

M.Com. Corporate Secretaryship

Syllabus

AFFILIATED COLLEGES

Program Code: ***

2021 – 2022 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The M. COM CS program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Demonstrate ability to adapt to a rapidly changing environment by learning new skills and new competencies for application thereof .
PEO2	Acquire the spirit of compassion, kinship and commitment for National Harmony
PEO3	Progressively adopt and learn continuously through ICT modules
PEO4	Enable the students to acquire professional qualification at the earliest.
PEO5	Prepare young and Capable Company Secretaries and Professional for managing Corporate Organisation efficiently.



Program Specific Outcomes (PSO)	
After the successful completion of M.COM CS program, the students are expected to	
PSO1	Inculcating analytical heart and mind to manage day- to- day business activities
PSO2	Solve the practical problems in the area of Company Administration and GST in conformity with the Societal, Legal and Cultural environment
PSO3	Understand the problems of Corporate sector and inculcate in required skills for better Corporate Management.
PSO4	Be an active member of a corporate team with Leadership Attitude.



Program Outcomes (POs)	
After the successful completion of M.COM CS program, the students are expected to	
PO1	Become knowledgeable in the subject of Corporate Laws and apply the principles of the same to the requirements of the Employer / Institution / Own Business or Enterprise.
PO2	Gain Analytical skills in the field/area of Accounting and Taxation
PO3	Understand and Appreciate Professional Ethics, Community Living and Nation Building Initiatives.
PO4	Capable of handling several departments in companies.
PO5	Understanding and giving solutions to varied Financial Problems.
PO6	Able to identify and adopt compliance formalities in Company Administration



BHARATHIAR UNIVERSITY, COIMBATORE-641 046

M.Com CS (Corporate Secretaryship)(CBSC PATTERN)

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

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Core I -General laws and practice	4	6	-	50	50	100
	Core II -Advance Company Law-I	4	6	-	50	50	100
	Core-III -Company Accounts Theory and Practice	4	8	-	50	50	100
	Core-IV -Securities and Financial Markets	4	7	-	50	50	100
	Elective-I : Export Trade Procedure	4	3	-	50	50	100
	Total	20	30	-	250	250	500
SECOND SEMESTER							
	Core-V -Tax Law-I	4	8	-	50	50	100
	Core-VI - Advance Company Law-II	4	6	-	50	50	100
	Core-VII -Industrial Laws	4	6	-	50	50	100
	Core-VIII -Cost and Management Accounting	4	7	-	50	50	100
	Elective- II : Import Trade Procedure	4	3	--	50	50	100
	Total	20	30	-	250	250	500
THIRD SEMESTER							
	Core-IX -Economics and Other Legislations	4	6	-	50	50	100
	Core-X -Corporate Restructuring and Law and practice	4	5	-	50	50	100
	Core-XI - Advancements in Industry 4.0	4	5	-	50	50	100
	Core-XII -Corporate Governance and Business Ethics	4	5	-	50	50	100
	Core-XIII -Secretarial and Management Audit	4	6	-	50	50	100
	Elective-III : International Marketing	4	3	-	50	50	100
	Total	24	30	-	300	300	600

FOURTH SEMESTER							
	Core-XIV-Tax Law – II	4	7	-	50	50	100
	Core-XV-Corporate Financial Management	4	6	-	50	50	100
	Core-XVI-Human Resources Management	4	6	-	50	50	100
	**Industrial Training (6 weeks)	10	-	8	125	125	250
	Elective-IV : Foreign Exchange Management	4	3	-	50	50	100
		26	22	8	325	325	650
		90	112	8	1125	1125	2250
ONLINE COURSES							
	SWAYAM-MOOC-Online Courses*	2					
		Non-Scholastic with Credits					

Note: The existing syllabus be followed for the above papers except-

In I and II Semester Core II and Core VI and &Course title changed from “Advanced companies act 2013 & practice –I and II” as “Advanced company Law-I and II”

SWAYAM-MOOC-Online Courses shall be of duration at least 4weeks with at least 2 credits. It shall be completed within third semester-It is optional for affiliated colleges.

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges. - extra 3 credits would be given.

Job oriented certificate courses: Two courses (Each Department for entire program)- It is optional for affiliated colleges-a single credit at least would be given for 4 weeks.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only University Examinations

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
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* 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.

** Boards of Studies to frame specific guidelines for the project to be completed during the fourth semester of two-year PG programme.



First Semester

SCHEME OF EXAMINATIONS: CBCS Pattern

SEMESTER-I

Course code	TITLE OF THE COURSE			L	T	P	C
Core I	GENERAL LAWS AND PRACTICE			6	-	-	4
Pre-requisite				Syllabus version			
Course Objectives:							
The main objectives of this course are to:							
To acquire the knowledge on basic understanding of legislative practices in general law in conduct of the corporate affairs							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Understand the Framework of Legislative Provisions of Constitution of India					K1	
2	Understand civil procedures and application of proceedings for appeals, references and review					K2	
3	Apply the knowledge on the lodging Instruments under Transfer of Property Act and Indian Stamp duty					K2	
4	To gain knowledge and proceedings on Arbitration Act 1940 and Registration Act 1908					K2	
5	knowledge on how to use Right to Information Act 2005 and Indian Stamp Act 1989					K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Interpretation of statutes					15-- hours	
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:2	Civil Procedure Code, 1908 -					20-- hours	
Civil Procedure Code, 1908 - Elementary knowledge of structure of civil courts - their jurisdiction - basic understanding of certain terms – Orders, judgment and decree, stay of suits - standing 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:3	Transfer of Property Act, 1882					15-- hours	
Transfer of Property Act, 1882 - Movable and immovable property - Properties which cannot be transferred - Provisions relating to sale - Mortgage - Charge - Lease - Gift and Actionable claims. Indian Trust Act, 1882 - General concepts relating to trusts -creation of trust – duties and liabilities of trustees and beneficiaries - Rights and power of trustees, disabilities of trustees.							

Unit:4	Arbitration Act, 1940	18-- hours
Arbitration Act, 1940 - Arbitration agreement - Definitions - Appointment of arbitrator - Powers of the arbitrator - award - remission - setting - abide - modification and filling there of - stay of legal proceedings. Registration Act, 1908 - Registrable documents - compulsory and optional time and place of registration - consequences of non-registration - miscellaneous provisions.		
Unit:5	Indian Stamp Act, 1989	20-- hours
Indian Stamp Act, 1989 - Methods of stamping - consequences of non-stamping and under stamping- impounding of instruments construction of instruments for stamp duty payable - allowances & refund. Right to Information Act 2005 -Definitions-Public Information Officers-Assistant Public Information Officers-procedure for getting information-information not dis closable under the Act-Time limit for providing information-Fees prescribed—Information Commission-Appeals-offences and penalties.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	A manual of Mercantile Law's, Chand & Company (p) Ltd - M C 4.	
2	Commercial Law - The World press Ltd - Sen and Mitra.	
3	Mulla on the Transfer of Property Act,1882 - N M Tripathy (p) Ltd.	
4	Civil Procedure Code - Allahabad Law Agency - M P Tanton.	
Reference Books		
1	V N Shukal's the constitution of India - Dr D K Singi.	
2	Principles of Statutory interpretation - G P Singh.	
3	All Indian Reporter - Published by All Indian Reporter Ltd, congress nagar, Nagpur.	
4	Relevant bare Acts.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Advance constitutional law	
Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	TITLE OF THE COURSE	L	T	P	C
Core-II	ADVANCE COMPANY LAW-I	6	-	-	4
Pre-requisite		Syllabus Version			
Course Objectives:					
The main objectives of this course are to: To enable the students acquire knowledge regarding the formation of company, appointment of managerial persons and management of company affairs					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the nature & forms of business and obtaining CIN	K1&K2			
2	Document the formalities of MOA, AOA, COI, COC, doctrine of indoor management and prospectus	K1&K2			
3	Acquire knowledge on share capital, allotment, alteration and issue shares	K2			
4	Familiarize procedural formalities on appointment of key managerial personnel and procedural aspects of DIN	K2			
5	Acquaint the knowledge of managerial remuneration	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	COMPANIES ACT 2013	20-- hours			
Companies Act 2013: Introduction – Kinds of Companies- Formation of Company; Stages - Corporate Identity Number (CIN) – Conversion of One Person Company (OPC) to Public or Private Limited Company					
Unit:2	INCORPORATION OF COMPANIES	20-- hours			
Incorporation of Companies: Procedure for Incorporation - Memorandum of Association – Articles of Association - Alterations – Doctrine of Ultra Virus- Constructive Notice - Doctrine of Indoor Management					
Unit:3	PROSPECTUS	20-- hours			
Prospectus - Kinds of Prospectus - Misleading Prospectus-Liabilities for Mis-statement in Prospectus - Share Capital - Kinds of Share Capital - Issue of Shares - Bonus Issues – Right Issues– Private Placement - Procedure for Allotment - Issue of Share Certificate - Share Transfer and Transmission.					

