

Annexure No.	47 C
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY: COIMBATORE-46
M.Com (Corp.Secretaryship) – M.COM (CS) (Regular)
Regulations with Semester System
(with effect from 2007-2008)

1. Eligibility for Admission to the Course

A candidate who has passed the B.Com (any branch), BBM, BCS BBA (any branch) and BA (Economics) and BA (Co-op) subject of study of this University or an examination of some other University accepted by the syndicate as equivalent thereto shall be eligible for admission to the Master Degree of this University.

2. Duration of the Course

This Course of Study shall be based on Semester System. This Course shall consist of four Semesters covering a total of two Academic Years. For this purpose, each Academic Year shall be divided into two Semesters; the first and third Semesters; July to November and the second and the fourth Semesters; December to April. The Practical Examinations shall be conducted at the end of even Semester.

3. Course of Study

The Course of the Degree of Master of Science/Arts/Commerce shall be under the Semester System according to the Syllabus to be prescribed from time to time. This Course consists of Core Subjects and Elective Subjects. There shall be one Paper on applied Skill Oriented, subject preferably in each semester as part of the adjunct Diploma Programme.

4. Scheme of Examinations

As given in the respective Board.

Distribution of Marks	
Core	- 1800
Diploma	- 400
Total Marks	- 2200

5. Requirement to appear for the Examinations

- a) A candidate will be permitted to take the University Examination for any Semester, if
- i) he/she secures not less than 75% of attendance out of the 90 instructional days during the Semester.
- b) A candidate who has secured attendance less than 75% but 65% and above shall be permitted to take the Examination on the recommendation of the Head of the Institution to condone the lack of attendance as well as on the payment of the prescribed fees to the University.
- c) A candidate who has secured attendance less than 65% but 55% and above in any Semester, has to compensate the shortage of attendance in the subsequent Semester besides, earning the required percentage of attendance in that Semester and take the Examination of both the Semester papers together at the end of the latter Semester.

d) A candidate who has secured less than 55% of attendance in any Semester will not be permitted to take the regular Examinations and to continue the study in the subsequent Semester. He/she has to re-do the Course by rejoining the Semester in which the attendance is less than 55%.

e) A candidate who has secured less than 65% of attendance in the final Semester has to compensate his / her attendance shortage in a manner to be decided by the Head of the Department concerned after rejoining the Course.

6. Restriction to take the Examinations

a) Any candidate having arrear paper(s) shall have the option to take the Examinations in any arrear paper(s) along with the subsequent regular Semester papers.

b) Candidates who fail in any of the papers shall pass the paper(s) concerned within 5 years from the date of admission to the said Course. If they fail to do so, they shall take the Examination in the revised Text / Syllabus, if any, prescribed for the immediate next batch of candidates. If there is no change in the Text / Syllabus they shall take the Examination in that paper with the Syllabus in vogue, until there is a change in the Text or Syllabus.

In the event of removal of that paper consequent to the change of Regulations and / or Curriculum after a 5 year period, the candidates shall have to take up on equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per Regulations/Curriculum for the award of the Degree.

7. The Medium of Instruction and Examinations

The medium of instruction and Examinations shall be in English, except languages.

8. Submission of Record Notebooks for Practical Examinations

Candidates taking the Practical Examinations should submit bonafide Record Note Books prescribed for the Practical Examinations. Otherwise the candidates will not be permitted to take the Practical Examinations.

9. The Minimum (Pass) Marks

A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper. A candidate shall be declared to have passed the whole Examination if the student passes in all the papers.

10. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks secured in their first attempt shall reappear once within the subsequent Semester. The improved marks shall be considered for classification but not for ranking. If there is no improvement there shall not be any change in the original marks already awarded.

11. Classification of successful candidates

A candidate who passes all the Examinations in the first attempt within a period of two years securing 75% and above marks in the aggregated shall be declared to have passed with First Class with Distinction.

Successful candidates passing the P.G. Degree Examinations, securing 60% marks and above shall be declared to have passed the examination in First Class. All other successful candidates shall be declared to have passed the Examination in Second Class.

12. Ranking

A candidate who qualifies for the PG Degree Course passing all the Examinations in the first attempt, within the minimum period prescribed for the Course of Study from the date of admission to the Course and secures 1st or 2nd Class shall be eligible for ranking and such ranking will be confined to 10% of the total number of candidates qualified in that particular subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

13. Conferment of the Degree

No candidate shall be eligible for conferment of the Degree unless he / she has undergone the prescribed Course of Study for a period of not less than four Semesters in an Institution approved of by and affiliated to the University or has been exempted there from in the manner prescribed and has passed the Examinations as have been prescribed.

14. Evening College

The above Regulations shall be applicable for candidates undergoing the respective Courses in the Evening Colleges also.

15. Checklist for Inspection

a. Qualification for

- i. Teaching faculty: Master Degree in
- ii. Technical Faculty, if any: Corporate Secretaryship
- iii. Laboratory Staff, if any: with MPhil / Ph.D

b. Infrastructure Facilities

- i. Building: II. Number of Staff rooms: III. Furniture : (For all the above annexure is enclosed)

C. Equipments

- i. Hardware: ii. Software: (For all the above annexure is enclosed.)

16. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The University may revise /amend/ change the Regulations and Scheme of Examinations, if found necessary.

17. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2007-2008 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2012 thereafter they will be permitted to take the Examination only under the Regulations in force at that time.

