



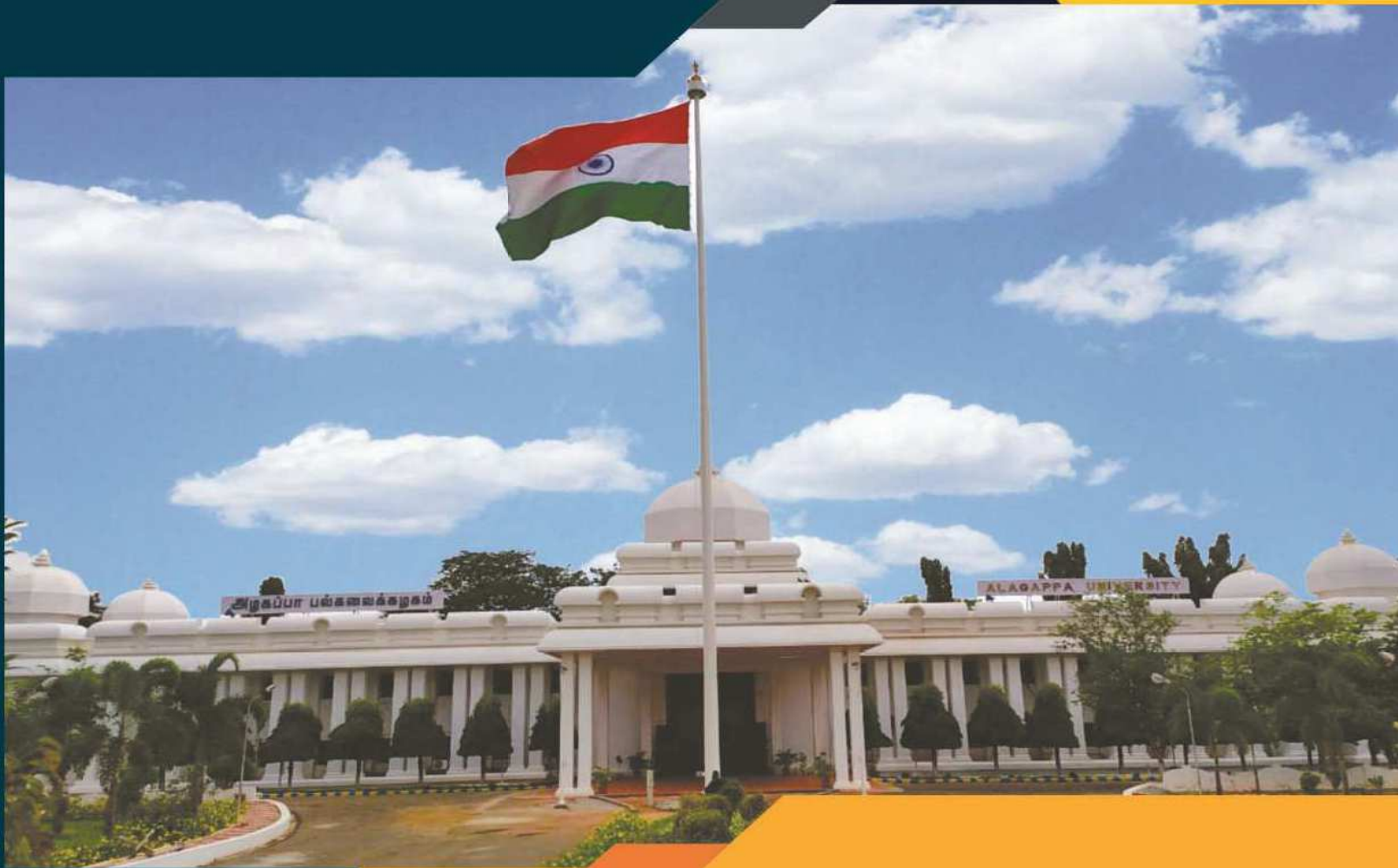
# ALAGAPPA UNIVERSITY

(A State University Established in 1985)  
Karaikudi - 630003, Tamil Nadu, India



|  |   |   |   |   |
|--|---|---|---|---|
| <b>2017</b><br><br>Accredited with<br>A+ Grade by NAAC (CGPA : 3.64) | <b>2018</b><br><br>MHRD<br>Govt. of India<br><br>UGC<br>University Grants Commission<br>Graded as Category - 1<br>&<br>Granted Autonomy | <b>2018</b><br><br>MHRD<br>GOVERNMENT OF INDIA<br>Swachh Campus<br>Rank : 4 | <b>2019</b><br><br>NIRF<br>NATIONAL<br>INSTITUTIONAL<br>RANKING<br>FRAMEWORK<br>Rank : 29 | <b>2019</b><br><br>QS<br>India Rank : 20<br>BRICS Rank : 104<br>Asia Rank : 216 |
|--|---|---|---|---|

## DEPARTMENT OF CORPORATE SECRETARYSHIP



### M.B.A., CORPORATE SECRETARYSHIP

[Choice Based Credit System (CBCS)]

[For the candidates admitted from the academic year 2019-2020]



**FACULTY OF MANAGEMENT  
ALAGAPPA UNIVERSITY, KARAIKUDI**

Accredited with 'A+' Grade by NAAC (CGPA: 3.64) in the Third cycle,  
and Graded as Category I University by MHRD – UGC)



**Department of Corporate Secretaryship**

**REGULATIONS, CURRICULUM AND SYLLABI**

(Effective from Academic Year 2019-20)

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|             |   |  |
|-------------|---|--|
| Program     | : | <b>MBA (Corporate Secretaryship)</b>             |
| Pattern     | : | Semester System                                  |
| Mode        | : | Regular  |
| Duration    | : | Two years (Semester)                             |
| Eligibility | : | Any degree from a recognized University (10+2+3) |
| Medium      | : | English  |

**Programme General Objective:**

To be a leader in the development of professionals in Corporate Management and governance.

**Programme Specific Objectives:**

1. To produce competent professionals for company Secretaryship by imparting quality knowledge, relevant training and entrepreneurial skills.
2. To expose our students to practical situations companies for the purpose of imparting employability skills with emphasis on the professional ethics and values.
3. To enable the students in carrying out action oriented research in corporate sector.

**Programme Outcome:**

After successfully completing the MBA (CS) programme,

- 1) The students can become company secretaries in companies with more than Rs.10 crores of paid up capital.
- 2) Successful students can pursue the ICSI Programme and qualify themselves (or) undertake useful research by joining Ph.D programmes.
- 3) They can join Colleges and Universities as teachers to teach the UG/PG programmes and students can take up the IT/GST practitioners' jobs.

## Credit Structure of MBA (Corporate Secretaryship)

| Semester            | Course Title                                 | Course Code | Credits      | Hours/Week | Marks      |            | Total Marks |  |
|---------------------|--|-------------|--------------|------------|------------|------------|-------------|--|
|                     |  |             |              |            | Internal   | External   |             |  |
| I                   | <b>Core Courses</b>                          |             |              |            |            |            |             |  |
|                     | CC-I- Principles and Practice of Management  | 622101      | 3            | 5          | 25         | 75         | 100         |  |
|                     | CC-II- Managerial Economics                  | 622102      | 3            | 5          | 25         | 75         | 100         |  |
|                     | CC-III- Financial and Cost Accounting        | 622103      | 3            | 5          | 25         | 75         | 100         |  |
|                     | CC-IV- Organizational Behaviour              | 622104      | 4            | 5          | 25         | 75         | 100         |  |
|                     | CC-V- Company Law & Practice – I             | 622105      | 4            | 5          | 25         | 75         | 100         |  |
|                     | Comprehensive Viva-Voce-I                    | 622601      | 1            | -          | 25         | 75         | 100         |  |
|                     | Elective Course                              |             |              |            |            |            |             |  |
|                     | EC-I-Information Technology for Business     | 622701      | 2            | 4          | 25         | 75         | 100         |  |
|                     | Lab/Library/Yoga and Career Guidance         |             |              | 1          |            |            |             |  |
| <b>Total</b>        |  |             | <b>20</b>    | <b>30</b>  | <b>175</b> | <b>525</b> | <b>700</b>  |  |
| <b>SEMESTER II</b>  |  |             |              |            |            |            |             |  |
| II                  | <b>Core Courses</b>                          |             |              |            |            |            |             |  |
|                     | CC-VI- Business Research Methodology         | 622201      | 3            | 4          | 25         | 75         | 100         |  |
|                     | CC-VII- Business Law                         | 622202      | 4            | 4          | 25         | 75         | 100         |  |
|                     | CC-VIII- Securities Laws and Capital Market  | 622203      | 4            | 4          | 25         | 75         | 100         |  |
|                     | CC-IX- Company Law & Practice -II            | 622204      | 4            | 4          | 25         | 75         | 100         |  |
|                     | CC-X- Financial Management                   | 622205      | 4            | 4          | 25         | 75         | 100         |  |
|                     | Comprehensive Viva-voce-II                   | 622602      | 1            | -          | 25         | 75         | 100         |  |
|                     | Practical Training Viva -Voce                | 622777      | 2            | 2          | 50         | 50         | 100         |  |
|                     | Elective Course                              |             |              |            |            |            |             |  |
|                     | EC-II Banking & Insurance : Law and Practice | 622702      | 2            | 3          | 25         | 75         | 100         |  |
|                     | Lab/Library/Yoga and Career Guidance         |             |              | 2          |            |            |             |  |
|                     | Non Major Elective Course                    |             |              |            |            |            |             |  |
|                     | NME-I  |             | 2            | 3          | 25         | 75         | 100         |  |
|                     | Self Learning Course                         |             |              |            |            |            |             |  |
|                     | SLC – I MOOCs                                |             | Extra Credit |            |            |            |             |  |
| <b>Total</b>        |  |             | <b>26</b>    | <b>30</b>  | <b>225</b> | <b>650</b> | <b>900</b>  |  |
| <b>SEMESTER III</b> |  |             |              |            |            |            |             |  |
|                     | <b>Core Courses:</b>                         |             |              |            |            |            |             |  |
|                     | CC-XI- General Laws                          | 622301      | 3            | 4          | 25         | 75         | 100         |  |
|                     | CC-XII- Economic and other legislations      | 622302      | 3            | 4          | 25         | 75         | 100         |  |

|                             |   |              |           |            |            |            |            |  |
|-----------------------------|---|--------------|-----------|------------|------------|------------|------------|--|
| III                         | CC-XIII- Corporate and Management Accounting                      | 622303       | 3         | 4          | 25         | 75         | 100        |  |
|                             | CC-XIV- Corporate Funding and Listing of Securities               | 622304       | 3         | 4          | 25         | 75         | 100        |  |
|                             | CC-XV - Corporate Compliance Management                           | 622305       | 3         | 4          | 25         | 75         | 100        |  |
|                             | CC-XVI- Income Tax Law & Practice                                 | 622306       | 3         | 4          | 25         | 75         | 100        |  |
|                             | Comprehensive Viva-voce-III                                       | 622603       | 1         | -          | 25         | 75         | 100        |  |
|                             | <b>Elective Course</b>  |              |           |            |            |            |            |  |
|                             | <b><u>Elective Courses (One Course to be selected) EC-III</u></b> |              |           |            |            |            |            |  |
|                             | Ethics, Governance & Sustainability                               | 622501       | 3         | 3          | 25         | 75         | 100        |  |
|                             | Human Resource Management & Labour Laws                           | 622502       |           |            |            |            |            |  |
|                             | International Business Laws                                       | 622503       |           |            |            |            |            |  |
|                             | <b>Non Major Elective Course</b>                                  |              |           |            |            |            |            |  |
| NME-II                      |   | 2            | 3         | 25         | 75         | 100        |            |  |
| <b>Self Learning Course</b> |   |              |           |            |            |            |            |  |
| SLC – II MOOCs              |   | Extra Credit |           |            |            |            |            |  |
| <b>Total</b>                |   | <b>24</b>    | <b>30</b> | <b>225</b> | <b>675</b> | <b>900</b> |            |  |
| <b>SEMESTER IV</b>          |   |              |           |            |            |            |            |  |
| IV                          | CC-XVII- Drafting and Conveyancing                                | 622401       | 4         | 6          | 25         | 75         | 100        |  |
|                             | CC-XVIII Corporate Restructuring                                  | 622402       | 4         | 6          | 25         | 75         | 100        |  |
|                             | CC-XIX- Secretarial Audit & Due diligence                         | 622403       | 4         | 6          | 25         | 75         | 100        |  |
|                             | CC-XX- GST and Customs Law  | 622404       | 4         | 6          | 25         | 75         | 100        |  |
|                             | Project – work and Viva-voce                                      | 622999       | 3         | 6          | 25         | 75         | 100        |  |
|                             | Comprehensive Viva-voce-IV  | 622604       | 1         | --         | 25         | 75         | 100        |  |
|                             | <b>Total</b>  |              | <b>20</b> | <b>30</b>  | <b>150</b> | <b>450</b> | <b>600</b> |  |

| <b>Semester-wise Credits</b> |            |             |              |             |                   |
|------------------------------|------------|-------------|--------------|-------------|-------------------|
| <b>Semester</b>              | I Semester | II Semester | III Semester | IV Semester | <b>Total</b>      |
| <b>Credits</b>               | 20         | 26          | 24           | 20          | <b>90 credits</b> |

| <b>Semester I</b>  |   |                   |                    |
|--|---|-------------------|--------------------|
| <b>Course Code:</b><br>622101  | <b>Principles And Practice Of Management</b>  | <b>Credits: 3</b> | <b>Hours:</b><br>5 |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge about the concepts &amp; principles and process of management.</li> <li>➤ The help the students develop an understanding of functions and responsibilities of managers</li> </ul>  |                   |                    |
| <b>Unit-I</b>  | <b>Management:</b> Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F Drucker- Approaches to the Study of Management-Universality of Management - Relevance of management to different types of organization.   |                   |                    |
| <b>Unit –II</b>  | <b>Planning and Decision Making:</b> Nature, importance and planning process – Planning premises – Components of Planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets – Decision-making – Meaning – Types – Decision-making Process under Conditions of Certainty and Uncertainty.  |                   |                    |
| <b>Unit-III</b>  | <b>Organizing:</b> Nature, purpose and kinds of organization – Structure - Principles and theories of organization – Departmentalization – Span of control – Line and staff functions – Authority and responsibility – Centralization and decentralization – Delegation of authority – Committees – Informal organization .   |                   |                    |
| <b>Unit-IV</b>   | <b>Staffing and Directing:</b> General Principles of Staffing- Importance and techniques of Directing- Motivation – Meaning – Importance – Theories: Maslow, Herzberg, McGregor (X&Y), Ouchi (Z), Vroom, Porter-Lawler, McClelland and Adam – Communication: Meaning – Types – Process – Barriers; Leadership: Significance, Types Styles and Theories- Trait, Contingency, Situation, Path-Goal, Tactical, Transactional and Transformational Leadership- Leadership Grid. |                   |                    |
| <b>Unit –V</b>   | <b>Coordination andControlling:</b> Coordination: Concept, Need and techniques; Controlling: Objectives and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management: Strategic alliances -Core competence-Business process reengineering – Total quality management- Six Sigma –Benchmarking- Balanced Score-card.   |                   |                    |
| <b>Unit-VI</b>   | <b>Dynamic Component for Continuous Internal Assessment only:</b><br><i>Contemporary Developments Related to the Course during the Semester concerned.</i>  |                   |                    |
| <b>Reference and Textbooks:-</b>   |   |                   |                    |
| Gupta, C.B. (2017). <i>Management – Theory and Practice, (19<sup>th</sup> ed.)</i> , New Delhi: Sultan Chand & Sons.   |   |                   |                    |
| Pagare, D. (2019). <i>Principles of Management, (6<sup>th</sup> ed.)</i> . New Delhi: Sultan chand & Sons.             |   |                   |                    |
| Prasad, L.M (2019). <i>Principles and Practice of Management, (9<sup>th</sup> ed.,</i> New Delhi: Sultan Chand & Sons. |   |                   |                    |
| Ramasamy, T. (2019). <i>Principles of Management, (6<sup>th</sup> ed.)</i> . Mumbai: Himalaya Publishing House.        |   |                   |                    |
| Vasishth, N. (2019). <i>Principles of Management, (5<sup>th</sup> ed.)</i> . TaxmanPublication.                        |   |                   |                    |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ After reading the course the students would be able to understand the principles and practice &amp; management.</li> <li>➤ The students would be able to get an employment opportunity in HR related job.</li> </ul>   |                   |                    |