Unit-4	DIRECTORS IDENTIFICATION NUMBER	
Directors Identification Number (DIN) - Application for DIN – Allotment-Surrender – Cancellation - Deactivation of DIN under Companies (Appointment and Qualification of Directors)Rules 2014 - Appointment and Removal of Managerial Personnel; Directors - Managing Director – Manager, Company Secretary - Women Director - Independent Director - Qualification and Disqualification.		
Unit:5	RELATED PARTY TRANSACTION	13-- hours
Related Party Transaction – Definitions- Conditions under section 188 – Managerial Remuneration.		
Unit:6	EXPERT LECTURES	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act	
2	Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication	
Reference Books		
1	ICSI study material on Company Law.	
2	Ghosh Prasanth K An outline of Company Secretarial Practice Sultan Chand & Sons, New Delhi 2000, 11th Revised Edition	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate procedure and planning	
2		
4		
Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	TITLE OF THE COURSE	L	T	P	C
Core III	SECURITIES AND FINANCIAL MARKETS	7	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: To Enable the Students to acquire Knowledge Regarding the Various provisions in Capital Market Legislations.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To gain knowledge on Financial system, constituents and capital markets.				K1
2	To Develop and gain knowledge on capital and money markets ,international capital markets.				K2
3	To understand the role of Securities Exchange Board of India.				K3
4	To gain knowledge on the Financial Instruments outside India.				K4
5	To Develop and gain on Primary and Secondary markets.				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	AN OVERVIEW OF FINANCIAL SYSTEM	25-- hours			
An overview of financial system-Constituents of financial system, significance, development & growth of financial & capital markets in India. Financial reforms & present scenario, regulatory authorities governing financial & capital markets.					
Unit:2	CAPITAL MARKET	20-- hours			
Capital Market-An Introduction, meaning & Significance of capital Market, capital market vis-à-vis money market; market players – investors & companies; securities laws / regulatory framework governing Indian capital market; an overview of international capital market.					
Unit:3	SECURITIES & EXCHANGE BOARD OF INDIA	20-- hours			
Securities & Exchange Board of India & Investor Protection-Role & power of SEBI- Meaning & significance of investor protection, regulatory measures to promote investor confidence.					
Unit:4	FINANCIAL INSTRUMENTS	20-- hours			
Financial Instruments & Instruments issued outside India-Capital market instruments- Equity. Debentures, preference shares, sweat equity shares, non-voting shares, New instruments of capital markets-pure, hybrid & 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 & disadvantages, Procedure for issue of various instruments & their cost.					

Unit:5	PRIMARY AND SECONDARY MARKETS	18-- hours
Primary Market & Secondary markets-Meaning, significance & scope, developments in primary market; various agencies & institutions involved in primary market; role of intermediaries – merchant bankers, registers, underwriters, bankers to issue, portfolio manager, debentures, trustees, etc – their rules, regulations & code of conduct framed by Securities & Exchange Board of India. Meaning significance function & scope of secondary market; secondary markets in intermediaries-stock brokers, sub-brokers, advisors their rules, regulations & code of conduct framed by Securities & Exchange Board of India.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		105-- hours
Text Book(s)		
1	Balakrishnan & Narta. S. Securities market in India.	
2	Machiraju H.R. Merchant Banking.	
3	Gordon & Natarajan, Financial service.	
Reference Books		
1	Maheswari. S.N. Financial Management.	
2	Donald & Fischer & Ronald T. Jordan Securities Analysis & Portfolio Management	
3	ICSI study Material, Securities Laws & regulation of Financial Markets.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial markets	
2		
4		
Course Designed By: Dr. J. Thiravia Mary Gloria thiraviagloria@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	TITLE OF THE COURSE	L	T	P	C
Core-IV	COMPANY ACCOUNTS – THEORY AND PRACTICE	7	1	-	4
Pre-requisite		Syllabus		Revision	
Course Objectives:					
The main objectives of this course are to:					
1. Aims to enlighten the students on the accounting procedures followed by the Companies.					
2. To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To gain knowledge on acquisition of business and profit prior to incorporation.			K1&K2	
2	To furnish knowledge on preparation of Final accounts.			K1&K2	
3	To Gain knowledge on amalgamation, absorption, reconstruction and about holding Companies			K2	
4	To learn about valuation of goodwill and shares and liquidation of the companies			K3	
5	To know about Banking ,Insurance ,Electricity and Hotel companies.			K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	ACCOUNTING FOR SHARE CAPITAL & LOAN CAPITAL	25-- hours			
Accounting for share capital & loan capital -Acquisition of business & treatment of profits prior to In corporation..					
Unit:2	PREPARATION & PRESENTATION	25-- hours			
Preparation and presentation of final accounts of companies.					
Unit:3	ACCOUNTING TREATMENT	25-- hours			
Accounting treatment for amalgamation, absorption & reconstruction of companies Accounts of holding & subsidiary companies.					
Unit:4	VALUATION OF GOODWILL & SHARES	18-- hours			
Valuation of goodwill & shares. Liquidation of companies – Accounting treatment.					
Unit:5	FINAL ACCOUNTS OF BANKING COMPANIES	25-- hours			
Final accounts of Banking companies – insurance companies, Electricity & Hotel companies.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		120-- hours
Text Book(s)		
1	Corporate Accounting :T.S.Reddy and Murthy.	
2	R.L. Gupta & S. Radhaswamy :Advanced Accountancy	
3	H. Chakraborty :Advanced Accountancy	
Reference Books		
1	William Pickles:Accountancy.	
2	M.C. Shukla & T.S. Grewal :Advanced Accounts	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Advance financial accounting	
2		
4		
Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low



**Second
Semester**

SEMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Core-V	TAX LAW - I	7	1	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: To make the students understand the provisions relating to various income of the assesses and to update the amendments every year					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the provisions relating to residential status of an individual	K1			
2	Assess the income earned by the salaries of the employee, income generated under house property and Capital Gain	K2			
3	Income of other persons included in assesses total income	K3			
4	Computation of total of income and assessment of Individuals , Formulate the set off and carry forward of loss	K2&K3			
5	To have knowledge on Income Tax Authorities and the procedure of assessment	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	TAX LAW	18-- hours			
TAX LAW – I Income Tax Act, 1961 - Definition - Basis of charges (a) Scope of total income, (b) 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:2	COMPUTATION OF INCOME	25-- hours			
Computation of income under various heads - Salaries - House property - Profit and gains of business or profession - Capital Gains - Other Sources.					
Unit:3	INCOME	25-- hours			
Income of other persons included in assesses total income - Aggregation of income and set off and carry forward of losses - Arrival of Gross Total Income - Deduction under chapter VI. A.					
Unit:4	COMPUTATION & ASSESSMENT	25-- hours			
Computation of total of income and assessment of Individuals - Registered and Unregistered firms - Companies.					

