



**B.Com. DEGREE
CORPORATE SECRETARYSHIP
(CHOICE BASED CREDIT SYSTEM)**

SYLLABUS
(Effective from the academic year 2019 – 2020)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Institutional Learning Outcomes

Stella Maris College, an autonomous Catholic institution of higher education, is committed to the highest standards of academic excellence based on sound values and principles, where students are strengthened with whole person education to lead purposeful lives in service to the community and the nation.

The Institutional Learning Outcomes (ILOs) of Stella Maris College (SMC) reflect the broader mission and purpose of the institution. They are the overarching set of learning outcomes that all students, regardless of discipline, must achieve at graduation. All programme and course learning outcomes are mapped to the institutional outcomes, thus reflecting an overall alignment of values, knowledge and skills expected at programme completion. ILOs are designed to help guide individual departments and disciplines in the development of their programme learning outcomes.

The ILOs of SMC are formed by two components:

1. **Core commitments:** Knowledge and scholarship, values and principles, responsible citizenship, service to community
2. **Institutional values:** Quest for truth, spirit of selfless service, empowerment

Upon graduation, students of Stella Maris College will

- Display mastery of knowledge and skills in their core discipline (**Knowledge and Scholarship**)
- Exhibit in all actions and attitudes a commitment to truth and integrity in all contexts, both personal and professional (**Values and Principles**)
- Demonstrate knowledge about their role in society at local and global levels, and actively work for social and environmental justice (**Responsible Citizenship**)
- Engage in the process of self-discovery through a life-long process of learning (**Quest for truth**)
- Demonstrate readiness to serve those who are in need (**Spirit of selfless service**)
- Be able to function effectively and with confidence in personal and professional contexts (**Empowerment**)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Programme Learning Outcomes/Intended Programme Learning Outcomes

Graduates of a Bachelor's Degree will have a broad and coherent body of knowledge in their disciplines, with a deep understanding of the underlying principles and concepts in one or more disciplines as a basis for independent lifelong learning.

At the end of an undergraduate programme students will be able to

- Describe and define critical concepts in their discipline
- Explain and discuss concepts and ideas pertaining to their discipline
- Demonstrate a broad understanding of their discipline
- Demonstrate communication skills to present a clear, coherent and independent exposition of knowledge and ideas
- Demonstrate understanding of the interconnections of knowledge within and across disciplines
- Apply knowledge, theories, methods, and practices in their chosen field of study to address real-world challenges and opportunities
- Demonstrate proficiency in experimental techniques and methods of analysis appropriate for their area of specialisation
- Generate and analyse data using appropriate quantitative tools
- Construct and test hypotheses
- Demonstrate cognitive and technical skills to synthesise knowledge in interrelated disciplines
- Demonstrate critical thinking and judgement in identifying and solving problems with intellectual independence
- Demonstrate the skills needed to be able to function successfully in their field
- Show responsibility and understanding of local and global issues
- Demonstrate through their actions and speech that they are agents of social justice and change
- Practice the discipline's code of ethics in their academic, professional and personal lives
- Practice the values of democracy and principles of human rights
- Show self-awareness and emotional maturity
- Demonstrate career and leadership readiness
- Demonstrate intercultural, interracial, interclass, inter-caste, and ethical competency
- Exhibit the ability to work in teams
- Exhibit a strong sense of professionalism in a range of contexts
- Demonstrate sensitivity and readiness to share their knowledge, experience, and capabilities with the marginalised and oppressed in their communities

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI

DEPARTMENT OF COMMERCE – SHIFT II

BACHELOR OF COMMERCE IN CORPORATE SECRETARYSHIP

PROGRAMME DESCRIPTION

B.Com. Corporate Secretaryship, a three year degree programme, primarily focuses on the areas of secretarial practices and corporate laws. The programme is designed to bridge the gap between conceptual learning and practical application to inculcate professional corporate expertise. The combination of core skills and specialised knowledge provided in this programme would enable students to adapt effectively to the dynamic business environment. Internship and Practical Application are an integral part of the programme. An exposure to corporate proceedings enables the students to maintain documents in accordance with accounting standards and procedures. Drafting and Conveyancing, the flagship course in Corporate Secretaryship, helps in enriching the professional skills of the students.

PROGRAMME SPECIFIC LEARNING OUTCOMES

At the end of a Bachelor of Commerce in Corporate Secretaryship programme, students will be able to

- Acquire knowledge in the various areas of Corporate Secretaryship and laws relating to Trade and Commerce
- Keep pace with dynamic industry changes
- Comprehend the legal provisions relating to incorporation of different forms of organisations
- Understand the laws and its compliances pertaining to corporate practices
- Demonstrate a comprehensive knowledge of the concepts and principles of corporate law
- Explain and describe concepts in secretarial practices
- Appreciate the significance of ethics in business and identify unethical practices
- Exhibit an understanding of the relevance of corporate governance and corporate social responsibility
- Develop necessary acumen in drafting legal documents
- Assess, rectify and report the incidents of compliance breaches
- Summarise the audit work performed and give conclusions

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086														
DISTRIBUTION OF CREDITS AND HOURS														
B.Com. Corporate Secretaryship 2019 - 2020 Shift II														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
Part - I														
Language	3	4	3	4									6	8
Part - II														
English	3	4	3	4									6	8
											Total		12	16
Part - III														
Major Core	4	5	3	4	4	5	4	5	4	5	4	5	23	29
	3	4	3	4	4	5	4	5	4	5	4	5	22	28
					4	5	4	5	3	4	4	5	15	19
					3	4	3	4	3	4	3	4	12	16
Allied Core	5	5	5	5	5	6	5	5					20	21
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	6			5	6
											Total		107	129
Part - IV														
GE / Tamil			2	2	2	2			2	2	2	2	8	8
Value Education	2	2			2	2							4	4
Soft Skills (dept.)	3	3	3	3									6	6
Soft Skills (EL)			3	3									3	3
Soft Skills (VE)											3	3	3	3
Environmental Studies	2	2											2	2
											Total		26	26
Part - V														
STP	1		1										2	0
SAP / SL									2	2			2	2
Remedial / Library				1		1				1			0	3
Mentoring		1						1		1		1	0	4
											Total		4	9
Total	26	30	26	30	24	30	25	30	23	30	25	30	149	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

COURSES OF STUDY

(Effective from the academic year 2019-2020)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
SEMESTER-I									
19CO/MC/CM14	Cost and Management Accounting	4	4	1	0	3	50	50	100
19CO/MC/OS13	Organisation Structure and Management	3	3	1	0	3	50	50	100
19CO/AC/QT15	Quantitative Techniques for Business	5	5	0	0	3	50	50	100
19CO/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
19CO/SS/PS13	Life Skills:Personal and Social	3	3	0	0	-	50	-	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
SEMESTER-II									
19CO/MC/FA23	Financial Accounting	3	3	1	0	3	50	50	100
19CO/MC/CG23	Corporate Ethics and Governance	3	3	1	0	3	50	50	100
19CO/SS/HC13	Life Skills:Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
	Life Skills:Personality Development (EL)	3	3	0	0	-	50	-	100
	Basic Tamil I / General Elective I	2	2	0	0	-	50	-	100
SEMESTER-III									
19CO/MC/EC34	Economic and Commercial Law	4	4	1	0	3	50	50	100
19CO/MC/BF34	Banking and Financial Services	4	4	1	0	3	50	50	100
19CO/MC/IF34	Introduction to Financial Management	4	4	1	0	3	50	50	100
19CO/MC/EM33	Essentials of Marketing	3	3	1	0	3	50	50	100
19CO/AC/BA35	Business Analysis and Reporting using Computers	5	2	0	4	3	50	50	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
	Basic Tamil II / General Elective II	2	2	0	0	-	50	-	100
SEMESTER-IV									
19CO/MC/CL44	Corporate Law	4	4	1	0	3	50	50	100
19CO/MC/CM44	Capital Markets	4	4	1	0	3	50	50	100
19CO/MC/IL44	Industrial Law	4	4	1	0	3	50	50	100
19CO/MC/CA43	Compliance Audit	3	3	1	0	3	50	50	100
19CO/AC/IS45	Information Technology and Systems Audit	5	5	0	0	3	50	50	100
	Major Elective I								
SEMESTER-V									
19CO/MC/IP54	Income Tax Practices	4	4	1	0	3	50	50	100
19CO/MC/CR54	Corporate Accounting and Restructuring	4	4	1	0	3	50	50	100
19CO/MC/DC53	Drafting and Conveyancing	3	3	1	0	3	50	50	100
19CO/MC/SP53	Secretarial Practice	3	3	1	0	3	50	50	100
Interdisciplinary Core Course (CO and BBA) to students of CO&BBA									
19ID/IC/CM55	Compensation Management	5	5	1	0	3	50	50	100
	General Elective III	2	2	0	0	-	50	-	100
	SAP / SL	2	2	0	0	-	50	-	100

