

CURRENT SYLLABUS

SEMESTER I

CORE PAPER I

GENERAL AND COMMERCIAL LAW

UNIT-I

Constitution of India ; Nature of India constitution fundamentals rights and duties – directive principles of state policy – legislative powers – freedom of trade and commerce – constitutional provision to state monopoly – Writs.

UNIT-II

Civil procedure code 1908 Elementary Knowledge of structure of civil courts, their jurisdiction, basic understanding of certain terms – order , judgment and decree , stay of suits res judicata – suits by companies, minors – Basic understanding of summary proceeding – appeals – reference – review and revision.

UNIT-III

Arbitration Act 1940: Arbitration agreement – definition – appointment of arbitrators – powers of arbitrator – award of remission – setting aside – modification and filling there of – stay of legal proceeding.

UNIT-IV

Registration Act 1908: Registrable documents – compulsory and optional time and place of Registration – consequences of nonregistration – miscellaneous provision

Transfer of property Act 1882: movable and immovable property – properties which cannot be transferred provision relating to sale – mortgage – charge – lease – gift and actionable claim.

UNIT-V

Sale of goods Act. 1930 Right of information Act 2005.

Books Recommended

1. Kapoor N.D. , Commercial law- Sultan chand&sons
2. RajiniAbbi& Kapoor N.D, General Law - Sultan Chand & sons
3. Singiri D.K.&.Shukla V.N - The constitution of India
4. Prakash Kumar & Rai K.B., Rights to know – Sapna book house

Reference books:

1. All India Reporter , Published by All India Reporter Ltd.
2. Relevant Bare acts
3. ICSI Study Material on general and commercial Laws.

CORE PAPER II

COMPANY LAW- I

UNIT-I

Definition of company – characteristics – Kinds of companies – lifting the corporate veil, promotion – incorporation – commencement of business – Memorandum and Articles of Association and their alteration.

UNIT-II

Prospectus – Registration – Contents of prospectus – Abridged prospectus – offer for sale – statement in lieu of prospectus misstatement and its consequences, Share capital : meaning, Kinds – allotment of share and return of allotments – share certificate, duplicate share – transfer and transmission of share – buyback of securities – Dematerialization – share depository system.

UNIT-III

SEBI's guidelines for issue of securities – further issue of share and bonus share alteration and reduction of share capital – modes of obtaining membership – register of members – rights and liabilities of members – annual return – dividend – rules regarding dividend and its payments – dividend warrant – payment of interest out of capital.

UNIT-IV

Borrowing powers: ultra vires and intra vires borrowings mortgages and charges – registration of charges – effects of nonregistration.

UNIT-V

Debentures – Definition – Kinds – debenture trust deed – appointment of Debenture Trustee and duties of trustee – Liability of company to create security and Debenture redemption reserve – remedies to debenture holders.

BOOKS RECOMMENDED:

1. Kapoor N.D., Elements of company law- Sultanchand&sons
2. Avtarsingh, Indian company law – Eastern Book Company
3. Shukla M.C.& Gulsahan S.S.,Principles of company law - S.chand&Co.Ltd.,New Delhi

CORE PAPER III INTERNATIONAL BUSINES

UNIT-I

Framework of international trade – scope of international Marketing Vs domestic marketing –transition from domestic to international business – pre-export behavior –motivation to export –special difficulties in international marketing – international marketing environment – controllable and uncontrollable factors.

UNIT-II

Industrial policy and foreign investment – kinds of collaboration and joint ventures – Negotiating foreign collaboration / joint ventures – Drafting of agreement – Restrictive clauses in the foreign collaboration joint venture agreements – Indian joint ventures abroad.

UNIT-III

Globalization of trade and commerce – World trade Organization – UNACTED Trade block and customs union European Union – Intra – African trade – preferential Trade Area (PTA) – European Free Trade Association (EFTA) – Central American common market (CACM) – South Asian Free Trade Association (SAFTA)

UNIT-IV

Indian foreign trade – Recent trends in Indian foreign trade – Institutional infrastructure of export promotions in India – Export assistance – Export finance – Free Trade Zones – Export by air, post and sea – Small scale industries and export – Role of ECGC.