Unit:5	INCOME TAX AUTHORITIES	25-- hours
Income Tax Authorities - Their appointments and control - Jurisdiction and powers of various Income Tax Authorities - Appeals - Revisions and reference. Collection and Recovery of Tax - General - Tax deduction at source - Advance payment of Tax - Refunds, Penalties and Prosecutions.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		120-- hours
Text Book(s)		
1	S Bhattacharya - Indian Income law & Practice.	
2	Dr V K Singhanian - Direct Taxes Law & Practice, Taxman Pub.	
3	B B Lal - Income law & Practice - Allied Publications.	
4	DrV K Singhanian - Students Guide to Income Tax.	
Reference Books		
1	Dr Bhagwathi Prasad, Law & Practice of Income Tax in India.	
2	Taxman Journal - Taxman - New Delhi.	
3	Direct Tax law & Practice - Dr H C Mehrotra & Goyal.	
4	Dinkar Pagare - Tax Laws.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate tax planning	
2	Direct tax	
4		
Course Designed By: Dr. Alagappan KKA kkalagappan@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-II

Course code	43B	TITLE OF THE COURSE	L	T	P	C
Core-VI		ADVANCE COMPANY LAW-II	6	-	-	4
Pre-requisite			Syllabus Version			
Course Objectives:						
The main objectives of this course are to: To an enlighten the students' knowledge on Companies Act 2013, knowledge on Formation of Company, Documents required and Acts pertaining to it.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Conduct a meeting and prepare notice, agenda and minutes					K1
2	Familiarize the knowledge of preparation of Board's Report					K2
3	Provide a comprehensive idea by documenting various e – filing forms under MCA 21					K2
4	Acquaint the roles of secretarial duties with regard to dividend declaration					K2
5	Examine the procedural aspects of consequences of winding up					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	COMPANY MEETING					20-- hours
Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum – proxy – voting – poll – motion and resolution – Secretarial Standards (SS -1 & SS -2) – Secretarial duties in connection with meetings..						
Unit:2	ANNUAL ACCOUNTS					15- hours
Annual Accounts; Books of Accounts in Electronic Mode - Board's Report-Directors Responsibility Statements - Filling of Financial Statements - NFRA –Constitution – Duties - Powers						
Unit:3	E-GOVERNANCE					20-- hours
E-governance under MCA 21 and XBRL; Organization of ROC - Digital Signature Certificate - E- Filling of Documents under MCA 21-Catagories of E-Forms - Annual Fillings - Structure of E-Forms - E- Filing Process – XBRL - Benefits of XBRL.						
Unit:4	DIVIDEND					20- hours
Dividend: Meaning and Definition – Statutory Provisions and Secretarial Duties – Powers of Board of Directors Regarding Dividend – Interim Dividend – Unclaimed Dividend – Dividend Warrant – Payment of Interest Out of Capital – Secretarial Duties in Connection with Dividend.						

Unit:5	WINDING UP	13-- hours
Winding Up: Meaning – Modes of Winding Up- Petitions for Winding up – Consequences of Winding Up - Appointment of Official Liquidator – Duties of a Secretary in Respect of each Winding Up - Contemporary Developments; Distinguishing and Evaluating Features of Company Law in Other Jurisdictions		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act	
2	Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication	
3	Kuchaal M.C Secretarial Practice Vikas Publishing House, New Delhi 2015, 18th Edition- Company Law and Secretarial Practice Institute of Company Secretaries of India 2017	
Reference Books		
1	ICSI STUDY MATERIAL	
2	Ghosh Prasanth K An outline of Company Secretarial Practice Sultan Chand & Sons, New Delhi 2000, 11th Revised Edition	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate planning and procedures	
2		
4		
Course Designed By: Dr. Alagappan KKA kkalagappan@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

SEMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Core-VII	INDUSTRIAL LAWS	6	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: an enlighten the students' knowledge on the Factories Act -1948 , Industrial Disputes Act – 1947, Employee's State Insurance Act – 1948, Payment of Bonus Act 1965 and Trade unions Act 1926.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To gain knowledge on the Factories Act -1948			K1	
2	To learn about the Industrial Disputes Act – 1947			K2	
3	To understand the Employee's State Insurance Act – 1948-			K2	
4	To understand the Payment of Bonus Act 1965			K3	
5	To gain the knowledge on Trade unions Act 1926			K3&K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	THE FACTORIES ACT-1948	15-- hours			
The Factories Act 1948-Definitions – provisions relating to health – safety and welfare of workers. Working hours and leave benefit provisions – approval – licensing and registration of factories.					
Unit:2	THE INDUSTRIAL DISPUTE ACT-1947	20-- hours			
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.					
Unit:3	EMPLOYEE'S STATE INSURANCE ACT-1948	20-- hours			
Employee's State Insurance Act – 1948-Important definitions – Employee's State Insurance Corporation – standing committee and medical benefit council – provisions relating to contribution – benefits under the Act adjudication of disputes and claims. Objects – Employees's Provident Fund and other schemes made under the Act.					
Unit:4	PAYMENT OF BONUS ACT-1965	15-- hours			
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. Payment of Gratuity Act 1972-Objects – Payment of gratuity – exemption – determination and recovery.					

Unit:5	TRADE UNIONS ACT-1926	18- hours
Trade unions Act 1926-Registration – Status – duties – functions – immunities and liabilities of registered trade unions – Payment of Wages Act – Minimum Wages Act		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	Commercial Law – Sen and mitra.	
2	An Introduction to labour and Industrial laws – S.N. Misra.	
3	Industrial Law – Mallik	
Reference Books		
1	The Law of Industrial Disputes – O.P. Malhotra.	
2	Labour Law Journal digest – R. Venkatraman – Nagpur.	
3	Relevant Bare Acts – Rules and Regulations.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate procedures and planning	
2	Industrial laws	
4		
Course Designed By: Dr. Alagappan KKA kkalagappan@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Core-VIII	COST AND MANAGEMENT ACCOUNTING	6	1	-	4
Pre-requisite		Syllabus Version			
Course Objectives:					
The main objectives of this course are to:					
1. To enlighten the students on the importance of cost ascertainment, reduction and control					
2. To understand the methods of costing and management accounting adopted by different types of industries					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To Understand the cost concept				K1
2	To gain knowledge on the Methods of costing.				K2
3	To Understand the integrated control accounts and reconciliation of accounts& To build types of budgets and its preparation				K2
4	To Calculate the variance analysis of standard costing				K3
5	To understand the concepts and Tools of management accounting				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	COST ACCOUNTING	25-- hours			
Meaning and nature of cost accounting – various cost concepts and installation of cost. 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 wastage – spoilage and defectives. Labour cost – meaning and control of labour cost – treatment and control of labour turn over – idle time – leave with pay – casual workers – overtime – apprenticeship – and training cost labour cost control reports to the management. Direct expenses – meaning and control.Overheads – classification of overheads – collection and allocation of overheads – absorption and control of overheads..					
Unit:2	METHODS OF COSTING	20-- hours			
Methods of Costing -Single or output costing – operating costing – job costing – contract costing. Process costing – treatment of by-products and joint products.					
Unit:3	CONTROL AND INTEGRATED ACCOUNTS	20-- hours			
Control and integrated accounts – reconciliation of cost accounts with financial accounts. Budgets and budgetary control Preparation – advantages – various types of budgetary control reports to management.					
Unit:4	STANDARD COSTING & VARIANCE ANALYSIS	20-- hours			
Standard costing and Variance Analysis-Meaning and advantages – distinguishing standard costing from budgetary control – types of standards – determination of standards – Variance analysis – disposal and reporting of variances to management. Marginal Costing-Meaning and uses of marginal costing – determination of income under marginal and absorption costing –					

application of marginal costing – contribution and decision making – limitation 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:5	MANAGEMENT ACCOUNTING	18- hours
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. Tools of Financial Statement Analysis, Ratio analysis-cash and fund flow analysis		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		105-- hours
Text Book(s)		
1	Advanced Cost Accounting, Jarn & Narang, Kalyani Pub.	
2	Management Accounting and Financial control, S.N.Maheswari, Sultan Chand.	
3	Hobert N. Aanthony, Management Accounting – Text and Cases, Irwin.	
Reference Books		
1	N.K. Prasad, principles & Practice of Cost accounting, Book Syndicate.	
2	Bierman & Drebing, Managerial Accounting, Macmillong	
3	L.M. Pandey, Managerial Accounting, Vikas Pub House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Cost accounting	
2	Management Accounting	
4		
Course Designed By: Dr. Alagappan KKA kkalagappan@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low



