B.Com. (Corporate Secretaryship)  
Restructured CBCS curriculum with  
Effective from June, 2016

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OBJECTIVES:

1. To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management.
2. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
3. To provide opportunities to apply the general functions of management in day-to-day managerial practice.

UNIT 1: MANAGEMENT


UNIT 2: PLANNING


UNIT 3: ORGANISING


UNIT 4: DIRECTING


UNIT 5: CONTROLLING

Meaning - Nature - Elements of control - Significance - Control Process - Problems in control process - Control techniques (Traditional & Non-Traditional) - Coordination - Nature - Coordination & Cooperation - Importance - Problems

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:

1. To introduce to the students the various concepts in Banking.
2. To identify the functions of commercial banks & central bank.
3. To introduce the concept of financial instruments, Monetary & Fiscal Policy.

Unit 1: Overview Of Indian Financial System
Overview of Indian Banking System - Evolution - Structure of Banking - Structure of Banks - Kinds of Banks - Commercial Banks - Functions - Central Bank (RBI) - Functions - Guidelines - Banking Regulations - Indian Financial System - Major Components - ATM - TDS - NEFT - RTGS - IMPS - Tele Banking - Internet Banking - Credit Card - Debit Card - Retail Banking - Universal Banking - Recent Developments in Indian Financial System

Unit 2: Functions Of Banks
Banker-Customer Relationship - Banker's Special Relationship - Payment & Collection of Cheques & other Negotiable Instruments - Opening of Accounts of Various Types of Customers - Ancillary Services - Home Loans - Personal Loans - Consumer Loans - Different Modes of Charging Securities - Types of Collaterals & their Characteristics
Unit 3: Financial & Non-Banking Financial Institutions
IFCI - Objectives - Functions - IDBI - Formation of IDBI - Objectives - Functions - ICICI - Products & Services - NBFC - Development Finance Institutions - Leasing Companies - Investment Companies - Corporate Development Companies - Role of NBFC

UNIT 4: FINANCIAL INSTRUMENTS

UNIT 5: MONETARY POLICY & FISCAL POLICY

COURSE TEXT:
1. D Muraleedharan, Modern Banking: Theory & Practice, 2014

COURSE REFERENCES:
1. Indian Institute of Banking & Finance, Banking: An Introduction, 2015
OBJECTIVES:
1. To introduce basic concepts of statistics.
2. To provide statistical techniques for business data analysis.

UNIT 1 : INTRODUCTION

UNIT 2 : PRESENTATIONS OF DATA
Diagrammatic representation of data-bar diagram-pie diagram-histogram-Frequency polygon and frequency curve-pictogram and cartogram-measures of Central tendency: simple average, mean, median, and mode-geometric mean and Harmonic mean – weighted arithmetic mean.

UNIT 3 : MEASURES OF DISPERSION
Range-quartile deviation-mean deviation-standard deviation-coefficient of Variation-combined mean and standard deviation-skewness: Karl Pearson and Bowley’s coefficient of skewness.
UNIT 4 : CORRELATION & REGRESSION

Scatter diagram-Karl Pearson’s coefficient of correlation- rank correlation- Regression Analysis: importance of regression analysis-regression equations.

UNIT 5 : TIME SERIES


COURSE TEXT:

1. S.P. Gupta, Statistical Method, Sultan Chand & Sons Publishers, New Delhi

COURSE REFERENCES


16UBC2MC01 FINANCIAL ACCOUNTING

SEMESTER : II CREDITS : 6
CATEGORY : MC NO. OF HOURS/WEEK : 6

OBJECTIVES:

1. To enable the students to understand the need for making adjustments while Preparing final accounts of a sole trader.
2. To facilitate students to convert incomplete records into systematic accounting.
3. To understand the accounting procedure for different kinds of businesses Viz., Branch, Hire Purchase, Departments etc.

UNIT 1 : FINAL ACCOUNTS
Final accounts of sole trader - Depreciation Accounting-meaning, causes, objectives, methods- Straight Line and Diminishing Balance including change in the method of depreciation.

UNIT 2 : BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTS
Branch Accounts – need - Dependent branch- features – debtors system – Stock and Debtors System. Departmental accounts – purpose, allocation of expenses – departmental trading account - Inter-department transfers at cost & profit – general profit/loss account

UNIT 3 : HIRE PURCHASE & FIRE INSURANCE

UNIT 4 : PARTNERSHIP
Admission of a partner – Retirement of a partner – Death of a partner.