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CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
SEMESTER-VI									
19CO/MC/GT64	Goods and Services Tax	4	4	1	0	3	50	50	100
19CO/MC/SL63	Social Security Laws	3	3	1	0	3	50	50	100
19CO/MC/DC64	Due Diligence and Compliance Management	4	4	1	0	3	50	50	100
19CO/MC/IN64	Internship	4	0	0	5	3	50	50	100
19VE/SS/HL63	Life Skills:An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100
	Major Elective II								
	General Elective IV	2	2	0	0	-	50	-	100
Major Elective Courses									
19CO/ME/IR45	Industrial Regulations	5	5	0	0	3	50	50	100
19CO/ME/BE45	Business Environment	5	5	0	0	3	50	50	100
19CO/ME/BD45	Business Development	5	5	0	0	3	50	50	100
19CO/ME/CS45	Cyber Law and Security	5	5	0	0	3	50	50	100
19CO/ME/CM45	Commodities Market	5	5	0	0	3	50	50	100
General Elective Courses									
19CO/GE/DC22	Documentation and Compliance	2	2	0	0	-	50	-	100
19CO/GE/LS22	Listing of Securities	2	2	0	0	-	50	-	100
19CO/GE/RI22	Right to Information Act	2	2	0	0	-	50	-	100
19CO/GE/CC22	Company Secretarial Correspondence	2	2	0	0	-	50	-	100
Social Awareness Courses									
19CO/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-	100
19CO/SA/CR52	Child Rights	2	2	0	0	-	50	-	100
19CO/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
19CO/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-	100
19CO/SA/MH52	Mental Health	2	2	0	0	-	50	-	100
19CO/SA/RR52	Rural Realities	2	2	0	0	-	50	-	100
19CO/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-	100
19CO/SA/UR52	Urban Realities	2	2	0	0	-	50	-	100
19CO/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Elective Course									
19CO/UI/IB23	International Business	3	0	0	0	3	-	100	100

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B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

COST AND MANAGEMENT ACCOUNTING

CODE:19CO/MC/CM14

CREDITS:4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the concepts, techniques and practices of cost and management accounting
- To equip students with skills to ascertain Material and Labour Cost.
- To provide students an understanding to compare the financial statement of companies

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Calculate the unit cost of a product.
- Compute Labour and Overhead Cost
- Analyse the Financial position using Management Accounting techniques.
- Prepare different types of budget

Unit 1

(15 Hours)

Introduction to Cost and Management Accounting

1.1 Introduction

- 1.1.1 Cost and Management Accounting- Meaning, Objectives and Scope- Differences between Cost Accounting and Management Accounting
- 1.1.2 Cost Concepts- Cost Centre and Cost Unit, Methods of Costing Classifications and Elements of Cost-Material, Labour and Overheads
- 1.1.3 Computation of Total Cost and Profit of a product

1.2 Material Cost

- 1.2.1 Computation of Material Cost-Treatment of Normal and Abnormal Loss and Scrap
- 1.2.2 Material Control- Meaning and Objectives-Purchases Control-Procurement
- 1.2.3 Stores Control- Techniques of Inventory Control, Economic Order Quantity
- 1.2.4 Issue Control- Methods of Material Issue-FIFO, LIFO, Average Cost-Simple Average and Weighted Average

Unit 2

(10 Hours)

Labour and Overheads

- 2.1 Labour Cost- Meaning and Classification of Labour Costs- Overtime and Idle Time
 - 2.1.1 Labour turnover-Causes and Effects, Methods of Computation
 - 2.1.2 Methods of Remuneration-Time rate, Piece rate, Incentive Scheme- Halsey and Rowan plan

2.2 Overheads

2.2.1 Classification of Overheads.

2.2.2 Apportionment and Allocation of Overheads-Primary and Secondary Distribution(Repeated, Step Ladder, Simultaneous Equation and Direct apportionment method)

2.2.3 Methods of Absorption of Overheads-Direct Labour rate, Machine hour rate and Activity based Absorption

Unit 3 (15 Hours)

Financial Statement Analysis

3.1 Significance of Financial Statement Analysis

3.2 Comparative, Common size and Trend Analysis.

3.2 Ratio Analysis –Liquidity, Profitability, Solvency ratios

3.3 Reconstruction of Position Statement with Ratios (Simple Problems)

Unit 4 (15 Hours)

Marginal Costing

4.1 Marginal Costing- Meaning, Advantages, Limitations, Breakeven Analysis

4.2 Cost-Volume Profit Analysis- P/V Ratio - Margin of Safety

4.3 Application – Key factor, Product Mix and Sales Mix.

Unit 5 (10 Hours)

Budgets and Types

5.1 Need and Importance

5.2 Types of Budget - Production Budget, Purchase Budget, Sales Budget, Cash Budget, Flexible Budgets

BOOKS FOR STUDY

T.S. Reddy and Y.Hari Prasad Reddy, *Cost and Management Accounting*, Margham Publication, Reprint 2015.

Ravi.M. Kishore, *Cost and Management Accounting*, TaxMann Publishers, 2016

BOOKS FOR REFERENCE

Tulsian, *Introduction to Cost Accounting*, S.Chand, 2012

R. Palaniappan , N.Hariharan, *Cost Accounting Problems and Solutions*, I K International Publishing House Pvt Ltd., 2014

MN Arora, *Management Accounting*, Himalaya Publishers, 2010

Khan & Jain, *Management Accounting*, Tata McGraw Hill, 2013

SN Maheshwari, *Accounting for Management*, Sultan Chand, 2010

Jain and Narang, *Cost Accounting* Kalyani Publishers, 2012

JOURNALS

Journal of Management Accounting Research.

Management Accountant Journal

Journal of Cost Accounting Research.