M.COM (C.S) (Corporate Secretaryship)
SCHEME OF EXAMINATION

S. No.	Subjects	Exam Duration	Instructional Hours per week	Max * Marks
SEMESTER – I				
1.1	General Law & Practice	3	6	100
1.2	Company Law & Practice	3	6	100
1.3	Securities Laws & Financial Markets	3	7	100
1.4	Company Accounts Theory & Practice	3	8	100
SEMESTER – II				
2.1	Tax Law – I	3	8	100
2.2	Advanced Company law & Practice	3	6	100
2.3	Industrial laws	3	6	100
2.4	Cost and Management Accounting	3	7	100
SEMESTER – III				
3.1	Company Secretarial Practice	3	5	100
3.2	Economic and other Legislations	3	5	100
3.3	Corporate Restructuring Law and Practice	3	6	100
3.4	Information Technology & Computer Application	3	5	100
3.5	Secretarial & Management Audit	3	6	100
SEMESTER – IV				
4.1	Tax Law – II	3	7	100
4.2	Corporate Financial Management	3	6	100
4.3	Human Resource Management	3	6	100
4.4	Industrial Training (6 Weeks)	-	8	-
	a) Training Report - 150 + 50 (Viva Voce)			200
	<u>Diploma in Foreign Trade</u>			1800
1	Export Trade Procedure			100
2	Import Trade Procedure			100
3	International Marketing			100
4	Foreign Exchange Management			100
			Total	2200

* includes 25% continuous internal assessment marks

SEMESTER – I

PAPER – 1.1. GENERAL LAWS & PRACTICE

Unit – I Interpretation of statutes

General principles of interpretation – Internal and external aids to interpretation – Primary and other rules.

Constitution of India

Nature of Indian Constitution – Fundamental Rights – Directive Principles of State Policy – Freedom of Trade – Commerce and Intercourse – Constitutional provisions relating to state Monopoly.

Unit – II Civil Procedure Code – 1908

Elementary knowledge of the structure of civil courts – their jurisdiction - basic understanding of certain terms – orders judgement and decree, stay of suits – resudicate basic under – 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 III Transfer of Property Act – 1882

Movable and immovable property – Properties which cannot be transferred – Provisions relating to sale – Mortgage – charge – Lease – Gift – and Actionable claim.

Indian Trust Act 1882

General concepts relating to trusts creation of trusts; duties and liabilities of trustees and beneficiaries rights and power of trustees, disabilities of trustees.

Unit IV Arbitration 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 – V Indian Stamp Act 1989

Methods of stamping – Consequences of non-stamping and under stamping – impounding of instruments construction of instruments for stamp duty payable – allowance & refund.

Consumer protection Act 1986

Definitions – Consumer protection councils, Consumer Disputes Redressal Agencies Chapter I to V of the Act.

BOOKS RECOMMENDED

1. A manual of Mercantile Law's, Chand & Company (p) Ltd., - M.C. Shukla.
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.
5. V.N. Shukul's the constitution of India – Dr. D.K. SINGI.
6. Principles of statutory interpretation – G.P. Singh.
7. All Indian Reporter – Published by All Indian Reporter Ltd., Congress nagar – Nagpur.
8. Relevant bare Acts.

SEMESTER – I
PAPER – 1.2. COMPANY LAW AND PRACTICE

Unit – I Introductory

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

Unit – II Incorporation and its Consequences

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

Government and foreign companies – Alteration of Memorandum and Articles and Limitations on power of alteration – Promoters – meaning and importance: Position, duties and liabilities – Corporate transactions – Pre-incorporation contracts: doctrine of ultra-vires and common seal. Protection of persons dealing with a company – the doctrine of constructive notice: doctrine of indoor management and lifting of corporate veil.

Unit – III Financial Structure and membership

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

Share capital alteration – alteration of share capital; reduction of paid-up capital; forfeiture and surrender of shares. Prospectus – definition; abridges prospectus; statement in lieu of prospectus; shelf prospectus; information memorandum; contents, registration, misrepresentations and penalties therefore. Debt capital – debenture, debenture stock, bonds; new developments in corporate debt financing debenture trust deed and trustees; conversion of and redemption of debentures, creation of charges – fixed, floating and registration thereof.

Allotment and certificates – contracts to subscribe for shares, debenture and other securities, letters of allotment and renunciation; calls and forfeitures; share certificates and share warrants. Membership – modes of acquiring membership including through depository mode; restriction on membership, rights and privileges of members. Transfer and Transmission of securities in physical and depository modes.

Unit – IV Management and control of companies

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

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

Unit – V Deposits

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

BOOKS RECOMMENDED

1. Ramiah; Companies Act 2000.
2. Kapoor N.D., Elements of Company Law.
3. Gogna P.P.S., A Text of Company Law.
4. Ghosh. P.K. & Balachandran. V., Company Law & Practice.
5. ICSI Study material on Company Law.

SEMESTER – I**PAPER – 1.3. SECURITIES LAWS AND FINANCIAL MARKETS****Unit – I** An Overview of Financial System

Constituents of financial system; significance, development and growth of financial and capital markets in India; Financial reforms and present scenario, regularly authorities governing financial and capital markets.

Unit – II Capital Market

An introduction, meaning and significance of capital market; capital market vis-à-vis money market; market players – investors and companies; securities laws / regulatory framework governing Indian Capital Market; an overview of international capital market.

Unit – III Securities and Exchange Board of India and Investor Protection

Role and Powers of SEBI. Meaning and significance of investor protection, regulatory measures to promote investor confidence.

Unit – IV Financial Instruments and Instruments issued outside India

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares, new instruments of capital market – pure, hybrid and derivatives; money market instruments - treasury bills, commercial bills, certificate of deposits; new money market instruments. Foreign currency convertible debentures, global Depository Receipts, American Depository Receipts External Commercial Borrowings, etc., - their characteristics, advantages and disadvantages, procedure for issue of various instruments and their cost.

Unit – V Primary market and secondary market

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

BOOKS RECOMMENDED

1. Balakrishnan & Narta. S., Securities Market in India.
2. Machiraju H.R., Merchant banking
3. Gordon & Natarajan, Financial Service.
4. Maheswari, S.N. Financial Management.
5. Donald & Fisher & Ronald T.Jordan, Security Analysis and Portfolio Management.
6. ICSI study material, Securities Laws and Regulation of Financial Markets.

