- accounting procedures – budgets and budgetary control.

UNIT-III

Marginal Costing and CVP Analysis:

Meaning and uses of marginal costing – determination of income under marginal and absorption costing – application of marginal costing – contribution and decision making – limitations of marginal costing – cost – volume – profit relationship – break even analysis – profit planning and pricing – meaning uses and construction of break even charts – profit planning and price decisions.

UNIT-IV

Management Accounting:

Meaning and nature of management accounting – management accounting distinguished from financial accounting and cost accounting – scope and importance of management accounting. Financial statement analysis - meaning- nature- preparation, analysis and interpretation of financial statements-limitations.

UNIT-V

Tools of Financial Statements Analysis

1. Ratio analysis
2. Fund Flow Analysis.
3. Cash Flow Analysis

TEXT BOOKS:

1. *Jain, S.P and Narang, K.L, 2011. Cost Accounting.* [Latest Edition] Kalyani Publishers, New Delhi.
2. *Reddy, T.S, and Hariprasad Reddy, Y, 2012. Management Accounting.* [Fourth Edition] Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Maheswari, S.N 2014 Management Accounting and Financial Control.* Sultan Chand & Sons Pvt. Limited, New Delhi.
2. *Murthy.A,and Gurusamy.S 2009. Management Accounting.* [Second Edition] Tata McGraw Hill Publishing Company Limited, New Delhi.

15PCR43A	COMPANY SECRETARIAL PRACTICE	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To acquire knowledge and understanding of Company Secretarial Practice.
2. To make the students understand the significant provisions of the Companies Act 2013.

CONTENTS

UNIT-I

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 to prospectus.

UNIT-II

Secretarial procedure for issue of shares - procedure for allotment of shares - procedure for issue of share certificate and duplicate share certificate - share warrant - procedure for forfeiture of shares and re-issue of forfeited shares - issue of further shares - guidelines and procedure for issue of bonus shares - procedure for transfer and transmission of shares - procedure for buyback of shares - procedure in depository mode of transfer.

Methods of borrowing - ultra vires 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- 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

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 - procedure for appointment of a cost auditor - audit of government companies.

UNIT-V

Compromise and arrangement - 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.

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.

REFERENCE BOOKS:

1. *Tandon, B.N.* 2002. **Manual on Secretarial Practice.**
2. **Company Secretarial Practice.** 2014. ICSI Study Material.

15PCR43B	HUMAN RESOURCE MANAGEMENT	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To understand the nature of human resources and its significance to the organisation.
2. To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an organisation.

CONTENTS

UNIT-I

Concept of HRM - HR philosophy - Changing environment of HR - evolution and development of HRM - functions of HRM - organization of HR department - role of HR managers in manufacturing and service industries.

UNIT-II

Human resource planning and policies - recruitment - sources, process - selection - process, tests, interviews - placements - induction - job analysis - job description - job evaluation.

UNIT-III

Training & development - significance - training - methods of training - steps in training - evaluation of training - management development - performance appraisal - tradition and modern methods performance interviews - managing careers - career planning and development - promotions and transfers.

UNIT-IV

Compensation management - factors determining pay rates - financial incentives - plans for operatives and executives - fringe benefits - statutory and non statutory benefits - welfare measures.

UNIT-V

Trends in HR – Human Resource Information System - HR Outsourcing - Talent management - People Capability Maturity Model (PCMM) - Knowledge Management -business process outsourcing(BPO) - knowledge process outsourcing (KPO) – Legal Process Outsourcing (LPO) - Learning Organizations - Virtual Organizations - Flexible Employment.

TEXT BOOKS:

1. *Gupta, C.B.* 2005. **Human Resource Management.** Sultan Chand & Sons, New Delhi.
2. *Aswathappa,* 2010. **Human Resource Management.** Tata McGraw Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS:

1. *Davis and Werther.* 2000. **Human Resource Management.** Tata McGraw Hill Publishing Company Limited, New Delhi.
2. *Tripathi,* 2000. **Personnel Management.** Sultan Chand & Sons, New Delhi.

15PCR43C	TAX LAW - II	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire the knowledge in various Tax Laws.

CONTENTS

UNIT -I

Service Tax: Meaning of service tax - applicability - scope - features - revenue generation of services - filings of service tax returns - levy and collection of service tax - revenue generation-exemptions - registration of services- filing of service tax returns-GST- framework - advantages.

UNIT -II

Central Excise Act, 1944: Introduction to indirect taxes - features of indirect taxes - direct Vs indirect tax - excise duty - levy and collection of excise duty - central excise tariff act, 1985- special features - excisable goods - concept of manufacture and manufacturer - classification - valuation of excisable goods - normal price - exemption from excise duty.

Registration law under central excise - procedural aspects of registration - clearance or removal of excisable goods - methods of removal of such goods - concept of MODVAT - procedure for availing MODVAT facility - powers and duties of central excise officer - appeals to various authorities - offences and penalties.

UNIT -III

Customs Act, 1962: Customs duty - prohibition on importation and exportation - detection and prevention of illegally imported goods and export of goods. - Levy of customs duty and exemptions from customs duty - valuation of goods under customs act.

Concept of customs duty drawback- conditions and procedures for availing of duty drawback - powers of customs officer - search and seizure - confiscation of goods - appeals - offences and penalties.

UNIT -IV

Central Sales Tax Act, 1956: Objects of CST – features – levy and collection of tax – Inter –state sales and intra state sales – sales in the course of import and export – liability to tax on inter –state sales.

Registration of dealers – taxable turnover and determination of turnover – goods – appeals – offences and penalties – forms used in CST act.

UNIT -V

VAT (Value Added Tax): VAT – MODVAT – CENVAT – objectives of VAT – methods of calculation of VAT – invoice – Tax Payers Identification Number (TIN) – registration – procedure – advantages of VAT – limitations.

TEXT BOOKS:

1. *Guar, V.P and Narang, D.B.*2014. **Income Tax Law and Practice.** Kalyani Publishers. New Delhi.
2. *Balachandran, V. and Thothadri, S.* 2014.**Taxation Law and Practice.** [Vol. 1 Paperback – 1 Nov 2012] Prentice Hall Publishers, New Delhi.

REFERENCE BOOKS:

1. *Bhattacharya, S.* **Indian Income Tax law & Practice.** [Latest Edition] Navabarath Publishers, Ahmedabad.
2. *Singhania, V.K.* **Direct Taxes Law & Practice.** Taxman Publications, New Delhi.

15PCR43D	SECRETARIAL AND MANAGEMENT AUDIT	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To provide thorough knowledge and insight into the role of company secretaries in rendering effective corporate advisory services and conducting Secretarial / Securities Audit, Management Audit and Systems Audit.

CONTENTS

UNIT -I

Secretarial audit - 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 - 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 - 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

Management audit - meaning - objectives - nature and scope - principles and fundamentals of management audit - appraisal of management methods and performance - organizing needs for management audit-advantages.

UNIT -V

Internal Audit: forms of audit – propriety audit – compliance audit and efficiency audit; internal audit and statutory audit – nature - scope and techniques of internal audit -functions and responsibilities of internal auditor - organisational status and of internal auditing functions.

TEXT BOOKS:

1. *Balanchandran, V. and Ravichandran, K.S.* 2013. **Secretarial, Securities and Management Audit** . Bharat Law House Pvt. Ltd.
2. **Secretarial and Management Audit.**2013. ICSI Study Material.

REFERENCE BOOKS:

1. *Sangeet Kedia.*2015. **Secretarial Audit, Compliance Management & Due Diligence.** Jain Book Agency, New Delhi.

15PCR1EA	ELECTIVE- I: EXPORT TRADE PROCEDURE	SEMESTER - I
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge in Export Procedure.
2. To learn about the scope and activities of export management, to be aware of methods of entering foreign markets and be familiar with the export procedures and documentation in India.
3. To present an overview of the infrastructural facilities available to exporters in India.

CONTENTS

UNIT -I

Export trade - different categories of exporters - export licensing procedures - role of ECGC in export promoter - deemed export and its benefits.

UNIT -II

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

UNIT -III

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

UNIT -IV

Registered exporters - export houses and trading houses - 100% EOU, EPZ -salient features - benefits - rules governing the establishment of units.

UNIT -V

Export procedures- 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.

REFERENCE BOOKS:

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.

15PCR1EB	ELECTIVE- I: FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER - I
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding various Financial Markets.

CONTENTS

UNIT -I

Financial Markets - an 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-an overview - capital market instruments - capital market reforms - new issue market (NIM) - debt market - foreign exchange market - derivatives market.

UNIT -III

Financial Service Institutions - 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

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 - 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.** Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. *Nalini Prava Tripathy.* **Financial Instruments and Services.** Prentice Hall Publishers, New Delhi.

REFERENCE BOOKS:

1. *Gurusamy, S.* **Financial Markets and Institutions** Vijay Nicole Imprints (P) Ltd, Chennai.
2. *Khan, M. Y.* **Financial Services** Tata McGraw-Hill Publishing Company Limited. New Delhi.

15PCR1EC	ELECTIVE- I: PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER - I
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding various Marketing Services.
2. To teach the students the importance of marketing, principles of marketing in the present day world.

CONTENTS

UNIT -I

Services: - meaning and definition of services - importance of services in Indian environment - classification of services - characteristic features of services - growth of the service sector - economic policy on services differences between goods and services.

UNIT -II

Service marketing: - concept - significance - customer's expectation in service
Marketing - managing demand and supply in service business.

UNIT -III

Marketing mix for services - marketing mix of selected services: - personal care marketing - entertainment marketing - education marketing - communication marketing - electricity marketing.

UNIT -IV

Key services marketing- banking services - insurance services - transport services - tourism services - hotel services- consultancy services - hospital services - market segmentation.

UNIT -V

Service quality: - introduction - measurement of service quality - scope of service quality - tools for achieving service quality - causes of service quality problems - principles guiding improving of service quality.

TEXT BOOKS:

1. *Pillai, R.S.N. and Bagavathi.* 2010. **Modern Marketing Principles and Practices.** S.Chand & Co Ltd, New Delhi.
2. *David Jobber,* 2009. **Principles and Practice of Marketing.** [Sixth Edition] Tata McGraw-Hill Publishing Company Limited. New Delhi.

REFERENCE BOOKS:

1. *Philip Kotler,* 2008. **Principles of Marketing** [Fifth Edition] Prentice Hall Publishers, New Delhi.
2. *Joseph, D. Anbarasu.*2000. **Financial Services.** Sultan Chand & Sons, New Delhi.

15PCR2EA	ELECTIVE- II: IMPORT TRADE PROCEDURE	SEMESTER - II
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding Import Procedures.
2. To familiarize the student with the import policy of the government of India and various authorities of the government, organization, commodity, boards and services institutions operating in the field of foreign trade.

CONTENTS

UNIT -I

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

UNIT -III

Import Documentation – documents and procedures – Approved Methods of RBI Regulations – Suppliers Credit.

UNIT -IV

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

UNIT -V

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

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.

REFERENCE BOOKS:

- 1 *Ramagopal, C.* 2006. **Export Import Procedures Documentation and Logistics.** New Age Publications, New Delhi.
- 2 *Rai Usha Kiran.* 2008. **Export - Import and Logistics Management.** PHI Learning Private Limited, New Delhi.

15PCR2EB	ELECTIVE- II: INDIAN STOCK EXCHANGES	SEMESTER - II
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding various Stock Exchanges in India.
2. To equip students with the practical knowledge about functioning of Stock Exchanges.

CONTENTS

UNIT -I

Stock exchange-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

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-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-Important Provisions - SEBI guidelines -Powers and duties- Functions and working.

UNIT -V

Internet stock trading-meaning and features-current scenario-regulating internet stock trading - IPO - IPOs on the Internet - E-commerce Act and internet stock trading – stock index features.

TEXT BOOKS:

1. *Gurusamy, S.* **Financial Services and Markets.** Vijay Nicole Imprints (P) Ltd. Chennai.
2. *Khan, M.Y.* **Financial Services.** Tata McGraw-Hill Publishing Company Limited. New Delhi.

REFERENCE BOOKS:

1. *Joseph D Anbarasu,* **Financial Services.** Sultan Chand & Sons, New Delhi.
2. *Saloni Gupta.* 2010. **Stock Market in India Working & Reforms.** [First Edition] New Century Publications, Chennai.

15PCR2EC	ELECTIVE -II: MARKETING OF FINANCIAL SERVICES	SEMESTER - II
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding various Financial Services.
2. To understand the meaning and significance of the financial services available in India.
3. To expose the students with the role of financial services in the development of the capital market and the economy of the country.

CONTENTS

UNIT -I

Financial market in India - financial sector reforms - money market - capital market - bond market - types of bonds.

UNIT -II

Stock exchanges - objectives of National Stock Exchange (NSE) - functions- Bombay Stock Exchange (BSE) - functions- Over the counter exchange of India (OTCEI) - objectives-functions.

UNIT -III

Plastic cards - types of card - current trends in credit card industry - benefits of plastic cards - disadvantages of plastic cards. Banc assurance - benefits of banc assurance - distribution channels in banc assurance - success of banc assurance.

UNIT -IV

Insurance Services - Insurance Sector Reforms - types of insurance companies - need of insurance - types of insurance policies - role of life insurance.

UNIT -V

Real estate industry – concept – classification – benefit of real estate investment – developments in the Indian real estate markets. Securitization: mechanism of securitization – advantages of securitization – securitization in India.

TEXT BOOKS:

1. *Pillai, R.S.N and Bagavathi, V.* 2010. **Modern Marketing Principles and Practices.** S.Chand & Co Ltd, New Delhi.
2. *David and Jobber.* 2009. **Principles and Practice of Marketing.** McGraw-Hill Higher Education. New Delhi.

REFERENCE BOOKS:

1. *Philip Kotler.* 2008. **Principles of Marketing.** Prentice Hall Publishers, New Delhi.
2. *Frederic Mishkin, S.* 2014. **Financial Markets & Institutions.** [Eighth edition] Prentice Hall Publishers, New Delhi.

15PCR3EA	ELECTIVE- III: INTERNATIONAL MARKETING	SEMESTER - III
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding International Marketing.

CONTENTS

UNIT -I

International marketing - 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.

UNIT -II

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

UNIT -III

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

UNIT -IV

Pricing strategies in international marketing- objectives and pricing- marginal cost Pricing- government influencing on export pricing- dumping and steps in export pricing.

UNIT -V

INMKS 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.

REFERENCE BOOKS:

1. *Mathur, U.G.* 2008. **International Marketing Management.** Sage Publications India, New Delhi.
2. *John Shaw.* 2008. **International Marketing.** [Latest Edition] Routledge Publications. Mumbai.

15PCR3EB	ELECTIVE -III: FUTURES AND OPTIONS	SEMESTER - III
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding Futures and Options.

CONTENTS

UNIT -I

Introduction to derivatives – definition of derivatives products – participants in derivatives market, economic overview of derivatives market.

UNIT -II

Index derivatives – index number – economic significance of index movements – types of indices – desirable attributes of an index – derivatives in Nifty and Sensex.

UNIT -III

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

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

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.** Vijay Nicole Imprints (P) Ltd, New Delhi.
2. *Khan, M.Y.* 2010. **Financial Services.** Tata McGraw-Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS:

1. *Joseph, .D Anbarasu.*2012. **Financial Services.** Sultan Chand & Sons, New Delhi.
2. *Kulkarni, P.V. and Sathya Prasad, B.G.* 2010. **Financial Management.** Sultan Chand & Sons. New Delhi.

15PCR3EC	ELECTIVE- III: MARKETING OF HEALTH SERVICES	SEMESTER - III
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding marketing of various Health Services.

CONTENTS

UNIT -I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality.

UNIT -II

Hospital services- selecting health care professionals- emerging trends in Medicare-marketing Medicare – thrust areas for Medicare services.

UNIT -III

Marketing mix for hospitals- product mix- promotion mix- price mix- strategic marketing for hospitals.

UNIT -IV

Online health services- organization of online health care business- On-line marketing and on-line financial & clinical transactions.

UNIT -V

Legal system: Consumer rights & protection, medicine safety rules- food & nutrition security in India - health promotion agencies.

TEXT BOOKS:

1. *Richard Thomas*. 2009. **Marketing Health Services**. [Second Edition] Health Administration Press, Chigago.
2. *Philip Kotler, Joel Shalowitz, Robert J. Stevens*. **Strategic Marketing for Health Care Organizations: Building a Customer-Driven Health System**. Jossey-Bass Publications San Francisco.

REFERENCE BOOKS:

1. *Stephen, L. Walston*. 2013. **Strategic Healthcare Management: Planning and Execution**. Health Administration Press, Chigago.
2. *Danieal, B*. 2012. **Health Care Operations Management**. Health Administration Press, Chigago.

15PCR4EA	ELECTIVE- IV: FOREIGN EXCHANGE MANAGEMENT	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding Foreign Exchange Management.

CONTENTS

UNIT- I

Foreign exchange - meaning - definition - administration of foreign exchange - foreign exchange transaction - purchases and sales transactions - authorized dealers of foreign currency accounts - VOSTRA accounts.

UNIT-II

Foreign exchange market functions - exchange rates - spot and forward transaction - merchant rates - TT buying and selling rate.

UNIT-III

Fixed Vs Floating exchange rate - managing foreign exchange reserves - fiscal and monetary policies in India.

UNIT-IV

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- forward contract- futures-future Vs forward contracts-option-types of option-hedging and speculations in options-commodity markets in India.

TEXT BOOKS:

1. *Rajwade, A.V.* 2000, **Foreign Exchange and International Finance and Risk Management.** Academy of Business Studies, New Delhi.
2. *Ramesh Lakshman.* **Introduction to Foreign Exchange & Financial Risk Management.** Shroff Publications, New Delhi.

REFERENCE BOOKS:

1. *Bhardwaj.H.P.*1999. **Foreign Exchange.** Wheeler Publication Co., New Delhi.
2. *Esha Sharma.* 2011. **Foreign Exchange Management.** Laxmi Publications, New Delhi.

15PCR4EB	ELECTIVE- IV: PORTFOLIO MANAGEMENT	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding Portfolio Management.

CONTENTS

UNIT-I

Investment - meaning - importance - security analysis - risk and return - various approaches to security valuation.

UNIT-II

Fundamentals analysis - meaning - market analysis - Indices of National Stock Exchange (NSE) - Bombay stock exchange (BSE) - Over the Counter Exchange of India (OTCEI)

UNIT-III

Industry analysis - meaning - methods - company analysis - meaning- definition- methods- characteristics.

UNIT-IV

Technical analysis -Basic technical assumptions - meaning - technical Vs fundamental analysis-Dow Theory - Elliot Wave Theory.

UNIT-V

Moving Averages - charts - type of chart -MACD - relative strengths.

TEXT BOOKS:

1. *Bhalla. V.K.* 2000.**Investment Management.** S. Chand & Sons Publications, New Delhi.
2. *Hiriyappa,B.* 2007.**Investment Management.** New Age International (P) Limited, New Delhi.

REFERENCE BOOKS:

1. *Baura. S.K.* **Portfolio Management.** Tata McGraw Hill Publications, [LatestEdition].New Delhi.
2. *Kevin, S.* 2006.**Security Analysis and Portfolio Management.**PHI Learning, New Delhi.

15PCR4EC	ELECTIVE- IV:TRAVEL AND HOSPITALITY SERVICES	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to acquire knowledge regarding travel and Hospitality Services.

CONTENTS

UNIT -I

Tourism- concept- nature of tourism- significance of tourism - classification - tourism in India - future of tourism - basic and geographical components of tourism - definitions of tourist and foreign tourist - elements of tourism.

UNIT -II

India - tourist destination- tourism marketing- the concept - users of tourism services - product planning and development - market segmentation for tourism - marketing information system for tourism.

UNIT -III

Marketing mix for tourism - the product mix - promotion mix - price mix - the place mix - the people - tourism marketing in Indian perspective.

UNIT -IV

Hospitality services- hotels - classification of hotels by physical characteristics - classification of hotels by price level.

UNIT -V

Behavioral profile of users - market information system for hotels - product planning and development - marketing mix for hotels - hotel marketing in Indian perspective.

TEXT BOOKS:

1. *Philip Kotler, John Bowen, and James Makens*, 2010. **Marketing for Hospitality and Tourism**. Pearson New International Edition, London.
2. *Srinivasan, R.*2014. Service Marketing. **Prentice Hall India Learning Private Limited, New Delhi.**

REFERENCE BOOKS:

1. *Bhatia A.K.* 2010.**International Tourism Management**, Sterling Publishers, New Delhi.
2. *Jha S.M.* 2010.**Services Marketing**, Himalaya Publishing House, Mumbai.

16PCRSS1	SELF STUDY PAPER-I : BRAND MANAGEMENT	SEMESTER - I To III
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Total Credits: 1

OBJECTIVES:

1. To enable the students to acquire knowledge regarding Brand Management.

CONTENTS

UNIT-I

INTRODUCTION

Basics Understanding of Brands - Definitions - Branding Concepts - Functions of Brand - Significance of Brands - Different Types of Brands - Co branding - Store brands.

UNIT-II

BRANDSTRATEGIES

Strategic Brand Management process - Building a strong brand - Brand positioning - Establishing Brand values - Brand vision - Brand Elements - Branding for Global Markets - Competing with foreign brands.

UNIT-III

BRAND COMMUNICATIONS

Brand image Building - Brand Loyalty programmes - Brand Promotion Methods - Role of Brand ambassadors, celebrities - On line Brand Promotions.

UNIT IV

BRAND EXTENSION

Brand Adoption Practices - Different type of brand extension - Factors influencing Decision for extension-Re-branding and re-launching.

UNIT V

BRAND PERFORMANCE

Measuring Brand Performance - Brand Equity Management - Global Branding strategies - Brand Equity Measurement -Role of Brand Managers- Branding challenges & opportunities.

TEXT BOOKS:

1. Mahim Sagar , Deepali singh , D.P.Agrawal,Achintya gupta ,Ane Books Pvt. Ltd., 2012 , **Brand Management.**
2. U.C. Mathur, Macmillan India Ltd., 2008 **Brand Management text and Case.**

REFERENCE BOOKS:

1. Harsh V. Verman 2013 Excel books **Brand Management text and case.**

16PCRSS2	SELF STUDY PAPER : LOGISTICS MANAGEMENT	SEMESTER - I To III
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Total Credits: 1

OBJECTIVES:

1. To enable the students to acquire knowledge regarding Logistics Management.

CONTENTS

UNIT-I

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

UNIT-II

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

UNIT-III

Cost associated With Logistics, Logistics in International Trade

UNIT-IV

Developing Customer Service Strategic & Customer service Logistics

UNIT-V

Third Party Logistics, Materials handling packaging and transportation systems .

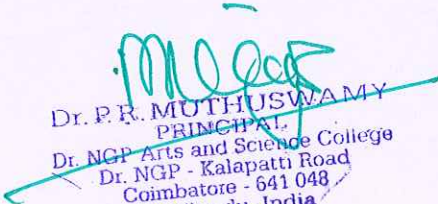
TEXT BOOKS:

1. Handbook of Logistics and Distribution Management - John Gattorna
2. Logistics Management - P. Fawcett, R. McLeish and I

REFERENCE BOOKS:

1. Logistics Management - D.M. Lambert & J R Stock, Richard D Irwin Inc.


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