UNIT 5 : INDIAN ACCOUNTING STANDARD & IFRS
COURSE TEXTS:

COURSE REFERENCES:

16UBC2MC02 HUMAN RESOURCE MANAGEMENT

SEMESTER : II CREDITS : 6
CATEGORY : MC NO. OF HOURS/WEEK : 6

OBJECTIVES:
1. To understand the nature of human resources and its significance to the organization.
2. To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.
3. To bring to the attention of the students the latest trends in managing human resources in an organization.

UNIT 1 : INTRODUCTION
Definition – Objectives – Functions - Evolution and growth of HRM – Qualities of a good HR manager – Changing roles
of a HR Manager - E-HRM- Problems and challenges of a HR manager.

UNIT 2: PLANNING HUMAN RESOURCES

UNIT 3: RECRUITMENT & SELECTION

UNIT 4: TRAINING & DEVELOPMENT
Training and development – Principles of training – Assessment of training needs – On the job training methods - Off the job training methods.

UNIT 5: PERFORMANCE APPRAISAL

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:

1. To enable the students to understand the elements of the complex world of marketing.

2. To impart to the students the need for marketing science in the modern business world.

UNIT 1: MARKETING CONCEPTS


UNIT 2: CONSUMER & SEGMENTATION

- Requirements for Effective Segmentation - Segmentation of Business & International Markets - Market Targeting - Differentiation & Positioning

**UNIT 3 : PRODUCT & PRICE**


**UNIT 4 : PLACE & PROMOTION**


**UNIT 5 : ESTABLISHING COMPETITIVE ADVANTAGE**

Competitor Analysis - Identifying Competitors - Assessing Competitors - Selecting Competitors to Attack and Avoid - Designing a competitive intelligence system - Competitive strategies - Approaches to Marketing strategy - Basic competitive strategies - Competitive positions - Market

COURSE TEXT:


COURSE REFERENCES:


16UBC3MC01 CORPORATE ACCOUNTING

SEMESTER: III CREDITS: 6
CATEGORY: MC O. OF HOURS/ WEEK: 6

OBJECTIVES:

1. To understand the advanced concepts in Accounting and Finance
2. To enable a student to analyze the financial statements
3. To understand the various costs in manufacturing.

UNIT 1 : FINANCIAL STATEMENTS
Objectives of financial statements – Preparation and presentation of financial statements of companies under (schedule III). Profit & loss a/c - Balance sheet

UNIT 2 : CASH FLOW STATEMENT

Meaning and Importance – Advantages & Limitations of Cash Flow Statement – Preparation of Cash Flow Statement

UNIT 3 : UNDERWRITING

Underwriting – Purpose and importance – Underwriting commission – types of underwriting – Marked, unmarked and Firm Underwriting

UNIT 4 : REDEMPTION OF SHARES & DEBENTURES

Redemption of Debentures (using profits only) - Debenture Redemption Reserve – Redemption of preference shares – Provisions of companies Act – Capital profits and revenue profits – Minimum fresh issue of shares.

UNIT 5 : PROFITS PRIOR TO INCORPORATION

Treatment of Profits or Loss Prior to Incorporation – Relevance of ‘Date of Commencement of Business’ – Methods of ascertaining Profit or Loss prior to incorporation (P&L A/c and Balance Sheet Method) - Buy back of shares- Rights issue-Calculation of right price-Bonus issue-Rules Regarding bonus issue

COURSE TEXT:

COURSE REFERENCES:

1. Gupta R L & Gupta S.P, Corporate Accounting, Sultan Chand & Sons, New Delhi, 2014

16UBC3MC02 BUSINESS LAW

SEMESTER: III CREDITS: 6
CATEGORY: MC NO. OF HOURS/ WEEK: 6

OBJECTIVES:

1. To assist the students to learn the elements of general contract.
2. To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.
3. To enable the students to learn and understand the special contracts.

UNIT 1: CONTRACT ACT- AN OVERVIEW
Nature of contract – Types - Offer and acceptance – Consideration – Capacity to contract.