SEMESTER – I
PAPER – 1.4. COMPANY ACCOUNTS – THEORY AND PRACTICE

Unit – I

Accounting for share capital & loan capital – treatment of preliminary expenses.
Acquisition of business and treatment of profits prior to incorporation.

Unit – II

Preparation and presentation of final accounts of companies. Divisible profits and accounting treatment for dividends – issue of bonus share.

Unit – III

Accounting treatment for amalgamation – absorption & reconstruction of Companies Accounts of holding and subsidiary companies.

Unit – IV

Valuation of goodwill and shares, Liquidation of Companies – Accounting treatment.

Unit – V

Final accounts of Banking Companies – Insurance companies, Electricity Companies and Hotel Companies.

BOOKS RECOMMENDED

- | | | |
|--------------------------------|---|-----------------------|
| 1. M.C. Shukla & T.S. Grewal | : | Advanced Accounts. |
| 2. R. L. Gupta & S. Radhaswamy | : | Advanced Accountancy. |
| 3. H. Chakraborty | : | Advanced Accountancy. |
| William Pickles | : | Accountancy. |

SEMESTER – II
PAPER – 2.1. TAX LAW – I

Unit – I Income tax Act 1961

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

Unit – II Computation of income under various heads

Salaries – House Property – profits and gains of business or Profession – Capital Gains – Other Sources.

Unit – III

Income of other persons included in assessee total income – Aggregation of income and set off or carried forward of loss – Arrival of Gross Total Income – Deductions under chapter VI. A.

Unit – IV

Computation of total of income and Assessment of Individual's – Registered and Unregistered firms – Companies.

Unit – V 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.

BOOKS RECOMMENDED

1. S. Bhattacharya – Indian Income Tax law & Practice.
2. Dr. V.K. Singhanian – Direct Taxes Law & Practice, Taxman Pub.
3. B.B. Lal – Income Tax law and practice – Allied Publications.
4. Dr. Bhagwathi Prasad, Law & Practice of Income Tax in India.
5. Taxman Journal – Taxman – New Delhi.
6. Direct Tax – law and Practice – Dr. H.C.Mehrotra & Goyal.
7. Dr. V.K. Singhanian – Students Guide to Income Tax.
8. Dinkar Pagare – Tax Laws

SEMESTER – II
PAPER – 2.2. ADVANCED COMPANY LAW AND PRACTICE

Unit – I Petitions, Applications and Appearances before Company law Board

Procedure for making and filing petitions, application and making appearances before Company Law Board as well as matters related thereto including specimen petitions, applications and resolutions.

Unit – II Applications to the Central Government and Petitions to the Court

Procedure for making various applications to the Central Government. Making and filing petitions to the court for reduction of capital, variation of shareholders rights and other matters.

Unit – III Inspection and Investigation

Inspection of documents, books of account, registers etc., power of the Registrar of Companies to call for information, investigation of the affairs of the company, power of the inspector, seizure of books and documents, inspector's report.

Unit – IV Corporate Collapse

Winding up concept; necessity and types of winding up; Organisational set up of administrative machinery for winding up; winding up process; role of liquidators, consequences of winding up and winding up unregistered companies; law of corporate insolvency and process in United Kingdom and United States of America.

Unit – V Buy-back of Shares and Insider Trading

Detailed procedure and practice for buy-back of shares covering Government and Securities and Exchange Board of India Guidelines. Concept, rational behind prohibition, Securities and Exchange board of India's anti insider trading regulations and major actions taken by Securities and Exchange Board of India so far.

BOOKS RECOMMENDED

1. Romaiah, Companies Act 2000.
2. Kapoor N.D., Elements of Company Law.
3. Gogna P.P.S., A Text of Company Law.
4. Ghosh. P.K & Balachandran V., Company Law & Practice.
5. ICSI Study material on Company Law.

SEMESTER – III**PAPER – 2.3. INDUSTRIAL LAWS****Unit – I** 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 – II 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 – III 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 – IV Payment of Bonus Act 1965

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

Payment of Gratuity Act 1972

Objects – Payment of gratuity – exemption – determination and recovery.

Unit – V Trade unions Act 1926

Registration – Status – duties – functions – immunities and liabilities of registered trade unions – Payment of Wages Act – Minimum Wages Act.

BOOKS RECOMMENDED

1. Commercial Law – Sen and mitra.
2. An Introduction to labour and Industrial laws – S.N. Misra.
3. Industrial Law – Mallik
4. The Law of Industrial Disputes – O.P. Malhotra.

Journals

1. Labour Law Journal digest – R. Venkatraman – Nagpur.
2. Relevant Bare Acts – Rules and Regulations.

SEMESTER – II**PAPER – 2.4. COST AND MANAGEMENT ACCOUNTING****Unit – I**

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 wastages – spoilage and defectives.

Labour cost – meaning and control of labour cost – treatment and control of labour turnover – idle time – leave with pay – casual workers – overtime – 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 – II Methods of Costing

Single or output costing – operating costing – job-contract.

Process costing – treatment of by – products and joint products.

Unit – III

Control and integrated accounts – reconciliation of cost accounts with financial accounts.

Budgets and budgetary control

Preparation – advantage – various types of budgetary control reports to management.

Unit – IV Standard Costing and Various 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 – limitations of marginal costing – cost – volume – profit relationship – break even analysis – profit planning and pricing – meaning uses and construction of break even charts – profit planning and price decisions.

Unit – V Management Accounting

Meaning and nature of management accounting – management accounting distinguished from financial and cost accounting – scope and role of management accountant – nature – importance and techniques of financial management.

Financial Statement Analysis

Meaning – nature preparation – analysis and interpretation of financial statements – effects of changes in the price level on the financial statements – limitations of financial statements.

Tools of Financial Statement Analysis

Statements – Ratio Analysis cash flow and fund – their analysis – meaning and nature – steps involved in the preparation of these statements.