**Third
Semester**

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Core X	ECONOMIC AND OTHER LEGISLATIONS	6	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: To main aim to learn about theories and concept relates to Economic law					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To learn about Competition Act 2002, benches, procedures, powers Grants , appeals and compensation.	K1			
2	To Understand the concepts of Consumer Protection Act 1986 and Right to Information Act 2005.	K2			
3	To learn about Pollution Control Laws –objects and features of Air & Water pollution boards, powers functions etc.,	K2			
4	To gain knowledge on Foreign Exchange and Management Act -1999.	K3			
5	To gain knowledge on Intellectual property laws on Trade Marks, Patents Copy rights.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	THE COMPETITION ACT-2002	20-- hours			
The Competition Act 2002 - definition- Anti competitive agreements, prohibition of abuse of dominant 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:2	CONSUMER PROTECTION ACT-1986	20-- hours			
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.					
Unit:3	POLLUTION CONTROL LAWS	20-- hours			
Pollution Control Laws a) Object and salient features of the Air (Prevention and Control of Pollution) Act 1981 - Various Boards 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:4	FOREIGN EXCHANGE MANAGEMENT ACT-1999	15-- hours
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 Foreign exchange-Exemptions authorized persons - RBI powers, penalties, appeals and enforcement.		
Unit:5	INTELLECTUAL PROPERTY LAWS	13-- hours
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)Copy Right 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.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	Bare Act of all relevant legislations.	
2	MRTP - A Manual - ICSI's publications.	
Reference Books		
1	Foreign Exchange Law and Practice - Texman pub Gupta & Jain	
2	ACS study material on —Economic Labour and Industrial Laws 2005 - Edn.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Economices	
Course Designed By: Dr. Alagappan KKA kkalagappan@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Core X	CORPORATE RESTRUCTURING LAW AND PRACTICES	5	-	-	4
Pre-requisite		Syllabus Version			
Course Objectives:					
The main objectives of this course are to: To main aim to learn about theories and concept relates to Economic law					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Identify the Scope and Mode of Restructuring	K1			
2	Understand the Procedural Aspects of Merger and Amalgamation	K2			
3	Impart the Legal Aspects of SEBI and Takeover code	K2			
4	Develop the Knowledge on Demergers, Splits and Division	K3			
5	Practice the procedure the buyback of shares	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	CORPORATE RESTRUCTURING	15-- hours			
Corporate Restructuring: Introduction- Meaning of Corporate Restructuring – Need, Scope and Modes of restructuring – Global scenario – National scenario.					
Unit:2	AMALGAMATIONS	15-- hours			
Mergers and Amalgamations and Post Merger Reorganization: Concept, Needs and Reasons- Legal aspects – Procedural aspects relating to commencing of meetings and Presentation of petition including documentation. Accomplishment of objectives – Gains to post merger valuation - Measuring post-merger efficiency factors in post-merger reorganization.					
Unit:3	TAKEOVERS	15-- hours			
Takeovers: Meaning and Concept – T types of takeovers – Legal aspects – Securities and Exchange Board of India Takeover Regulations – Takeover Code – Procedural Aspects – Economic aspects – Financial aspects – Payment of consideration - Bail out takeovers – Takeover of sick units.					
Unit:4	CORPORATE DEMERGERS	15-- hours			
Corporate Demergers / Splits and Divisions: Difference between Demergers and Reconstruction, Modes of Demerger – By agreement ,Under scheme of arrangement, By voluntary winding up – Tax aspects – Tax reliefs – Indian scenario – Reverse mergers.					

Unit:5	FINANCIAL RESTRUCTURING	13-- hours
Financial restructuring: Buy back of shares – Concept and Necessity – Securities and Exchange Board of India guidelines – Governments guidelines – Procedure and <i>Practice for by back of shares.</i>		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75-- hours
Text Book(s)		
1	Donald.M Depamphilis, Merger and Acquisition and other restructuring activities -,Elsevier, New Delhi., 6th Edition.	
2	Stuart C. C. Gilson, Creating Value through Corporate Restructuring Wiley, John & Sons, Incorporated 2nd Edition 2010	
3	Sehgal .M.K.,Corporate Governance and Restructuring of Industries,Wisdom Publications, New Delhi.	
Reference Books		
1	Mattoo.P.K., Corporate Restructuring an Indian Perspective, MacMillian, New Delhi,1st Edition.	
2	Weston, etal. Mergers Restructuring and Corporate Control, PHL Learning, New Delhi, 1st Edition.	
3	ICSI Study material	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate procedure and planning	
2	Corporate finace	
4		
Course Designed By: Dr.PGurusamy pgurusamycbe@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code	TITLE OF THE PAPER			L	T	P	C
Core-XI	ADVANCEMENTS IN INDUSTRY 4.0			5	-	-	4
Pre-requisite				Syllabus		rsion	
Course Objectives:							
The main objectives of this course are to:							
At the end of completing this course, students will have knowledge Advancements in on Industry 4.0, need for digital transformation and the following Advancements in on Industry 4.0 tools:							
<ol style="list-style-type: none"> 1. Machine Learning 2. Robotic Process Automation 3. Cloud Computing 4. Cyber Security 5. Virtual Reality 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To understand the technologies of Machine Learning						K1
2	To study about Robotic Process Automation						K3
3	To enumerate Cloud Computing						K3
4	To analyses the Cyber Security						K3
5	To recall Virtual Reality						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	MACHINE LEARNING					15-- hours	
Machine Learning - Introduction – Definition – Types of Machine Learning –Supervised, Unsupervised, Reinforcement Learning – Algorithms for Machine Learning – Problems solved by Machine Learning - Tools for Machine Learning - Applications areas of Machine Learning.							
Unit:2	ROBOTIC PROCESS AUTOMATION					15- hours	
Robotic Process Automation (RPA): Introduction to RPA – Need for automation – Programming constructs in RPA – Robots and Soft bots – RPA architecture and process methodologies - Industries best suited for RPA - Risks & Challenges with RPA.							
Unit:3	CLOUD COMPUTING					15-- hours	
Cloud Computing : Need – Definition – Types of Cloud - Types of Services – SaaS, PaaS, IaaS							
Unit:4	CYBER SECURITY					15-- hours	
Cyber Security : Cyber Crime and Information Security – Classification of Cyber Crimes - Types of Cyber Attacks - Cybercrime and Indian IT Act 2000 – Security Methods -							

Unit:5	VIRTUAL REALITY	13-- hours
Virtual Reality : Definition – Types of Head Mounted Displays – Tools for Virtual Reality– Applications of VR in Education, Industries - Difference between VR and AR –		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75-- hours
Text Book(s)		
1	P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.	
2	www.uipath.com	
Reference Books		
1		
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
Course Designed By: Dr.N.A.Krishnamurthi		
krishnamoorthyerd@yahoo.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Core XII	CORPORATE GOVERNANCE AND BUSINESS ETHICS	5	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: To main aim to learn about theories and concept relates to Economic law					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Identify the Scope and Mode of Restructuring	K1			
2	Understand the Procedural Aspects of Merger and Amalgamation	K2			
3	Impart the Legal Aspects of SEBI and Takeover code	K2			
4	Develop the Knowledge on Demergers, Splits and Division	K3			
5	Practice the procedure the buyback of shares	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	CORPORATE GOVERNANCE	15-- hours			
Corporate Governance An Over View: Concept, Objectives , Process. Origin Scope and Present Scenario –Advantages – Corporate Frauds – Lessons.					
Unit:2	FINANCIAL DISCLOSURE	15-- hours			
Financial Disclosure and corporate governance: Transparency in Financial Disclosure in Corporate Sector – Disclosure Norms – ATab on CorporateSector.					
Unit:3	BUSINESS ETHICS	15-- hours			
Business Ethics and Corporate Governance: Importance and Need for Business Ethics – Echological Ethics- Professional Ethics – Corporate Governance Mechanism.					
Unit:4	CORPORATE SOCIAL RESPONSIBILITY	15-- hours			
Corporate Social Responsibility- Introduction-Definition of CSR-Justification CSR-The Scope of Social Responsibility-Social Responsibility and Indian Corporations – Voluntary Guidelines – 2011 – Issued by Government regarding CSR.					
Unit:5	CORPORATE GOVERNANCE ISSUES	13-- hours			
Case Study with reference to the emergence of corporate governance issues and CSR Practices in India					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75-- hours