UNIT 2: LEGAL ASPECTS OF CONTRACT
UNIT 3: INDEMNITY AND GUARANTEE


UNIT 4: BAILMENT AND PLEDGE


UNIT 5: SALE OF GOODS ACT


COURSE TEXT:


COURSE REFERENCES:

OBJECTIVES:
1. To enable a student to understand the international environment
2. To make a student understand the foreign entry strategies
3. To make a student understand the importance of strategic alliance

UNIT 1 : INTRODUCTION

UNIT 2 : INTERNATIONAL ENVIRONMENT
Legal Environment, Technological Environment, The Accounting Environment, The Political Environment

UNIT 3 : INTERNATIONAL STRATEGIC MANAGEMENT

UNIT 4 : STRATEGIES FOR ANALYZING & ENTERING FOREIGN MARKETS
Foreign Market Analysis - Choosing a Mode of Entry - Exporting to Foreign Markets - International Licensing - International Franchising - Specialized Entry Modes for International Business (Contract Manufacturing,
UNIT : 5 - INTERNATIONAL STRATEGIC ALLIANCE

International Corporate Cooperation - Benefits of Strategic Alliance - Scope of Strategic Alliance - Implementation of Strategic Alliance - Pitfalls of Strategic Alliance

COURSE TEXT:


COURSE REFERENCES:


16UBC4MC01 COMPANY LAW – I

SEMESTER: IV CREDIT: 6
CATEGORY: MC HOURS/WEEK: 6

OBJECTIVES:

1. To develop an understanding of the regulation of registered companies and to provide thorough
understanding of the various provisions of the Indian Company Law
2. To provide conceptual understanding of the cases of Company Law.

UNIT 1: INTRODUCTION
Company – meaning- definition - characteristics –Corporate Veil- lifting of corporate veil - Types of companies – on basis of affiliation, members, liability, ownership and control – one person company – small company – meaning of LLP - features - advantages and disadvantages.

UNIT 2: INCORPORATION AND ITS CONSEQUENCES

UNIT 3: FINANCIAL STRUCTURE
Shares – meaning - classes of shares - equity shares – types – preference shares – meaning – types – difference between equity and preference shares – sweat equity shares – ESOS - issue of shares at premium - transfer and transmission of shares (physical and electronic transfer)

UNIT 4: PROSPECTUS
Prospectus – definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus - contents, registration, misstatements and penalties
UNIT 5: MEMBERSHIP

Membership - modes of acquiring membership including through depository mode; restriction on membership – rights and privileges of members.

COURSE TEXT:

COURSE REFERENCES:

16UBC4MC02 FUNDAMENTALS OF INVESTMENT

SEMESTER: IV CREDIT: 3
CATEGORY: MC HOURS/WEEK: 3

OBJECTIVES:

1. To understand the basics of investment.  
   To identify the risk and return involved in managing investments.  
   To familiarize the students on the understanding of RBI & SEBI.

UNIT 1: INVESTMENT BASICS

~ 21 ~
Relationship – Inflation role in investment - Types of Investor– Speculation – Gambling- Hedging

UNIT 2 : INVESTMENT ALTERNATIVE

UNIT 3 : STOCK EXCHANGE OF INDIA
History & Evolution of stock exchange in India- BSE-NSE- Over the counter Exchange of India( OTCEI)- Inter connected stock exchange- Stock Exchange Members- Functions of Stock Exchange Members- Agency Brokers.

UNIT 4 : FUNDAMENTAL ANALYSIS

UNIT 5 : STOCK MARKET REGULATION
Introduction- SEBI- Primary Market Regulation- Secondary Market Regulation- Regulation of Mutual Fund.

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:

1. To help students prepare financial statements of special types of businesses viz. Banks, Insurance and Electricity companies.

2. To understand the accounting procedures for amalgamation of companies in the nature of Merger or Purchase.

UNIT 1: VALUATION OF GOODWILL AND SHARES

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Shares

UNIT 2: AMALGAMATION

Overview of Accounting Standard 14 - Meaning of Amalgamation, Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations,
Journal Entries to Close the Books of Vendor Company, Entries in the Books of Purchasing Company

UNIT 3 : INSURANCE COMPANY ACCOUNTS
Types of Insurance-Accounts of Insurance companies- Final accounts of Life insurance companies-Ascertainment of profit- Valuation, Balance sheet, Final accounts of Fire, Marine and Miscellaneous Insurance companies.