BOOKS RECOMMENDED

1. N.K. Prasad, Principles & practice of cost accounting, Book Syndicate.
2. Bierman & Drebenig, Managerial Accounting, Macmillan.
3. I.M. Pandey, Managerial Accounting, Vikas Pub. House.
4. Advanced Cost Accounting, Jain and Narang, Kalyani Pub.
5. Management Accounting and Financial Control, S.N. Maheswari, Sultan Chand.
6. Robert N. Anthony, Management Accounting – Text & Cases, Irwin.

SEMESTER III

3.1 COMPANY SECRETARIAL PRACTICE

Unit I:

Company Secretary - Qualifications - Procedure for appointment and dismissal of a secretary - Role of a secretary practicing to Secretary – Role of company secretary - Powers - Duties and Liabilities of a Secretary.

Secretarial procedure for incorporation of companies - Certificate of incorporation and commencement of business - procedure for incorporation of a public company and a private company – Procedure for issue to prospectus.

Unit II:

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

Methods of borrowing - Ultravires borrowing - Debentures - Trust deed - Procedure for redemption of debentures and conversion of debentures - Registration of charges - Effect of registration - Satisfaction and modification of charges - Returns of charges.

Unit III:

Types of meetings - Secretarial duties in connection with SM, AGM, EGM and Board Meeting

Practical aspects of drafting: Agenda, Notice - Explanatory statement - Minutes of different types of meetings - Resolutions.

Unit IV:

Secretarial procedure for appointment of Directors and their removal - Appointment - Re-appointment of Managing Director/ Whole time director / Manager in a public company or a private company which is a subsidiary of public company - procedure for appointment - re-appointment of sole selling agents.

Secretarial duties with regard to accounts of the company procedure for appointment of auditors - Re-appointment and removal of auditors - Procedure for appointment of a cost auditor - Audit of Government Companies.

Unit V:

Compromise and arrangement - Reconstruction and Amalgamation - Procedure for compromise and arrangement - Various ways of reconstruction.

Winding up - Procedure for winding up of companies - Duties of Secretaries in respect of winding up - Procedure after the winding up orders.

BOOKS RECOMMENDED:

1. Company Law Procedures - K.V. Shanbhogue
2. Company Notice, Meetings and Resolutions - Chakraborti & Bhangara
3. Company Meeting Law Procedures - B.K. Sen Gupta
4. Guide to Company Law Procedures - M.C. Bhandari
5. Company Meetings - S.K. Tuteja
6. ICSI's Monthly Journal Executive 'Chartered Secretary'

SEMESTER III

3.2 ECONOMIC AND OTHER LEGISLATIONS

Unit I:

Monopolistic Trade Practice - MTP under the Act - control over MTP - investigation into MTP, Remedial orders - MTP exemptions, inquires into MTP.

Restrictive Trade Practices - Registration of certain agreements relating to RTP, categories of register able agreements, Refusal to deal, Tie-up sales, exclusive dealing, collective price fixation, discriminatory dealing, resale price maintenance, territorial allocation, controlling of manufacturing process, boycott, price control agreement - Exemption from registration.

Unfair Trade Practice - definition - detailed analysis of various unfair trade practices.

Unit II:

The Competition Act 2002 - definition- Anti competitive agreements, prohibition of abuse of competitive position, combinations - Competition Commission of India - Benches of the Commission - Procedure for inquiry on complaints, investigation of combination, power to grant interim relief, compensation - Appearance before the commission.

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 III:

Industrial (Development and Regulation) Act, 1951 - objects and definition - central advisory council and development council - regulation of scheduled industries - registration and licensing of industrial undertaking Investigation and take over of management of industrial undertaking by central Government - effect of central Government's order - Management/control of undertaking owned by companies - liquidation power to provide relief measures power to exempt in special cases - penalties.

Pollution Control Laws

- a) Object and salient features of the Air (Prevention and control of pollution Act) 1981 - Various Board and their functions and powers - duties of occupier of specified industries to ensure adherence to standard - offences by companies.
- b) Object and salient features of the Water (Prevention and control of pollution Act) 1974 - functions and powers of Central, State and Joint Boards - Compliance regarding discharges causing pollution - penalties and offences.

Unit IV:

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

Unit V:**Intellectual Property Laws**

- a) **Trade Mark Act, 1999** - objects of trade mark law - registration of trade marks - licensing and assignment of trade mark - rectification and removal of marks from the register - passing off and infringement of mark - certification of trade marks.
- b) **Indian Patents Act, 1970** - objects of patents - registration of patents - secrecy directions - powers of controller of patents - surrender and revocation of patent - infringement of patents and remedies therefore patent agents, international arrangements.
- c) **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.

BOOKS RECOMMENDED:

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

SEMESTER III

3.3 CORPORATE RESTRUCTURING - LAW AND PRACTICE

Unit I:

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

Unit II:

Strategies - Strategic planning, competitive advantage and core competence, strategy formulation, routes for executing strategy - start up, mergers, acquisitions, takeovers, disinvestments and strategic alliances.

Unit III:

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

Unit IV:

Takeover - Meaning and concept, types of takeovers, legal aspects - Securities and Exchange Board of India takeover regulation procedural aspects, economic aspects, financial consideration bailout takeover of sick units.

Unit V:

Revival and Restructuring of Sick Companies - the problem of sick industries and their revival with special reference to the law relating to sick industrial companies.

BOOKS RECOMMENDED:

1. Dr. K R Chandratre - Corporate Restructuring
2. S Ramanujam - Merger (Ta McGraw Hill publication)
3. Dr. J C Verma - Corporate Merger and Takeovers (Bharath Publishing)
4. L M Sharma - Amalgamations, Mergers, Takeovers, Acquisition (Company Law Journal) Nerma JC, Corporate Mergers, Amalgamations and Takeovers.
5. ICSI publication - Hand book on Merger and Amalgamations.
6. ICSI study material - Corporate Restructuring Law & Practice.