Text Book(s)			
1	Singh.S	Corporate Governance Excel Books	New Delhi 1st Edition 2005
2	Kesho Prasad	Corporate Governance	Prentise Hall of India, New Delhi 1st Edition 2006
3	SinghS	Corporate Governance: Global Concepts and Practices	Excel Books, New Delhi 1st Edition 2005
Reference Books			
1	Fernando A	Corporate Governance Principles, Policies and Practices	Dorling Kinderslay (India) Pvt Ltd. Utterpredeh 2nd Edition 2006
2	Kesho Prasad	A Guide to Corporate Governance	Prentise Hall of India, New Delhi 1st Edition 2009
3	Arya.P.P, Tandon.B B.Vashishi, AK.Kesho Prasad	Corporate Governance	Deep & Deep Publication, New Delhi 1st Edition
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	Business ethics		
2	Corporate Governance		
4			
Course Designed By: Dr.PGurusamy		pgurusamycbe@gmail.com	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Core -XIII	SECRETARIAL AND MANAGEMENT AUDIT	6	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to:					
To develop skills of high order and insight into role of company secretaries in conducting secretarial and management audit.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the concept and techniques of Secretarial Audit				K1
2	Knowledge about compliance of secretarial standards				K2
3	Exposure to share transfer audit				K2
4	Explore the knowledge on Management Audit				K3
5	evaluate the Cost Audit Report				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	SECRETARIAL AUDIT	20-- hours			
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:2	FINANCIAL INSTITUTIONS	15-- hours			
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 institutions and other corporate lenders.					
Unit:3	SECURITIES AUDIT	20-- hours			
Securities Audit - Meaning need and scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulation framed thereon - Protecting the interest of investors.					
Unit:4	MANAGEMENT AUDIT	15-- hours			
Management Audit - Meaning, nature and scope - Principles and fundamentals of management audit - Appraisal of management methods and performance - Organizing needs for management audit.					

Unit:5	CORPORATE GOVERNANCE	18-- hours
Corporate Governance - Listing agreement - Clause 49 - Compositions of Board - Independent Directors - Audit Committee - Whistle Blowing - Compliance of Corporate Governance.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	Dr. V.Balanchandran & Dr.K.S.Ravinchandran - Secretarial, Securities and Management Audit	
2	A R Ramanathan - Cost and Management Audit.	
Reference Books		
1	ICSI Publications - Guidance notes on secretarial audit	
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Project Business Ethics	
2		
4		
Course Designed By: Dr.PGurusamy pgurusamycbe@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low



SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIV	TAX LAW-II	7	1	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: To Understand the traders who are responsible to pay GST to State Government and exemptions, provisions relates to exemption from registration and e-filing.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic principles underlying the Indirect Taxation Statutes				K1
2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation				K2
3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.				K2
4	Understand the Input Tax Credit under GST				K3
5	Analyse the Filing of Returns				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INDIRECT TAXES	20-- hours			
Indirect Taxes : Introduction –Meaning – Definition – Importance - Characteristics – Objectives –Canons of Taxation –Impact on Shifting and Incidence of Tax- Advalorem and Specific Duties					
Unit:2	BASICS OF GOODS AND SERVICES TAX	25-- hours			
Basics of Goods and Services Tax: Introduction - GST Law – SGST – CGST-GST Levy - Features of GST -Taxes Subsumed under GST -Benefits of GST -GST Rate Structure -Types of Supplies under GST in India.					
Unit:3	LEVY AND COLLECTION OF TAX	18-- hours			
Levy and Collection of Tax: Levy and Collection – concept of supply - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism - Place of Supply of Goods and Services - -Time of Supply of Goods And Services -Rules for Determination of Time of Supply -Time of Supply of goods -Time of Supply of services					
Unit:4	VALUATION OF SUPPLY OF GOODS AND SERVICES	20-- hours			
Valuation of Supply of Goods and Services: Valuation of supply -Transaction value -Inclusion in value of supply -Elusive in value of supply -Valuation Rules. Input Tax Credit under GST: Introduction -GST – Solution for Double Taxation and Cascading -Input Tax Credit – Salient Features of GST-Methods - Mechanism -Framework - Input Tax Credit in Special Circumstance- Documents Required For Claiming -Utilization - Recovering Input Credit Distributed In Excess					

Unit:5	PROCEDURES UNDER GST	20-- hours
Procedures under GST-Introduction - Registration under GST -Tax Invoice, Credit and Debit Notes-Accounting and Records-Filling of Returns. Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Powers to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply – Zero Rated Supply		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		105-- hours
Text Book(s)		
1	Law of Central Sales Tax - Eastern book company, Lucknow- SD- Singh	
2	Commentaries on Customs Act, 1962 with rules and notification - Eastern book company, chapter I – XVI- P.L.Malik	
3	Central Excise Law Guide (1982 edition), Central Law of Office, Delhi – R.K.Jain	
Reference Books		
1	Gift and Wealth Tax - Mehrotra & Goyal, Sahitya Bhavan, Agra.	
2	Tax Laws - Dinker Pagare, Sultan Chand Son's, New Delhi.	
3	Datey Vs Indirect Taxes – Taxmann Publications, New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate tax planning	
2	Direct tax	
4		
Course Designed By: Dr.PGurusamy pgurusamycbe@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Core XV	CORPORATE FINANCIAL MANAGEMENT	6	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Acquaint with Goals of Financial Management, method of financing.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Acquaint with Goals of Financial Management				K1
2	Understand the management of Working Capital				K2
3	To analysis Methods of Financing				K2
4	Computation on Capital Structure Theories				K3
5	To Preparation of project report and Estimation of Market				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	NATURE OF FINANCIAL MANAGEMENT	15-- hours			
Nature of Financial management-Scope of finance functions – changing role of financial manager – traditional role – new role -meaning and definition of objectives of financial management – the art & science of financial management. Financial analysis-Financial leverage – operating & combined leverage in financial forecasting.					
Unit:2	MANAGEMENT OF WORKING CAPITAL	15-- hours			
Management of working capital-Determination of the size of working capital – risk factor - Management of cash including bank credit. Management of accounts receivables – management of inventory effect of inflation on working capital management – Financing of working capital requirement.					
Unit:3	METHODS OF FINANCING	20- hours			
Methods of Financing: Instruments of long term finance-equity & preference shares-debentures & bonds – marketing of corporate securities – basic consideration of rights issue – leasing & sub-contracting-Financial institution-internal financing depreciation & retained earnings. Dividends Policies & Decision: Nature of factors affecting dividend decision – different theories of dividend-alternative form of dividend – developing dividend policies-dividend polices of corporate enterprises with special reference to India.					
Unit:4	INVESTMENT & CAPITAL STRUCTURE	20- hours			
Investment & Capital structure Decision-Meaning & Significance of capital budgeting – difficulties-rational of capital expenditure– kinds of capital budgeting decision – its various components – methods of appraising investment proposals – pay-back period – accounting rate of return – discounted cash flow method – net present value method – internal rate of return & profitability index – analysis of risk & uncertainty. The concept of cost of capital -cost of equity stock – debt-capital, retained earnings & preference stock – Weighted average cost of					

capital – rational of optimum capital structure & financing decision.		
Unit:5	PREPARATION OF PROJECT REPORT	18-- hours
Preparation of project report- Analyzing the economic feasibility & commercial profitability – Estimation of Market – prospectus – capital cost – working capital – needs –sales revenue – operation costs – earning & cash flows. Project Appraisal by Financing Institution-Financing & other aspects of appraisal-criteria for judging the value of industrial projects to the economy the main terms of loan & underwriting covenants with Financing institutions- security against-special problems regarding terms of lending to small scale enterprises.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	I.M. Pandey, Financial Management, Vikas Pub. House.	
2	S.C. Kuchal, Financial Management – An Analytical & Conceptual approach- Chaitanaya Pub. House.	
Reference Books		
1	Prasana Chan. Lra-project preparation-Appraisal & implementation. TataMc.Grawhill.	
2	James C.Van Horne Fundamental of Financial Management-Prentice Hall.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial management	
2		
4		
Course Designed By: Dr.PGurusamy pgurusamycbe@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-IV