UNIT – V

Export regulation procedure of exports of goods Quality control and pre-shipment inspection – Excise clearance- Customs clearance- Procedure for executing an export order marine insurance export payment and letters of credit- Agreement on Agriculture Textiles and clothing Trade related investment measures Rules and Procedures governing settlement of disputes.

BOOKS RECOMMENDED:

1. Dr. Balu V., International Trade –Venkateswara Publications, Chennai- 4
2. Verma V.C, International Trade - Vikas Publishing House (P) Ltd.,New Delhi

Reference Books:

1. Rai & Manjula Guru M.B., WTO and International Trade, -Vikas Publishing House (P) Ltd., New Delhi
2. Velayudham T. K., Foreign Trade –Theory and Practice - A. H. Wheeler & Co. Ltd., New Delhi

CORE PAPER IV FINANCIAL MARKETS AND SERVICES

UNIT I

Nature and various facts of financial service industry- Analysis of financial services- Need for financial market innovation Development of financial markets- Global integration of financial market- Finance companies Functions, Strengths and Weaknesses.

UNIT II

Commercial banking and their fund based and non- fund financial services- Leasing Hire purchase financing: Salient features, guidelines, functions- Mutual funds: Type of Mutual funds and their rules and regulations

UNIT- III

Factoring – Forfeiting- Securitization- Venture capital Consumer finance and credit cards- Salient features, FBI guidelines, functions.

UNIT IV

Merchant Banking including initial public offer and public issue management- Underwriting- Stock and Security broking- merger and Takeover- salient features- Guidelines- Functions.

UNIT V

Foreign exchange broking - financial consultancy- corporate advisory services- credit rating services- salient features- functions.

Books Recommended

1. Avadani, Investment Management -Himalayan Publishing House Mumbai- 4
2. Machiraju . H.R., Indian Financial System - Himalayan Publishing House Mumbai – 4
3. Dr. Gurusamy S., Financial Markets and Institutions- Vijay NicolasImprints Pvt. Ltd., Chennai- 28

Reference Books:

1. Pandey I.M, Financial Management- Vikas Publishing House (P) Ltd
2. Verma . J.C, Merchant Banking- Bharath Law House.

CORE PAPER V

ADVANCED CORPORATE ACCOUNTING

UNIT-I

Issue of shares forfeiture and reissue – issue debentures, profit to incorporation.

UNIT-II

Accounting treatment for amalgamation – absorption and reconstruction of companies – alteration of share capital.

UNIT-III

Liquidation of companies – Accounting treatment .

UNIT-IV

Accounts of Holding company.

UNIT-V

Accounts of banking companies.

NOTE:

The proportion between problem oriented and theory oriented question in the university examination shall be 80% and 20% respectively.

Books recommended

1. Sukla M.C. and Grewal T.S., Advanced Accounts- S.Chand &Co.Ltd.
2. Gupta R.L. and Radhaswamy, Corporate Accounting - S.Chand &Co.Ltd.
3. Maheswari S.N., Corporate Accounting – Sulthan Chand &Sons.
4. Jain S.P. &Narang K.L., Advanced Accountancy- Kalyani Publishers.

**SEMESTER II
CORE PAPER VI
INCOME TAX**

UNIT-I

Income Tax Act 1961 : definition – basis of charge a) scope of total income
b) residential status of assesses.

UNIT-II

Computation of income under various heads – Salaries – House property.

UNIT-III

Profits and gain of business or profession – Capital Gains – other sources –
income of other persons included in assessee's total income – set off and carry
forward of loss aggregation of income.

UNIT-IV

Arrival of total income – deduction under chapter VI – A – computation of total
income and assessment of individuals and companies.

UNIT-V

Income Tax Authorities : their appointments and control –
jurisdiction and powers of various income Tax authorities – collection and
recovery of tax deduction at source – advance payment of tax.