**Name of the Course**  
**TeacherDr.SP.Mathiraj**

| <b>Semester I</b>  |   |                   |                    |
|--|---|-------------------|--------------------|
| <b>Course Code:</b><br>622102  | <b>MANAGERIAL ECONOMICS</b>   | <b>Credits: 3</b> | <b>Hours:</b><br>5 |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To help the students develop an understanding of price and profit functions in the business firm.</li> <li>➤ To enable the students apply their knowledge relating to managerial decision making.</li> </ul>   |                   |                    |
| <b>Unit-I</b>  | <b>Economics &amp; Business Decisions:</b> Meaning, nature and scope of Managerial Economics– Relationship between Economic theory and Managerial Economics –Role of Managerial Economics in Business Decisions- Concepts of Opportunity cost, Time Value of Money, Marginalism, Equilibrium and Equi-marginalism and their role in business decision making- (Relevant One or Two Case Studies).   |                   |                    |
| <b>Unit –II</b>  | <b>Demand and Supply Analysis:</b> Meaning, types and determinants of demand- Law of Demand- Giffen Paradox- Elasticity of Demand: Types, Measures and Role in Business Decisions- Determinants of Supply- Elasticity of Supply- Measures and Significance- (Relevant Two Case Studies).  |                   |                    |
| <b>Unit-III</b>  | <b>Cost, Return and Production Function:</b> Cost function and cost-output relationship- Economics and Diseconomies of scale – Cost control and Cost reduction- Cost Behaviour and Business Decision- Relevant costs for decision-making- Cobb-Douglas and Homogeneous and Homothetic production functions - (Relevant One or Two Case Studies).  |                   |                    |
| <b>Unit-IV</b>   | <b>Price and Profit Function:</b> - Pricing and output decisions under Monopoly, Duopoly, Monopolistic Competition and Perfect Competition –Penetrative and Skimming Pricing- Government control over and decontrol of pricing –Price discrimination –Concept of Profit- Types and Theories of Profit by Knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley (Risk) - Profit maximization – Cost volume profit analysis – Risk and Return Relationship- (Relevant One or Two Case Studies). |                   |                    |
| <b>Unit –V</b>   | <b>Macro-Economic Factors and Managerial Decision:</b> Business cycle – Phases and Business Decision- Factors causing Inflation and Deflation- Control measures – Balance of payment Trend and its implications in managerial decision- National Income: Measures and Sectoral and Population distribution- Utility for Business Decision making- (Relevant One or Two Case Studies).   |                   |                    |
| <b>Unit-VI</b>   | <p><b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.</p> <p><b>Practical:</b> Longitudinal and Cross-section Analysis of Profit, Profitability and Market Value of selected companies- Studying issues on the subject as reported in business dailies or periodicals.</p>  |                   |                    |
| <b>Reference and Textbooks:-</b>   |   |                   |                    |
| Mehta, P. L. (2019). <i>Managerial Economics</i> . Sultan Chand and Sons.                      |   |                   |                    |
| Mittani, D.M. (2019), <i>Managerial Economics</i> . Himalaya publishing house.                 |   |                   |                    |
| Rangarajan, C. (2018). <i>Principles of Macro Economics</i> . Tata McGraw-Hill.                |   |                   |                    |
| Sankaran, S. (2019), <i>Business Economics</i> . MarghamPublications.                          |   |                   |                    |
| Varshney, R.L., & Maheswari, K.L. (2019). <i>Managerial Economics</i> . Sultan Chand and Sons. |   |                   |                    |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ The students would be able to get employment about business analysts' related jobs.</li> <li>➤ The students would offer consultancy services for economic analysts.</li> </ul>   |                   |                    |

**Name of the Course Teacher**  
**Dr.U.Arumugam**

| <b>Semester I</b>   |  |                   |                    |
|---|--|-------------------|--------------------|
| <b>Course Code:</b><br>622103   | <b>FINANCIAL AND COST ACCOUNTING</b>   | <b>Credits: 3</b> | <b>Hours:</b><br>5 |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge about the financial and cost accounting principle and practices.</li> <li>➤ To help the students develop an understanding the skill of methods and techniques of costing.</li> </ul>  |                   |                    |
| <b>Unit-I</b>   | <b>Accounting Fundamentals and Statements:</b> Definition – Accounting – Types of Accounting- Financial, Management and Cost accounting – Scope of Accounting –Financial Accounting Concepts –Uses of Accounting –Double Entry System- Preparation of journal and ledger, Subsidiary Books – Errors and Rectification.   |                   |                    |
| <b>Unit –II</b>   | <b>Accounting Statements:</b> Trial Balance, Profit and Loss Account and Balance Sheet Preparation (Simple Problems only). Accounting from incomplete records – Statements of affairs methods – Conversion method – Accounting Standards: Concept, Need and Level of Harmonization.  |                   |                    |
| <b>Unit-III</b>   | <b>Elements of costing:</b> Material cost – Material control – Concept and techniques – Methods of pricing of material – FIFO – LIFO, Simple average, Inventory management – Techniques of fixing minimum, maximum and re-order levels, Economic Order Quantity, ABC analysis – Labour cost –Meaning and classification of labour costs – Overheads – Meaning, nature, collection and classification –Preparation of cost sheet. |                   |                    |
| <b>Unit-IV</b>  | <b>Activity Based Costing</b> – Meaning – Importance –Characteristics – Steps involved – Uses and Limitations – Marginalcosting and Break – even Analysis : Marginal costing – Applications–Cost, Volume and Profit relationship – Margin of safety – Break –even analysis – Preparation of break – even charts – Budgeting –Types of Budget – Budgetary Control .   |                   |                    |
| <b>Unit –V</b>  | <b>Standard costing:</b> Definition, significance and application of various types of standards –Variance analysis for material, labour and overheads and accounting treatmentof variances,Variance reporting to management – Cost Audit: Nature, purpose and scope of cost audit.<br>Cost audit techniques and programmes – Cost audit report – Cost auditor – Appointment, rights and responsibilities. XBRL.                  |                   |                    |
| <b>Unit-VI</b>  | <b>Dynamic Component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.  |                   |                    |
| <b>Reference and Textbooks:-</b><br>Agora, M.N. (2019). <i>Cost And Management Accounting</i> . Himalaya Publishing House.<br>Gupta, R.L., & Gupta, V.K. (2018). <i>Principles and Practice of Accounting</i> . Sultan Chand & Sons<br>Iyengar, S.P. (2019), <i>Cost Accounting</i> . Sultan Chand & Sons.<br>Maheswari, S.N. (2018). <i>Management Accounting &amp; Financial Accounting</i> . Vikas Publishers.<br>Reddy, T.S., & Hari Prasad, Y. (2019). <i>Financial And Management Accounting (Reprint)</i> , Chennai: Margham Publications. |  |                   |                    |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ The students would be able to get employment about the cost and financial related job.</li> <li>➤ The students would offer the consulting services by the cost and accountant professionals.</li> </ul>   |                   |                    |

**Name of the Course Teacher**

**Dr.K.Ganesamurthy**

| <b>Semester I</b>   |  |                   |                    |
|---|--|-------------------|--------------------|
| <b>Course Code:</b><br>622104   | <b>ORGANISATIONAL BEHAVIOUR</b>  | <b>Credits: 4</b> | <b>Hours:</b><br>5 |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge about individuals as well as organisational behaviour.</li> <li>➤ To help the students develop an understanding the skill organisational power and political behaviour.</li> </ul>  |                   |                    |
| <b>Unit-I</b>   | <b>Organizational Behaviour:</b> Meaning – Elements – Need and importance – Approaches – Models – Levels – Global scenario – Socio-cultural, political and economic differences and their influence on International organizational behaviour – Future of organizational behaviour.  |                   |                    |
| <b>Unit –II</b>   | <b>Foundations of Individual Behaviour:</b> Individual differences – Personality: Meaning – Personality factors – Learning: Components of learning process – Learning theories – Values: Significance and Types- Attitudes: Components – Formation – Perception: Perceptual process – Motivation: Types – Importance – Ability: Meaning – Types – Their relevance to organizational behaviour. Stress: Meaning – Types – Sources – Impact and consequences of stress on behaviour – Management of stress.      |                   |                    |
| <b>Unit-III</b>   | <b>Group Dynamics:</b> Group: Definition – Reasons – Types – Formation and Development process – Group Norms: Meaning – Types – Reasons for enforcement of norms – Norm variation – Norm conformity – Group Cohesiveness: Meaning – Advantages – Group Conflict: Meaning – Reasons – Management of group conflict – Their impact on organizational behaviour- Leadership: Types and Theories.  |                   |                    |
| <b>Unit-IV</b>  | <b>Power and Politics:</b> Power: Definition – Power Vs Authority – Types of powers – Sources – Characteristics – Effective use of power – Politics: Definition – Political behaviour and organizational politics – Factors influencing political behaviour – Techniques of managing political behaviour .   |                   |                    |
| <b>Unit –V</b>  | <b>Organizational Dynamics:</b> Organizational Design – Determinants – Forms – Organizational Effectiveness: Meaning – Approaches – Factors contributing effectiveness – Organizational Culture: Meaning – Significance – Organizational Climate: Meaning – Factors influencing climate – Implications on organizational behaviour – Organizational Change: Meaning – Nature – Causes of change – Resistance to change – Management of change – Organizational Development: Meaning – Need – OD interventions. |                   |                    |
| <b>Unit-VI</b>  | <b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned..  |                   |                    |
| <b>Reference and Textbooks:-</b><br>Aswathappa, K. (2019). <i>Organizational Behaviour</i> . Himalaya Publishing House.<br>Jayasankar, J. (2019). <i>Organizational Behaviour</i> . Margham Publications.<br>Khanka, S.S. (2019). <i>Organisational Behaviour</i> . S.Chand & Company Limited<br>Moorhead, G., & Griffin, R. W. (2008). <i>Organizational behavior managing people and organizations</i> . Dreamtech Press.<br>Prasad, L.M. (2019). <i>Organisational Behaviour</i> . New Delhi :Sultan Chand and Sons. |  |                   |                    |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ After completion of the course the students would be able to understand the concepts and theories of individual and organisational behaviour.</li> <li>➤ The students to get employment opportunities in the organisations</li> </ul>   |                   |                    |

**Name of the Course Teacher**

**Dr.C.Vethirajan**



| <b>Semester I</b>  |  |                   |                 |
|--|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 105   | <b>COMPANY LAW &amp; PRACTICE – 1</b>  | <b>Credits: 4</b> | <b>Hours: 5</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To develop an understanding of the regulation of companies and to provide thorough knowledge of the various provisions of the Company Law in India as well as Schedules and Rules.</li> <li>➤ To help the students develop an understanding the skill of company administration and share capital.</li> </ul>   |                   |                 |
| <b>Unit-I</b>  | <b>Companies</b> – Definition- Features – Types of Companies including one person Company and Nidhi Company– Concept of Corporate – Personality – Corporate Veil – Meaning – Lifting of Corporate Veil – Promoter –Functions – Legal Position – Pre – Incorporation Contracts – Incorporation of a Company – Documents to be Filed – Procedure-key managerial personnel.   |                   |                 |
| <b>Unit –II</b>  | <b>Memorandum and Articles of Association</b> – Contents And Alteration-Doctrine of Ultravires – Prospectus – Meaning – Contents – Registration – Misstatement in Prospectus – Consequences  |                   |                 |
| <b>Unit-III</b>  | <b>Share Capital</b> – Meaning – Types – Alteration, Reduction, Shares – Classes of Shares – Issue of Shares at Premium, at Par, Bonus Issues, Rights Issues, Sweat Equity Shares – Employees Stock option Scheme – Private Placement – Buy Back of Shares – Transfer and Transmission of Shares in Physical and Depository Modes – Membership in Companies.   |                   |                 |
| <b>Unit-IV</b>   | <b>Company Administration:</b> Directors –Board – Types of Directors - Qualifications, Disqualification, Appointment, Remuneration, Vacation of Office, Retirement, Resignation and Removal – Loans To Directors, Powers and Duties –Key Managerial Personnel Managing(KMP) Directors-Manager-CFO-CEO-Company Secretary- Appointment, Powers and Duties –Corporate Governance – National Financial Reporting Authority – Serious Fraud Investigation office – National Company Law Tribunal. |                   |                 |
| <b>Unit –V</b>   | <b>Meetings</b> – Definition – Requisites of Valid Meeting – Agenda notice Quorum Minutes-Kinds – AGM – EGM – Board Meeting – Chairman of Meeting – Functions – Resolution – Kinds of Minutes – Drafting of Notice of Meeting – Agenda-Notes on Agenda- Minutes for Board Meeting, AGM and EGM - Poll – Postal Ballot-e-voting – Video conferencing –Secretarial Standards on Meetings.  |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic Component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.  |                   |                 |
| <b>Reference and Textbooks:-</b><br>Balachandran, V., & Govindarajan, M. (2000). <i>Handbook of Company Law &amp; Practice</i> . Chennai: Vijay Nichole Imprints Pvt Ltd.,<br>ICSI. (2019) <i>Study material on Company Law</i> .<br>Kapoor, N. D. (2016). <i>Elements of Company Law</i> . New Delhi: Sultan Chand and Sons.<br>Ramaiah, A. (2013). <i>Companies Act</i> . Wadhawa & Company publishers<br>Santhi, J. (2019), <i>Company law and Secretarial Practice</i> . Margham Publications. |  |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ After completion of course the students would be able to understand the company administration</li> <li>➤ The students would be able to get employment in share market. And share broking operation</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr.A.Morarji**

| <b>Semester I</b>  |                                    |                   |               |
|--|------------------------------------|-------------------|---------------|
| <b>Course Code:</b><br><b>622601</b>   | <b>COMPREHENSIVE VIVA VOCE – I</b> | <b>Credits: 1</b> | <b>Hours:</b> |
| <p>Students are subject to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 1st Semester at the end of 1<sup>st</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p> |                                    |                   |               |