UNIT 4 : BANKING COMPANY ACCOUNTS
Accounts of banking companies- Rebate on bills discounted- Non-performing assets and their treatment- Classification of Bank advances- Provision for doubtful debts- Guidelines of R.B.I for preparation of Final accounts of Banking Companies.

UNIT 5 : LIQUIDATION OF COMPANIES
Meaning of Liquidation - Modes of winding up - Contributory order of payment - Preferential creditors- Statement of affairs - Deficiency or Surplus account.

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:

1. To familiarize the students with various labour legislations
2. To expose the students to legislation’s relating to welfare of workers

UNIT I: THE FACTORIES ACT, 1948

UNIT II: THE INDUSTRIAL DISPUTES ACT, 1947
Industrial dispute - Objectives - Definitions - Strikes and lock outs - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Machineries – Introduction to Standing Orders.

UNIT III: THE EMPLOYEES COMPENSATION ACT, 1923
Workman’s Compensation – scope - Defenses available to employers before passing of the Act – Rules - Defenses available to employers – Amount of compensation – Occupational diseases

UNIT IV: THE PAYMENT OF GRATUITY ACT, 1972 & THE EPF & MISCELLANEOUS PROVISIONS ACT, 1952
Gratuity - Scope - Definitions - Payment of gratuity - Compulsory insurance and protection of gratuity - Determination and evaluation of gratuity - Obligation and

UNIT V: THE EMPLOYEES STATE INSURANCE ACT, 1948


COURSE TEXT:


COURSE REFERENCES:


16UCA4AL01 ACCOUNTING AND ERP PACKAGE

Semester: IV  Credits: 3
Category: AL  No. of Hrs/week: 6 Hrs

Objectives:

1. To impart the students with the basic principles and concepts of accounting.
2. To provide Knowledge on the use and application of computer in accounting.
3. To implement the concepts using package.
UNIT I

UNIT II

UNIT III
Cost centre – Cost category – Voucher entries using cost centre – Payroll preparation – Budget creation and alteration – TDS – TCS – VAT.

UNIT IV

UNIT V
TEXT BOOK:
Tally, Namrata Agarwal, Dreamtech Press, 2007.(Unit III)

REFERENCE BOOKS:

16UCA4AL01 ACCOUNTING AND ERP PACKAGE
1. Creation, alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Final A/Cs with adjustments (Creation and deletion of ledgers)
4. Voucher entry problems in double entry mode
5. Voucher entry problem in single entry mode.
6. Voucher entries using cost centres
7. Budget preparation and reporting variance
8. Payroll preparation
9. Accounting vouchers using stock items
10. Order processing and inventory vouchers
11. Generation of accounting books and reports
12. Generation of inventory books and reports.
OBJECTIVES:

1. To familiarize the students on the importance of cost ascertainment, reduction & control.
2. To develop the skills needed to apply costing techniques for each element of cost.
3. To help students to understand the procedures to calculate the cost of the products and services.

UNIT 1: INTRODUCTION TO COST ACCOUNTING
(ONLY THEORY)


UNIT 2: COST SHEET

Preparation of cost sheet – Prime Cost – Works Cost – Production Cost – Cost of Production – Administration and Selling cost- Cost of Sales
UNIT 3: MATERIALS & LABOUR

UNIT 4: OVERHEADS
Introduction-Classification Of Overheads-Accounting Of Manufacturing Overheads-Steps For The Distribution Of Overheads-Methods Of Absorbing Overheads To Various Products Or Jobs-Types Of Overhead Rates – Machine hour rate – Accounting Of Administrative Overheads-Accounting And Control Of Selling And Distribution Overheads – Activity Based Costing

UNIT 5: JOB, BATCH AND CONTRACT COSTING

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:

1. To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law

2. To provide conceptual understanding of the cases of Company Law.

UNIT 1 : ADMINISTRATORS

Directors – appointment/re-appointment of directors - 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 – women directors – Independent directors

UNIT 2 : MANAGEMENT OF COMPANIES

Meetings of directors and committees - frequency, convening and proceedings of Board - Committee meetings - General meetings - kinds of meetings – provisions relating to convening and conducting meeting.