WEB RESOURCES

www.icsi.org

www.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components:

Total Marks: 50

Report writing/Multiple choice questions/Case study/Problem Solving/Assignments

End-Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – 10 X 2 = 20 (5 Theory and 5 problems)

Section B – 5 X 8 = 40 (Answer any five out of 8 problems)

Section C – 2 X 20 = 40 (Answer any two out of 4 problems)

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B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

ORGANISATION STRUCTURE & MANAGEMENT

CODE:19CO/MC/OS13

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to appreciate the principles of management
- To expose students to the recent practices in management
- To acquaint students with the need for competence, trust and teamwork in the organization

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the concepts of management and its principles
- Identify the various types of organisation
- Appreciate the importance and relevance of the functions of management
- Have an overview on the recent trends in Management

Unit 1 (11 Hours)

Organisation Structure

- 1.1 Meaning, Importance and Role of Organisation Structure
- 1.2 Theory of Organisation Structure
- 1.3 Impact of Environment and Cultural Variables on Organisational Structure
- 1.4 Building Blocks of Organisation Structure
 - 1.4.1 Centralisation
 - 1.4.2 Formalisation
 - 1.4.3 Hierarchical Levels
 - 1.4.4 Departmentation

Unit 2 (12 Hours)

Introduction to Management

2.1 Management Thought

- 2.1.1 Classical and Neo Classical Systems – Contingency and Contemporary
- 2.1.2 Approach to Management - Henri Fayol, F.W Taylor, George Elton Mayo and Peter.F Drucker

2.2 Functions of Management I

- 2.2.1 Planning - Meaning, Importance, Types and Process
- 2.2.2 Organising – Nature and Importance, Organising Trends and Practices – Chain of Command, Unity of Command, Span of Control, Delegation and Empowerment

Unit 3 (12 Hours)

Functions of Management II

- 3.1 Staffing
 - 3.1.1 Recruitment and Selection
 - 3.1.2 Training – Need and Types
- 3.2 Directing
 - 3.2.1 Motivation – Meaning and Maslow's Theory of Motivation
 - 3.2.2 Leadership
 - 3.2.3 Communication – Types, Process and Barriers

Unit 4 (8 Hours)

Functions of Management III

- 4.1 Controlling- Meaning, Importance, Steps in the Process of Controlling, Types and Techniques of Controlling
- 4.2 Co-ordinating - Meaning, Need, Requisites

Unit 5 (9 Hours)

Recent Developments in Management

- 5.1 Change Management - Concept, Nature and Process of change
- 5.2 Knowledge management, Total Quality Management and Business Process Re-Engineering-An Overview

BOOKS FOR STUDY

Gupta, C. B., *Business Organization and Management*, New Delhi, Sultan Chand and Sons, 2015.

P.Venugopal, P. Roja, G. Venkata Rathnam, N. Ravi Sankar, Nagaraj. K.V., *Business Organization.*, Himalaya Publishing House., 2015

BOOKS FOR REFERENCE

Dinakar Pagare, *Business organisation and Management*, 5th edition, New Delhi, Sultan Chand,

Gupta, N.S. and Alka Gupta, *Essentials of Management*, New Delhi, Anmol, 2010

Harold Koontz, Hein Weihrich, *Essentials of Management*, 6th edition, New Delhi, TMH

Manmohan Prasad, *Management Concepts and Practices*, Mumbai, Himalaya

Prasad L.M., *Principles and Practice of Management*, New Delhi, Sultan Chand

JOURNALS

European Journal of Business Management

International Journal of Management Reviews

WEB RESOURCES

www.exed.hbs.edu

www.hbr.org

PATTERN OF ASSESSMENT**Continuous Assessment Test: Total Marks: 50****Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: Total Marks: 100**Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMUS), CHENNAI-600080

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

QUANTITATIVE TECHNIQUES FOR BUSINESS

CODE: 19CO/AC/QT15

CREDITS: 5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To impart knowledge to students on the use of statistical tools
- To enable students to acquire knowledge on data collection, presentation, analysis and interpretation skills
- To expose students to the concepts related to sampling

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the basic techniques in statistics for analysis
- Apply statistical techniques for analysis
- Use statistical techniques for business research
- Analyse Secondary data

Unit 1 (15 Hours)

Correlation and Regression

- 1.1 Meaning, Definition and Use of Correlation
- 1.2 Types of correlation – Karl Pearson's Correlation Coefficient, Partial and Multiple Correlation
- 1.3 Regression – Meaning and Definition, Comparison Between Correlation and Regression
- 1.4 Regression lines on X on Y and Y on X, Regression Equation, Multiple Regression

Unit 2 (15 Hours)

Times Series Analysis

- 2.1 Meaning, Definition, utility, Components
- 2.2 Method of Free Hand and Semi-Average
- 2.3 Computation of Method of Least Square
- 2.4 Computation of Seasonal Variations

Unit 3 (15 Hours)

Testing of Hypothesis

- 3.1 Large Sample
 - 3.1.1 Meaning and Uses
 - 3.1.2 Testing of Hypothesis on Random Sample, Testing of Hypothesis between Two Sample, Testing of Hypothesis on Correlation

- 3.2 Small Sample
 - 3.2.1 Meaning, uses and properties
 - 3.2.2 Testing of Hypothesis on Random Sample, Independent Sample, Dependent Sample and Correlation

Unit 4 **(10 Hours)**

Chi-Square

- 4.1 Meaning and Definition
- 4.2 Properties and Uses of Chi-Square
- 4.3 Yate's Correction
- 4.4 Application of Chi-Square – Frequency Method and Contingency Method

Unit 5 **(10 Hours)**

F-Test and Analysis of variance

- 5.1 Meaning and Assumptions
- 5.2 Application of F-Test
- 5.3 Application of ANOVA: One – Way ANOVA, Two-Way ANOVA

BOOKS FOR STUDY

Gupta, S.P., *Statistical Methods*, Sultan Chand and Sons Publishers. New Delhi (2016)
 Pillai and Bhagavati, *Statistics Theory and Practice*, New Delhi, S. Chand Publication (2016)

BOOKS FOR REFERENCE

Vittal, P.R, *Business Statistics*, Chennai, Margham Publications,
 Aggarwal.S and Bhardwaj, *Business statistics*, Ludhiana, Kalyani Publications
 Gupta.S.C and Kapoor.V.C, *Fundamentals of Mathematical Statistics*, New Delhi,
 Sultan Chand,(2017)
 Kothari.C.R., *Research Methodology Methods & Techniques*, New Age International
 Publisher, New Delhi

JOURNALS

Open Journal of Statistics - SCIRP
 Statistics Journal
 Journal of Applied Statistics

WEB RESOURCES

<http://www.statsoft.com/textbook/basic-statistics>
<http://statistics-help-for-students.com/>

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section A – $3 \times 2 = 6$ Marks (no choice)
 Section B – $3 \times 8 = 24$ Marks (Answer any three out of four)
 Section C – $1 \times 20 = 20$ Marks (Answer any one out of two)

Other Components: **Total Marks: 50**

Quiz/Group discussion/Assignments/Multiple choice questions/Case study

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

Section A – $10 \times 2 = 20$ Marks (no choice) (5 theory and 5 problems)
 Section B – $5 \times 8 = 40$ Marks (from a choice of seven problems)
 Section C – $2 \times 20 = 40$ Marks (from a choice of four problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Core Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2019-2020)

ENVIRONMENTAL STUDIES

CODE:19CO/GC/ES12

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To help students to gain the fundamental knowledge of the environment
- To create in students an awareness of current environmental issues
- To inculcate in students an eco-sensitive, eco-conscious and eco-friendly attitude

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- Articulate the interdisciplinary context of environmental issues
- Adopt sustainable alternatives that integrate science, humanities and social perspectives
- Appreciate the importance of biodiversity and a balanced ecosystem
- Calculate one's carbon footprint

Unit 1 (10 Hours)

- 1.1 Introduction: The multidisciplinary nature of environmental studies;
Environmental Ethics-Role of the Individual in protecting the environment
- 1.2 Natural Resources: renewable (forests and water) and non-renewable (minerals)-
energy resources: renewable and non-renewable sources, impact of over-
exploitation
- 1.3 Ecosystems: terrestrial (forest, grassland and desert) and aquatic (ponds, oceans
and estuaries); structure and function
- 1.4 Biodiversity: India as a mega-diversity nation; threats to biodiversity; *in-situ* and
ex-situ conservation of biodiversity
- 1.5 Solid Waste Management, Source Segregation and Rain Water Harvesting

Unit 2 (10 Hours)

- 2.1 Environmental Pollution: Air, Water, Noise and Plastic Pollution: causes, effects
and control measures -Impact of over-population on pollution and health –
carbon footprint
- 2.2 The Environmental Dimension of Sustainable Development: The United Nations
Sustainable Development Goals of the 2030 Agenda

- 2.3 Climate Change and Environmental Disasters: Natural Disasters: floods, earthquakes, cyclones, tsunamis and landslides; man-made disasters: Bhopal Gas Tragedy and Chernobyl Nuclear Disaster
- 2.4 Environmental Movements: Chipko, Silent Valley and Narmada Bachao Andolan International Agreements: Montreal Protocol, Kyoto Protocol and Climate Change Conferences
- 2.5 An Overview of Environmental Laws in India: Environmental (Protection) Act 1986, Biological Act, 2002, National Green Tribunal Act, 2010, Coastal Regulation Zone Notification, 2011

Unit 3

(6 Hours)

- 3.1 A study of the eco-friendly initiatives on campus
- 3.2 A critical review of an environmental documentary film
- 3.3 Ecofeminism and the contributions of Indian Women Environmentalists
- 3.4 The highlights of Environmental Encyclical-*Laudato si*-On Care for our Common Home
- 3.5 Environmental Calendar

BOOK FOR STUDY

Bharucha, Erach. *Textbook of Environmental Studies for Undergraduate Courses*, (2nd ed.) Universities Press, 2013.

BOOKS FOR REFERENCE

Bhattacharya, K.S. Arunima Sharma, *Comprehensive Environmental Studies* Narosa Publishing House Pvt.. Ltd., New Delhi, 2015.

Saha, T.K., *Ecology and Environmental Biology* Books and Allied (P) Ltd., Kolkata 2016.

Sharma, J.P. *Environmental Studies (for undergraduate classes)* 3rd edition, University Science Press, 2016.

JOURNALS

Journal of Environmental Studies and Sciences
Journal of Environmental Studies

WEB RESOURCES

www.enn.com
www.nationalgeographic.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 25** **Duration: 60 minutes**
Section A-10 x 1 = 10 Marks (All questions to be answered) Multiple Choice Questions
Section B - 3 x 5 = 15 Marks (3 out of 6 to be answered in 150 words each)

Other Component: **Total Marks: 25**
Any **one** of the following for 25 marks
Quiz/Scrap Book/Assignment / Poster Making/Case Study/Project/Survey/Model-Making

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme**

**SYLLABUS
(Effective from the academic year 2019 - 2020)**

LIFE SKILLS: PERSONAL AND SOCIAL

CODE: 19CO/SS/PS13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To enable students to understand the working of Indian Governance and laws
- To empower students as citizens by teaching them how to use the RTI, the PIL and the FIR
- To provide students an insight into the strengths and virtues essential to improve wellbeing
- To bring about awareness of societal dynamics
- To create awareness, impart knowledge and hone skills necessary to make sound financial decisions

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- demonstrate knowledge of the working of the government
- file RTIs, PILs and FIRs
- improve their quality of life
- exhibit social consciousness
- exhibit prudent behaviour in managing personal finance

Unit 1 (13 Hours)

Legal Literacy

- 1.1 Structure of Government- Central and State, Urban and Rural
- 1.2 Laws pertaining to Women (CEDAW) and Children (POCSO)
- 1.3 Right to Information Act 2005, drafting and filing an RTI
- 1.4 Introduction to PIL, Landmark PIL cases -Vishaka Vs. State of Rajasthan, Hussainara Khatoon Vs. State of Bihar, MC Mehta Vs. Union of India
- 1.5 Importance of FIR and lodging an FIR

Unit 2 (13 Hours)

2.1 Understanding Self

- 2.1.1 Psychological wellbeing - meaning, components and barriers
- 2.1.2 Gratitude- meaning, nature and expression
- 2.1.3 Resilience- meaning, nature, benefits and simple techniques for building resilience.

2.2 Understanding Society

- 2.2.1 Concepts of class, caste, gender, disability, race, culture, religion, ethnicity, context and language
- 2.2.2 Importance of societal analysis
- 2.2.3 Social indicators of development – HDI, GDI, Poverty Index, Hunger Index
- 2.2.4 Issues and challenges for social change in India

Unit 3

(13 Hours)

Personal Financial Planning

- 3.1 Meaning, Need and Importance of Personal Financial Planning
- 3.2 Core concepts in Financial Planning – Budget, Savings and Investment
- 3.3 Converting non-essential expenditure into Savings and Investment
 - 3.3.1 Forms of Savings – Deposits, Insurance
 - 3.3.2 Types of Investments – Securities, Real Estate and Gold
- 3.4 Digital transformation in Finance
 - 3.4.1 De-Mat Account
 - 3.4.2 Net Banking and Mobile Banking

BOOKS FOR REFERENCE

Agarwal, R.C. Constitutional Development and National Movement of India. New Delhi: S. Chand, 1988.

Ahuja Ram. Social Problems in India. Rawat Publications. 3rd Edition, 2014

Allan, R. Modern Politics and Government. New York: Palgrave MacMillan, 2000.

Baumgardner, S., & Crothers, M. Positive Psychology. Chennai: Pearson. 1st Edition, 2015.

Grenville-Cleave, B. *Positive Psychology A practical Guide*. United Kingdom: Icon Books Ltd, 2012.

Pandey, J.N. Constitutional Law of India. Allahabad: Central Law Agency, 2014.

Weiner, M. The Indian Paradox. New Delhi: Sage , 1989.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components
Task based classroom activities
Case studies
Group discussions
Group presentation
Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

FINANCIAL ACCOUNTING

CODE: 19CO/MC/FA23

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to understand and apply advanced adjustment relating to Final Accounts of a sole proprietor
- To acquaint students with accounting procedure of Hire Purchase and Instalment system
- To familiarise students with the Branch and Departmental accounting

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

- Prepare final accounts of a sole proprietor
- Understand the process of accounting for Hire Purchase and Instalment system
- Ascertain the Profit or Loss of departments and branches.
- Differentiate between accounting standards

Unit 1 (15 Hours)

1.1 Conceptual Framework for Preparation of Financial Statements

- 1.1.1 Introduction to Accounting Standards and Indian Accounting Standards, Difference Between Accounting Standards and Indian Accounting Standards
- 1.1.2 Accounting Standards - International Accounting Standards, Accounting Standards in India – Objectives, Process, Accounting Standards Board, Scope & Application of AS – 1,2,3,4,5,9,10,26 & 29 in Preparation of Financial Statements

1.2 Preparation of Financial Statements of Sole Proprietor

- 1.2.1 Closing Entries and Adjustment Entries
- 1.2.2 Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit Before and After Commission, Works Manager and General Manager Commission, Writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax

Unit 2 (10 Hours)

Hire Purchase

- 2.1 Principles of Hire Purchase and Leasing
- 2.2 Application of Accounting Standard for Leasing – AS 19
- 2.3 Accounting Treatment in the Books of Hire vendor and Hirer
- 2.4 Default and Repossession (Complete and Partial)

Unit 3 (10 Hours)

Branch Accounts and Departmental Accounts

3.1 Branch Accounts

- 3.1.1 Debtors System (Cost Price Method and Invoice Price Method)
- 3.1.2 Stock and Debtors System (Cost Price Method and Invoice Price Method)
- 3.1.3 Overview of Accounting for Independent Branches and Foreign Branches

3.2 Departmental Accounts

- 3.2.1 Meaning and Basis of Allocation of Expenses
- 3.2.2 Stock Reserve and Inter-departmental transfers at Cost Price and Invoice Price
- 3.2.3 Preparation of Departmental Trading Account and Balance Sheet.

Unit 4 (7 Hours)

Consignment Accounting

- 4.1 Meaning, Importance and Advantages
- 4.2 Accounting in the Books of Consignor and Consignee

Unit 5 (10 Hours)

Joint Venture and Sale or Return

- 5.1 Joint Venture – Accounting Procedures, Joint Bank Account, Memorandum Joint Venture Account
- 5.2 Meaning of Goods Sent on Approval or Return Basis and Accounting Treatment

BOOKS FOR STUDY

T.S. Reddy and A.Murthy, *Financial Accounting*, Margham Publishers, Reprint 2015
R.L. Gupta and M.Radhasamy, *Advanced Accounting* Vol I, S. Chand Publishers, Revised Edition 2010

BOOKS FOR REFERENCE

Raj K Agrawal & Rupesh Agrawal, *Financial Accounting*, Taxmann's Publishers, 2015
S.N.Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari, *Financial Accounting*, Vikas Publishing House, 2018.
M Hanif & A. Mukherjee, *Accounting I*, McGraw Hill Education, 2017.
Tulsian, P. C. *Accountancy*. S. Chand & Co., New Delhi Recent Edition

JOURNALS

Journal of Accounting
Indian Journal of Finance

WEB RESOURCES

www.icsi.org
www.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one out of 2)

Other Components:

Total Marks: 50

Open book test/Multiple choice questions/Problem Solving/Assignments

End-Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – 10 X 2 = 20(5 Theory and 5 problems)

Section B – 5 X 8 = 40(Answer any five out of 7 problems)

Section C – 2 X 20 = 40(Answer any two out of 4 problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

CORPORATE ETHICS AND GOVERNANCE

CODE:19CO/MC/CG23

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to understand the practices of corporate ethics and corporate governance
- To create an awareness on the corporate social responsibility of a Business
- To familiarise students with emerging trends in good governance practices.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the importance of business ethics.
- Identify unethical practices in marketing and advertising
- Recognise the ethical issues in Finance
- Exhibit an understanding of the relevance of Corporate Governance and Corporate Social Responsibility.

Unit 1 (10 Hours)

Introduction to Business Ethics

- 1.1 Meaning, Scope, Objectives and Characteristics of Business Ethics
- 1.2 Importance of Business Ethics-Influencing Factors
- 1.3 Ethical Dilemma in Business-Conflict of Interest
- 1.4 Overview of Draft Report on Human Rights

Unit 2 (15 Hours)

Ethics in Business-1

- 2.1 Ethics in HRM-Recruitment, Selection, Training, Compensation, Cross Cultural Issue
- 2.2 Ethics in Marketing-Product, Pricing, Marketing Practices - Regulatory Framework
- 2.3 Role of Competition Act (Case Study)
- 2.4 Ethics in Advertising

Unit 3 (10 Hours)

Ethics for Sustainability in Business

- 3.1 Ethics in Finance
- 3.2 Ethics in Financial Service, Financial Markets and Securities
- 3.3 Professional Ethics

Unit 4 (10 Hours)

Corporate Governance

- 4.1 Meaning, Principles and Four Pillars of Corporate Governance
- 4.2 Evolution of the Concept of Corporate Governance– Committees Report
- 4.3 Board Committees and their Functions– Role of Independent Directors and Women Directors
- 4.4 Mandatory Reporting Requirements under the Companies Act 2013, read with Capital Market Regulations

Unit 5 (7 Hours)

Corporate Social Responsibility

- 5.1 Meaning and Nature
- 5.2 Importance and Legal Requirements – Reporting Requirement
- 5.3 Responsibilities towards Stakeholders - Shareholders, Employees, Consumers and Society
- 5.4 Case Studies in CSR

BOOKS FOR STUDY

Fernando, A.C. *Corporate Governance – Principles, Policies & Practice*, Noida: Pearson, 2011

Joan R. Boatright. *Ethics and the Conduct of Business*, Noida: Pearson, 2011

BOOKS FOR REFERENCE

Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press, 2015

Dr. K. Nirmala, Karunakara Reddy : *Business Ethics and Corporate Governance*, Himalaya Publishing House, 2015

Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education, 2015

Christine, A Mallin. *Corporate Governance* (Indian Edition). New Delhi: Oxford University Press, 2016

Kshama V. Kaushik, *CSR in India - Steering Business Towards Social Change*, New Delhi: Lexis Nexis, 2017

JOURNALS

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

SSRN – E Journal

WEB RESOURCES

www.ibscdc.org

www.exed.hbs.edu

www.hbr.org

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: **Total Marks: 50**

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2019 – 2020)

LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS

CODE: 19CO/SS/HC13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To sensitise students to the fact that good health lies in nature
- To create an awareness about energy obtained from different components of food and to plan for a balanced diet
- To enable students to understand the significance of energy conservation and strategies for conserving energy
- To provide a basic knowledge of computer fundamentals and Email configuration

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- identify the importance of a few plants and their health benefits
- recognise the causes and symptoms of common disorders
- calculate food energy values and follow the Recommended Dietary Allowances (RDA) and appreciate the need for them.
- conserve energy and use it responsibly
- understand computer configuration for purchase of personal computer and E mail setting

Unit 1 (13 Hours)

Food and Health

1.1 Traditional food and their health benefits

1.1.1 **Six tastes** – Natural guide map towards proper nutrition

1.1.2 Nutritional value and significance of Navadhanya (Sesame seed, Bengal gram, Horse gram, Green gram, Paddy seeds, White beans, Wheat, black gram and Chick pea) and Greens (Vallarai, Thuthuvalai, Manathakkali, Pulichakeerai, Agathi Keerai, Murungai Keerai, Karuveppilai, Puthina and Kothamalli)

1.2 Causes, symptoms and home remedies for the following ailments

Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension

Unit 2 (13 Hours)

Food and energy balance

- 2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and Thermic effect of food
- 2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food
- 2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values- Calculation

Unit 3 (13 Hours)

3.1 Energy conservation

- 3.1.1 Needs for Energy Conservation – Power consumption of domestic appliances – Electrical Energy Audit – Strategies for Energy Conservation - Modern lighting systems– Light emitting diode (LED), Compact fluorescent lamps (CFL), Green indicators and Inverter, Green building - Home lighting using Solar cell - Solar water heaters- Water and waste management - Biogas plant
- 3.1.2 Safety Practices in using electronic gadgets and electricity at home – Precautions - Shock- Use of testers to identify leakage

3.2 Computer fundamentals

- 3.2.1 Essentials of Purchasing a Personal Computer - Fundamentals of Networks – Local Area Network, Internet, Networking in real-time scenario- Computer Hacking – Computer Forensics Fundamentals – Cyber Laws - Secure Browsing
- 3.2.2 **Configuring Email**
Configure Email Settings – Attachments – Compression – Organizing Emails – Manage Folders - Auto Reply - Electronic Business Card - Email Filters- Manage Junk Mail - Calendar - Plan Meetings, Appointments - Scheduling Emails
- 3.2.3 Emerging Trends in IT - 3D Printing, Cloud Storage, Augmented Reality, Artificial Intelligence, Internet of Things (IoT)

BOOKS FOR REFERENCE

- Achaya K. T. *The Illustrated Foods of India*. Oxford Publications, 2009.
- Guyton, A.C. *Text Book of Medical Physiology*. (12th ed.). Philadelphia: W.B. Saunders & Co., 2011.
- Joe Benton, *Computer Hacking: A Beginner's Guide to Computer Hacking, How to Hack, Internet Skills, Hacking Techniques, and More!*, Createspace Independent Pub, 2015.
- John Vacca, *Computer Forensics: Computer Crime Scene Investigation*, Laxmi Publications 2015.
- Pradeep Sinha, Priti Sinha, *Computer Fundamentals 6th Edition*, BPB Publications, 2003.
- Srilakshmi, B. *Nutrition Science* (4th Revised Edition), New Delhi: New Age International (P) Ltd., 2014.
- Suzanne Le Quesne *Nutrition: A Practical Approach*, Cornwall: Thomson, 2003.
- Therapeutic Index – Siddha, 1st edition, SKM Siddha and Ayurveda, 2010.
- Trevor Linsley, *Basic electrical installation work*. Newnes imprint of Elsevier 2011.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components

Task based classroom activities

Case studies

Group discussions

Group presentation

Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

ECONOMIC AND COMMERCIAL LAW

CODE: 19CO/MC/EC34

CREDITS:4

LTP:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the basic provisions of commercial law
- To acquaint students with the principles of law that is essential to manage complex business transactions
- To sensitise students on the legal rights, duties and obligations arising out of business transactions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Differentiate between a contract and an agreement
- Understand the registration procedure for LLP
- Comprehend the provision on Intellectual Property Rights
- Apply the provisions of Consumer Protection Law

Unit 1 (15 Hours)

Indian Contracts Act 1872

- 1.1. Essential Elements of a Valid Contract- Offer, Acceptance, Consideration, Capacity of parties, Free Consent, Legality of Object
- 1.2. Performance of Contract, Discharge of Contract, Remedies for Breach of Contract

Unit 2 (10 Hours)

Limited Liability Partnership Act 2008

- 2.1 Features of LLP, Difference Between LLP & Partnership – LLP vs. Company – Partners and Designated Partners
- 2.2 Incorporation Document- Incorporation by Registration - Partners and Their Relationship

Unit 3 (15 Hours)

Intellectual Property Rights

- 3.1 Intellectual Property Law in India - Provisions Relating to Patents, Trademarks and Copyrights.
- 3.2 Overview of Provisions Relating to Industrial Design and Geographical Indication.
- 3.3 Enforcement of Intellectual Property Rights.

Unit 4 (12 Hours)

Prevention of Money Laundering Act 2002

- 4.1 Salient features of the Act - Definition and Scope of Money Laundering - Survey, Search and Seizure
- 4.2 Attachment - Powers to Arrest under the Act - Adjudication by the Adjudicating Authorities and Special Courts
- 4.3 Obligation of Banking Companies, Financial Institutions and Intermediaries
- 4.4 Other Obligations of Reporting Entities

Unit 5 (13 Hours)

Competition Act 2002 and Consumer Protection Act 1986

5.1 Competition Policy

- 5.1.1 Concept of Competition, Development of Competition Law, Competition Policy
- 5.1.2 Anti-Competitive Agreements - Abuse of Dominant Position - Regulation of Combination - Powers and Functions of the Commission

5.2 Consumer Protection Laws

- 5.2.1 Objects of the Act, Rights of Consumer, Definition – Consumer, Appropriate Laboratory, Complainant and Complainant, Consumer Dispute, Defect, Deficiency, Service and Restrictive Trade Practice/Unfair Trade Practice
- 5.2.2 Consumer Protection Councils – Consumer Grievance Redressal Machinery – National Commission

BOOKS FOR STUDY

Kapoor N.D, *Business Law*, New Delhi, Sultan Chand & Sons, 2018
Kuchhal M. C, *Mercantile Law* 8th Edition, New Delhi: Vikas Publishing House Pvt. Ltd., 2008

BOOKS FOR REFERENCE

Tulsian P. C., *Business Law*, New Delhi, Tata McGrawHill Publishing Company Ltd., 2014.
Gogna P.P.S, *Mercantile Law*, 3rd Edition, New Delhi, Sultan Chand & Sons.
Chadha P.R., *Business Law*, 2nd Edition, New Delhi, Galgotia Publishing Company.
C. Mehanathan, *Law on Prevention of Money Laundering in India* (2014)
T. Ramappa: *Competition Law in India – Policies, Issues, and Developments*; 3rd Edition, New Delhi Oxford University Press, 2014

JOURNALS

Indian Business Law Journal
Andhra Pradesh Law Journal
Calcutta Law Journal
Madras Law Journal

WEB RESOURCES

<http://www.indilaw.com/index.php>

<http://www.amritt.com/services/india-business-consulting/business-laws-and-regulations-in-india/>

http://www.lawnotes.in/Indian_Contract_Act,_1872

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

BANKING AND FINANCIAL SERVICES

CODE:19CO/MC/BF34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the concepts in banking and financial services
- To expose students to the latest developments in the Banking and Financial Services Sector
- To facilitate students to recognise the services and procedure followed in banks

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand Banking Practices and the facilities provided
- Comprehend recent developments in banking sector
- Differentiate between fee based and fund based financial services
- Appreciate the venture capital eco-system in India

Unit 1 (15 Hours)

Introduction to Banking

- 1.1 Meaning, Definition and Developments of Commercial Banking
- 1.2 Banking Functions and Services
- 1.3 Banking Practices – Opening and Closing of Bank Accounts, Documents relating to Banking Transactions
- 1.4 Negotiable Instruments - Cheque, Promissory Note and Bills of Exchange
- 1.5 Loans – Types, Procedure, Documents and Repayment

Unit 2 (10 Hours)

Developments in Banking

- 2.1 E-Banking – Meaning, Importance, Merits and Demerits
- 2.2 Internet Banking, Mobile Banking, Tele-Banking, Rural Banking and Retail Banking
- 2.3 Debit card, Credit card, ATM Card, Digital Wallet and Smart card
- 2.4 Electronic Payment System - Electronic Clearing Service and Electronic Fund Transfer

Unit 3 (10 Hours)

Introduction to Financial Services

- 3.1 Meaning, Functions and Importance of Financial Services in India
- 3.2 Types of Financial services – Fund Based and Fee- Based
- 3.3 Recent Developments in the Financial Services

Unit 4 (15 Hours)

Fee based Financial Services

- 4.1 Merchant Banking - Meaning, Definition, Functions of a Merchant Banker and Scope of Merchant Banking in India
- 4.2 Credit rating services – Meaning and Need for Rating with Special Reference to ICRA and CRISIL
- 4.3 Underwriting – Types – Role and Responsibilities of Underwriters

Unit 5 (15 Hours)

Allied Financial Services

- 5.1 Mutual fund – Meaning, Types and Criteria for Selection of Mutual fund
- 5.2 Factoring - Definition, Importance and Types
- 5.3 Leasing – Meaning, Importance and Types
- 5.4 Venture Capital Financing – Meaning, Importance and Stages

BOOKS FOR STUDY

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2011
Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi, 2015.

BOOKS FOR REFERENCE

Khan M.Y., *Financial Services*, Tata Mc Graw Hill Publishing Pvt. Ltd, New Delhi, 2013
Machiraju H. R, *Indian Financial System*, Vikas Publishing House Pvt. Ltd, Chennai, 2019.
Dr. Gurusamy S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2013.
Varshney P.N., *Banking Law and Practice*, Sultan Chand & Sons, New Delhi, 2014.
E. Gordon and K. Natarajan, *Banking Theory, Law And Practice*, Himalaya Publishing House, Mumbai, 2016

JOURNALS

Asian Journal of Research in Banking and Finance
Journal of Banking, Information Technology and Management
Journal of Bank Management
Journal of Internet Banking and Commerce

WEB RESOURCES

www.bankingfinance.in/list-websites-banks-india.html
www.india-financing.com/indo1.html
www.languages.ind.in/factoring.htm
www.rbi.org.in/scripts/PublicationReportDetails.asp.

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation/Objective type test/Case study

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600080

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

INTRODUCTION TO FINANCIAL MANAGEMENT

CODE:19CO/MC/IF34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students an in-depth knowledge in managing finance
- To facilitate students in understanding the techniques for raising funds
- To expose students to the methods used in making financial, investment and dividend decisions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Analyse the financial policies of an organisation
- Apply the methods of evaluating a long-term project using capital budgeting techniques
- Assess the risks involved in financing a project
- Forecast the financial requirements of an organisation in the changing environment

Unit 1 (15 Hours)

Introduction

- 1.1 Meaning and Importance of Financial Management
- 1.2 Objectives of Financial Management – Profit Maximization and Wealth Maximization
- 1.3 Time Value of Money- Meaning, Definition, Compound and Discount Techniques

Unit 2 (10 Hours)

2.1 Cost of Capital

- 2.1.1 Meaning and Significance
- 2.1.2 Components of Cost of Capital – Computation

2.2 Capital Structure

- 2.2.1 Meaning and Significance
- 2.2.2 Theories of Capital Structure – Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani & Miller Approach

Unit 3 (15 Hours)

Capital Budgeting

- 3.1 Meaning, Importance and Need
- 3.2 Capital Budgeting Techniques
 - 3.2.1 Pay Back Period Method, Accounting Rate of Return,
 - 3.2.2 Discount Cash Flow Method - Net Present Value, Internal Rate of Return and Profitability Index

Unit 4 (15 Hours)

Working Capital

- 4.1 Meaning and Significance
- 4.2 Types of Working Capital, Working Capital Cycle
- 4.3 Determinants and Estimation of Working Capital

Unit 5 (10 Hours)

Leverages

- 5.1 Meaning of Leverages
- 5.2 Types of Leverages – Operating, Financial and Combined Leverage, Risk and Leverage

BOOKS FOR STUDY

Khan, M.Y & Jain, P.K.: *Financial Management*; New Delhi ,Tata McGraw Hill,(2014)
Pandey, I. M.: *Financial Management*; New Delhi, Vikas Publishing House,(2014)

BOOKS FOR REFERENCE

Kishore Ravi, M: *Financial Management*; New Delhi, Taxman, (2016)
Chandra, Prasana: *Financial Management*; New Delhi, Tata McGraw Hill, (2015)
Brealey and Meyers: *Principles of Corporate Finance*: Tata McGraw Hill, (2015)
Murthy.A, *Financial Management*, Chennai , Margham Publications, (2017)

JOURNALS

Journals of Financial Management
Journals of risk and Financial Management
International journals of Financial Management
Journal of Accounting and Financial Management Research

WEB RESOURCES

www.icsi.edu.in
www.icai.edu.in
www.investopedia.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section A – $3 \times 2 = 6$ Marks (no choice)
Section B – $3 \times 8 = 24$ Marks (from a choice of four)
Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components; **Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Multiple choice questions/Case study

End-Semester Examination: **Total Marks:100** **Duration: 3 hours**

Section A – $10 \times 2 = 20$ Marks (no choice -5 Theory and 5 Problems)
Section B – $5 \times 8 = 40$ Marks (from a choice of seven-2 theory and 5 Problems)
Section C – $2 \times 20 = 40$ Marks (from a choice of four problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

ESSENTIALS OF MARKETING

CODE:19CO/MC/EM33

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to understand the intricacies of marketing, focusing on its macro role in society and micro role in business
- To prepare students to face the challenges and threats prevailing in the internal and external business environment
- To acquaint students with the 4 P's of marketing and its impact on various stages of marketing

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Interpret various concepts, tools and principles of marketing
- Discover the recent management practices and its application in business scenario
- Adapt to modern marketing concepts and its usefulness
- Comprehend the various concepts of marketing in organizations

Unit 1 (12 Hours)

Introduction

- 1.1 Meaning, Nature, Evolution and Scope of Marketing
- 1.2 Marketing Mix - Elements and Core Marketing Concept
- 1.3 Overview of Marketing Management Process - Consumer Driven Marketing Strategies and Relationship Building

Unit 2 (12 Hours)

Product Concept

- 2.1 Product Concept
- 2.2 Elements of Product Policy
 - 2.2.1 Branding, Packaging and Labelling – Meaning, Types and Functions
- 2.3 Product Life Cycle - Stages
- 2.4 New Product Development
 - 2.4.1 Stages in New Product Development
 - 2.4.2 Reasons for Product Failure

Unit 3 (8 Hours)

Product Pricing

- 3.1 Factors affecting Pricing
- 3.2 Pricing Policy
- 3.3 Pricing Approaches or Strategies

Unit 4 **(8 Hours)**

Physical Distribution

- 4.1 Physical distribution vs Channels of Distribution
- 4.2 Factors affecting Choice of Channel
- 4.3 Classification of Channel Members

Unit 5 **(12 Hours)**

Promotional Mix

- 5.1 Advertising - Meaning, Objectives and Significance
- 5.2 Sales Promotion – Meaning, Types and Importance
- 5.3 Personal Selling – Meaning, Importance and Process
- 5.4 Publicity – Meaning and Role in Marketing
- 5.5 Direct Marketing – Meaning, Importance and Types
- 5.6 Overview of Consumer Rights, Legal Remedies Available to Consumers

BOOKS FOR STUDY

Nair, Rajan and Sanjith Nair. *Marketing*. 11th Edition, New Delhi: Sultan Chand, 2014.

C. B. Gupta., *Essentials of Marketing Management*: 8th Edition, New Delhi: Sultan Chand, 2018.

BOOKS FOR REFERENCE

Philip Kotler, *Marketing*, 12th edition, New Delhi, Prentice Hall of India

Steven J Skinner, *Marketing*, Houghton Mifflin; 2nd edition

Varshney R.L, Dr. S.L. Gupta. *Marketing Management*. Himalaya.

William J. Stanton, Micheal J. Etzel, Bruce J. Walker. *Fundamentals of Marketing*, New Delhi: Mc Graw Hill

Xavier, M. J., *Marketing in the New Millenium*, New Delhi: Vikas

JOURNALS

Journal of Marketing - American Marketing Association

Journal of Marketing Education

International Journal of Research in Marketing

International Journal of Marketing Studies

WEB RESOURCES

www.yourarticlelibrary.com

www.boundless.com

www.learnmarketing.net

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:**Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

End-Semester Examination:**Total Marks: 100****Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

BUSINESS ANALYSIS AND REPORTING USING COMPUTERS

CODE:19CO/AC/BA35

CREDITS:5

L T P:2 0 4

TOTAL TEACHING HOURS:78

OBJECTIVES OF THE COURSE

- To enable students to understand the use of computer software in performing financial and statistical analysis
- To acquaint students with the techniques for financial statements analysis
- To equip students with presentation skills

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

- Explore various methods where computer software can be used to support existing businesses and strategies
- Work with simple design and development tasks for business
- Perform financial data analysis and generate reports for making decisions
- Report on the financial position of a business concern

Unit 1 (15 Hours)

Introduction

- 1.1 Working with Word Document- Opening an Existing Document, Creating a New Document and Saving the Document
- 1.2 Selecting, Editing, Finding and Replacing Text
- 1.3 Formatting Text, Bullets and Numbering, Tabs, Paragraph Formatting, Page Setup

Unit 2 (18 Hours)

Financial Statement Analysis and Business Planning using Excel

- 2.1 Techniques of Financial Statement Analysis
 - 2.1.1 Comparative Statements
 - 2.1.2 Common Size Statements
 - 2.1.3 Trend Percentages
- 2.2 Preparation of Budgets – Production, Sales, Cash & Flexible
- 2.3 Cash Flow Analysis

Unit 3 (18 Hours)

Business Evaluation Techniques using Excel

- 3.1 Time Value of Money
- 3.2 Future and Present Value of Money
- 3.3 Future and Present Value of Annuity
- 3.4 Evaluation Techniques – Pay Back Period, NPV and IRR methods

Unit 4 (18 Hours)

Statistical Analysis using Excel

- 4.1 Measures of Central Tendency & Dispersion – Mean, Median, Mode & Standard Deviation
- 4.2 Correlation Analysis – Correlation Co-efficient
- 4.3 Regression Analysis – Regression Equations
- 4.4 Time series analysis – Moving Averages, Least Squares

Unit 5 (9 Hours)

Presentation

- 5.1 Introduction
- 5.2 Slide Design and Layout
- 5.3 Inserting Pictures, Charts and Tables
- 5.4 Setting up a Presentation – Custom Animation

BOOKS FOR STUDY

Deepak Jain, *Computer Applications in Business*, Kolkatta : Lawpoint Publications
Bodhanwala, J. Ruzbeh, *Understanding and Analysing Balance Sheets using Excel Worksheet*, Prentice Hall