**Elective Course –I**

| <b>Semester I</b>  |  |                   |                 |
|--|--|-------------------|-----------------|
| <b>Course Code:<br/>622701</b>   | <b>INFORMATION TECHNOLOGY FOR<br/>BUSINESS</b>   | <b>Credits: 2</b> | <b>Hours: 4</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"><li>➤ To develop an understanding the basics of computer networking and microsoft office.</li><li>➤ To enable the students apply their knowledge in E-Commerce and smart world.</li></ul>  |                   |                 |
| <b>Unit-I</b>  | <b>Introduction:</b> Basics and Evolution of Computing – Operating Systems (System Software) and Application Software – Introduction to Network Setting – LAN and WAN, Internet and Intranet.  |                   |                 |
| <b>Unit –II</b>  | <b>Working with Microsoft Office Suite:</b> MS Word – Creating, Opening, Saving and Formatting Documents – Mail Merge- Working with Spread Sheets: MS Excel – Tables – Formulas and Functions – Data Analysis using excel – Linking Work Sheets and Work Books – Charts – Macros Forms – Pivot Tables .        |                   |                 |
| <b>Unit-III</b>  | <b>MS Power Point:</b> Creating a Power Point Presentation (PPT) Using Slide Master, Animation and Graphics in PPT. MS Access – Creating and Modifying Data Bases – Report Generation – Linking Access Files with Excel Files. MS: Project: Creating Project Design, Schedules, PERT / CPM Charts and Reports. |                   |                 |
| <b>Unit-IV</b>   | <b>Internet and E-Commerce:</b> E-Mail Etiquette -Usages of Search Engines and Portals – Website and Web Based E-mail, FTP and Net Meeting – WiFi Environment in Modern Offices. Basic Models of E-Business: B2B, B2C, C2C and Mobile Commerce (M-Commerce)  |                   |                 |
| <b>Unit –V</b>   | <b>Buying and Selling through Internet:</b> E-Payment and Electronic Fund Transfer – Payment Gateway and Security Systems – On Line Stores – Internet Banking – Smartcards and Plastic Money.  |                   |                 |
| <b>Unit-VI</b>   | <i>Dynamic Component for Continuous Internal Assessment only: <b>Contemporary Developments Related to the Course during the Semester concerned.</b></i>  |                   |                 |
| <b>Reference and Textbooks:-</b><br>Kent, P. (2010) <i>Search Engine Optimization For Dummies</i> . Wiley & sons.<br>Rayudu, C.S. (2018). <i>E-Commerce and E-Business</i> . Himalaya Publishing Company.<br>Sudalaimuthu, S., & Anthony Raj, S. (2011). <i>Computer Applications In Management</i> , HPH.<br>Turban, E. (2007). <i>Information technology for management: Transforming organizations in the digital economy</i> . John Wiley & Sons, Inc.<br>Vijayaraghavan, G. (2019). <i>Computer Applications for Management</i> . Mumbai: Himalaya Publications,. |  |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"><li>➤ The students would be able to get employment in E-commerce, project design etc...</li><li>➤ The students would be able to know the Accounting tally package</li></ul>  |                   |                 |

**Name of the Course Teacher**

**Mr. Karthikeyan**

| <b>Semester II</b>  |  |                   |                 |
|---|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 201  | <b>BUSINESS RESEARCH METHODOLOGY</b>   | <b>Credits: 3</b> | <b>Hours: 4</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To help the students develop and an understanding of research methods.</li> <li>➤ To enable the students to apply their knowledge about descriptive and inferential skills.</li> </ul>  |                   |                 |
| <b>Unit-I</b>   | <b>Types, Process &amp; Design of Research:</b> Meaning – Importance – Types of Research Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Quantitative & Quantitative and Case & Generic Researches –Process of research – Research problem – Identification, Selection and formulation of research problem – Review of literature – Research Gaps Techniques – Hypothesis – Types and Formulation.   |                   |                 |
| <b>Unit –II</b>   | <b>Research design &amp; Sampling:</b> Meaning, Components and use of Research Design – Census Vs Sampling – Essential of a good sampling – Probability and non-probability sampling methods – Sample size – Factors affecting the size of the sample – Sampling and non-sampling errors.  |                   |                 |
| <b>Unit-III</b>   | <b>Sources and Collection of Data:</b> Primary and secondary data – Observation: Types and Techniques – Interview: Types and conduct – Preparation for an interview – Effective interview techniques – Schedule: Meaning, Essentials and kinds – Questionnaire: Meaning and types – Format of a good questionnaire – Scaling techniques: Meaning, Importance, Methods of scale construction – Validity and Reliability – Pre-testing – Pilot Study.  |                   |                 |
| <b>Unit-IV</b>  | <b>Processing of Data:</b> Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic Mean, Median and Mode – Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation- Measures of Relationship: Correlation and Regression Analysis – Association of Attributes. Hypothesis Testing: Parametric tests: Testing for Means – One and Two Populations – One Way and Two Way ANOVA – Testing of Proportions: One and Two Populations –Chi-square Test – Ideas on Non-parametric test – Result Interpretation. |                   |                 |
| <b>Unit –V</b>  | <b>Report Writing:</b> Meaning, types and contents of research reports – Steps involved in drafting reports – Principles of good report writing – Layout and Features of a Good Research Report – Grammatical Quality – Language flow– Data Support – Diagrammatic Elucidation – References and Annotations – Clarity and Brevity of expressions.  |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b><br>Anderson, J., Poole, M. E., & Durston, B. H. (1970). <i>Thesis and Assignment writing</i> . J. Wiley and Sons Australasia.<br>Bhandarkar, P. L., Wilkinson, T. S., & Laldas, D. K. (2010). <i>Methodology &amp; Techniques of Social Research</i> . Himalaya Publishing House.<br>Kothari, C.R. (2019). <i>Research Methodology: Methods and Techniques</i> . New Age International.<br>Krishnaswami, R.O., & Ranganatham, M. (2019), <i>Methodology of Research In Social Sciences</i> . Himalaya Publishing House.<br>Panneerselvam, R. (2012). <i>Research Methodology</i> . (2 <sup>nd</sup> ed.). New Delhi: PHI Learning Private Ltd. |  |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ The students would be able to get job opportunities in project entry operators.</li> <li>➤ The Students learn the course to offer consultancy service in this research area</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr.U.Arumugam**

| <b>Semester II</b>   |   |                   |                 |
|--|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 202   | <b>BUSINESS LAW</b>   | <b>Credits: 4</b> | <b>Hours: 4</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students to study the legal concepts those are vital for every one while doing any business.</li> <li>➤ To acquire knowledge regarding formation of contracts. Sale of Goods and Laws on Carriage on goods.</li> </ul>   |                   |                 |
| <b>Unit-I</b>  | <b>Indian Contract Act 1872:</b> Contract – Meaning – Essential Elements – Offer and Acceptance – Consideration – Capacity – Consent – Legality of object – Quasi contract – Discharge of Contract – Performance of Contract – Breach of Contract – Remedies.   |                   |                 |
| <b>Unit –II</b>  | <b>Special Contracts:</b> Contract of Indemnity and Guarantee: Definition – Rights of Surety – Discharge of Surety – Bailment: Definition – Rights and Duties of Bailor and Bailee – Rights of Finder of Lost Goods – Pledge: Rights and Duties of Pawner and Pawnee – Contract of agency: Definition of Agent and Principal – Creation of Agency – Types of Agents – Rights and Duties of Agent and Principal – Termination of Agency.   |                   |                 |
| <b>Unit-III</b>  | <b>Sale of Goods Act, 1930:</b> Contract of Sale: Essentials – Sale and Agreement to Sell – Conditions and Warranties: Caveat Emptor – Transfer of Property: Sale by non owners – Performance of the Contract – Delivery of Goods – Rights and Duties of the Buyer and Seller – <b>Consumer Protection Act, 1986:</b> Objects – Rights of Consumers – Consumer Dispute – Procedure of Filing Complaint p Procedure for Redressal of Complaints – Redressal Agencies: Consumer Production Councils- Remedies.. |                   |                 |
| <b>Unit-IV</b>   | <b>Laws on Carriage of Goods:</b> Duties, Rights and Liabilities of Common Carriers under: (i) The Carriers Act, 1865. (ii) The Railways Act, 1989, (iii) The Carriage of Goods by Sea Act, 1925, (iv) The Carriage by Air Act, 1972 and (v) The Carriage By Road Act, 2007.  |                   |                 |
| <b>Unit –V</b>   | <b>Insolvency and Bankruptcy Code 2016:</b> Need for the code – Legal provisions regarding insolvency resolution process – committee of creditors – documentations – appearance – approval- Voluntary winding up of Companies.  |                   |                 |
| <b>Unit-VI</b>   | <b>UNIT 6 Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned  |                   |                 |
| <b>Reference and Textbooks:-</b><br>Balachandran, V., & Thothadri (2019), <i>Legal Aspects of Business</i> , Chennai: Vijay Nicole. ICSI Materials. Reprint 2019.<br>Kappor, N.D. (2019). <i>Mercantile Law</i> . New Delhi: Sultan Chand & Sons.<br>Pandit, M.S. & Pandit, S. (2017). <i>Business Law</i> . Mumbai: Himalaya Publishing House<br>Shukla, M.C. (2019). <i>Mercantile Law</i> . New Delhi: S.Chand & Co., |   |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ After reading this course the students would be able to practice the procedures for formation of buying contracts.</li> <li>➤ The students would be able to offer consultancy service regarding insolvency and Bankruptcy code.</li> </ul>   |                   |                 |

**Name of the Course Teacher**

**Dr.A.Morarji**

| <b>Semester II</b>   |  |                   |                 |
|--|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 203   | <b>SECURITIES LAWS AND CAPITAL<br/>MARKETS</b>   | <b>Credits: 4</b> | <b>Hours: 4</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge relating to capital markets</li> <li>➤ To help the students develop and an understand the listing of securities.</li> </ul>   |                   |                 |
| <b>Unit-I</b>  | <b>An overview of financial system:</b> Constituents of financial system, significance, development and growth of financial and capital markets – Financial reforms and present scenario – Regulatory authorities governing financial market – Meaning and significance of capital market – Capital market vis- a-vis money market –governing Indian capital market – SEBI – SEBI Act 1992 and securities to control and regulations act 1956-Objectives and scope-constitution objectives – Powers of SEBI – Securities Appellate Tribunal. |                   |                 |
| <b>Unit –II</b>  | <b>Financial instruments:</b> Capital market instruments – equity, preference shares, debentures, sweat equity shares, non – voting shares – New instruments of capital market – Credit rating and evaluation of risk – Concepts, scope and significance – Benefits to investors – Regulatory framework – Credit rating agencies in India: their processes – Rating methodologies for various instruments – Evaluation of risk.  |                   |                 |
| <b>Unit-III</b>  | <b>Primary Market:</b> Meaning significance and scope – Developments in primary market – Various agencies and institutions involved in primary market – Role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, portfolio managers- Debenture trustees – Their roles, regulations and code of conduct framed by SEBI.   |                   |                 |
| <b>Unit-IV</b>   | <b>Secondary Market:</b> Meaning, significance, functions and scope of secondary market-functions and scope of stock – exchanges; their regulatory framework and control – Secondary market intermediaries – Stock brokers, sub – brokers, advisors, their roles, regulations and code of conduct framed by SEBI – Electronic trading in securities – An overview of law relating to insider trading.  |                   |                 |
| <b>Unit –V</b>   | <b>Mutual Funds:</b> Introduction – Definition – Types – Risks involved – Performance – Evaluation – SEBI and RBI regulations for mutual funds – Investors rights and obligations – Association of mutual funds.   |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.  |                   |                 |
| <b>Reference and Textbooks:-</b><br>Appannaih, R., & Sharma. (2011). <i>Indian Financial System</i> . Mumbai: Himalaya publishing House.<br>Avadhani, V.A. (2017). <i>Capital Market Management</i> . Mumbai: Himalaya publishing House.<br>Gordon, E., & Natarajan, K. (2019). <i>Financial Markets and Services</i> . Mumbai: Himalaya publishing House.<br>Khan, M.Y. (2013) <i>Indian Financial system</i> . New Delhi: TMH.<br>Zad, N.S. (2019). <i>Securities Laws and Capital Markets</i> . Taxmann’s Publications. |  |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ After completion of this course the students will posses expertise knowledge about the capital market.</li> <li>➤ The students getting employment in stock broking firms and mutual fund services.</li> </ul>   |                   |                 |

**Name of the Course Teacher**  
**Dr.K.Ganesamurthy**

| <b>Semester II</b>  |  |                   |                 |
|---|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 204  | <b>COMPANY LAW AND PRACTICE – II</b>   | <b>Credits: 4</b> | <b>Hours: 4</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To acquire knowledge of the various rules and regulations of the companies act 2013.</li> <li>➤ To know the importance of MCA, NCLT Appellate Tribunal.</li> </ul>  |                   |                 |
| <b>Unit-I</b>   | Law relating to making investments in and granting loans to other bodies corporate and giving guarantees and providing security – Producer Companies – Concept, Formation, Functioning and Dissolution – Limited Liability Partnership(LLPs) – Concept, Formation, Membership, Functioning, Dissolution-Difference between Limited Liability Partnership(LLPs) and Partnership.  |                   |                 |
| <b>Unit –II</b>   | <p>Company Accounts and audit: Statutory and Non – statutory books – Disclosure practices – Appointment, resignation, removal of auditors – Rights, duties and liabilities of auditors – Cost Audit and Special Audit-Internal Audit-Management Audit.</p> <p>Divisible profits and dividends: Dividend – Meaning – types – -Interim Dividend and final Dividend. Ascertainment of divisible profits – Powers of the Board regarding dividends, statutory provisions relating to payment of dividend – Board’s report and disclosures- MCA21 - E-filing – XBRL filing.</p> |                   |                 |
| <b>Unit-III</b>   | Majority powers and minority rights: Principle of Majority Rule – Exceptions – Protection of minority. Prevention of Oppression and Mismanagement: Prevention of oppression – Prevention of mismanagement – Parties entitled to apply for relief – Powers of the Central Government and National Company Law Tribunal and Appellate Tribunal.  |                   |                 |
| <b>Unit-IV</b>  | Inspection and Investigation – Meaning – Need for inspection and investigation – Inspection of documents, books of accounts, registers – Powers of Registrar of Companies to call for information- Seizure of documents by Registrar – Investigation – Meaning – Types of investigation – Power of Central Government – Appointment and powers of inspectors – Inspectors report and follow – up action. Investigation into affairs of the company.  |                   |                 |
| <b>Unit –V</b>  | Winding up: Meaning, types, process of winding up – Role of liquidators – Consequences of winding up – Contributories – Contributories’ liability – Payment of liabilities – Winding up of unregistered companies - Defunct companies – Striking of names of companies – Registered valuers – Valuation by valuers.  |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic Component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.  |                   |                 |
| <b>Reference and Textbooks:-</b>  |  |                   |                 |
| Avatar, S. (2019). <i>Company Law</i> , Lucknow: Eastern Book Co.   |  |                   |                 |
| Ghosh, P.K., & Balachandran, V. (2014). <i>Company law and Practice</i> . New Delhi: Sultan Chand & Sons. |  |                   |                 |
| Kappor, N.D. (2013). <i>Company Law &amp; Practice</i> . NewDelhi: Sultan Chand & Sons.                   |  |                   |                 |
| Ramaiah, A. (2010). <i>Guide to the Companies Act</i> . Nagpur: Lexis Nexis Butterworths Wadhwa.          |  |                   |                 |
| Santhi, J.(2019). <i>Company Law And Secretarial Practice</i> . Margham Publications.                     |  |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ After Completion of this course the students would be able to apply their knowledge.</li> <li>➤ To offer consultancy services for winding up of companies.</li> </ul>   |                   |                 |