SEMESTER III

3.4 INFORMATION TECHNOLOGY AND COMPUTER APPLICATION

Unit I:

Management Information System - Meaning - Nature and basic requirements of MIS - Its needs - Purpose and significance - Recognizing the need to provide different types of information at different levels of management.

Unit II:

Word Processors and Word Processing - What it is and the can do getting started word star - Entering and editing texts - Finding and replacing texts - Marking and moving blocks - Formatting - text on screen - Special print features - Dot commands - Mail merge.

Unit III:

Electronic Spreadsheet- Concept of an electronic spreadsheet - introduction to Lotus 1-2-3 - Basic worksheet screen - Entering information - Entering formula - Changing entries and formula - Marking calculations - Replication - Global changes - Leading, saving, printing and erasing a worksheet.

Unit IV:

Database Management System - Introduction to dbase III - Record structure - Creating a database - Entering and edit data viewing data - Modifying data - Base structure - Duplication printing formatted reports working with multiple databases - Common files - Setting up screen displays.

Unit V:

Introduction to Internets - Resources of internet - Hardware and software requirements of internet - Internet Service Providers (ISP) - Internet addressing - Mail - Using mail from self account - Introduction to web - Using web.

BOOKS RECOMMENDED

1. Joyce Cox, Pollyurban, "Quick course in Microsoft Office", Galgotia Publications Pvt Lts 1996
2. R K Taxali "PC Software for windows made simple", Tata McGraw Hill Publications Pvt Lts 1998
3. Fundamentals of Information Technology - Alexis Leon Mathews.
4. Information Technology C S V Murthi
5. The Internet - complete reference - Harley Hahn - Tata McGraw Hill.

SEMESTER III

3.5 SECRETARIAL AND MANAGEMENT AUDIT

Unit I:

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

Unit II:

Preparation of search and status report from registrar of companies record for banks and financial institutions scope and importance - Verification of documents relating to charges - Requirements of various financial institution and other corporate lenders.

Unit III:

Secretarial Audit - Meaning need and scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including Securities and Exchange Board of India regulation framed thereon - Protecting the interest of investors.

Unit IV:

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

Unit V:

Corporate Governance - Listing agreement - Clause 49 - Compositions of Board - Independent Directors - Audit Committee - Whistle Blowing - Compliance of Corporate Governance.

BOOKS RECOMMENDED:

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

SEMESTER IV

4.1 TAX LAW II

Unit I:

Wealth Tax Act – definition – basis of charge – asset exempt from wealth tax – valuation of various assets under wealth tax. Filing of wealth tax return assessment procedure penalties and prosecution appeal

Unit II:

Central Excise Act, 1944 – excise duty – levy and collection of excise duty – central excise traffics act 1985- special features – excisable goods – concept of manufacture and manufacturer – classification – valuation of excisable goods – normal price – exemption form excise duty.

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

Unit III:

Customs Act, 1962 – Customs duty – prohibition on importation and exportation – deduction illegally imported goods and export of goods and their prevention – levy of and exemption from customs duty – valuation of goods under customs act.

Clearance of imported goods and export goods – concept of customs duty draw – conditions and procedures for availing duty draw back – powers of customs officer – search & seizure – confiscation of goods – appeals, offences & penalties.

Unit IV:

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

Registration of dealers – taxable turnover and determination of turnover – goods of special importance of declared goods – appeals, offences and penalties.

Unit V:

Tamil Nadu General Sales Tax Act - Definition of business, dealer, casual trader, goods, sales, turnover – registration of dealers – procedure for registration – methods of charging sales tax – single point and multi point tax – schedules.

Levy of purchase tax – surcharge on sales tax – assessment of goods – authorities and their powers – offences and penalties and prosecution – appeals.

BOOKS RECOMMENDED

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
4. Gift and Wealth Tax - Mehrotra & Goyal, Sahitya Bhavan, Agra.
5. Tax Laws - Dinker Pagare, Sultan Chand Son's, New Delhi.
6. Datey Vs Indirect Taxes – Taxmann Publications, New Delhi

SEMESTER IV

4.2 CORPORATE FINANCIAL MANAGEMENT

Unit I:

Nature of financial management – scope of financial functions – changing role of financial manager – traditional role – new role – meaning and definition of objectives of financial management – profit maximization & wealth maximization – scope of financial management – the art and science of financial management.

Financial analysis – financial leverages – operating and combined leverages in financial forecasting

Unit II:

Management of working capital – determination of the size of working capital – risk factor management cash including bank credit.

Management of accounts receivable – management of inventory effects of inflation on working capital management – financing of working capital requirements.

Unit III:

Methods of financing – instruments of long term finance – equity and preference shares – debentures – marketing of corporate securities – basic considerations of rights issue – leasing and sub-contracting – financial institutions – internal financing – depreciation and retained earnings.

Dividend policies and decisions – nature and factors – affecting dividend decisions – different theory of dividend – alternative form of dividend – developing dividend policies of corporate enterprises with special reference to India.

Unit IV:

Investment in capital structure decisions – meaning and significance of capital budgeting – difficulties – rational of capital expenditure – kinds of capital budgeting decisions – its various components – methods of appraising investment proposals – buy back period – accounting rates of returns – discount cash flow methods - net present value method - internal rate of returns and profitability index - Analysis of risk and uncertainty.

The concept of cost of capital - cost of equity stock - debt capital, retained earning and preference stock - Weighted average cost of capital - rational of optimum capital structure and financial decision

Unit V:

Preparation of Project Report - Analysis the economic feasibility and commercial profitability - Estimation of markets - Prospectus - Capital cost - Working capital - Needs - Sales revenues -Operating costs - Earning and cash flows.

Project Appraisal By Financing Institutions - Financing and other aspects of appraisal - Criteria for judging the value of industrial projects to the economy the main terms of loan and underwriting covenants with financing institutions - Security against loans - Special problems regarding terms pf lending to small scale enterprises.