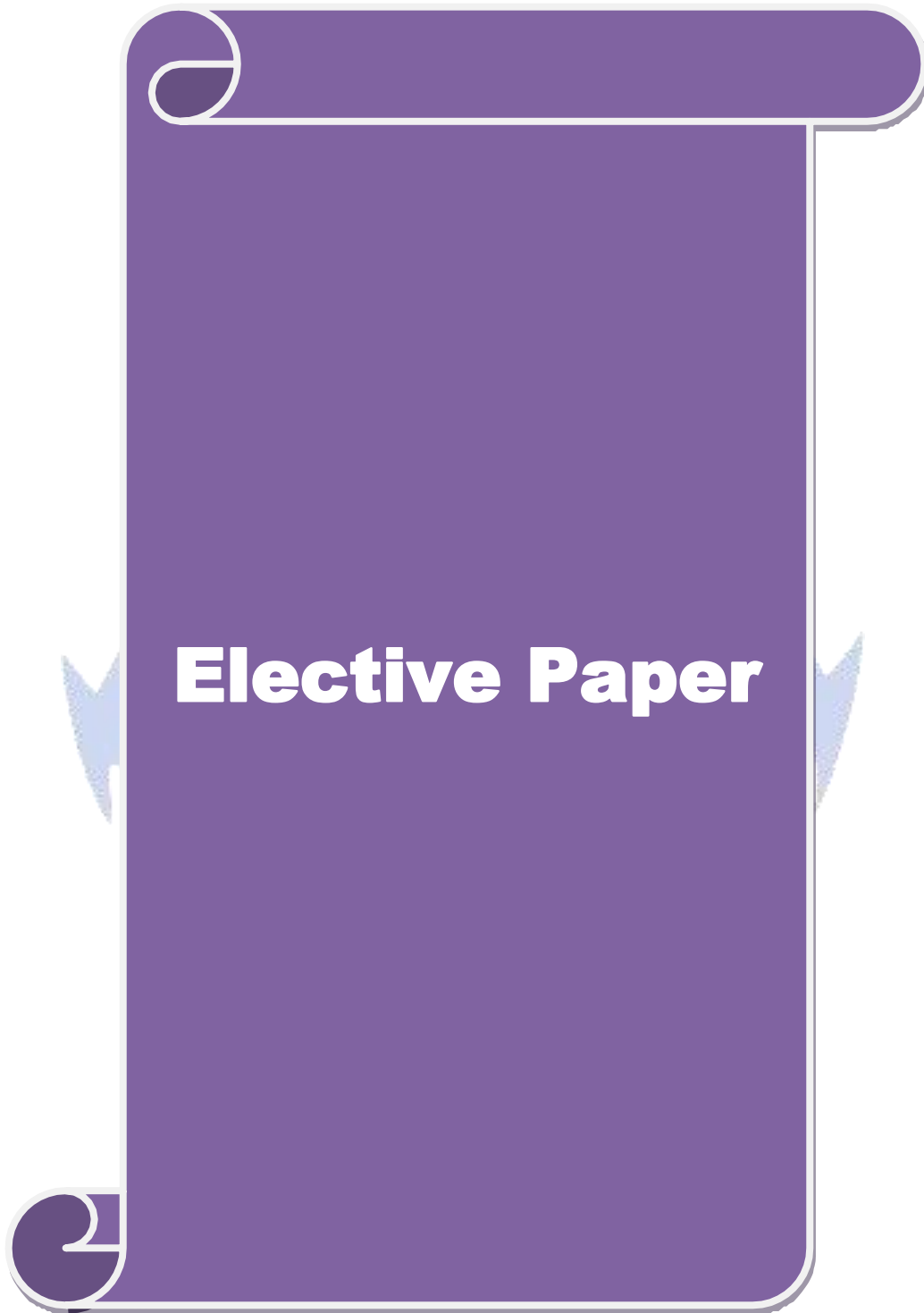
Course code	TITLE OF THE COURSE	L	T	P	C
Core XVI	HUMAN RESOURCES MANAGEMENT	6	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Acquaint with Goals of Human Resources Management					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To gain knowledge on concepts and development in HRM				K1
2	To impart the knowledge on Job analysis				K2
3	To learn about Training and development in HR department				K2
4	To understand the compensation management				K3
5	To learn about Recent Trend in HR				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	CONCEPT OF HRM	20-- hours			
Concept of HRM - HR philosophy - Changing environment of HR - Evolution and development of HRM - Functions of HRM - Organisation of HR department - Role of HR managers.					
Unit:2	JOB ANALYSIS	20-- hours			
Job analysis - Methods, process - Human Resource Planning - Recruitment - sources, process - Selection - Process, tests, interviews - Placements - Induction.					
Unit:3	TRAINING & DEVELOPMENT	15- hours			
Training & Development - Need analysis, training process, techniques, Management development - Performance appraisal - Methods, performance interviews - Potential appraisal managing careers - Career planning and development - Promotions and transfers.					
Unit:4	COMPENSATION MANAGEMENT	15- hours			
Compensation management - Factors determining pay rates - Job evaluation - Financial incentives - Plans for operatives and executives - Fringe benefits - Statutory and non-Statutory benefits - Welfare measures.					
Unit:5	TRENDS IN HR	18- hours			
Trends in HR - HRIS - HR outsourcing - Talent management - PCMM _knowledge management - Learning organizations - Virtual organizations - Flexible employment.					

SEMESTER-IV

Institutional Training (6 weeks)(Project-200&viva-50) ** - 250 marks

Course objectives-The purpose of this skill enhancing (Training) core paper is to bridge the theoretical fundamentals with that of actual practice and to inculcate a spirit of inquiry & research rigor to investigate the nuances that go into the working of industry at large. Apart from adapting as team-worker, students are expected to gather, filter the required information and report the dynamics of the chosen industry in a standardized format.





SEMESTER-I

Course code	TITLE OF THE COURSE			L	T	P	C
Group-A Elective-I	EXPORT TRADE PROCEDURE			3	-	-	4
Pre-requisite				Syllabus		rsion	
Course Objectives:							
The main objectives of this course are to: Educate the student about Import procedures and roles							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To learn about export Licensing procedures						K1
2	To understand role export promotion council						K2
3	To explain Project and consultancy export						K2
4	To understand registered exporters						K3
5	To understand export procedures						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	EXPORT TRADE			10-- hours			
Export trade – Different categories of exporters – Export Licencing Procedures – Role of ECGC in Export promoter – Deemed export and its benefits..							
Unit:2	EXPORT PROMOTION COUNCIL			10-- hours			
Export promotion council – functions and role of the councils in India Foreign trade – commodity board and its function							
Unit:3	PROJECT EXPORTS			8-- hours			
Project exports and consultancy exports – warehousing and customs procedure for exports							
Unit:4	REGISTERED EXPORTERS			7-- hours			
Registered exporters – Export hours and trading houses – 100% EOU, EPZ –Salient features – Benefits – Rules governing the establishment of units.							
Unit:5	EXPORT PROCEDURES			8-- hours			
Export procedures - procedures							
Unit:6	Contemporary Issues			2 hours			
Expert lectures, online seminars - webinars							
				Total Lecture hours		45-- hours	

Text Book(s)	
1	Export Marketing - TAS Balagopal
2	
Reference Books	
1	How to Export- Wab hps publication
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Export management
2	
4	
Course Designed By: Dr.N.A.Krishnamurthi krishnamoorthyerd@yahoo.com	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

EMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Group-A Elective-II	IMPORT TRADE PROCEDURE	3	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Educate the student about the import licensing procedures and various documents					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To learn about advance and special import licensing procedures				K1
2	To understand an import of goods under EPLG scheme				K2
3	To learn about various import document				K2
4	To understand Import documents				K3
5	To learn warehousing connect with import				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	IMPORT TRADE	10-- hours			
Import trade – License – Advance licensing – Special import licenses – Duty Entitlement pass book scheme – Import trade control items – classification and its IEC code number..					
Unit:2	IMPORT OF GOODS UNDER EPLG SCHEME	10-- hours			
Import of goods under EPLG scheme – Import of raw materials and components under OGL – Restricted and banned items for import – Various canalizing affairs					
Unit:3	IMPORT DOCUMENTATION	8-- hours			
Import documentation – Documents and Procedures – approved methods of RBI regulations – Suppliers credit.					
Unit:4	WAREHOUSING	8-- hours			
Warehousing in connection with imports – bonded warehousing – provision relating to NRI and their imports.					
Unit:5	CUSTOMS PRACTICE	7-- hours			
Customs practice and procedure settlement of international trade disputes.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					45-- hours