UNIT 3 : CORPORATE ACCOUNTABILITY

Accounts and audit - statutory books to be kept - director’s report - auditor’s report, chairman’s speech, director’s replies to qualifications in auditor’s report, directors’ responsibility statement, corporate governance statement, compliance certificate.

Auditors - Appointment, resignation and removal of auditors
- rights, duties and liabilities of auditors; powers of the Central Government to direct special audit; cost audit.

**UNIT 4 : DIVIDENDS**

Dividends – provisions relating to declaration and payment of dividend; transfer of un-claimed dividend to Investor Education and Protection Fund.- An Introduction to E-Governance and XBRL

**UNIT 5 : WINDING UP OF COMPANIES**

An Overview- Concept and Modes - Striking Off Name of Companies

**COURSE TEXT:**


**COURSE REFERENCES:**


OBJECTIVES:

1. To make a student understand the direct taxes in India
2. To enable a student to understand the different heads of Income.
3. To enable a student to find taxable income.

UNIT 1: INTRODUCTION TO INCOME TAX

Income tax law: An introduction, Important definitions in the Income tax Act, 1961, Basis of charge and rates of tax, Concept of previous year and assessment year. Residence and scope of total income - Residential status and scope of total income.

UNIT 2: HEADS OF INCOME – SALARY

Salary: Basis of charge, Gratuity, Pension, Leave salary, Retrenchment compensation, Provident fund, Perquisites

UNIT 3: DEDUCTIONS & ALLOWANCES IN SALARY

Allowances, Deductions from salary, Relief under section 89

UNIT 4: HOUSE PROPERTY

House Property: Determination of annual value, Deductions from annual value, Computation of income
UNIT 5: CAPITAL GAINS
Capital gains- Capital asset, Short-term and long-term capital assets, Scope and year of chargeability, Mode of computation of capital gains, Cost of improvement, Cost of acquisition, Exemption of capital

COURSE TEXT:

COURSE REFERENCES:

16UBC5ES01 FINANCIAL MANAGEMENT

SEMESTER: V
CREDIT: 3
CATEGORY: ES 2
HOURS/WEEK: 6

OBJECTIVES:
1. To expose the students to the fundamentals of finance.
2. To develop an understanding of tools that are used to value investment projects.
3. To provide knowledge using concepts, methods & procedures involved in managerial decision making.
UNIT 1 : FINANCIAL MANAGEMENT


UNIT 2 : CAPITAL STRUCTURE

Capital structure theories- Net income approach – traditional approach – net operating income approach – MM approach - over capitalization and under capitalization.- Designing a capital structure - key concepts of designing optimal structure- optimal capital structure- EBIT-EPS Analysis- cost of capital, capital structure and Market Price of share.

UNIT 3 : BUSINESS RISK AND FINANCIAL RISK


UNIT 4 : CAPITAL BUDGETING


UNIT 5 : SOURCES OF FINANCE (ONLY THEORY)

Introduction – Financial needs and sources of finance of a business – Long term sources of finance- Venture capital

**COURSE TEXTS:**


**COURSE REFERENCES:**


**16UBC5ES02 CORPORATE AND ECONOMIC LAWS**

**SEMESTER: V**

**CREDIT: 3**

**CATEGORY: ES 2**

**HOURS/WEEK: 6**

**OBJECTIVES:**

1. To provide an understanding of certain economic laws.
2. To enlighten the students on the important laws which have direct relevance to the functioning of companies.

**UNIT 1 : INDUSTRIES DEVELOPMENT AND REGULATION ACT., 1951.**

UNIT 2: CONSUMER PROTECTION ACT, 2002.

Objectives and definitions under FEMA. Current account transactions, Capital account transactions, foreign direct investment in India and abroad, acquisition and transfer of immovable property - Establishment in India of branch, office etc - Export of goods and services - Realisation and repatriation of foreign exchange, authorised person, penalties and enforcement. Foreign contributions and hospitality - Exemptions, powers of Central Government, adjudication and appeal - offences and penalties.

UNIT 4: POLLUTION CONTROL AND ENVIRONMENTAL PROTECTION LAWS
Concept of sustainable development, Government policy regarding environment, law relating to Prevention and Control of Air Pollution and Water pollution, Environment (Protection) Law - Appearance before Environment Tribunal/Authority.