BOOKS RECOMMENDED:

1. I M Fardey, Financial Management - Vikas Pub. House.
2. S C Kuchal, Financial Management - An Analytical and Conceptual approach - Chaitanya Pub. House.
3. Prasanna Chandra - Project Preparation -Appraisal and Implementation - Tata McGraw Hill.
4. James C Van Horne, Fundamental of Financial Management - Prentice Hall.

SEMESTER IV

4.3 HUMAN RESOURCE MANAGEMENT

Unit I:

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 II:

Job analysis - Methods, process - Human Resource Planning - Recruitment - sources, process - Selection - Process, tests, interviews - Placements - Induction.

Unit III:

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 IV:

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 V:

Trends in HR - HRIS - HR outsourcing - Talent management - PCMM _knowledge management - Learning organizations - Virtual organizations - Flexible employment.

BOOKS RECOMMENDED:

1. Rao VSP 2000, Human Resource Management, Text and cases, New Delhi, Excell.
 2. Decenilzo D A & Robbins S 1999 Personnel/ Human Resource Management, Text and cases, New Delhi, Prentice Hall.
 3. Dessler, G, 2000, Human Resource Management, New Delhi, Prentice Hall.
 4. Tripathi 1999 Personnel Management and Industrial Relations, New Delhi, Himalaya.
 5. Pattanyak, B.2001, Human Resource Management, New Delhi, Prentice Hall.
 6. Venkataratnam & Srivastava, Personnel Management & Human Resource, New Delhi, Prentice Hall.
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Bharathiar University : Coimbatore-46
Compulsory Diploma Course Syllabus for
M.Com (CS) and M.Com (CS & CA) (Common for both)

Name of the Course : Diploma in Foreign Trade

Subjects of study

Paper I	Export Trade Procedure
Paper II	Import Trade Procedure
Paper III	International Marketing
Paper IV	Foreign Exchange Management

Paper –I Export Trade Procedure

Unit I

Export trade – Different categories of exporters – Export Licencing Procedures – Role of ECGC in Export promoter – Deemed export and its benefits.

Unit II

Export promotion council – functions and role of the councils in India Foreign trade – commodity board and its function

Unit III

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

Unit IV

Registered exporters – Export hours and trading houses – 100% EOU, EPZ – Salient features – Benefits – Rules governing the establishment of units.

Unit V : Export procedures - Documents and procedures

Text Books :

Export Marketing	-	TAS Balagopal
How to Export	-	Wab hps publication

Paper –II Import Trade Procedure

Unit I

Import trade – Licence – Advance licencing – Special import licences – Duty Entitlement pass book scheme – Import trade control items – classification and its IEC code number.

Unit II

Import of goods under EPLG scheme – Import of raw materials and components under OGL – Restricted and banned items for import – Various canalizing affairs

Unit III

Import documentation – Documents and Procedures – approved methods of RBI regulations – Suppliers credit.

Unit IV

Warehousing in connection with imports – bonded warehousing – provision relating to NRI and their imports.

Unit V

Customs practice and procedure settlement of international trade disputes.

Text Book

1. Francis Cherrunilam

Paper –III International Marketing

Unit I

International marketing – meaning, definition – Difference between domestic and international marketing – Features of International marketing – Barriers in international marketing – Future of global marketing.

Unit II

Channels of Exports marketing – The growth and benefits of direct marketing – Indirect marketing – Major channels of direct marketing – Online marketing.

Unit III

International marketing decision – Product strategies and product planning – Branding and packaging decision

Unit IV

Pricing strategies in international marketing

Unit V

INMKS information, MIS – source of foreign marketing intelligence – methods of identifying foreign market.

Text Books

International Marketing : Varshney and Bhattacharya
In Trade and Export Management – Francis oherunilam

Paper IV Foreign Exchange Management

Unit I

Foreign exchange – Meaning – definition – Administration of foreign exchange – Foreign exchange transaction – Purchases and sales transactions – Authorized dealers of foreign currency accounts – vostro accounts

Unit II

Foreign exchange Market functions – exchange rates – spot and forward transaction – merchant rates – TT buying and selling rate

Unit III

Fixed Vs Floating exchange rate – Managing foreign exchange reserves – fiscal and monetary policies in India.

Unit IV

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 V

Theories of foreign exchange – mint parity theory – balance of payment theory – Heckscher-Ohlin theory

Text Books

Foreign – exchange and international finance – A.V. Rajwade
International economics – Methathie

MODEL QUESTION PAPER**SEMESTER III****COMPANY SECRETARIAL PRACTICES**

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. The first auditor is appointed by _____.
2. Minutes of Resolution means _____.
3. Statutory Report is prepared by _____.
4. An official liquidator is appointed by the _____.
5. A Company has to submit a statement of affairs to the official liquidator within _____.
6. Define public company.
7. What is the meaning of reduction of share capital?
8. What is meant by bonus shares?
9. Who is appointed by the first directors of the company?
10. What is the quorum of adjourned meeting?

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Explain the procedure allotment of shares.
(OR)
(b) Explain the registration of prospectus under the companies Act.
12. (a) Explain the procedure for obtaining commencement certificate.
(OR)
(b) What are the advantages of obtaining Incorporation certificate?
13. (a) Explain the conditions prescribed by a company for buy-back of its own shares?
(OR)
(b) What are the secretarial duties relating to Board Meeting?
14. (a) Explain the contents of Board reports?
(OR)
(b) Explain the circumstances in which the company being wound up by the court?
15. (a) What are the provisions relation to compromise under sec 391,392 and 393?
(OR)
(b) What is the procedure for member's voluntary winding up?