Name of the Course Teacher

**Dr.A.Morarji**

| <b>Semester II</b>  |   |                   |                 |
|---|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 205  | <b>FINANCIAL MANAGEMENT</b>   | <b>Credits: 4</b> | <b>Hours: 4</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge and practical aspects of financial management</li> <li>➤ To develop their skills in taking financial and investment decisions</li> </ul>   |                   |                 |
| <b>Unit-I</b>   | <b>Functions and Goals:</b> Introduction – Meaning- Objectives – Scope – Aims – Financial decision - Managerial Land Operative Functions- Investment, Financing and Income Functions – Goals of Financial Management – Benefit Maximizing and Problem Minimizing Goals- Maximization Vs. Optimization – Risk Return Trade off –Discounting and Compounding. |                   |                 |
| <b>Unit -II</b>   | <b>Financing Function:</b> Long Term Financing Sources and Instruments – Shares and Debentures – Convertible Securities & Term Loans – Foreign Equity and Debt Securities –Working Capital: Components & Estimation – Financing – Sources and approaches.   |                   |                 |
| <b>Unit-III</b>   | <b>Capital Structure Planning:</b> Cost of Capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital Structure Theories – Net Income, Net Operating Income, MM and Traditional Theories – Leverage – Types and Significance.  |                   |                 |
| <b>Unit-IV</b>  | <b>Capital Investment Proposals:</b> Capital Budgeting – Meaning – Process - Nature and Types – Evaluation Techniques: Payback Period – ARR – IRR – NPV – CAPM – Capital Rationing.   |                   |                 |
| <b>Unit -V</b>  | <b>Dividend Decisions:</b> Dividend – Meaning – Dividend policy – types – forms of Dividends – Stock dividend and Stock Split – Reverse Split - Dividend Policies – Factors Affecting Dividend Decision – Dividend Theories – Graham, Gordon, Walter and MM Theories – Ploughing Back of Earnings For expansion, Diversification And Modernization.         |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned   |                   |                 |
| <b>Reference and Textbooks:-</b>  |   |                   |                 |
| Bose, D.C. (2011). <i>Fundamentals of Financial Management</i> . PHI Learning Private Limited.              |   |                   |                 |
| Maheshwari, S.N. (2019) . <i>Financial Management Principles and practice</i> .Sultan Chand & Sons          |   |                   |                 |
| Pandey, L.M. (2019). <i>Financial Management</i> . Vikas Publications House.                                |   |                   |                 |
| Rama Gopal C.A.C. (2018). <i>Financial Management</i> . New Age International Private Limited               |   |                   |                 |
| Sudharsana, R. G. (2019). <i>Financial Management Principles and Practices</i> . Himalaya Publishing House. |   |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ After completion of the course in the students would be assimilate the financing function of companies.</li> <li>➤ The students would get employment opportunities in finance department in the companies.</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr.C.Vethirajan**



| <b>Semester II</b>  |                                     |                   |               |
|---|-------------------------------------|-------------------|---------------|
| <b>Course Code:</b><br><b>622602</b>  | <b>COMPREHENSIVE VIVA-VOCE – II</b> | <b>Credits: 1</b> | <b>Hours:</b> |
| <p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 2<sup>nd</sup> Semester at the end of 2<sup>nd</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p> |                                     |                   |               |

| <b>Semester II</b>   |                                      |                   |                           |
|--|--------------------------------------|-------------------|---------------------------|
| <b>Course Code:</b><br><b>622603</b>   | <b>PRACTICAL TRAINING VIVA –VOCE</b> | <b>Credits: 2</b> | <b>Hours:</b><br><b>2</b> |
| <p>a. Students are subjected to a Oral Examination (Viva- Voce) in respect of training undergone by them in various Companies/Professional firms.</p> <p>b. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100.</p> <p>c. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and practical knowledge acquired during the training.</p> |                                      |                   |                           |

**Elective Course –II**

| <b>Semester II</b>   |   |                   |                 |
|--|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 702   | <b>BANKING &amp; INSURANCE: LAW AND PRACTICE</b>  | <b>Credits: 2</b> | <b>Hours: 3</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"><li>➤ To enable the students to develop their skill in the usage of modern banking technologies.</li><li>➤ To make the students for Conveyancing the information about insurance benefits to society.</li></ul>   |                   |                 |
| <b>Unit-I</b>  | <b>Introduction to Banking</b> – Definition – Function of Commercial Banks – RBI and its Control Over Commercial Banks– Credit and Debit Cards – Relationship Between Banker and Customer – Meaning of Banker And Customer – Types of Relationship General and Special – Legal Framework / Customer Relationship–Management. – Recent Developments in Banking - E-Banking - Internet Banking-Mobile Banking - Transfer through NEFT and RTGS-ECS. |                   |                 |
| <b>Unit –II</b>  | <b>Negotiable Instruments</b> – Definition – Characteristics – Bills of Exchange – Promissory Note – Letter of Credit – Cheques – Crossing – Types – Significance Endorsement – Types, Significance – Paying Banker – Collecting Banker – Duties – Statutory Protection.  |                   |                 |
| <b>Unit-III</b>  | <b>Lending Policies</b> – Types of Borrowers – Types of Securities – Loan documentation.  |                   |                 |
| <b>Unit-IV</b>   | <b>Insurance</b> – Meaning, Nature, Significance- Principles of Insurance - Assignment Nomination – Nationalization vs. Privatization of Insurance Business – Insurance Regulatory Development Authority Act – Need – objectives, Scope and function of IRDA – Recent Developments in Insurance Sector.   |                   |                 |
| <b>Unit –V</b>   | <b>Product Insurance</b> – Types of Insurance – Life Insurance – Marine Insurance – Fire Insurance – Travel Insurance - Accident and Motor Insurance – Nature, Disclosure, Contribution – Claims and Recovery – Risk Management - Meaning and Nature – Company Secretary Vis-A-Vis – Insurance and Risk Management.   |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.  |                   |                 |
| <b>Reference and Textbooks:-</b><br>Gupta, P. K. (2019). <i>Fundamentals of Insurance</i> . Himalaya Publishing House.<br>Murthy, A. (2019). <i>Elements of Insurance</i> . Margham Publications.<br>Radhaswami, M., & Vasudevan, S.V. (2018). <i>A Test Book of Banking</i> . S.Chand co.Ltd.<br>Santhanam, B. (2019). <i>Banking theory law and Practice</i> . Margham Publications.<br>Varshney, P.N, & Sundaram, K.P.M. (2018). <i>Banking Theory: Law and Practice</i> . Sultan Chand & Sons. |   |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"><li>➤ After reading this course students would be able understand the banking and insurance activities</li><li>➤ The Students would be able to get employment in banking and insurance sector.</li></ul>  |                   |                 |

Name of the Course Teacher

**Dr. K.Ganesamurthy**

**Non Major Elective Course –I**

| <b>Semester II</b>   |   |                   |                 |
|--|---|-------------------|-----------------|
| <b>Course Code:</b>  | <b>SECURITIES LAWS AND CAPITAL MARKETS</b>  | <b>Credits: 2</b> | <b>Hours: 3</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge relating to capital markets</li> <li>➤ To help the students develop and an understand the listing of securities.</li> </ul>  |                   |                 |
| <b>Unit-I</b>  | <b>An overview of financial system:</b> Constituents of financial system, significance, development and growth of financial and capital markets – Financial reforms and present scenario – Regulatory authorities governing financial market – Meaning and significance of capital market – Capital market vis- a-vis money market – governing Indian capital market – SEBI – SEBI Act 1992 and securities to control and regulations act 1956-Objectives and scope-constitution objectives – Powers of SEBI – Securities Appellate Tribunal. |                   |                 |
| <b>Unit –II</b>  | <b>Financial instruments:</b> Capital market instruments – equity, preference shares, debentures, sweat equity shares, non – voting shares – New instruments of capital market – Credit rating and evaluation of risk – Concepts, scope and significance – Benefits to investors – Regulatory framework – Credit rating agencies in India: their processes – Rating methodologies for various instruments – Evaluation of risk.   |                   |                 |
| <b>Unit-III</b>  | <b>Primary Market:</b> Meaning significance and scope – Developments in primary market – Various agencies and institutions involved in primary market – Role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, portfolio managers- Debenture trustees – Their roles, regulations and code of conduct framed by SEBI.  |                   |                 |
| <b>Unit-IV</b>   | <b>Secondary Market:</b> Meaning, significance, functions and scope of secondary market-functions and scope of stock – exchanges; their regulatory framework and control – Secondary market intermediaries – Stock brokers, sub – brokers, advisors, their roles, regulations and code of conduct framed by SEBI – Electronic trading in securities – An overview of law relating to insider trading.   |                   |                 |
| <b>Unit –V</b>   | <b>Mutual Funds:</b> Introduction – Definition – Types – Risks involved – Performance Evaluation – SEBI and RBI regulations for mutual funds – Investors rights and obligations – Association of mutual funds.  |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b><br>Appannaih, R., & Sharma. (2011). <i>Indian Financial System</i> . Mumbai: Himalaya publishing House.<br>Avadhani, V.A. (2017). <i>Capital Market Management</i> . Mumbai: Himalaya publishing House.<br>Gordon, E., & Natarajan, K. (2019). <i>Financial Markets and Services</i> . Mumbai: Himalaya publishing House.<br>Khan, M.Y. (2013) <i>Indian Financial system</i> . New Delhi: TMH.<br>Zad, N.S. (2019). <i>Securities Laws and Capital Markets</i> . Taxmann’s Publications. |   |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ After completion of this course the students will possess expertise knowledge about the capital market.</li> <li>➤ The students getting employment in stock broking firms and mutual fund services.</li> </ul>   |                   |                 |

**Name of the Course Teacher**  
**Dr.K.Ganesamurthy**

| <b>Semester III</b>  |   |                   |                           |
|--|---|-------------------|---------------------------|
| <b>Course Code:</b><br><b>622 301</b>  | <b>GENERAL LAWS</b>   | <b>Credits: 3</b> | <b>Hours:</b><br><b>4</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students to acquire knowledge regarding the constitution of India, legislative powers of the union and state. Law relating to transfer of property, right to information and law relating to cyber regulations.</li> <li>➤ To develop understanding of the code of civil procedure and registration of documents.</li> </ul>   |                   |                           |
| <b>Unit-I</b>  | <b>Sources of Law:</b> Meaning of Law – Need for Knowledge of Law – Classification of Law – Sources of Law – Classification of sources – Sources of Indian Law – English Law – Customs – Judicial decision – Statue Law – Personal Law.   |                   |                           |
| <b>Unit –II</b>  | <p><b>Constitution of India:</b> Salient features – Fundamental rights – Directives principles of state policy – Legislative powers of the Union and the States – Freedom of trade, commerce and intercourse – Types of writs – Habeas corpus, Mandamus, Prohibition, Quo-warranto and Certiorari.</p> <p><b>Interpretation of statutes:</b> Need for interpretation of statute- General principles of interpretation – Internal and External aids to interpretation.</p> |                   |                           |
| <b>Unit-III</b>  | <b>Code of Civil procedure:</b> Structure of civil courts – Their jurisdiction – Basic understanding of certain terms- Order, judgement, Decree, Stay of suits – Res – Judicata.  |                   |                           |
| <b>Unit-IV</b>   | <b>Law relating to transfer of property:</b> Important definitions – Movable and immovable property – properties which cannot be transferred- Lispendens, Provisions relation to sale – Mortgage – Rule against perpetuities – charge, Lease, gift and actionable claim.  |                   |                           |
| <b>Unit –V</b>   | <p><b>Law relating to Stamps:</b> instruments chargeable to stamp duty – Methods of stamping – Consequences of non-stamping and under stamping – impounding of instruments – Allowances for stamps – Stamp duty payable.</p> <p>Law relating to Registration of document: Registerable Documents – Compulsory and optional –Time and place of registration – Consequences of non-registration.</p>  |                   |                           |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.  |                   |                           |
| <b>Reference and Textbooks:-</b>   |   |                   |                           |
| Singh, D.K.,&Shukla, V.N. (1990). <i>The Constitution of India</i> . Lucknow:Eastern Book Company.       |   |                   |                           |
| Raini, A.,& Kapoor, N.D. (2001). <i>General Laws &amp; Procedures</i> , NewDelhi:Sultan Chand & Sons.    |   |                   |                           |
| Raini, A., & Kapoor, N.D. (2019). <i>General and Commercial Law</i> , NewDelhi.ICSI Material New Prints. |   |                   |                           |
| Gandhi, B.M. (2017). <i>Interpretation of statutes</i> .Lucknow:Eastern Book Company.                    |   |                   |                           |
| Balachandran.V, (2019). <i>General Laws, and Practice</i> . Chennai : Vijay Nicole Imprints              |   |                   |                           |
| <b>Outcomes</b>  | <p>The students shall be able to</p> <ul style="list-style-type: none"> <li>➤ Appreciate the Indian constitution and interpretation of the laws prevailing in the country.</li> <li>➤ Comprehend the law relating right to information and cyber regulations.</li> </ul>  |                   |                           |

**Name of the Course Teacher**

**Dr.A.Morarji**

| <b>Semester III</b>   |  |                   |                 |
|---|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 302  | <b>ECONOMIC AND OTHER LEGISLATIONS</b>   | <b>Credits: 3</b> | <b>Hours: 4</b> |
| <b>Objectives</b>   | To enable the students: <ul style="list-style-type: none"> <li>➤ Acquire knowledge regarding the significance of Competition Act, Foreign Exchange Management Act (FEMA), Pollution control laws and Management of IPR</li> <li>➤ Apply their knowledge in filing applications for registration of IPR and develop skill in using the provisions of various Acts in real life situation.</li> </ul>  |                   |                 |
| <b>Unit-I</b>   | <b>Competition Law:</b> Objects and definitions – Prohibition of certain agreements, abuse of dominant position- Combination and regulation of combinations – Competition Commission of India – Duties, powers and functions – Competition advocacy – Penal provisions.  |                   |                 |
| <b>Unit –II</b>   | <b>Foreign Exchange Management Act:</b> objectives and definitions Current account transactions, Capital account transactions – Foreign direct investment in India and abroad – Acquisition and transfer of immovable property – Export of goods and services: realization and repatriation of foreign exchange – Penalties and enforcement – Foreign Contributions (Regulation) Act – Overview – Important provisions.  |                   |                 |
| <b>Unit-III</b>   | <b>Pollution Control laws:</b> Law relating to prevention and control of Air Pollution and Water Pollution – Various Boards and their functions and posers: Duties of Occupier of specified industries to ensure adherence to standards – Offences by companies Environment protection: Legal and regulatory framework – Procedures for obtaining various environment clearances- Role and functions of Environment Tribunal Environment audit.                          |                   |                 |
| <b>Unit-IV</b>  | <b>Management of Intellectual property Rights:</b> concept and development of intellectual property law – Procedure relating to trade marks, copy rights, patents: Concept, Registration, Infringement and Remedies – Overview of laws relating to other intellectual property rights – Designs, Geographical indications, Trade secrets.  |                   |                 |
| <b>Unit –V</b>  | 5(a) <b>Arbitration and conciliation Act</b> - Meaning – Objectives – Arbitration agreement — Arbitral award - Conciliation – Appointment and role of conciliators – Settlement agreement –Institutional Arbitration - International Commercial Arbitration – Foreign awards.<br>5(b) <b>Information Technology Law:</b> An overview – Digital signatures – Electronic records – Certifying authority – Cyber regulations – Appellate Tribunal – Offences and penalties. |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b>  |  |                   |                 |
| Balachandran, V. (2019). <i>Economic Legislations</i> . Chennai: Vijay Nicole Publications.   |  |                   |                 |
| Due Diligence and Compliance <i>Management</i> , ICSI Study Material 2018.                    |  |                   |                 |
| <i>Economic and Commercial Law</i> (2019). Bharath Publishing House                           |  |                   |                 |
| Kapoor, N.D. (2019). <i>Economic and other Legislations</i> . New Delhi: Sultan chand & Sons. |  |                   |                 |
| <i>Secretarial Audit Compliance Management and Due Diligence</i> (2019) ICSI Study Material.  |  |                   |                 |
| <b>Outcomes</b>   | The students shall be able to: <ul style="list-style-type: none"> <li>➤ know the powers and functions of various authorities under EOL</li> <li>➤ Offer consultation services relating to arbitration procedures and management of IPR and File applications for trademark, patents and copyrights registrations.</li> </ul>   |                   |                 |