UNIT 5: INTELLECTUAL PROPERTY RIGHTS LAWS.
Concept and development of intellectual property law in India. Law and procedure relating to patents, trade marks and copyrights - Overview of laws relating to other related intellectual property rights. Intellectual Property Appellate Board

COURSE TEXT:
COURSE REFERENCES:

   *Foreign Exchange Management Act*, Bare Act

16UBC5SK01 INVESTMENT MANAGEMENT

**SEMESTER: V**  
**CREDIT: 4**  
**CATEGORY: SK**  
**HOURS/WEEK: 6**

**OBJECTIVES:**

1. *To make the student understand the Basis of Risk & return.*
2. *To understand the risk and return analysis with problems*
3. *To enable the student on the valuation of Bond and Equity.*

**UNIT 1: INTRODUCTION**

UNIT 2: RISK RETURN ANALYSIS IN INVESTMENT


UNIT 3 : VALUATION OF EQUITY SHARES & BONDS

Valuation of Equity Shares- Assumption of Equity Valuations- Valuation based on accounting information- Valuation based on Dividends – Valuation based on Multi Period holding- Bond yield Types- Yield to maturity- Yield to Call – Concept of bond valuation – Bond Pricing and Valuation.

UNIT 4 : PORTFOLIO THEORY & PORTFOLIO MANAGEMENT


UNIT 5: INVESTORS PROTECTION


COURSE TEXT:

COURSE REFERENCES:


16UBC5SK02 SECRETARIAL PRACTICE

SEMMESTER: V  CREDIT: 4
CATEGORY: SK  HOURS/ WEEK: 6

OBJECTIVES:

1. To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law

2. To provide conceptual understanding of the duties of a company secretary.

UNIT 1 : COMPANY SECRETARY

Appointment, resignation and removal of Company Secretary; role of the Company Secretary; functions and duties; relationship with chairman and directors; secretary as advisor of the chairman and the board.

UNIT 2 : COMPANY SECRETARY IN PRACTICE

Company Secretary in Practice – Functions - procedure for appointment, resignation and removal of company secretary in practice.
UNIT 3: COMPANY FORMATION AND CONVERSION

Secretarial procedure for incorporation of private/public companies - companies limited by guarantee - certificate of commencement of business - filing of agreements with managerial personnel - E-governance (mca – 21) - Important Features of MCA-21 – CIN, DIN, DSC, CFC, SRN, etc - Eforms and on-line filing - inspection of documents.

UNIT 4: ALTERATION OF MEMORANDUM AND ARTICLES

Secretarial procedure for alteration of various clauses of memorandum - name clause - situation of registered office clause - objects clause - capital clause and liability clause - procedure for alteration of articles - effect of alteration

UNIT 5: TRANSFER/TRANSMISSION

Procedure involved in issue of shares – secretarial procedure involved in transfer of shares - transmission - transposition - dematerialization/ rematerialisation of securities.

COURSE TEXTS:


REFERENCE TEXTS:

OBJECTIVES:

1. To make the student understand the basic conceptual framework of Strategic management
2. To understand the competitive advantage of Management
3. To make them understand the various level of strategies like Business, corporate Level

UNIT 1 : STRATEGY & PROCESS


UNIT 2 : COMPETITIVE ADVANTAGE


UNIT 3 : BUSINESS LEVEL STRATEGIES

UNIT 4 : CORPORATE LEVEL STRATEGIES

UNIT 5 : STRATEGY IMPLEMENTATION & EVALUATION

COURSE TEXT:
1. Hitt, Ireland, Hoskisson, Strategic Management, Thomson Learning, 7th Edition

COURSE REFERENCES:
OBJECTIVES:

1. To give a basic understanding on Entrepreneurship. It also helps in understanding various theories of Entrepreneurship. To give a basic understanding of venture promotion and raising fund concept

UNIT 1 : ENTREPRENEUR & ENTREPRENEURSHIP
Entrepreneur : Definition & Concept - Characteristics - Entrepreneurship : Definition, Concept & Characteristics - Emergence of Entrepreneurship - Classification of Entrepreneur - Functions of Entrepreneur - Qualities of an Entrepreneur - Business Plan Writing

UNIT 2 : THEORIES OF ENTREPRENEURSHIP
Sociological Theories (Theory of Religious Belief Max Weber) - Economic Theories (Schumpeteris Theory of Innovation, Harvard School Theory) - Views on Entrepreneurship (Walker) - Models of Entrepreneurship