SECTION C (5*8=40 Marks)

Answer FIVE questions

16. (a) Explain the steps for the Incorporation of public Company Limited by Shares?
(OR)
(b) What are the steps to be taken by the secretary regarding issue of shares?
17. (a) Enumerate the duties of the secretary regarding transfer of shares.
(OR)
(b) What are all the charges should be registered with registrar?
18. (a) Explain the principles of preparing Agenda and List out the contents of minutes?
(OR)
(b) Explain the procedure for appointment of additional and alternative director?
19. (a) Explain the procedure for reconstruction and amalgamation?
(OR)
(b) Explain the procedure for the appointment of auditor other than the retiring one?
20. (a) What are the powers and duties of official Liquidator?
(OR)
(b) Explain any one of the modes of winding up of the company?

MODEL QUESTION PAPER
SEMESTER III
ECONOMIC AND OTHER LEGISLATIONS

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. Competition Act 2002 came into force from _____.
2. Chairman of the MRTP commission shall be a person who is a judge of a _____.
3. According to FEMA 1999, Foreign Currency means _____.
4. No industrial license is required for _____.
5. Any mark capable of being represented graphically may be called _____.
6. Define patentee.
7. When an industrial license is not necessary?
8. What you mean by small scale industry?
9. Write short note on MRTP commission.
10. Define stock exchange.

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Define the term “Monopolistic Trade Practice” listing atleast five practices.
(OR)
(b) Give any five practices which are identified as unfair trade practice.
12. (a) Write notes on
 - I. New articles
 - II. Industry
 (OR)
(b) Define
 - I. Air pollution
 - II. Air pollutant
 - III. Control Equipment
13. (a) Explain FEMA 1999 and state its objectives.
(OR)
(b) Who is an authorized person? When authorization can be revoked?
14. (a) Write short notes on patent for a new substance under the Patents Act 1970.
(OR)
(b) What are the provision Trade Mark Act in relation to rectification and removal of marks?
15. (a) For what cases, securities contract (R) Act shall not apply.
(OR)
(b) Explain rules regarding membership in the stock exchange.

SECTION C (5*8=40 Marks)
Answer FIVE questions

16. (a) List out any eight restrictive Trade practices. Which are to be registered?
(OR)
(b) What are the remedies given by MRTPC against restrictive trade practices?
17. (a) Discuss the provision of industries (D & R) Act 1951 in relation to investigation and take over of management of industrial undertaking.
(OR)
(b) Discuss the steps taken under the Air (P & C of C) Act 1981 to control Air pollution.
18. (a) What are the duties and powers of the authorized person under FEMA 1999?
(OR)
(b) Describe the provision of FEMA regarding the powers of RBI.
19. (a) Describe the procedure for registration of trade mark.
(OR)
(b) State any eight Act not be considered as infringement of copyright.
20. (a) Explain SEBI's role in investor protection.
(OR)
(b) Discuss the powers and functions of board under the SEBI Act 1992.

MODEL QUESTION PAPER
SEMESTER III

CORPORATE RESTRUCTURING - LAW AND PRACTICE

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. _____ refers to situation where combined firm is more valuable than the sum of individual combining firms.
2. _____ is an acquisition of shares carrying voting rights in a company with a view to gaining control over the management of the company.
3. B.I.F.R. stands for _____.
4. The sum of total of paid up capital and free reserves is called _____.
5. A healthy company merger with a financial weak company is known as _____.
6. Define corporate restructuring.
7. What is the meaning of financial restructuring?
8. Define “Strategies” according by J L Thompson.
9. What do you mean by strategic alliance?
10. Define the term “Reverse Merger”

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Discuss the need and scope of corporate restructuring.

(OR)

- (b) What are the kinds of restructuring?

12. (a) Write short notes on

I. Competitive advantage

II. Core competency

(OR)

- (b) State the features of strategic planning. How it is differ from long range planning?

13. (a) What are the difference between demerger and reconstruction?

(OR)

- (b) What are the modes of demerger?

14. (a) What are the different types of takeover?

(OR)

- (b) Discuss briefly the financial and accounting aspect of takeover.

15. (a) Write a note on NCLT.

(OR)

- (b) Write a note on appointment of special directors.

SECTION C (5*8=40 Marks)

Answer FIVE questions

16. (a) What do you mean by corporate restructuring? What are its types?
(OR)
(b) Trace historical back ground and present scenario of corporate restructuring in India.
17. (a) What is strategic alliance? Discuss the characteristics and types of strategic alliance.
(OR)
(b) What are disinvestments? What is the procedure evolved by department of disinvestments?
18. (a) Explain the various procedural steps involved in a merger and amalgamation.
(OR)
(b) List out any reasons for merger and amalgamation.
19. (a) "SEBI" has formed a comprehensive code for takeover of listed companies. Do you agree?
(OR)
(b) What is bail out takeover? Discuss the legal aspect of bail out takeover.
20. (a) List out the internal and external causes of sick industrial company.
(OR)
(b) What is Rehabilitation and Revive fund? For what purpose it can be applied.

MODEL QUESTION PAPER
SEMESTER III
INFORMATION TECHNOLOGY AND COMPUTER APPLICATION

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)
Answer ALL questions

Fill in the blanks:

1. MIS denotes _____.
2. DBMS means _____.
3. Ctrl + N _____.
4. Ctrl + A _____.
5. Define Mail Merger.
6. Define data file.
7. What is word processing?
8. What is meaning of W.W.W.
9. Define internet.
10. Define Lotus1-2-3.

SECTION B (5*5=25 Marks)
Answer FIVE questions

11. (a) What are the basic requirements of management information system?
(OR)
(b) Explain the entering and editing text in word star.
12. (a) Explain the need and importance of MIS.
(OR)
(b) Explain internet addressing & mailing system.
13. (a) How many resources available in internet facilities? Explain.
(OR)
(b) Explain the characteristics and advantages of MIS.
14. (a) How to create electronic spreadsheet.
(OR)
(b) How to create DBMS.
15. (a) Explain the record structure.
(OR)
(b) Explain the modifying structure.