Name of the Course Teacher

**Dr.A. Anbazhagan**

| <b>Semester III</b>  |   |                   |                 |
|--|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 303   | <b>CORPORATE AND MANAGEMENT<br/>ACCOUNTING</b>  | <b>Credits: 3</b> | <b>Hours: 4</b> |
| <b>Objectives</b>  | To enable the students: <ul style="list-style-type: none"> <li>➤ Acquire knowledge regarding the accounting standards</li> <li>➤ Apply their knowledge in interpreting the financial statements of companies and Develop skill in taking decisions on the basis of financial results of companies.</li> </ul>   |                   |                 |
| <b>Unit-I</b>  | <b>Accounting for Share Capital</b> – Relevance and Significance - Accounting for share capital transaction – Issue of shares at par, at premium– Forfeiture and re-issue of shares – redemption of preference shares- Issue of debentures, redemption of debenture conversion of debentures in to shares- Underwriting of issues – profit prior to incorporation- Treatment of preliminary expenses.   |                   |                 |
| <b>Unit –II</b>  | <b>Preparation and Presentation of Final Accounts</b> of joint stock companies as per company Law requirements and corporate disclosures – Various requirements of corporate reporting – Value Added Standards – Economic Value Added (EVA), Market Value Added(MVA), Shareholders’ Value Added.  |                   |                 |
| <b>Unit-III</b>  | <b>Accounting Treatment of Amalgamation</b> – Absorption – Reconstruction of Companies – Valuation of goodwill and shares – Liquidation of companies – Accounting treatment – Accounts of Holding and Subsidiary Companies – Preparation of Consolidated balance sheet.   |                   |                 |
| <b>Unit-IV</b>   | <b>Financial Statement Analysis:</b> Concept and Need for analysis of Financial Statements –Types and Tools of analysis: Trend analysis, Common size statements and Comparative statements- Financial Ratio Analysis- Turnover ratios – Liquidity ratios – Proprietary ratios –Profitability Ratios- Uses and limitations of Ratio analysis.  |                   |                 |
| <b>Unit –V</b>   | <b>Fund and Cash Flow:</b> Fund Flow Concept- Preparation of schedule of changes in working capital and the fund flow statement – Managerial uses and limitation of fund flow statement- Cash Flow Concept – Preparation of cash flow statement – Managerial uses of cash flow statement.   |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic components for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b>   |   |                   |                 |
| Gupta, R.L., & Radhaswamy, M. (2018). <i>Company Accounts</i> . New Delhi: Sultan Chand & Sons.      |   |                   |                 |
| Jain, S.P. & Narang, K.L. (2019). <i>Advanced Accountancy</i> . New Delhi: Kalyani Publishing House. |   |                   |                 |
| Jain, S.P., & Narang, K.L. (2019). <i>Corporate Accounting</i> . Kalyani Publishers.                 |   |                   |                 |
| Maheswari, S.N. (2019). <i>Corporate Accounting</i> . Vikas Publishing House (p) Ltd.                |   |                   |                 |
| Reddy, T.S. & Murthy, A. (2019). <i>Corporate Accounting</i> . Margham Publications.                 |   |                   |                 |
| <b>Outcomes</b>  | After reading this course the students should be able to <ul style="list-style-type: none"> <li>➤ Prepare necessary accounts in case of amalgamation of companies and Audit the accounts to ascertain the true and fair financial position</li> <li>➤ A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner’s equity. The ability to account for a range of advanced financial accounting issues.</li> </ul> |                   |                 |

**Name of the Course Teacher**

**Dr.K.Ganesamurthy**

| <b>Semester III</b>   |  |                   |                 |
|---|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 304  | <b>LISTING OF SECURITIES AND CORPORATE FUNDING</b>   | <b>Credits: 3</b> | <b>Hours: 4</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ Provide practical knowledge of means of finance available to corporate at their various stages of journey, their suitability, pros and cons, process, compliances etc.</li> <li>➤ Acquire knowledge of legal &amp; procedural aspects of various types of listing, eligibility criteria, documentation, compliances etc.</li> </ul>   |                   |                 |
| <b>Unit-I</b>   | <b>Listing of Securities in India and Abroad:</b> Listing – Indian Stock Exchanges: Securities and Exchange Board of India ( Listing Obligations and Disclosure Requirements) Regulations, 2015 – Equity Listing – Debt Listing – advantages of listing – Listing requirements – Delisting – voluntary and compulsory delisting – Role of Compliance officer in listing and delisting of Securities – International Listing – Applicability of Listing Regulations – Singapore Stock Exchange – Luxembourg Stock Exchange, NASDAQ – London Stock Exchange – US Securities and Exchange Commission. |                   |                 |
| <b>Unit -II</b>   | <b>Depository System:</b> Meaning – Objectives of a Depository – Depository process – Trading in a depository system – SEBI regulations governing depositories – Advantages of Depository system – National Securities Depository Ltd (NSDL) – Central Depository Services (India) Ltd, (CSDL).  |                   |                 |
| <b>Unit-III</b>   | <b>Debt Funding :</b> Debentures, Bonds – FCCB- FCEB – IDR – GDR - Masala Bonds – Bank Finance – Project Finance including machinery or equipment loan against property, Loan against shares – Working Capital Finance– Bill Discounting – Factoring – Types of Factoring – Benefits – Forfeiting – Meaning – Benefits of forfeiting – Islamic Banking.  |                   |                 |
| <b>Unit-IV</b>  | <b>Collective Investment Schemes:</b> Meaning – SEBI (Collective Investment Schemes) – Alternative Investment Fund – Real Estate Investment Trust (REIT)- Angel Funds – High Net worth individuals – Qualified Institutional Buyers – Foreign Portfolio Investor.  |                   |                 |
| <b>Unit -V</b>  | <b>Venture Capital:</b> Meaning – Features of Venture Capital – Importance and Scope of Venture Capital – Initiatives in India – Guidelines – The Indian Scenario – Suggestions for the growth of Venture Capital Funds.   |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b><br>Agarwal, O.P. (2017). <i>Management &amp; Financial Services, Markets &amp; Institutions</i> , Mumbai: Himalaya publishing House.<br>Agarwal, S. (2019). <i>Guide to Indian Capital Market</i> . New Delhi: Bharat Law House.<br>Gordon, E., & Natarajan, K. (2019). <i>Financial Markets and Services</i> . Mumbai: Himalaya publishing House.<br>ICSI –Study Material 2019.<br>SEBI Hand book Manual. |  |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ The Students would be able to get employment regarding equity research, stock trading agency.etc.</li> <li>➤ Offer consultancy services for venture capitalist.</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr.C.Vethirajan**



| <b>Semester III</b>  |  |                   |                    |
|--|--|-------------------|--------------------|
| <b>Course Code:</b><br>622 305   | <b>CORPORATE COMPLIANCE MANAGEMENT</b>   | <b>Credits: 3</b> | <b>Hours:</b><br>4 |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ Acquire knowledge in Compliance management, internal control systems and preparation of various search and status reports.</li> <li>➤ Develop the skills in the documentation and compliance frame work.</li> </ul>   |                   |                    |
| <b>Unit-I</b>  | <b>Compliance Framework</b> – Compliance – Meaning - Identification of applicable laws, rules, regulations – Risk Assessment – Responsibility center mapping – allocation – Escalation & reporting – Creation of Compliance framework and reporting system – Review & Updation – Training & Implementation-Officers in default.  |                   |                    |
| <b>Unit -II</b>  | <b>Compliances</b> <ol style="list-style-type: none"> <li>a. Entity wise: Public, Private, Listed Government, Small Companies, OPC, Section 8 Company, LLP –Annual and Event based compliances.</li> <li>b. Activity wise: Compliances related to specific activities undertaken</li> <li>c. Sector wise: Service Sector, Manufacturing, Trading, NBFCs E-Commerce, Mining, infrastructure.</li> <li>d. Industry Specific: Compliances with industry Specific Laws applicable to the company such as Tourism, Pharmaceutical, FMCG, Hospitality Information Technology etc.</li> <li>e. State and Local applicable laws</li> </ol> |                   |                    |
| <b>Unit-III</b>  | <b>Documentation &amp; Maintenance of records:</b> Electronic versus Physical repository – General principles of good documentation – coding – storage – preservation – safety & retrieval – Privacy & Control   |                   |                    |
| <b>Unit-IV</b>   | <b>Search and Status Report</b> : Type of Searches – Purpose and objective of Search Reports – Search under Companies Act – IPR Laws, Property Title Search – Compilation & verification of data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/ authorities (national/international), Web-sites and other sources.   |                   |                    |
| <b>Unit -V</b>   | <b>Certification by Professionals</b> - Carrying out KYC with respect to directors – promoters – and client – Compliance with the applicable ICSI Guidelines – Signing and Certification: Various Certification(s) by Company Secretary in practice – Pre-certification of Forms: Signing & certification of Annual Return; Corporate Governance Certification; Obligations and Penal provisions – Segment-wise Role of Company Secretaries: Knowledge about the segment(s) in which the company is operating, Industry trends and national and international developments, Segment-wise Compliances.                              |                   |                    |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                    |
| <b>Reference and Textbooks:-</b>   |  |                   |                    |
| Balachandran, V., & Ravichandran, K.S.(2019). <i>Secretarial, Securities and Management Audit</i> . Delhi: Bharat                |  |                   |                    |
| ICSI Study Material (2018). <i>Due Diligence and Compliance Management</i> .   |  |                   |                    |
| ICSI Study Material(2019). <i>Secretarial Audit Compliance Management and Due Diligence</i> . Law House.                         |  |                   |                    |
| Prakash Padya & Balakrishnan, R. (1905). <i>Compliance guide to Corporate Governance</i> . Taxmann Publications Private Limited. |  |                   |                    |
| Tuteja, S.K. (1992). <i>Corporate management Structure in India</i> . NewDelhi: Sultan Chand & Sons.                             |  |                   |                    |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ The program participants could understand the compliance Management documentation, secret and status reports.</li> <li>➤ Offer consultancy services for certification by professionals.</li> </ul>  |                   |                    |

**Name of the Course Teacher**

**Dr.C.Vethirajan**

| <b>Semester III</b>   |   |                   |                 |
|---|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 306  | <b>INCOME TAX LAW AND PRACTICE</b>  | <b>Credits: 3</b> | <b>Hours: 4</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To enable the students acquire knowledge about income tax.</li> <li>➤ To enable the students to apply their knowledge about tax management practices</li> </ul>  |                   |                 |
| <b>Unit-I</b>   | Income Tax Act, 1961: Basic concepts – Income – Previous year – Assessment year, Residential status – Basis of charge and scope of total income. Incomes exempt from tax under section 10 of the Act.   |                   |                 |
| <b>Unit -II</b>   | Computation of total income under various heads a) Salaries b) House property c) Profits and gains of business/Profession, d) Capital gains e) Other Sources.   |                   |                 |
| <b>Unit-III</b>   | Clubbing of income – Set off and carry Forward of loss – Computing total income, rebates and reliefs in respect of income – tax. Taxation of individuals, firms and companies.  |                   |                 |
| <b>Unit-IV</b>  | Authorities under Income Tax Act – Central Board of Direct Taxes- Commissioner of Income Tax – Powers –Appellate Authorities – Procedure of filing appeals.   |                   |                 |
| <b>Unit -V</b>  | Dividend distribution tax – MAT – Transfer Pricing -Tax deducted at source, collection recovery and refund of tax, provision of advance tax-Provisions concerning procedure for filing return – Signature – E-filing, assessment and reassessment.<br>Tax Planning – Tax Management – Tax Holiday – GAAR – Tax Evasion – Tax Avoidance. |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b>  |   |                   |                 |
| Bhagavathi Prasad. (1999). <i>Direct Taxes: Law and Practice</i> . Wiley Eastern publishers.        |   |                   |                 |
| Hariharan, N. (2019). <i>Income Tax</i> . Chennai: Vijay Nicole Imprints P Ltd.                     |   |                   |                 |
| Mehrotra, H.C., & Goyal, S.P. (2018). <i>Direct Taxes: Law and practice</i> . Agra: Sahitya Bhavan. |   |                   |                 |
| Murthy, A. (2019). <i>Income Tax Law &amp; Practice</i> . Chennai: Margaham Publications.           |   |                   |                 |
| Singania, K. V. (2019). <i>Students guide to income Tax</i> . NewDelhi: Taxmann Publications.       |   |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ The students would be able to get employment Tax planning department.</li> <li>➤ Students learn the course to offer consultancy service in e-filing.</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr.U.Arumugam**

| <b>Semester III</b>  |                                      |                   |               |
|--|--------------------------------------|-------------------|---------------|
| <b>Course Code: 622603</b>   | <b>COMPREHENSIVE VIVA-VOCE – III</b> | <b>Credits: 1</b> | <b>Hours:</b> |
| <p>Students are subjected to a Comprehensive Oral Examination (Vivo Voce) on the Core Courses of the 3<sup>rd</sup> Semester at the end of 3<sup>rd</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students</p> |                                      |                   |               |