BOOKS RECOMMENDED:

1. Vinod.K.Singania, Students Guide to Income Tax – Taxman Publication.
2. DinagarPagarel, Income Tax – P.P. Publishers
3. Bhagavathi Prasad, Direct Taxes Law and Practice -Wiley
Eastern Publications.
4. ICSI Study Materials, Tax Law

CORE PAPER VII

COMPANY LAW II

UNIT-I

Director : definition – number of directors Independent Director's – increase in the number of directors – number of directorships – appointment and reappointment of directors – qualification and disqualification of a director – Vacation of office, removal and resignation – Powers, duties and liabilities of directors – holding office or place of profit appointment and removal of Managing Director, manager, Whole time directors – Managerial remuneration.

UNIT-II

Company meeting : General meeting of shareholders – annual General meeting – extra ordinary general meeting and class meeting – Board meeting Requisites of a value meeting – notice – agenda – quorum – chairman – minutes proxies – voting – poll – resolutions.

UNIT-III

Accounts and Audit : books of account – Statutory books – Statistical books – annual accounts and balance sheet – auditor – qualification and disqualification appointment and removal – remuneration – rights – duties and powers of auditors – auditors report. Investigation : Meeting – Investigation off the company's affairs and its ownership – seizure of books and documents – powers of inspector – inspectors report.

UNIT-IV

Majority rule and minority Rights: Principles of Majority rule – Rule in Foss VsHar bottle case – Exceptions to the rule – prohibition of minority investors and creditors. Prevention of oppressions and mismanagement – Court relief – powers of Company Law Board – Power of Central Government.

UNIT-V

Winding up – meaning – mode of winding up – Consequences of winding up order – powers of liquidator – statement of affairs.

BOOKS RECOMMENDED:

1. Kapoor N.D., Elements of company Law -Sultan chand& Sons
2. Indian company Law, Avtarsingh- Vikas Publication house Pvt. Ltd., New Delhi
3. Shukla M.C. and Gulshan S.S, Principles of company Law

–S. Chand & Co. Ltd

Reference book:

1. Ramaiah A., A Guide to Company Law – LexisNexis
2. Shaah S.M., Lectures in company Law -
3. ICSI'S publications and monthly journal "chartered secretary

CORE PAPER VIII COMPANY SECRETARIAL PRACTICE

UNIT-I

Company secretary – qualification – procedure for appointment and dismissal of a secretary – role of Company secretary – powers. Duties and liabilities of a company – documents to be prepared and filed for incorporation – duties of the company secretary at the promotion and incorporation, commencement and subscription stage – prospectus – registration.

UNIT-II

Secretarial procedure for issue of shares – allotment of shares – procedure for issue of share certificates and duplicate share certificates – share warrant – procedure for forfeiture of share and reissue of forfeited shares – issue of further shares – guidelines and procedure for buy back of shares – procedure in depository mode of transfer. Investment management and borrowings: ultra vires borrowing – SEBI guidelines for issue of debentures – duties of a secretary regarding issue of debentures – Secretarial duties on acceptance of deposits.

UNIT-III

Types of meetings – secretarial duties in connect with board meeting annual general meeting – extra order general meeting, practical aspects of drafting agenda notice, explanatory statement and minutes of different meaning.

UNIT-IV

Secretarial procedure for appointment, Independent Directors – reappointment and removal of directors Managing director / Whole time director / manager – sole selling agents. Procedure for appointment of auditor reappointment and removal of auditor – procedure appointment of a cost auditor.

UNIT-V

Compromise and arrangement – procedure compromise and arrangement, Winding up – secretarial procedure for winding up of companies.

BOOKS RECOMMENDED:

1. Ghosh P.K.&Dr.Balachandran N. – Company Secretarial Practice Sulthan Chand &sons
2. Kapoor N.D – Company Law and Secretary Sulthanchand& Sons.

Reference books:

1. Tandon B.N – Manual on Secretarial Practice, Konark Publishers Pvt Ltd
2. ICSI Publication and study Material.

CORE PAPER IX
LABOUR LAW AND INDUSTRIAL LAWS

UNIT-I

Factories Act 1948: Object – Definition – Health, safety and Welfare Provision – Occupier – certifying surgeon Working hours – Employment of child – young person, and women – annual leave With Wage.

UNIT-II

Industrial Dispute Act 1947, Object – Definitions Procedure and settlement of industrial dispute – voluntary reference of dispute to Arbitration – Award and settlement Strikes and Lockouts – Layoff and Retrenchment – Transfer and closing down of undertakings – Unfair labour Practice.