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Group-A Elective-III	INTERNATIONAL MARKETING	3			4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Educate the students about international marketing functions and procedures					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To remember Features and functions of international markets				K1
2	To learn the various channel of Export marketing				K2
3	To understand the international marketing decision				K2
4	To study about pricing strategies in international marketing				K1
5					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTERNATIONAL MARKETING	8-- hours			
International marketing – meaning, definition – Difference between domestic and international marketing – Features of International marketing – Barriers in international marketing – Future of global marketing.					
Unit:2	CHANNELS OF EXPORTS MARKETING	8-- hours			
Channels of Exports marketing – The growth and benefits of direct marketing – Indirect marketing – Major channels of direct marketing – Online marketing					
Unit:3	INTERNATIONAL MARKETING	7-- hours			
International marketing decision – Product strategies and product planning – Branding and packaging decision					
Unit:4	PRICING STRATEGIES	10-- hours			
Pricing strategies in international marketing					
Unit:5	FOREIGN MARKETING	10-- hours			
International Marketing Information- source of foreign marketing intelligence – methods of identifying foreign market.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					45-- hours

SEMESTER-I

Course code	TITLE OF THE COURSE	L	T	P	C
GroupA-Elective-IV	FOREIGN EXCHANGE MANAGEMENT	3			4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Educate the students to study the various functions and theories of foreign exchange management					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To learn about administration of foreign exchange				K1
2	To understand the foreign exchange market functions				K2
3	To understand foreign exchange rate and fiscal policy in India				K2
4	To learn about inter-bank dealing and BOP account				K3
5	To understand theory of foreign exchange				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	FOREIGN EXCHANGE	8-- hours			
Foreign exchange – Meaning – definition – Administration of foreign exchange – Foreign exchange transaction – Purchases and sales transactions – Authorized dealers of foreign currency accounts – vostro accounts.					
Unit:2		8-- hours			
Foreign exchange Market functions – exchange rates – spot and forward transaction – merchant rates – TT buying and selling rate					
Unit:3	FIXED vs FLOATING EXCHANGE RATE	7-- hours			
Fixed Vs Floating exchange rate – Managing foreign exchange reserves – fiscal and monetary policies in India.					
Unit:4	INTER-BANK DEALS	10-- hours			
Inter-bank 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:5	THEORIES OF FOREIGN EXCHANGE	10-- hours			
Theories of foreign exchange – mint parity theory – balance of payment theory – Hecher obtain theory					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Foreign – exchange and international finance – A.V. Rajwade	
2		
Reference Books		
1	International economics – Methatie	
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By: Dr.N.A.Krishnamurthi		
krishnamoorthyerd@yahoo.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	TITLE OF THE COURSE	L	T	P	C
Group B-Elective-I	FINANCIAL MARKETS & INSTITUTIONS	3	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: to learn the financial markets, capital markets, financial service instrument and various financial institutions					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To recall overview of financial markets				K1
2	To learn about overview of capital markets				K2
3	To study the financial service instrument				K2
4	To understand an Investment Information				K3
5	To learn about various financial institutions				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	FINANCIAL MARKETS	-10- hours			
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:2	CAPITAL MARKET	8-- hours			
Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market					
Unit:3	FINANCIAL SERVICES INSTITUTIONS	8-- hours			
Financial Services 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:4	INVESTMENT INFORMATION	7-- hours			
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:5	FINANCIAL INSTITUTIONS	10-- hours			
Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.	
2	Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.	
Reference Books		
1	Finsncial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.	
2	Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Banking and financial markets	
2		
4		
Course Designed By: Dr.D.Yuvaraj		Yuvakirthik73@gmail.com

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Group B-Elective-II	INDIAN STOCK EXCHANGES	3	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Educate the student Indian stock exchange function and growth, to understand the online trading practices					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To recall Function and growth of India stock exchange and world stock exchange				K1
2	To understand Stock Exchange Regulatory Framework				K2
3	To learn listing, delisting, speculation and gambling				K2
4	To understand Securities Contracts (Regulation) Act, 1956				K3
5	To learn about on line stock trading				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	STOCK EXCHANGE	10-- hours			
Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings- Trading of Securities..					
Unit:2	STOCK EXCHANGE REGULATORY FRAMEWORK	10-- hours			
Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India 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:3	LISTING	8-- hours			
Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.					
Unit:4	THE SECURITIES CONTRACTS (REGULATION) ACT, 1956	8-- hours			
The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.					
Unit:5	ONLINE STOCK TRADING	7-- hours			
Online Stock Trading-Meaning and features-Current Scenario-Regulating Online Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Online Stock Trading – Stock Index Futures.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,	
2	Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited	
Reference Books		
1	Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.	
2	Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Co. Ltd.,	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Banking and financial market-a risk management	
2		
4		
Course Designed By: Dr.D.Yuvaraj		
Yuvakirthik73@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Group-B Elective-III	FUTURES AND OPTIONS	3	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Educate the students about derivatives market, index derivatives, forward contract, ay off for buyer future and commodity market in India					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To learn about Derivatives markets				K1
2	To understand Index Derivatives				K2
3	To recall Forward contract				K2
4	To study about payoff for buyer of future				K3
5	To learn about evolution of commodity markets				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTRODUCTION TO DERIVATIVES	10-- hours			
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.					
Unit:2	INDEX DERIVATIVES	10-- hours			
Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.					
Unit:3	FORWARD CONTRACTS	8-- hours			
Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.					
Unit:4	PAY OFF FOR BUYER (LONG FUTURES) OF FUTURES	7-- hours			
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:5	EVOLUTION OF COMMODITY MARKETS	8-- hours			
Evolution of Commodity Markets – Commodity markets in India – New york Mercantile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,	
2	Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.	
Reference Books		
1	Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.	
2	Financial and Analysis of Capital : A.J. Merrett, Allen Ykes projects	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial services	
2		
4		
Course Designed By: Dr.D.Yuvaraj		
Yuvakirthik73@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Group-B Elective-IV	FUNDAMENTAL AND TECHNICAL ANALYSIS	3			4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to: Educate the students about the knowledge of both industry and company technical analysis.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To create knowledge on various approach to security valuation				K1
2	To know about Indies of NSE and BSE				K2
3	To learn both Industry and Company analysis				K2
4	To understand the Technical analysis				K3
5	To understand the moving averages				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INVESTMENT	10-- hours			
Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation..					
Unit:2	FUNDAMENTAL ANALYSIS	10-- hours			
Fundamental analysis – meaning – Market analysis – Indices of NSE and BSE					
Unit:3	INDUSTRY ANALYSIS	8-- hours			
Industry analysis – meaning – methods - Company analysis – meaning – methods.					
Unit:4	TECHNICAL ANALYSIS	8-- hours			
Technical analysis – meaning – Dow Theory – Elliot Wave Theory					
Unit:5	MOVING AVERAGES	7-- hours			
Moving Averages – Charts – macd -relative strengths					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					45-- hours

Text Book(s)	
1	1. Investment analysis and portfolio management : Reily. 2. Portfolio management : S.K. Baura. 3. Modern portfolio theory and investment analysis: Elton and Gurbar. 4. Securities analysis and portfolio management : Fischer and Jordan. 5. Investment :Jack Clark Francis & Richard w.Taylor. 6. Investment management:V.K.Bhalla.
2	Portfolio management : S.K. Baura.
3	Modern portfolio theory and investment analysis: Elton and Gurbar.
Reference Books	
1	Securities analysis and portfolio management : Fischer and Jordan.
2	Investment :Jack Clark Francis & Richard w.Taylor
3	Investment management :V.K.Bhalla.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Basic digital marketing
2	
3	
Course Designed By: Dr.D.Yuvaraaj Yuvakirthik73@gmail.com	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	TITLE OF THE COURSE	L	T	P	C
Group-C Elective-I	PRINCIPLES AND PRACTICE OF MARKETING OF SERVICES	3	-	-	4
Pre-requisite		Syllabus rsion			
Course Objectives:					
The main objectives of this course are to: Educate the students to develop knowledge on key service marketing					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To understand important and growth of service sector				K1
2	To analyses the concepts of service marketing				K2
3	To discuss the marketing mix for services				K2
4	To understand the key service marketing				K2
5	To study the improvement of service quality				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	SERVICES	10-- hours			
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:2	SERVICE MARKETING	10-- hours			
Service Marketing: - Concept – Significance – Customer’s expectation in Service Marketing – Managing demand and supply in service business.					
Unit:3	MARKETING MIX FOR SERVICES	8-- hours			
Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.					
Unit:4	KEY SERVICES MARKETING	8-- hours			
Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.					
Unit:5	SERVICE QUALITY	7-- hours			
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.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala.	
2	Services Marketing - S.M. Jha.	
Reference Books		
1	Services Marketing - Dr.S. Shajahan	
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By: Dr.D.Yuvaraaj		
Yuvakirthik73@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-II

Course code	TITLE OF THE COURSE			L	T	P	C
Group-C Elective-II	MARKETING OF FINANCIAL SERVICES			3			4
Pre-requisite				Syllabus		rsion	
Course Objectives:							
The main objectives of this course are to:							
Educate the students improve the knowledge on financial markets in India, insurance industry, various plastic cards and real estate market.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To understand the financial markets in India						K1
2	To recall the various stock exchange functions in India						K1
3	To understand the different types of plastic cards and successes of Bancassurance						K2
4	To learn about insurance services and reforms in India						K2
5	To discuss Developments in the Indian Real Estate Markets. Securitization:						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	FINANCIAL MARKET IN INDIA					7-- hours	
Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds..							
Unit:2	STOCK EXCHANGES					10-- hours	
Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) – OTCEI.							
Unit:3	PLASTIC CARDS					10-- hours	
Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Dis advantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.							
Unit:4	INSURANCE SERVICES					8-- hours	
Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.							
Unit:5	REAL ESTATE INDUSTRY					8-- hours	
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.							