UNIT 3 : PROMOTION OF A VENTURE
Opportunity Analysis - Environment & Entrepreneurship - Technological Environment - Competitive factors - Steps in setting up a small scale industrial enterprise - Legal requirements for establishing a new unit - Policies of Government

UNIT 4 : RAISING OF FUNDS & ENTREPRENEURIAL BEHAVIOUR
Raising of Funds - Internal and External - Sources of Finance to Entrepreneurs - Capital structure - Capitalization - Venture capital - Origin, Concept - Features - Innovation & Entrepreneur - Social Responsibility - Institutions providing Financial assistance to Indian Entrepreneurs - Role of Financial Institutions towards Entrepreneurship

UNIT 5 : EDP & ENTREPRENEURSHIP

EDP : Meaning & Objectives - Indian EDP model - Phases of EDP - Evaluation of EDP - Role & Achievements of EDP - Rural Entrepreneurship - Women Entrepreneurship - Concept - Factors Governing - Schemes for Women Entrepreneurs

COURSE TEXT:


COURSE REFERENCES:

OBJECTIVES:

1. To make a student to understand the direct taxes in India
2. To enable a student to understand the different heads of Income.
3. To enable a student to find taxable income.

UNIT 1 : PROFITS & GAINS FROM BUSINESS
Business Income- Income chargeable under this head

UNIT 2 : DEDUCTIONS & COMPUTATION OF BUSINESS INCOME/PROFESSION
Admissible deductions, Inadmissible deductions, Expenses or payments not deductible in certain circumstances - Computation of income from business or Profession- sec28- Specific deductions

UNIT 3 : INCOME FROM OTHER SOURCES, SET OFF & CARRY FORWARD OF LOSSES
Other sources: Incomes chargeable under this head - Set Off: Concept of set off and carry forward of losses, Inter source adjustment, Inter head adjustment, Order of set-off of losses

UNIT 4 : DEDUCTIONS FROM GROSS TOTAL INCOME
Deductions allowable, Deductions not allowable, deemed income chargeable to tax, General provisions, Deductions in
respect of payments, Deduction in respect of incomes, Other deductions

UNIT 5 : COMPUTATION OF INCOME TAX AND TAX PAYABLES

Meaning of total income, Income to be considered while computing total income of individuals, Computation of tax liability of individuals

COURSE TEXT:

COURSE REFERENCES:

16UBC6MC04 MANAGEMENT ACCOUNTING

SEMESTER : VI  CREDITS : 6
CATEGORY : MC  NO. OF HOURS/WEEK : 6

OBJECTIVES:

1. To make a student understand and identify the various costs involved in the business.
2. To help students analyze the various costs which will assist in decision making.
3. To help students in setting budgets and analyze the variance.

UNIT 1: INTRODUCTION (ONLY THEORY)


UNIT 2: RATIO ANALYSIS


UNIT 3: MARGINAL COSTING


UNIT 4: BUDGETARY CONTROL

Meaning of Budget and Budgeting, Essentials of Budget, Characteristic of Budget, Objectives of Budgeting, Meaning of Budgetary Control, Different Types of Budgets – Zero based budgets- Preparation of Budgets – flexible – sales – production – direct material usage budget – direct material purchase budget - direct labour budget – factory overhead

UNIT 5 : STANDARD COSTING
Introduction - Setting up of Standard Cost, Types of Standards, Need for Standard Costs - Types and classification of Variances – Sales variances – Material variances(without opening and closing stock) – labor variances(without idle time)

COURSE TEXT:

COURSE REFERENCES:

16UBC6MS01 INDIRECT TAX

SEMESTER: VI
CREDIT: 4
CATEGORY: MS
HOURS/ WEEK: 6

OBJECTIVES:
1. To make a student to understand the various indirect taxes in India
2. To enable a student to understand the indirect tax structure in India.

UNIT 1 : INTRODUCTION
Direct and Indirect Taxes, Features of indirect taxes, Principles of indirect taxes, Administration of indirect taxes

UNIT 2: CENTRAL EXCISE DUTY

Constitutional provisions, Types of excise duties, Sources of central excise law, Levy of duty, Goods and excisable goods, Manufacture and Manufacturer, General procedures, SSI exemption.