UNIT-III

Employees State Insurance Act 1948, Object Definitions – ESI Corporation, functions – Contribution and recovery – Benefits – Penalties for false claims

UNIT-IV

Employees Provident Fund and Miscellaneous Provision Act 1952 : Object – Definition – Provident Fund Schemes – Contribution and recovery – Offences and Penalties. Payment of Wages Act 1936 – Objects – Definition – Rules or payment of Wages – Maintenance of registers and records. Payment of Bonus Act 1965.

UNIT-V

Trade union Act, 1926, Object – Definitions – Registration of trade union – Rights and privileges of a registered trade union – duties and liabilities – Dissolution. Workmen's compensation Act 1923 – Definition – rules regarding compensation – Distribution of compensation – Notice and claim.

Books recommended:

1. Kapoor N.D. – Hand book on industrial Law Sulthan Chand & Sons
2. Shukla M.C. – Mercandile Law S.Chand&Co.Ltd.

ELECTIVE I APPLIED COSTING

UNIT-I

Meaning definition and objects of cost accounting – Cost sheet. Difference between cost accounting financial & Management accounting– Unit costing – tenders - quotation.

UNIT-II

Contract costing Job costing Batch costing.

UNIT-III

Process costing – Normal loss, Abnormal loss and Abnormal Gain By product and project – equivalent production.

UNIT-IV

Reconciliation of cost and financial accounting.

UNIT-V

Standard costing and variance analysis – Meaning advantages – Material labour, sales Variation.

BOOKS RECOMMENDED:

1. Iyenger S.P - Cost accounting, Suthanchand and Sons
2. Maheswari S.N. – Principles of cost Accounting, Sulthan Chs and Sons
3. Jain S.P. & Narang K.L - Cost accounting, Kalyani Publisers.
4. Prasad N.K. - Cost accounting, Book Syndicate pvt Limited

II semester other P.G candidates
Extra disciplinary course paper I

Company Law

Unit I

Company – definition – characteristics – incorporation – Kinds of companies.

Unit II

Memorandum of association – Articles of association – prospectus

Unit III

Shares and Debentures – Kinds – share capital

Unit IV

Board of directors – Appointment – powers and duties – meetings and resolutions – Board meeting – Meeting of share holder.

Unit V

Winding up of a company – types of winding up – Powers of Liquidator.

Text Book :

Company Law : Kapoor N.D., Suthan chand and Sons

Company Law : Gogna P.P.S, S. Chand Publishing

E.D.C PAPER II MARKETING

Unit I

Marketing: Meaning – Types of market – Role of marketing manager.

Unit II

Functions of marketing – Marketing mix – New product development

Unit III

Pricing – Types of pricing – Promotion – Advertising

Unit IV

Channels of distribution – Dealers – Retailers – Types of Retailers

Unit V

Marketing information and research – Methods of data collection.

Books Recommended

1. Pillai R.S.N & Bagavathi : Marketing, S. Chand Publishing
2. RajanNair : Marketing, SuthanchandandSons

Books for Reference

1. PillaiKotler : Planning & Analysis of marketing manager
2. William. J. Stanton : Marketing management, NewYork McGraw-Hill

B . SYLLABUS FRAMEWORK PAPERS –

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
Core Paper I	General and commercial law	6	4	25	75	100
Core Paper II	Company law I	6	4	25	75	100
Core Paper III	International Business	6	4	25	75	100
Core Paper IV	Financial market & services	6	4	25	75	100
Core Paper V	Advanced corporate Accounting	6	3	25	75	100
Soft Skill I			2	40	60	100

SEMESTER II

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
Core Paper VI	Income Tax	6	4	25	75	100
Core Paper VII	Company Law II	6	4	25	75	100
Core Paper VIII	Company secretarial practice	6	4	25	75	100
Core Paper IX	Labour and Industrial Laws		3	25	75	100
Elective I	Applied Costing					
*Extra Disciplinary Elective (Non Major Elective)	Company law (For other students)		3	25	75	100
Internship			2			100
Softskill II			2	40	60	100

*To be offered by other Department