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Financial Services – Nalini Prava Tripathy	
2	Financial Markets & Institutions – Frederic S. Mishkin	
Reference Books		
1	Financial Institutions and Markets - L.M.Bole	
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial markets	
2		
4		
Course Designed By: Dr.D.Yuvaraaj		
Yuvakirthik73@gmail.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code	TITLE OF THE COURSE	L	T	P	C
Group-C Elective-III	MARKETING OF HEALTH SERVICES	3			4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to:					
Educate the students to create the knowledge about marketing of health service					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To learn about marketing plans for services				KX
2	To understand the hospital services and thrust areas for Medicare services				KX
3	To learn about marketing mix in hospitals				KX
4	To understand about on-line health care services				KX
5	To learn about legal system and consumer rights				KX
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	MARKETING PLANS FOR SERVICES	8-- hours			
Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model.					
Unit:2	HOSPITAL SERVICES	8-- hours			
Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare-Marketing Medicare – Thrust areas for Medicare services.					
Unit:3	MARKETING MIX FOR HOSPITALS	10-- hours			
Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.					
Unit:4	ONLINE HEALTH SERVICES	10-- hours			
Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.					
Unit:5	LEGAL SYSTEM	7-- hours			
Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies.					
Note : The Question Paper shall cover 100% Theory					
Unit:6		2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					45-- hours

Text Book(s)	
1	Marketing Health Services : Richard .K. Thomas.
2	Teaching Today's Health : David J. Ans Paugh & Gene Ezell
3	Marketing for Health services: A framework for communications,
.	
Reference Books	
1	Service Marketing : S.M. Jha
2	Changing Trends in Health & Nutrition: Sujata, K.Dass
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Financial markets
2	
4	
Course Designed By: Dr.D.Yuvaraaj	
Yuvakirthik73@gmail.com	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Group-C Elective-IV	TRAVEL AND HOSPITALITY SERVICES	3	-	-	4
Pre-requisite		Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to:					
Educate the students to create the knowledge about Travel And Hospitality Services					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To learn about concept and significance of Tourism				K1
2	To understand concepts of Tourism Marketing				K1
3	To learn about marketing Mix for Tourism				K2
4	To understand about Hospitality Services in hotel industries				K2
5	To learn about Market Information System for Hotels				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	TOURISM	8-- hours			
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:2	TOURISM MARKETING	8-- hours			
India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism					
Unit:3	MARKETING MIX FOR TOURISM	10-- hours			
Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.					
Unit:4	HOSPITALITY SERVICES	10-- hours			
Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.					
Unit:5	MARKET INFORMATION SYSTEM FOR HOTELS	7-- hours			
Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.					
Note : The Question Paper shall cover 100% Theory					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Marketing Health Services : Richard .K. Thomas.	
2	Teaching Today's Health : David J. Ans Paugh & Gene Ezell	
3	Marketing for Health services: A framework for communications,	
Reference Books		
1	Service Marketing : S.M. Jha	
2	Changing Trends in Health & Nutrition: Sujata, K.Dass	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Business Ethics	
2		
4		
Course Designed By: Dr.D.Yuvaraaj		Yuvakirthik73@gmail.com

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low



Annexure

BHARATHIAR UNIVERSITY : : COIMBATORE 641 406

GUIDELINES FOR CONDUCTING VALUE ADDED COURSES

Course Structure

1. The request for approval of syllabus by the concerned authorities is mandatory at least 15 days before the date of commencement of the course. The Syllabus (15/30 hours), Schedule and the Details of Faculty handling the course approved by the Departmental Committee and forwarded by Head of the Department should be enclosed.
 - a. The course offered should not be the same as any course listed in the curriculum of the respective programme/ or any other programme offered in University /Colleges.
 - b. The value added courses may be also conducted during week ends / vacation period.
 - c. The course can be offered any semester in the PG Programmes.
 - d. Industry experts / eminent academicians from other Institutes are also eligible to offer the value added course.
 - e. The course can be offered only if there are atleast 10 students opting for it.
 - f. The students may be allowed to take value added courses offered by other departments after obtaining permission from Head of the Department offering the course.

Duration

2. The duration of value added courses is 15 (30) periods of theory or a maximum of theory and Laboratory courses and the course can have a maximum of three hours per day.
For the one (two) credit courses either 15 (30) periods of theory or a combination of theory and Laboratory may be offered.
Where, **2 periods** of laboratory = **1 period** of theory

Evaluation

3. The value added courses shall carry 100 marks and shall be evaluated through **internal assessments only**.
 - a. Two Assessments shall be conducted preferably one in the middle and the other at the end of the course by the Department concerned.
 - b. The duration of assessment is one hour each.
 - c. The total marks obtained in the tests shall be reduced to 100 marks and rounded to the nearest integer.
 - d. The Head of the Department may identify a faculty member as coordinator for the course. A committee consisting of the Head of the Department, staff handling the course (if available), coordinator and a senior Faculty member nominated by the Head of the Department shall monitor the evaluation process. The grades shall be assigned to the students by the above committee based on their relative performance.

- e. The coordinator for the course is responsible for maintaining and processing the records with regard to assessment marks and results.

Passing Requirement and Grading

4. The passing requirement for value added courses shall be 50% of the marks prescribed for the course (**Internal assessment only**)
 - a. The grades O, A+, A, B+, B obtained for the one/two credit shall figure in the Mark sheet under the title '**Value Added Courses**'. The other grades RA, SA **will not figure in the mark sheet.**
 - b. The credits earned through value added courses shall not be considered for calculating GPA and CGPA.
 - c. The credits earned through value added courses shall not be considered for classification of degree.
 - d. If the course is offered during any semester, it will appear in that semester's mark sheet. However if the course is offered in summer / winter vacations, the course will be included in the grade sheet of the subsequent semester.

Maximum Number of Courses

5. A student can earn a maximum of 3 credits during the entire programme of study by attending value added courses which would be over and above the required maximum number of credits for the award of the degrees.

Financial Commitment

6. The expenditure to be incurred for the conduct of value added courses should be met from nominal fees collected from the students at a rate fixed by the University. However any additional expenditure may be supported by the funds of the Department.

APPLICATION FOR CONDUCTING VALUE ADDED COURSES

1. Name of the Department:
2. PG programme:
3. **Details of the Value Added Courses:**
 - a. Name of the Value Added Courses
 - b. Type of Value Added Courses (Theory/ Lab/ Lab integrated Theory/others)
 - c. Short Description Enclosure 1 enclosed - YES / NO
 - d. Syllabus including Reference Enclosure 2 enclosed - YES / NO
4. **Target audience:**

Semester (indicate if more than one)
Others
5. **Details of Faculty handling the course:**
 - a. Name of the Faculty handling the Value Added course
 - b. Details including designation and expertise Enclosure 3 enclosed - YES / NO
 - c. Contact details
Email ID :
Phone No :
6. **Tentative Time Table** including dates of internal assessments : Enclosure 4 enclosed - YES / NO
7. Number of students opting for the course:
8. Department Consultative Committee - Minutes : Enclosure 5 enclosed - YES / NO
9. Name and Designation of the Coordinator :

Head of the Department
(with date & seal)

Note:

* **Fees if any**