### Elective Courses – III

| <b>Semester III</b>  |  |                   |                    |
|--|--|-------------------|--------------------|
| <b>Course Code:</b><br>622 501   | <b>ETHICS, GOVERNANCE &amp; SUSTAINABILITY</b>   | <b>Credits: 3</b> | <b>Hours:</b><br>3 |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students acquire knowledge about the principles of business, ethics Governance and sustainability.</li> <li>➤ To provide knowledge on global development and best provisions in the corporate world.</li> </ul>   |                   |                    |
| <b>Unit-I</b>  | Ethics – Introduction – Meaning of Ethics - Approaches to Ethics – Meaning of Ethics – Major Attributes of Ethics – Business Ethics – Factors that Influence Ethics – Importance of Ethics – Ethics in Management – Organisational Ethics  |                   |                    |
| <b>Unit -II</b>  | Corporate Governance – Introduction – Meaning of Corporate Governance – Definitions – Significance – Importance – Nature of Corporate Governance – Features of Corporate Governance – Objectives of Corporate Governance – Reasons for Corporate Governance Failure – Certain New Initiatives in Governance – Benefits of Corporate Governance – Consequences of Bad Governance – Requirements to Strengthen Corporate Governance – Corporate Governance Models – Global Corporate Governance Forum – (Case study) |                   |                    |
| <b>Unit-III</b>  | Corporate Board Management- Structure and Composition of the Board-Composition of Board – Size of the Board – Powers of the Board of Directors – Responsibilities- Functions of the Board – Code of Conduct for Board Members – Training for the Board of Directors – Effectiveness of the Board – Evaluation of Board’s Functioning – Corporate Democracy – Shareholders Democracy  |                   |                    |
| <b>Unit-IV</b>   | Sustainability and Corporate Governance – Sustainability Reporting – Discipline-Mission – Principles – Dimensions – Corporate Governance and National Economy – World Bank Report – Development – Why It Matters?  |                   |                    |
| <b>Unit -V</b>   | Social Accounting, Auditing and Reporting – Introduction – Social Accounting – Social Auditing – Corporate Social Responsibility – Auditing the Social Reporting Process   |                   |                    |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                    |
| <b>Reference and Textbooks:-</b>   |  |                   |                    |
| Balachandran, V., & Chandrasekaran. (2019). <i>Corporate Governance Ethics and Social Responsibility</i> . New Delhi: PHI.                     |  |                   |                    |
| Bhuvneshwar Mishra, C.S. (2019). <i>Ethics Governanace and Sustainability</i> . Taxmann Publication Private Limited.                           |  |                   |                    |
| Govinda Bhat, K., & Sumitha Ayodhya. (2019). <i>Business Ethics and Corporate Responsibility</i> . Himalaya                                    |  |                   |                    |
| Murthy, C.S.V. (2018). <i>Business Ethics and Corporate Governance</i> . Mumbai: Himalaya Publishing House.                                    |  |                   |                    |
| Nirmala Reddy & Ravi. <i>Business Ethics – Corporate Governance</i> . Mumbai: Himalaya Publishing House Publishing House & ICSI study Material |  |                   |                    |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ The students getting employment in CSR department of companies.</li> <li>➤ To offer consultancy services for social auditing and reporting formalities</li> </ul>   |                   |                    |

**Name of the Course Teacher**

**Dr.K.Ganesamurthy**

| <b>Semester III</b>   |   |                   |                 |
|---|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 502  | <b>HUMAN RESOURCE MANAGEMENT</b>  | <b>Credits: 3</b> | <b>Hours: 3</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ To contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.</li> <li>➤ To Facilitate and communicate the human resources component of the organization's business plan and conduct research, produce reports, and recommend changes in human resources practices.</li> </ul> |                   |                 |
| <b>Unit-I</b>   | Introduction to Human Resource Management – Definition – Objectives and Functions – Role and Structure of Human Resource Function in Organizations – Present Day Challenges of HRM.   |                   |                 |
| <b>Unit -II</b>   | Human Resource Planning – Personnel Policy – Characteristics – Need for Planning – Job Analysis – Job Description -Job Specification – Planning for Leadership Transition and Second-Line Leadership – Recruitment – Sources of Recruitment – Internal Vs. External Sources.  |                   |                 |
| <b>Unit-III</b>   | Employee Selection – Process and Problems – Placement and Induction – Training and Development: Methods of Training for Operatives, Supervisors and Executives – Promotion – Demotions – Transfers – Separation – Retention.  |                   |                 |
| <b>Unit-IV</b>  | Employee Compensation – Wages and Salary Administration – Bonus – Incentives – Fringe Benefits – Cafeteria Approach – ESOPs- Job Evaluation Systems – Human Resources Information System.   |                   |                 |
| <b>Unit -V</b>  | Employee Maintenance and Integration – Welfare and Safety Provisions – Accident Prevention Employee Grievances and their Redressal – Industrial Relations – Trade Unions – Multiplicity of Trade Unions – Workers Participation in Management.  |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic Component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b>  |   |                   |                 |
| Aswathappa, K. E. M. A. L. (2005). <i>Human resource and personnel management</i> . Tata McGraw-Hill Education.                                   |   |                   |                 |
| Mathis, R. L., Jackson, J. H., & Valentine, S. R. (2013). <i>Human Resource Management, 14th</i> . Nelson Education. Western College Publication. |   |                   |                 |
| Sachdeva, S. (2012). <i>International Human Resource Management</i> . Prestige International Journal of Management and Research, 5(2/1), 80.      |   |                   |                 |
| Subba Rao, P. (2019). <i>Personnel and Human Resource Management</i> Himalaya Publishing House  |   |                   |                 |
| Tripathi, P.C. (2019). <i>Personnel Management</i> , New Delhi: Sultan Chand and Sons.  |   |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ To Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals and reward Systems, Compensation Plans and Ethical Behaviour.</li> <li>➤ To evaluate the developing role of human resources in the global arena.</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr.SP.Mathiraj**

| <b>Semester III</b>  |   |                   |                 |
|--|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 503   | <b>INTERNATIONAL BUSINESS LAW</b>   | <b>Credits: 3</b> | <b>Hours: 3</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students acquire specialized knowledge in International business, law, procedure and practices.</li> <li>➤ To acquire knowledge in various rules and regulations of the international business</li> </ul>  |                   |                 |
| <b>Unit-I</b>  | International Business – Nature and Scope, Globalization- Levels, Merits, Limitations and irreversibility of Globalization – Need to go global – Internationalization Decisions (entry modes) – SEZ features – International Business Environment – Dimensions – PEST to STEEPLE – Internal Environment and External Environment – SWOT Analysis  |                   |                 |
| <b>Unit –II</b>  | Multi National Enterprises (MNEs) and Foreign Direct Investment (FDI) – Meaning and Characteristics – Role of MNEs in host economy – Trends in Global FDI – Trends in FDI with reference to India – Issues with MNEs- Taxation, Restrictive Trade Practices, Currency, Jurisdiction and Technology Transfer – Foreign Trade Policy and Procedures.  |                   |                 |
| <b>Unit-III</b>  | Introduction to Foreign Trade Policy – Institutional Framework for Export Promotion – Export Incentives and Facilities – EPZ/FTZ/100% EOUs- Quality Control for Exports – Export Prospects for Select Products and Services – INCO Terms – International Commercial Arbitration – Shipment and Post Shipment Finance – SEZ-Incentives and Benefits – Methods of Realizing Export Payments and Ensuring Guaranteed Export Payment- Foreign Exchange Risk Management – International Credit Management – Warehousing – Instruments of Trade Policy and India’s Trade Policy |                   |                 |
| <b>Unit-IV</b>   | Institutional Environment – Pre WTO Scenario, difference between GATT and WTO – Trade Related Institutions – WTO and UNCTAD – WTO – Basic Principles, various agreements, Functions and areas of Operations, Dispute Settlement Mechanism (rules and procedures) – IMF, IBRD, ADB – Commodity Agreements.   |                   |                 |
| <b>Unit –V</b>   | WTO Provisions on Anti – Dumping, Anti-Dumping Duties, Procedure and Developments – Regulatory Framework for Anti-Dumping in India – Recent Anti- Dumping Cases in India – Subsidies and Countervailing Duties – WTO Provisions – Administration – Procedure and Emerging Trends – Regulatory Framework for Subsidies & Countervailing duties in India – Doha Development Round.  |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic Component for Continuous Internal Assessment only:</b><br>Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b>   |   |                   |                 |
| Balagopal, T.A.S. (1986). <i>Export Management</i> . Mumbai: Himalaya Publishing House.  |   |                   |                 |
| Francis Cherunilam. (2019). <i>International Trade and Export Management, (2<sup>nd</sup> ed.)</i> , Mc Graw Hill Education India Pvt.Ltd. |   |                   |                 |
| ICSI Study material (2019) WTO, International trade, Joint ventures and Foreign Collaborations.  |   |                   |                 |
| Sankaran, S. (2019). <i>International Economics</i> . Margham Publications.  |   |                   |                 |
| Sankaran, S. (2019). <i>International Trade</i> . Margham Publications.  |   |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ The program participants could understand the Foreign trade Policy and procedures, WTO provisions and administration.</li> <li>➤ After completion of the course ,the students will possess expertise knowledge about the international business law and practices</li> </ul>   |                   |                 |

**Name of the Course Teacher**

**Dr.C.Vethirajan**

## Non Major Elective Courses – II

| <b>Semester III</b>  |  |                   |                 |
|--|--|-------------------|-----------------|
| <b>Course Code:</b>  | <b>ETHICS, GOVERNANCE &amp; SUSTAINABILITY</b>   | <b>Credits: 2</b> | <b>Hours: 3</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ To enable the students acquire knowledge about the principles of business, ethics Governance and sustainability.</li> <li>➤ To provide knowledge on global development and best provisions in the corporate world.</li> </ul>   |                   |                 |
| <b>Unit-I</b>  | Ethics – Introduction – Meaning of Ethics - Approaches to Ethics – Meaning of Ethics – Major Attributes of Ethics – Business Ethics – Factors that Influence Ethics – Importance of Ethics – Ethics in Management – Organisational Ethics  |                   |                 |
| <b>Unit -II</b>  | Corporate Governance – Introduction – Meaning of Corporate Governance – Definitions – Significance – Importance – Nature of Corporate Governance – Features of Corporate Governance – Objectives of Corporate Governance – Reasons for Corporate Governance Failure – Certain New Initiatives in Governance – Benefits of Corporate Governance – Consequences of Bad Governance – Requirements to Strengthen Corporate Governance – Corporate Governance Models – Global Corporate Governance Forum – (Case study) |                   |                 |
| <b>Unit-III</b>  | Corporate Board Management- Structure and Composition of the Board-Composition of Board – Size of the Board – Powers of the Board of Directors – Responsibilities- Functions of the Board – Code of Conduct for Board Members – Training for the Board of Directors – Effectiveness of the Board – Evaluation of Board’s Functioning – Corporate Democracy – Shareholders Democracy  |                   |                 |
| <b>Unit-IV</b>   | Sustainability and Corporate Governance – Sustainability Reporting – Discipline-Mission – Principles – Dimensions – Corporate Governance and National Economy – World Bank Report – Development – Why It Matters?  |                   |                 |
| <b>Unit -V</b>   | Social Accounting, Auditing and Reporting – Introduction – Social Accounting – Social Auditing – Corporate Social Responsibility – Auditing the Social Reporting Process   |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b>   |  |                   |                 |
| Balachandran, V., & Chandrasekaran. (2019). <i>Corporate Governance Ethics and Social Responsibility</i> . New Delhi: PHI.                     |  |                   |                 |
| Bhuvneshwar Mishra, C.S. (2019). <i>Ethics Governanace and Sustainability</i> . Taxmann Publication Private Limited.                           |  |                   |                 |
| Govinda Bhat, K., & Sumitha Ayodhya. (2019). <i>Business Ethics and Corporate Responsibility</i> . Himalaya                                    |  |                   |                 |
| Murthy, C.S.V. (2018). <i>Business Ethics and Corporate Governance</i> . Mumbai: Himalaya Publishing House.                                    |  |                   |                 |
| Nirmala Reddy & Ravi. <i>Business Ethics – Corporate Governance</i> . Mumbai: Himalaya Publishing House Publishing House & ICSI study Material |  |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ The students getting employment in CSR department of companies.</li> <li>➤ To offer consultancy services for social auditing and reporting formalities</li> </ul>   |                   |                 |

Name of the Course Teacher

**Dr.K.Ganesamurthy**

| <b>Semester IV</b>   |  |                   |                 |
|--|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 401   | <b>DRAFTING AND CONVEYANCING</b>   | <b>Credits: 4</b> | <b>Hours: 6</b> |
| <b>Objectives</b>  | To enable the students: <ul style="list-style-type: none"> <li>➤ Develop understanding of drafting of various deeds such as deeds of mortgage, charges, and pledges.</li> <li>➤ Apply their knowledge in drafting orders like appointment orders, suspension orders and order of dismissal and develop skills in drafting of applications and petitions to public financial institutions.</li> </ul>   |                   |                 |
| <b>Unit-I</b>  | <b>Drafting:</b> General principles – Rules for drafting of deeds and conveyance, basic components of deeds – Use of appropriate words and expressions – Aids to clarity and accuracy – Legal requirements and implications.<br><b>Conveyancing:</b> Meaning – General principles – Basic requirements of deeds of transfers – Description of deed, Practices, Recitals Testatum – Consideration of operative words – Exceptions and reservations – Habendum – Testimonium – Signature and attestation – Endorsement and supplement deeds. |                   |                 |
| <b>Unit -II</b>  | <b>Drafting Orders:</b> Appointment orders – Suspension orders – order of dismissal and discharge – Charge sheets – Apprenticeship agreements.<br><b>Drafting of Contracts:</b> Agreements to sell/purchase – Dealership contracts – Building contracts – Agency contracts – Collaboration agreements – Service agreements – Out sourcing agreements.  |                   |                 |
| <b>Unit-III</b>  | <b>Drafting of various deeds:</b> Deeds of Mortgages. Charges and Pledges: Different types of mortgage deeds – Deeds of further charges in mortgaged property - Mortgage by deposit of title deeds – Deeds of floating charges – Deeds of hypothecation – Other charges – Memorandum of pledge of movables.  |                   |                 |
| <b>Unit-IV</b>   | <b>Deed of Assignment:</b> Business debts – Shares in a company – Policies in insurance – Patents, trademarks, copyrights – Business and goodwill and other rights and interests – Deed of exchange and gift deeds. Deed of Power of Attorney: Revocable – Irrevocable – General and specific letters of authority.  |                   |                 |
| <b>Unit -V</b>   | <b>Drafting of other documents,</b> petitions and applications: Drafting of applications and petitions to public financial institutions – Appeals, writ petitions, special leave petition – revision and review of application, affidavits – Drafting of RTI.  |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b><br>Bindra, N.S. <i>Conveyancing, Drafting and Interpretation of Deeds</i> . Law Publishers.<br>ICSI Study Material.(2019)<br>Kothari, G.M., & Kothari, G.A. <i>Drafting and Conveyancing</i> . Mumbai: N.M. Tripathi P Ltd.<br>Myneni, S.R. (2019). <i>Drafting, Pleadings &amp; Conveyancing</i> . Hyderabad: Asia Law Book House.<br>Rajendrapal & Korlahalli. (2019) <i>Business Communication</i> . New Delhi: Sultan Chand & Sons.<br>Verma, J.C. <i>Commercial Drafting and Conveyancing</i> . New Delhi: Bharat Law House. |  |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ The students would get employment opportunities in legal form and secretarial department in companies.</li> <li>➤ The students would be able to offer consultancy services for preparation of various business needs.</li> </ul>  |                   |                 |