UNIT 3: CUSTOMS DUTY

Constitutional provisions, Sources of customs law, Levy of customs duty, Exemption from customs duty, Classification and Valuation of imported/export goods.

UNIT 4: VAT

VAT in Indian context, Constitutional provisions relating to State-Level VAT, VAT rates and coverage of goods, Input tax credit (ITC), VAT procedures.

UNIT 5: SERVICE TAX

Introduction, Genesis of service tax in India, Constitutional Provisions, Sources of service tax law, Definition of service, Charge of service tax, Negative list of services.

COURSE BOOK:


COURSE REFERENCES:

1. V.S.Dabey, Indirect Taxes, Taxman’s 2009
OBJECTIVES:

1. To provide to the students basic understanding of some of the general and commercial laws
2. To familiarize the facts which have a bearing on the conduct of the corporate affairs.

UNIT I: CONSTITUTION OF INDIA

Broad framework of the Constitution of India - fundamental rights- directive principles of state policy - ordinance making powers of the President and the Governors - legislative powers of the Union and the States - judiciary - writ jurisdiction of High Courts and the Supreme Court - different types of writs - habeas corpus, mandamus, prohibition, quo warranto and certiorari - Concept of delegated legislation.

UNIT 2: LAW RELATING TO TRANSFER OF PROPERTY

Important definitions - movable and immovable property - properties which cannot be transferred - rule against perpetuities - lis pendens - provisions relating to sale, mortgage, charge, lease, gift and actionable claim.

UNIT 3: INFORMATION TECHNOLOGY LAW — AN OVERVIEW

records - certifying authority - digital signature certificate - Cyber Regulation Appellate Tribunal - offences and penalties.

UNIT 4: CODE OF CIVIL PROCEDURE
Elementary knowledge of the structure of civil courts - their jurisdiction, basic understanding of certain terms - order, judgement and decree, stay of suits, res judicata, suits by companies, minors, basic understanding of summary proceedings, appeals, reference, review and revision.

UNIT 5: LAW RELATING TO RIGHT TO INFORMATION

Salient features of the Right to Information (RTI) Act, 2005 - Objective - Public Authorities & their obligations - Designation of Public Information Officers (PIO) and their Duties - Request for obtaining information - Exemption from disclosure - Who is excluded; Information Commissions (Central & State) and their powers - appellate authorities - penalties - jurisdiction of Courts - Role of Central/State Governments.

COURSE TEXT:

1. N.D.Kapoor & Rajni Abbi General Laws and Procedures, Sultan Chand, 2014

COURSE REFERENCES:

OBJECTIVES:

1. To enlighten the students the elements of general contract and special contracts.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession.
3. To expose the students to legislation relating to sales.

UNIT 1: CONTRACT ACT – AN OVERVIEW
Nature of a contract - kinds of contracts- Offer - acceptance - Consideration - Capacity to contract.

UNIT 2: LEGAL ASPECTS OF CONTRACT

UNIT 3: INDEMNITY AND GUARANTEE

UNIT 4: BAILMENT AND PLEDGE

UNIT 5: SALE OF GOODS ACT


COURSE TEXTS:

COURSE REFERENCES:
OBJECTIVES:

1. To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law.

2. To provide conceptual understanding of the cases of Company Law.

UNIT-I: INTRODUCTION

Company – meaning - definition - characteristics – Corporate Veil - lifting of corporate veil - Types of companies – on basis of affiliation, members, liability, ownership and control – one person company – small company – meaning of LLP - features - advantages and disadvantages.

UNIT – II: INCORPORATION AND ITS CONSEQUENCES


UNIT – III: FINANCIAL STRUCTURE

Shares – meaning - classes of shares - equity shares – types – preference shares – meaning – types – difference between equity and preference shares – sweat equity shares – ESOS -
issue of shares at premium - transfer and transmission of shares (physical and electronic transfer)

UNIT - IV: PROSPECTUS

Prospectus – definition; abridged prospectus; statement in lieu of prospectus; shelf prospectus - contents, registration, misstatements and penalties

UNIT – V: MEMBERSHIP

Membership - modes of acquiring membership including through depository mode; restriction on membership – rights and privileges of members.

COURSE TEXT:


COURSE REFERENCES: