

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com- Corporate Secretaryship

(For the students admitted during the academic year 2010-2011 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Study Components	Course Title	Ins. hrs / week	Examinations				Credit
			Dur.Hrs	CIA	Marks	Total	
Semester I							
	General Law and Practice	6	3	25	75	100	4
	Company Law and Practice	6	3	25	75	100	4
	Securities Laws and Financial Markets	7	3	25	75	100	4
	Company Accounts Theory and Practice	8	3	25	75	100	4
	Elective-I :	3	3	25	75	100	4
Semester-II							
	Tax Law – I	8	3	25	75	100	4
	Advanced Company Law and Practice	6	3	25	75	100	4
	Industrial Laws	6	3	25	75	100	4
	Cost and Management Accounting	7	3	25	75	100	4
	Elective-II :	3	3	25	75	100	4
Semester-III							
	Company Secretarial Practice	5	3	25	75	100	4
	Economic and other Legislations	5	3	25	75	100	4
	Corporate Restructuring Law and Practice	6	3	25	75	100	4
	Corporate Governance and Business Ethics	5	3	25	75	100	4
	Secretarial and Management Audit	6	3	25	75	100	4
	Elective-III :	3	3	25	75	100	4
Semester-IV							
	Tax Law – II	7	3	25	75	100	4
	Corporate Financial Management	6	3	25	75	100	4
	Human Resources Management	6	3	25	75	100	4
	Industrial Training (6 weeks) : Training Report : 200 & Viva-50)	8	3	-	-	250	10
	Elective-IV :	3	3	25	75	100	4
TOTAL						2250	90

Electives : List of Group Elective Papers :

(Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Export Trade Procedure
2. Import Trade Procedure
3. International Marketing
4. Foreign Exchange Management

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

1. Principles and Practice of Marketing Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

** For the Project present 80% marks and Viva-Voce 20% marks. Boards of Studies to frame specific guidelines for the project to be completed during the fourth semester of two year PG programme.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

Note: In semester – III, Paper – Information Technology and Computer Application is substituted with paper – Corporate Governance and Business Ethics.

2. In semester – III, Paper – Secretarial and Management Audit is revised and furnished below.

3. In semester – III Paper – Economic and Other Legislation is revised and furnished below.

3. There is no change in the syllabi of remaining papers.

SEMESTER III

CORPORATE GOVERNANCE AND BUSSINESS ETHICS

UNIT I

Corporate Governence - Evolution – concept - principles and development - Management structure for corporate governance; board structure; blinding responsive boards - issue and challenges; effectiveness of Board.

UNIT II

Board Committees and their functioning - Audit Committee, Legal Compliance Committee and Stakeholders relationship Committee ; Appraisal of board Performance - Transparency and Disclosure; internal control system and risk management.

UNIT III

Corporate governance in Indian companies - (Clause 49 of Listing Agreement). Beneficiaries of corporate governance; shareholders activism - investor protection and changing role of Institutional Investors. Corporate Social Responsibilities and good corporate citizenship. Various corporate governance forums - Common Wealth Association for Corporate Governance (CACG), and National Foundation for Corporate Governance (NFCG).

UNIT IV

Business Ethics - Genesis, significance and scope; organization perspectives. Ethical principles in business -code and innovations. Concept of the stakeholders' organization.

UNIT V

Activity analysis, business dilemma versus decision, characteristics of ethical dilemmas; the dilemma resolution process; business ethics as a strategic management tool; stakeholders' protection. Challenges of business ethics and corporate leadership.

Recommended Books.

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| 1. Corporate Governance | Taxmann Publication, New Delhi. |
| 2. Corporate Governance: Principles, | A C Fernando,
Kindersley India (Pvt) Ltd, Delhi. |
| 3. Business Ethics & Business | Ashok k. Nadhani
Taxmann Publication Pvt. Ltd.,
New Delhi. |
| 4. Governance and Business Ethics | ICSI Publications |

SEMESTER III

3.2 ECONOMIC AND OTHER LEGISLATIONS

Unit I:

The Competition Act 2002 - definition- Anti competitive agreements, prohibition of abuse of competitive position, combinations - Competition Commission of India - 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- district forum, state commission and national commission - Nature and scope of remedies under the act - Limitation period for filing complaints.

Right to Information Act (RTI Act) – 2005; information – Obligation of public authorities – State and Central Information Commission – Powers and functions – Appeal and penalty provisions.

Unit III:

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.

Unit IV:

Foreign Exchange Management Act, 1999 - definition - Regulation and Management of Foreign Exchange - Dealing holding current and capital account transactions - Export of goods and services - Realisation and repatriation of Exemptions authorized persons - RBI powers, penalties, appeals and enforcement.

Unit V:

Intellectual Property Laws

- a) **Trade Mark Act, 1999** - objects of trade mark law - registration of trade marks - 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) **Copyright Act, 1957** - objects and schemes of the Act - important definitions (secs 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 copyright - civil remedies.

BOOKS RECOMMENDED:

1. Bare Act of all relevant legislations.
2. MRTTP - A Manual - ICSI's publications.
3. Foreign Exchange Law and Practice - Texman pub Gupta & Jain
4. ACS study material on "Economic Labour and Industrial Laws" 2005 - Edn.

SEMESTER III

3.5 SECRETARIAL AND MANAGEMENT AUDIT

Unit I:

Need objectives and scope of secretarial audit process - Periodicity and format for secretarial audit report - Appointment, duties and power of secretarial auditor - Check list work sheet for secretarial audit under various corporate laws and covenants of loan agreements entered into with financial institutions.

Unit II:

Preparation of search and status report from registrar of companies record for banks and financial institutions scope and importance - Verification of documents relating to charges - Requirements of various financial institution 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 Securities and Exchange Board of India regulation framed thereon - Protecting the interest of investors.

Unit IV:

Management Audit - Meaning, nature and scope - Principals and fundamentals of management audit - Appraisal of management methods and performance - Organizing needs for management audit.

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.

BOOKS RECOMMENDED:

1. Dr. V.Balanchandran & Dr.K.S.Ravinchandran - Secretarial, Securities and Management Audit
2. ICSI Publications - Guidance notes on secretarial audit
3. A R Ramanathan - Cost and Management Audit.