**Name of the Course Teacher**  
**Dr.A.Morarji**



| <b>Semester IV</b>  |  |                   |                 |
|---|--|-------------------|-----------------|
| <b>Course Code:</b><br>622 402  | <b>CORPORATE RESTRUCTURING</b>   | <b>Credits: 4</b> | <b>Hours: 6</b> |
| <b>Objectives</b>   | To enable the students: <ul style="list-style-type: none"> <li>➤ Acquire knowledge regarding need, scope and modes of Corporate Restructuring</li> <li>➤ Apply their knowledge in disinvestment and strategic alliance and develop skills in undertaking financial restructuring in Companies</li> </ul>   |                   |                 |
| <b>Unit-I</b>   | <b>Types of Corporate Restructuring :</b> Meaning-Objectives –Scopes –Types - Key definitions, Compromises, Arrangements, Mergers & Amalgamation - Demergers & Slump Sale - Joint Venture, Strategic Alliance, Reverse Merger Disinvestment - Financial Restructuring (Buy-back, Alteration & Reduction).  |                   |                 |
| <b>Unit -II</b>   | <b>Acquisition of Company/Business:</b> Acquisition of Company – Types of Takeover - Takeover of Listed Companies (i) Legal Framework (ii) Process & Compliances – Cross Border Takeovers – Procedure – Hostile Takeover.  |                   |                 |
| <b>Unit-III</b>   | <b>Planning &amp; Strategy:</b> Introduction - Meaning – Amalgamation – Restructuring – Funding to M & A - Planning relating to acquisitions & takeover – Protection of minority interest – Succession Planning – Managing Family Holdings through Trust - Studies of Judicial pronouncements.   |                   |                 |
| <b>Unit-IV</b>  | <b>Process of M &amp; A transactions:</b> Key Concepts of M & A- Law & Procedure – M & A Due Diligence – M & A Valuation – M & A Structure finalization – Post transaction integration.  |                   |                 |
| <b>Unit -V</b>  | <b>Documentation – Merger &amp; Amalgamation:</b> Drafting of Scheme – Drafting of Notice and Explanatory Statement – Drafting of application & Petition – Valuation of Business and Assets for Corporate Restructuring – Type of Valuations – Valuation Principles & Techniques for Merger – Amalgamation – Slump Sale – Demerger – Principles & Techniques of Reporting – Relative valuation and Swap ratio. |                   |                 |
| <b>Unit-VI</b>  | <b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.   |                   |                 |
| <b>Reference and Textbooks:-</b><br>Weston, J. F., & Chung, K. S. C. (1990). <i>Mergers, restructuring, and corporate control</i> (No. 338.8 W5284m Ej. 1). Prentice Hall.<br>Verma J.C. (2008). <i>Corporate Mergers, Amalgamations and takeovers</i> . New Delhi: Bharat law house.<br>Chandratre, K.R. (2012). <i>Corporate Restructuring</i> . New Delhi: Bharat Law House (P) Ltd.<br>Bhatia,N.L., & Jagruti Sampat. <i>Takeover Gomes and SEBI Take over regulations</i> , NewDelhi: Taxmann<br>ICSI. (2012). <i>Handbook on Mergers,Amalgamation and Takeover</i> . New Delhi. ICSI.<br>ICSI. (2019). <i>Corporate Restructuring</i> . Study Material. |  |                   |                 |
| <b>Outcomes</b>   | The students shall be : <ul style="list-style-type: none"> <li>➤ Familiar with the national and global scenario relating to corporate restructuring Offer consultancy services regarding takeovers and disinvestment.</li> <li>➤ Undertake financial restructuring in Companies and offer consultancy services regarding takeovers and disinvestment.</li> </ul>   |                   |                 |

**Name of the Course Teacher**

**Dr.C.Vethirajan**

| <b>Semester IV</b>  |   |                   |                 |
|---|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 403  | <b>SECRETARIAL AUDIT AND DUE DILIGENCE</b>  | <b>Credits: 4</b> | <b>Hours: 6</b> |
| <b>Objectives</b>   | <ul style="list-style-type: none"> <li>➤ Impart knowledge on the process for conducting Due Diligence of various business transactions.</li> <li>➤ Develop skills of high order so as to provide through knowledge and insight into the role of company secretaries in rendering effective corporate advisory services Conducting secretarial/securities audit and Corporate Compliance Management</li> </ul>   |                   |                 |
| <b>Unit-I</b>   | <p><b>Secretarial Audit</b> – Need, Objectives and Scope – Periodicity and Format of Secretarial Audit Report – Benefits of Secretarial Audit – Professional Responsibilities and Penalties – Check list for Secretarial Audit.</p> <p><b>Secretarial Standards</b> – Concept, Scope and Advantages – Secretarial Standards Issued by ICSI - Compliances of Secretarial Standards for Good Governance – Annual Secretarial Compliance Report.</p>   |                   |                 |
| <b>Unit -II</b>   | <p><b>Due Diligence</b> – Overview - Peer Review Monitoring of Certification and Audit work by Quality Review Board – Values Ethics and Professional Conduct: Case Studies &amp; Practical Aspects. Due Diligence - Types of Due Diligence – Financial Due diligence – Tax Diligence – Legal Due Diligence- commercial or Business Diligence –Including operations –Human Resources Due Diligence – Due Diligence for Merger – Amalgamation – Slump Sale – Takeover – Issue of Securities – Labour Laws Due Diligence and FEMA Due Diligence.</p> |                   |                 |
| <b>Unit-III</b>   | <p><b>Search and Status Reports</b> – Scope and Importance – Verification of Documents relating to Charges – Requirements of Financial Institutions and Corporate Lenders – Preparation of Search and Status Reports.</p>   |                   |                 |
| <b>Unit-IV</b>  | <p><b>Securities Audit</b> – Meaning, Need and Scope – Ensuring proper compliance of provisions relating to issue and Transfer of Securities – Preventing Fraudulent and Unfair Trade Practices under Securities and Exchange Board of India Regulations- Protecting the interest of Investors- Investor guidances and remedial measures.</p>   |                   |                 |
| <b>Unit -V</b>  | <p><b>Fraud detection &amp; Reporting</b> : Nature of Fraud – Detecting of fraud- Duty to report fraud – Reporting of Fraud by Secretarial Auditor – Fraud vs Non-compliance – speculation – suspicion – Reason to believe –Reporting – Professional Responsibilities and Penalties.</p>  |                   |                 |
| <b>Unit-VI</b>  | <p><b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.</p>   |                   |                 |
| <p><b>Reference and Textbooks:-</b><br/> Balachandran. V &amp; Ravichandran. K.S, <i>Secretarial, Securities and Management Audit</i>, New Delhi Bharat Law House.<br/> <i>ICSI Study Material.</i><br/> Mamta Bhargava, <i>Compliances and procedures under SEBI Law</i>, New Delhi: Bharat Law House Pvt. Ltd,<br/> <i>Secretarial Audit Compliance Management and Due Diligence (2019)</i>, ICSI study material<br/> Taxman, <i>SEBI Manual</i> , New Delhi: Bharat Law House Pvt. Ltd.,</p> |   |                   |                 |
| <b>Outcomes</b>   | <ul style="list-style-type: none"> <li>➤ After completion of the course the students would able to acquire knowledge in compliances enactments, rules and regulations.</li> <li>➤ The students get job opportunities in the secretarial audit with various business transactions.</li> </ul>  |                   |                 |

**Name of the Course Teacher**

**Dr. SP. Mathiraj**

| <b>Semester IV</b>   |   |                   |                 |
|--|---|-------------------|-----------------|
| <b>Course Code:</b><br>622 404   | <b>GST AND CUSTOMS LAW</b>  | <b>Credits: 4</b> | <b>Hours: 6</b> |
| <b>Objectives</b>  | <ul style="list-style-type: none"> <li>➤ Acquire theoretical knowledge and practical exposure governing GST and Customs Laws.</li> <li>➤ Develop the students with a working knowledge of principles and provisions of GST and customs law.</li> </ul>  |                   |                 |
| <b>Unit-I</b>  | <b>Introduction-</b> Indirect Tax Levies-Distinction between direct and indirect taxes-Special features of Indirect tax levies- Contribution to Government Revenues-Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST-Taxes subsumed under CGST Act 2017- GST Council- Administration- Proper Officers- Supply of goods or services or both under CGST/SGST. |                   |                 |
| <b>Unit -II</b>  | <b>Levy and collection of CGST/SGST-</b> Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor-Registration under GST- Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.  |                   |                 |
| <b>Unit-III</b>  | <b>Inward and Outward supplies under CGST-</b> Filing of Returns- Payment processes- Refund- Assessment procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering –Transitional provisions   |                   |                 |
| <b>Unit-IV</b>   | <b>Integrated GST Act 2017:</b> Special features- Admin- Levy and collection of IGST- Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax-Application of provisions of CGST;<br>Union Territory GST Act 2017: Salient features- Levy and collection of UTGST- Exemptions- Advance Ruling- application of provisions of CGST;<br>GST ( Compensation to States) Act 2017: Salient features- Levy and collection of Cess- Compensation   |                   |                 |
| <b>Unit -V</b>   | <b>Customs Law:</b> Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty –Valuation of goods under the Customs Act- Duty Draw Back- Warehousing-Confiscation of goods-Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.   |                   |                 |
| <b>Unit-VI</b>   | <b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.  |                   |                 |
| <b>Reference and Textbooks:-</b><br>Balachandran, V. (2018). <i>GST and Customs Law</i> . New Delhi: Sultan Chand & Sons.<br>Datey, V.S. (2018). <i>Principles of GST and Customs Law</i> . New Delhi: Taxmann Publications.<br>Govindarajan, M. (2017). <i>GST – A practical Guide</i> . New Delhi: Centex Publications<br>Rajat Mohan, C.A. (2019), <i>Guide to GST</i> . Bharath Law House Pvt. Ltd.<br>Vashishtha Chaudhary, IRS /CA Ashu Dalmia /CA Shaifaly Girdharwal. (2017). <i>GST - A Practical Approach</i> , Taxmann Publications Pvt. Ltd. |   |                   |                 |
| <b>Outcomes</b>  | <ul style="list-style-type: none"> <li>➤ After the completion of the Course, Students are able to acquired good knowledge on indirect taxes GST and Customs Law.</li> <li>➤ To understand the impact of new regulation and kinds of changes needed to be done.</li> </ul>   |                   |                 |

**Name of the Course Teacher**  
**Dr.U. Arumugam**

| <b>Semester IV</b>  |                                     |                   |                 |
|---|-------------------------------------|-------------------|-----------------|
| <b>Course Code:</b><br><b>622999</b>  | <b>PROJECT WORK &amp; VIVA-VOCE</b> | <b>Credits: 3</b> | <b>Hours: 6</b> |
| <p>'PROJECT Work' has been prescribed as part of the syllabi to make the students understand the scientific and systematic method of finding out solutions to problems faced by the corporate sectors on various issues relating to functional areas. The candidate has to submit a Project Report at the end of the completion of Project for evaluation. Candidates will be subjected to comprehensive oral examination on the basis of Project Report submitted by them. A Panel of examiners consisting of the HOD, the faculty member concerned and an external examiner will jointly evaluate the candidates and award the marks.</p> |                                     |                   |                 |

| <b>Semester IV</b>  |                                     |                   |               |
|---|-------------------------------------|-------------------|---------------|
| <b>Course Code:</b><br><b>622604</b>  | <b>COMPREHENSIVE VIVA-VOCE – IV</b> | <b>Credits: 1</b> | <b>Hours:</b> |
| <p>Students are subjected to a Comprehensive Oral Examination (Vivo Voce) on the Core Courses of the 4<sup>th</sup> Semester at the end of 4<sup>th</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p> |                                     |                   |               |

## FACULTY OF CORPORATE SECRETARYSHIP

### CURRICULUM VITAE

Name : **Dr.C.VETHIRAJAN**  
Designation : Professor and Head  
Address : Department of Corporate Secretaryship  
School of Management  
Alagappa University  
Karaikudi – 630 003  
Phone : +91 9443493474  
Office No : 04565-223520  
Fax : 04565 - 230202  
Email : drvethirajan@gmail.com



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Educational qualification: M.Com., MBA., M.Phil., Ph.D., PGDCA., PGDFM., PGDMM.

Professional experience: 25 Years

Honours and Awards:

- UGC- Research Award (2015-2017)
- Best Paper Award – All India Accounting Conference, School of Commerce , University of Rajasthan, Jaipur, Rajasthan (2011)
- Best paper Presentation Award – International Conference, Dept. of Administration, Annamalai University( 2010)
- Alagappa Excellence Award for Research – 2018
- MTC Global- Distinguished Management Teachers Award -- 2018
- Bharat Jyoti Award – 2018
- Best Researcher Award - 2019

Recent publications:

- **“Determinants of Successful Entrepreneurship: A Study Among the Women Entrepreneurs in Network Marketing”**, International Journal of Exclusive Management Research, Special Issue, PP: 1-8. An UGC Listed Journal : 49166, Online ISSN 2249-2585, March 2018
- **“Equity inflows and Foreign Direct Investment in India, FDI – A stute Conduit for trade integration and sustainable development”** Vol 4(special issue) Pg: 185-192. ISSN : 2349-8684. UGC Approved Journal No: 48991, Mar 2018.
- **“Corporate Annual Reports of Indian Companies – Managerial Employees View”**, International Research Journal of Business and Management, Vol XI, Issue – 8 PP(1-12), ISSN: 2322-083X, ,August 2018
- **“Perceived Status of CFR Practices Among Investors and Managerial Employees”**, Indian Journal of Finance,ISSN 0973 – 8711, Sep-2018
- **“Mandatory Corporate Accounting Disclosure Practices – An Investors View”**, Indian Journal of Accounting - Vol 50(2) December, 2018 PP 57-66,ISSN: 0972-1479, December 2018
- **“Awareness of Health Insurance among the College Students in Tirunelveli District”**, Sadakath – A Research Bulletin ( UGC Approved Journal No. 64130 Indexed in Google Scholar ) Vol. VI, Special Issue 2, ISSN: 2347-7644, March 2019

Cumulative Impact factor: 21.2

Total Citation: 12

h- index: 2

i10- index: Nil

## *CURRICULUM VITAE*

Name: **Dr. A. MORARJI**

Designation: Professor

Address: Department of Corporate Secretaryship

School of Management

Alagappa University

Karaikudi-630 004.

Phone: 08072473113

Email: a.[morarji@gmail.com](mailto:morarji@gmail.com)



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Educational Qualification: MCS., M.B.A., M.Phil., PGDCA., Ph.D.

Professional Experience: 20 Years

Honours and Awards: Nil

Recent Publications:

- **“Web Marketing Mix on E-Banking: An Analysis, Implications of Internet Marketing”**, I Issue, 979-93-88398-68-8; pp.73-78
- **“E-Shopping Attitude Vs Experience- An Analysis”**, Implications of Internet Marketing, I Issue, 979-93-88398-68-8; pp.85-88.
- **“Energy Management in Paper Industry-A Tool for Prosperity”**, Shanlax International Journal of Management, ISSN: 2321-4643, vol. 5, Special Issue 3, March 2018.
- **“A Study on Buyer Awareness towards Green Marketing in Chennai City”**, Shanlax International Journal of Management, ISSN: 2321-4643, vol. 5, Special Issue 3, March 2018.
- **“FDI in Multi-brand retailing sector in India”**, Roots International Journal of Multidisciplinary Researchers, ISSN: 2349-8684, vol.4, Special Issue 1, March 2018.
- **“Role of FDI in Indian Economy”**, Roots International Journal of Multidisciplinary Researchers, ISBN: 938678244-8, vol.4, Special Issue 1, pp. 145-148, March 2018.
- **“FDI in Multi-brand retailing sector in India”**, Roots International Journal of Multidisciplinary Researchers, ISBN: 938678244-8, vol.4, Special Issue 1, pp. 173-176, March 2018.
- **“Corporate Restructuring – An Overview”**, Business Success Hinges on Business Strategies, published by Dept. of Commerce, Alagappa University, Karaikudi, ISBN: 978-81-935783-1-5, vol.1, December 2017.

Cumulative Impact Factor: Nil

Total Citation: Two

h-index: Nil

i10-index: Nil

## CURRICULUM VITAE

**Name** : Dr.SP.Mathiraj  
**Designation** : Associate Professor  
**Address** : Department of Corporate Secretaryship  
School of Management  
Alagappa University  
Karaikudi-04  
**Phone** : 9442215552  
**Email** : drmathiraj@gmail.com



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**Educational qualification:** M.Com, MBA, MSW, M.Phil, PGDCA, Ph.D.

**Professional experience:** 22 Years

### Honours and Awards:

- **Best Faculty Award** given by Indian Academic Research Association (April,2019)

### Recent publications:

- “**Customer Portability Behaviour on Mobile Phone Network Services [Reference to Aircel Network Service to Others In CHENNAI CITY]**”, Indian Journal of Applied Research, **Volume-8 | Issue-7 | July-2018 | ISSN - 2249-555X | IF: 5.397 | IC Value: 86.18** PP-414-416, July-2018. [*UGC index Journal No 49333*].
- “**Mobile Number Portability (MNP) in India** “International Journal of Scientific Research” Vol.7, Issue -9, ISSN 2277-8179, PP-2-4. IF-4.758. September 2018. [*UGC index Journal No 49333*].
- “**Students Responsiveness on the Implementation of GST in Commerce Stream**”, in Journal of Emerging Technologies and Innovative Research (JETIR) Vol.6, Issue 2, ISSN-2349-5162, pp-537-540, impact factor 5.87.January 2019.(UGC Approved Journal:63975)
- “**Performance & Consequences of GST on Micro, Small & Medium Entrepreneurs**”, in International Journal of Research and Analytical Reviews (IJRAR) Vol.6, Issue 1, ISSN-2348-1269, pp-26-37, impact factor 5.75.February 2019. (UGC Approved Journal no- 43602)
- “**Problems of Special Economic Zones (With Special reference to Tamilnadu)**”, in International Journal of Research and Analytical Reviews (IJRAR) Vol.6, Issue 1, ISSN-2348-1269, pp-957-970, impact factor 5.75. February 2019(UGC Approved Journal no- 43602)
- “**Growth and Performance Public and Private Life Insurance Sector**”, in Journal of Emerging Technologies and Innovative Research (JETIR) Vol.6, Issue 4, ISSN-2349-5162, pp-245-254, impact factor 5.87., April 2019. (UGC Approved Journal:63975 )

Cumulative Impact factor: **57.973**



## *CURRICULUM VITAE*

Name: U.ARUMUGAM  
Designation: ASSISTANT PROFESSOR  
Address: MANICKAVILAS, KARAIKUDI.  
Cell Phone: 8122180591  
Email: arumugam.uc@gmail.com



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Educational qualification:

**M.Com.,M.Phil., Ph.D**

Professional experience:

- Teaching Experience – 14 years
- 

Honours and Awards: Nil

Recent publications:

- “A study on employment generation in manufacturing industry during pre and post-liberalization in India” published in [Journal of Business Economics and Management](#) , Vol.2, Issue. No. 1, March 2019.
- “Digital India- A tool for Increased Internet Connectivity and Broadening the Basic for E Commerce Transaction” published in International Journal of Research and Analytical Reviews (UGC Listed Journals), January 2019, ISSN 2349 -5138
- “Institutions aids financial Assistance to Medium Scale Industries published 41 st All India Accounting conference & International Seminar on Accounting Education and Research, January 2019.

Cumulative Impact factor: Nil

Total Citation: Nil

h- index: Nil

i10- index: Nil

## *CURRICULUM VITAE*

Name: **Dr. K. GANESAMURTHY**

Designation: Assistant Professor

Address: Department of Corporate Secretaryship

School of Management

Alagappa University

Karaikudi-630 004.

Phone: 09942447015

Email: [ganesanurthy21@yahoo.co.in](mailto:ganesanurthy21@yahoo.co.in)



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Educational Qualification: M.Com., M.B.A., M.Phil., PGDCA., B.Ed., Ph.D.

Professional Experience: Eight Years

Honours and Awards: Nil

Recent Publications:

- **“Web Marketing Mix on E-Banking: An Analysis, Implications of Internet Marketing”**, I Issue, 979-93-88398-68-8; pp.73-78 Feb 2019
- **“E-Shopping Attitude Vs Experience- An Analysis”**, Implications of Internet Marketing, I Issue, 979-93-88398-68-8; pp.85-88. Feb 2019
- **“Impact of Restructuring on Corporate Sector – A Study with Reference to Company in Hosur Region”**, 3<sup>rd</sup> Mar 2018, Journal for Science and Advanced Research in Technology, Ahmedabad, 23951052; pp.5-8. Aug 2018
- **“Dynamics of Women Purchase Behaviour: A study of Apparel in Chennai City”**, Emperor International Journal of Finance and Management Research, Chennai, ISSN: 2395-5929, vol. IV March 2018.
- **“A Study on Buyer Awareness towards Green Marketing in Chennai City”**, Shanlax International Journal of Management, ISSN: 2321-4643, vol. 5, Special Issue 3, March 2018.
- **“FDI in Multi-brand retailing sector in India”**, Roots International Journal of Multidisciplinary Researchers, ISSN: 2349-8684, vol.4, Special Issue 1, March 2018.
- **“Role of FDI in Indian Economy”**, Roots International Journal of Multidisciplinary Researchers, ISBN: 938678244-8, vol.4, Special Issue 1, pp. 145-148, March 2018.
- **“FDI in Multi-brand retailing sector in India”**, Roots International Journal of Multidisciplinary Researchers, ISBN: 938678244-8, vol.4, Special Issue 1, pp. 173-176, March 2018.
- **“Consumer Behaviour and Attitude towards FDI Policy in India”**, Roots International Journal of Multidisciplinary Researchers, ISSN: 2349-8684, vol.4, Special Issue 1, March 2018.

Cumulative Impact Factor: Nil

Total Citation: Five

h-index: Nil

i10-index: Nil

## *CURRICULUM VITAE*

Name: Dr.V.Balachandran  
Designation: Sr.Professor & Dean (FOM)  
Address: Department of Corporate Secretaryship  
Alagappa University  
Karaikudi  
Phone: 9842459477  
Email: drvbchand@gmail.com



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### Educational Qualification:

M.Com.,MBA.,M.A(PublicAdmin).,M.Phil.,FCS,BGL.,PGDIPR.,Ph.D

### Professional experience:

- Fellow Member of the Institute of Company Secretaries of India.
- Linkage with SIRC of ICSI & Madurai & Salem chapters for inculcating professional attitude among MBA(CS) students

### Honours and Awards:

- National Education Award by Global Management Council in December 2016
- Alagappa Excellence Award for Research by Alagappa University in April 2017
- Indira Gandhi Excellence Award by International Business Council, December 2013

### Recent publications:

- IPR and Entrepreneurial Culture–Some reflections Published in International Journal of Advance Research in Management and Social sciences.
- Likelihood of confusion in Trade mark law of India and US- A comparative study, Published in International journal of Trade & Global Business Perspectives, I.F 8.33, 2018

Cumulative Impact factor: -----

Total Citation: 79

h- index: 5

i10- index: -----

## External Experts

### *CURRICULUM VITAE*

Name: T. Balasubramanian  
Designation: Company Secretary in Practice  
Address: new no.8, Old no.19, 1<sup>st</sup> main road, 2<sup>nd</sup> Cross Street, Kalaimagal Nagar,  
Ekkatuhangal, Chennai-600032  
Phone:48501955 . Mob: 98400 98886  
Fax: Nil  
Email: [leadcs@gmail.com](mailto:leadcs@gmail.com)



#### Educational qualification:

- B.B.A.
- M.C.S.,
- P.G.D. (PM&IR)
- F.C.S.,

#### Professional experience:

- 20 years post qualification experience
- 15 years of practice
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#### Honours and Awards:

- NIL
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#### Recent publications:

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- NIL
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Cumulative Impact factor: -----

Total Citation: -----

h- index: -----

i10- index: -----

  
T. BALASUBRAMANIAN

## CURRICULUM VITAE:

**Dr. Desti Kannaiah**  
**Senior Lecturer, School of Business**  
**James Cook University, 149 Sims Drive, Singapore -387380.**  
e-mail: [kannaiah.desti@jcu.edu.au](mailto:kannaiah.desti@jcu.edu.au) Mobile: +6594553003.



### Qualifications

- B.Com (Commerce & Accounting), B.Ed (Commerce & Accounting), MBA (Executive), M.Com (Costing & Taxation), M.Phil (Cost Accounting), PhD (Commerce)
- Graduate Certificate in Education - Tertiary Teaching, JCU Australia
- Chartered Accountant, Australia & New Zealand (CA, ANZ)
- Fellow of Certified Practising Accountant, (FCPA, Australia)
- Fellow Member, Association of International Accountants (FAIA, UK)

### Professional experience:

- Dr. Desti Kannaiah worked in India, Malaysia, Dubai, Vietnam and Singapore.
- He has been teaching at Undergraduate and Post-graduate levels for the past 35 years.

### Honours and Awards:

- Dr. Desti was awarded the Best Lecturer of the Year 2013 by James Cook University Singapore.
- He was awarded the title of the “Best Overall Lecturer Award” by the Thames Business School, Informatics Group Singapore for the year 2001.

### Selected Publications:

- **Desti, K.** and **Rafi, A.**, et al “Why and How Does Activity Based Costing Fail? Has been submitted in Oct 2018 to **Accounting Forum Journal ABDC Rank ‘A’** Journal, **SCOPUS** indexed. Positive review comments received in Dec 2018. Revised paper submitted for the second review in March 2019.
- Kathiravan. C., **Desti, K.**, et al “On the relationship between weather and Agricultural Commodity Index in India: a study with reference to Dhaanya of NCDEX” was published in *Quality & Quantity: International Journal of Methodology*, Springer International Publisher, Published in March 2019. **Recognised by ABDC Rank ‘B’.**
- Kathiravan. C., **Desti, K.**, and et al “An Empirical Investigation of the Interlinkages of Stock Returns and the Weather at the Indian Stock Exchange”, published in *Academy of Strategic Management Journal*, 17 (1) 2018. **Recognised by ABDC and indexed in SCOPUS.**
- **Desti, K.** and Jayakumar. A., IMPACT OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES ON CONSUMER BEHAVIOUR. Published at the *International Journal of Business and Management*, vol.13, No.3, Feb 2018, ISSN: 1833-3850. **Indexed in ERA.**
- **Desti, K.**, Yaaseen Maswood and Lokesh C. P. GROWTH OF ISLAMIC BANKING IN INDIA: DISCRIMINANT ANALYSIS APPROACH. Paper has been accepted by *Banks and Bank Systems Journal* December 2017. **Indexed in SCOPUS.**

- **Desti.K.,andNarayanmurthyT.**Exchangerateinterventionandtradeopennesson the global economy with reference to BRICS countries *“Investment Management and Financial Innovations, Volume 14, Issue 3, December 2017. Indexed in SOCOPUS.*

## *CURRICULUM VITAE*

Name: Prof. Jayaraman Krishnaswamy  
Designation: Professor  
Address: Graduate School of Management, Taylor's University, Malaysia  
Phone: +60103750868  
Fax: -  
Email: Jayaraman.Krishnaswamy@taylors.edu.my

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### Educational qualification:

- Ph.D. M.Phil., M.Sc. (Statistics)

### Professional experience:

- 33 Years in Teaching, Research and Consultancy Experience

### Honours and Awards:

- Outstanding Teacher Award, Universiti Sains Malaysia, Penang

### Recent publications:

- 106 International Journal Articles

Cumulative Impact factor: About 30

Total Citation: 1266

h- index: 13

i10- index: 20

## *CURRICULUM VITAE*

Name: Dr.C.V.Madhusudhanan  
Designation: Partner  
Address: KSR & Co Company Secretaries LLP, 101, Indus Chambers, Ground Floor, Government Arts College Road, Coimbatore-641 018  
Phone: 0422-498 2868, 495 2868  
Fax:  
Email: madhu@ksrandco.in



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### Educational qualification:

- Bachelors in Science
- Bachelors in Law
- Fellow Member of Institute of Company Secretaries of India
- Post Graduate Diploma in Intellectual Property Rights
- Doctor of Philosophy
- Registered Trademarks Agent
- Registered Insolvency Professional

### Professional experience:

- Company Secretary in continuous practice since the year 2000.
- Specialist in Business Structuring and Transaction Advisory Services ranging from structuring of Foreign Inbound Investment, Domestic Outbound Investment, Foreign Collaborations, Joint Ventures, Corporate Restructuring involving Mergers and Amalgamations, Demergers and Spin-offs, Private Equity structuring and all other strategic corporate transactions.
- Advise and render expert opinions on questions of law and process in respect of transactions under Corporate Laws, Economic Legislations, Securities Laws, Foreign Exchange Law, Insolvency and Bankruptcy Code, Banking Law and Intellectual Property Laws.
- Specialist in Secretarial and Governance Audits. Appear before Registrar of Companies, Regional Director-Ministry of Corporate Affairs with regards to transactions under Company Law and National Company Law Tribunal (NCLT) with regard to transactions under Company Law and Insolvency and Bankruptcy Code.
- Speaks regularly in workshops and seminars on various subjects in the areas of Corporate Laws, Economic Legislations, Securities Laws, Intellectual Property Laws, Insolvency and Bankruptcy Code, Mergers and Amalgamations, Demergers and Spin-offs, Legal Due Diligence Audit and Secretarial and Governance Audit. Authors articles and researched content.
- Qualified and registered **Insolvency Professional** registered with ICSI Insolvency Professional Agency and Insolvency Bankruptcy Board of India. Function as Resolution Professional handling Corporate Insolvency Resolution Process. Function as Company Liquidator enabling liquidation and winding up of corporate entities.



## CURRICULUM VITAE

Name: R.K. BAPULAL  
Designation: (I) Proprietor, M/s R.K. BAPULAL & ASSOCIATES  
Practising Company Secretaries and  
(II) Senior Partner, M/s BAPULA YASAR & ASSOCIATES  
Practising Company Secretaries  
Address: (I) 244 (Old No.177), First Floor, Palace Road, Madurai-625 001  
(II) 4/670, Senthinathan Street, Thasidur Nagar, Madurai-625 020  
Phone: (I) 0452-2336775; Mobile: 9842152081  
(II) 0452-4250481; Mobile:9543332069  
Fax: -----  
Email: [rk.bapula@gmail.com](mailto:rk.bapula@gmail.com) ; [rkbl11301@gmail.com](mailto:rkbl11301@gmail.com)



### Educational qualification:

- B.Sc, BGL, MA, CAIIB, ACMA, FCS

### Professional experience:

- 30 years service in Canara Bank from 1971 to 2001 in various capacities.
- After availing Special Voluntary Retirement Scheme and getting relieved from the bank's service on 31/03/2001, entered into Practice as a Company Secretary from May, 2001. Rendering secretarial services and consultancy under corporate laws to about 100 companies of various sizes and composition situated in and around Madurai, Dindigul, Aruppukottai, Rujupalayam, Sivakasi, Virudhunagar, Tirunelveli, Kovilpatti, Nagarcovil, Tirupur etc.

### Honours and Awards:

- Was on the Management Committee of ICSI, Madurai Chapter as Chairman for one year, as Treasurer for three years and Committee Member for one year.
- At present Vice Chairman of the Management Committee of the Madurai Chapter of the Institute of Cost Accountants of India. Earlier was Committee Member for two years.

Recent publications: NIL

Cumulative Impact factor: -----

Total Citation: -----

h-index: -----

i10-index: -----