SECTION C (5*8=40 Marks)
Answer FIVE questions

16. (a) Explain Hardware and software requirements of internet
(OR)
(b) Explain the following terms:
I. Command files in DBMS
II. Screen display setting
17. (a) Send an application form to attend an interview at Software Company using in mail merge.
(OR)
(b) Write a short note on:
I. Marking and moving blocks
II. Word opening screen
III. Saving the document in a disk file.
18. (a) Write short note on
I. DOT Commands
II. Formatting
(OR)
(b) Explain if any 8 file menu in word star in screen.
19. (a) How to create a student name, roll no, marks in 5 subjects. Calculate the total% and result details of every student in electronic spread sheet.
(OR)
(b) Explain the formula information & formula bar.
20. (a) Explain global changes in leading, saving, printing and erasing a worksheet.
(OR)
(b) Explain a brief notes on introduction to web and using web.

MODEL QUESTION PAPER
SEMESTER III
SECRETARIAL AND MANAGEMENT AUDIT

TIME: 3 hours

Max: 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. Management audit is a _____.
2. Cost audit is concerned with _____, _____ of records.
3. Management audit is a tool of _____.
4. Securities audit travels from the root of issue of _____.
5. Status report is prepared in the form of _____ for money lenders.
6. Define Secretarial audit.
7. What is meaning of listing agreement?
8. What is the qualification of qualified secretarial auditor?
9. What is meaning of audit report?
10. Define status report.

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Discuss the need of secretarial audit?
(OR)
(b) What are the benefits of secretarial audit?
12. (a) Define search/ status reports?
(OR)
(b) Give the need of securities audit?
13. (a) Discuss the scope of securities audit?
(OR)
(b) Give the checklist for conducting securities audit?
14. (a) Give the nature of management audit?
(OR)
(b) Give the fundamentals of management audit?
15. (a) Discuss the listing agreement.
(OR)
(b) What are the duties of audit committee?

SECTION C (5*8=40 Marks)
Answer FIVE questions

16. (a) Discuss the scope of secretarial audit?
(OR)
(b) Appointment duties and powers of secretarial auditor.
17. (a) Give the scope of search / status reports?
(OR)
(b) Give the importance of status reports?
18. (a) What are the provisions relating to issue and transfer of securities?
(OR)
(b) Protection of interest of investors- Explain?
19. (a) List out the scope of management audit.
(OR)
(b) Give the principle of management audit?
20. (a) Appraisal of management methods and performance - Explain?
(OR)
(b) How to prevent the fraudulent activities in securities audit?

MODEL QUESTION PAPER
SEMESTER IV
TAX LAW II

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

21. Sales tax Act was passed in Tamilnadu in _____.
22. Sales Tax may be classified into _____ categories.
23. The central sales tax act 1956 came into force on _____.
24. Sec7 of the central sales tax act of 1956 deals with _____.
25. The customs act was introduced in the year _____.
26. Define Customs duty.
27. What is the meaning of duty draw back?
28. Expand MODVAT.
29. Define CENVAT.
30. Define Wealth tax.

SECTION B (5*5=25 Marks)

Answer FIVE questions

31. (a) Define causal dealer.
(OR)
(b) Explain self assessment.
32. (a) Define dealer under CST Act.
(OR)
(b) What is compulsory registration under CST Act?
33. (a) Explain the different types of Custom's Tariff?
(OR)
(b) State different types of Custom's import duties?
34. (a) What are the differences between Excise duty & Sales tax?
(OR)
(b) Explain the features of MODVAT
35. (a) Define wealth tax under the Act.
(OR)
(b) What are the various bases of charges in Wealth tax?

SECTION C (5*8=40 Marks)
Answer FIVE questions

36. (a) Explain the assessment procedure under TNGST Act.
(OR)
(b) Explain the procedure for registration under TNGST Act.
37. (a) What is penultimate sale in an export transaction?
(OR)
(b) How will you determine a sale as an inter state sale under the CST Act?
38. (a) Explain the provisions regarding levy & collection of customs duty?
(OR)
(b) What are the methods by which goods are valued under customs Act?
39. (a) What are the objectives of Excise duties?
(OR)
(b) Explain the powers and duties of Central Excise officer?
40. (a) What are the penalties and prosecutions appeals of Wealth Tax?
(OR)
(b) Explain the assets exempt from levy of Wealth Tax?

MODEL QUESTION PAPER
SEMESTER IV
CORPORATE FINANCIAL MANAGEMENT

TIME : 3 hours

Max : 75 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. Financial decisions involve _____.
2. Dividend means _____.
3. Capital budget means _____.
4. Scrip dividend means _____.
5. A preference shareholder has preference in payment of _____ and _____.
6. What you mean by cost of capital?
7. What is the mean by long term capital?
8. Define finance.
9. What you mean by redeemed preference share capital?
10. What is meant by debt instruments?

SECTION B (5*5=25 Marks)

Answer FIVE questions

11. (a) Explain the importance of corporation finance?
(OR)
(b) Explain the various approaches to finance?
12. (a) What are the functions of Treasure?
(OR)
(b) Explain the sources of short term finance?
13. (a) Define the term Ploughing Back?
(OR)
(b) What are the functions of IDBI?
14. (a) Comment cost of Equity using Capital Asset Pricing Model?
(OR)
(b) Explain the significance of cost of capital?
15. (a) Importance of adequate working capital?
(OR)
(b) Determining the working capital financing mix?

SECTION C (5*8=40 Marks)
Answer FIVE questions

16. (a) What are the Government rules with regards to Deposits?
(OR)
(b) Cost of Equity share capital?
17. (a) Comment significance of Financial Leverages?
(OR)
(b) What are the SEBI guidelines for issuing bonus shares?
18. (a) Explain Modigliani and Miller approach?
(OR)
(b) Factors determining working capital requirements?
19. (a) Explain Dehejia committee report about working capital?
(OR)
(b) What do you mean by mean by inventory Management? Explain the objects and tools?
20. (a) What are the various dimensions of receivables management?
(OR)
(b) Comment pay back period?