BOOKS FOR REFERENCE

John, E. Hanker, Dean W. Wichern, Arthur G. Reitsch, *Business Forecasting*, Prentice Hall of India Pvt. Ltd., 2012
Sanjay, S. (n.d.). *MS Office 2000*. Delhi: Vikas Publishing.
Vastava, S. S. (n.d.). *MS Office*. New Delhi: Firewall Media
Frye, C. D. (n.d.). *Step by Step Microsoft Excel 2010*. New Delhi: PHI

JOURNALS

Indian Journal of Computer Application
Journal of Statistical Software
Journal of Modern Applied Statistical Methods

WEB RESOURCES

<http://www.ecommerce-digest.com/online-academic-journals.html>
<http://www.openlearningworld.com/books/>

PATTERN OF ASSESSMENT - PRACTICALS

Continuous Assessment Test:	Total Marks: 50	Duration: 90 Minutes
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Sec A – 2 x 5 = 10

Sec B – 2 x 10 = 20

Sec C – 1 x 20 = 20

Other Components:	Total Marks: 50
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Projects/Quiz/Assignments/Problem Solving

End-Semester Examination:	Total Marks: 100	Duration: 3 hours
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Sec A – 4 x 5 = 20

Sec B – 4 x 10 = 40

Sec C – 2 x 20 = 40

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

CORPORATE LAW

CODE:19CO/MC/CL44

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To familiarise students with the documents required for registration and operation of a company
- To expose students to the statutory provisions relating to the formation and management of a company
- To acquaint students with the provisions relating to management and administration of a company

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

- Identify the processes by which a business can be incorporated and enumerate the legal consequences which flow from incorporation
- Demonstrate a comprehensive knowledge of the concepts and principles of Corporate law
- Delineate the powers, duties and responsibilities of the directors
- Comprehend the legal provisions relating to declaration and payment of dividend

Unit 1 (12 Hours)

Introduction to Company

1.1 Introduction

- 1.1.1 Definition and Characteristics of a Company
- 1.1.2 Types of Companies
- 1.1.3 Lifting of Corporate veil

1.2 Formation of Company

- 1.2.1 Promoters – Legal position, Re-Classification
- 1.2.2 Pre-incorporation
- 1.2.3 Incorporation of Company – Commencement of Business

Unit 2 (15 Hours)

Documents

2.1 Memorandum of Association

- 2.1.1 Contents and Alteration of Memorandum
- 2.1.2 Doctrine of Ultra Vires

2.2 Articles of Association

- 2.2.1 Contents and Alterations of Articles
- 2.2.2 Doctrine of Indoor Management

2.3 Prospectus

- 2.3.1 Definition, meaning and Contents of Prospectus
- 2.3.2 Shelf and red herring prospectus
- 2.3.3 Misstatement in Prospectus

2.4 Letter of Offer

Unit 3 (13 Hours)

Share Capital

- 3.1 Share - Meaning, Nature and types of shares
- 3.2 Share Capital - Issue, Allotment and Forfeiture
- 3.3 Alteration of Share Capital
- 3.4 Share Certificate, Demat, Membership, Transfer and Transmission of Shares, Nomination
- 3.5 Further Issue of Shares, Buyback

Unit 4 (13 Hours)

Management and Administration

- 4.1 Classification of Directors-Women directors, Independent director and Small shareholder's director
- 4.2 Board of Directors – Qualification, Disqualification, Appointment, Resignation, Vacation of Office, Removal, Powers, Duties and Liabilities
- 4.3 Key Managerial Personnel – Appointment and Remuneration
- 4.4 Meetings - Board and Committee Meetings – Impact of SS1
- 4.5 Requisites for a valid meeting
- 4.6 Resolutions - Types

Unit 5 (12 Hours)

Shareholders' Meetings and Dividend Declaration

- 5.1 Meeting-Annual General Meeting, Extraordinary General Meeting – Impact of SS2
- 5.2 Requisites for a valid meeting
- 5.3 Resolutions
- 5.4 Types Dividends – Provisions Relating to Declaration and Payment of Dividend Transfer of Un-claimed Dividend to Investor Education and Protection Fund

BOOKS FOR STUDY

Kapoor N.D., *Elements of Company Law*, Sultan Chand, New Delhi, 2015
A Compendium of Companies Act 2013 along with Rules, Taxmann Publications, New Delhi, 2019

BOOKS FOR REFERENCE

Bharat, *Manual of Companies Act, Corporate Laws and SEBI Guidelines*, Law Publishers, 24th edition, 2017
Gogna P.P.S., *A Text book of Company Law*, New Delhi, Sultan Chand, 2016.
G K Kapoor Sanjay Dhamija, *A Comprehensive Text Book on Companies Act 2013*, Taxmann's Company law and Practice, New Delhi, 2018
Gulshan S. S, G.K Kapoor., *Corporate and other Laws*, New Age international New Delhi
Pandab S.K., *Company Law & Practice*, Bharat, 2013
MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), 2013

JOURNALS

India Business Law Journal
India Law Journal
Corporate Law Journal

WEB RESOURCES

<https://www.business.gov.in>

<https://www.cdslindia.com>

<https://www.geebeevee.org>

<https://www.mca.gov.in>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation/Multiple choice questions/
Case study

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600080

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

CAPITAL MARKETS

CODE:19CO/MC/CM44

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to acquire comprehensive knowledge on concepts of capital markets
- To provide an understanding to the students on the regulatory framework of securities markets
- To develop skill and competence of students in the area of stock trading

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the major securities market reforms of SEBI
- Analyse the functioning of depository system in India
- Comprehend the characteristics of different financial assets
- Demonstrate the trading mechanism

Unit 1 (10 Hours)

Overview of Capital Market

- 1.1 Meaning and Definition
- 1.2 Function, Importance and Features
- 1.3 Indian Capital Market
- 1.4 Overview of Depository System in India

Unit 2 (12 Hours)

Capital Market instruments

- 2.1 Capital Market Instruments: Equity, Debentures, Preference Shares, Sweat Equity, Non-Voting Shares, Share Warrants
- 2.2 Derivatives
- 2.3 Rating and Grading of Instruments - Concept, Scope and Significance

Unit 3 (15 Hours)

Securities Market Intermediaries and Regulatory Framework

- 3.1 Primary Market – Meaning, Definition, Methods and Intermediaries
- 3.2 Secondary Market Intermediaries – Functions and Types
- 3.3 Role played by Intermediaries - Merchant Bankers, Stock Brokers, Syndicate Members, Portfolio Managers, Foreign Institutional Investors, Custodians, Venture Capitalists

Unit 4 (14 Hours)

Stock Exchange

- 4.1 Functions and Significance
- 4.2 Operations and Trading Mechanism
- 4.3 Settlement of Securities, Surveillance Mechanism
- 4.4 SME Exchange

Unit 5 (14 Hours)

Issue and Listing of Securities

- 5.1 Listing of Securities and Delisting of Securities
- 5.2 Issue of Capital and Disclosure Requirements (ICDR), Listing Obligations and Disclosure Requirements (LODR)
- 5.3 Procedure for Issue of Various Types of Shares and Debentures
- 5.4 Employee Stock Option Scheme and Employee Stock Purchase Scheme
- 5.5 Investor Protection in India

BOOKS FOR STUDY

Guruswamy.S, *Financial Institutions and Markets*, New Delhi, Tata McGraw hills, 2017
Gordon and E. Natrajan, *Capital Markets*, Mumbai, Himalaya Publications 2015

BOOKS FOR REFERENCE

Shashi K. Gupta, *Financial institutions and Markets*, Ludhiana, Kalyani Publisher, 2015
M.Y. Khan, *Indian Financial Systems*, New Delhi, Tata McGraw Hills
Sapna Nibasaiya, *Indian Financial System*, New Delhi, Vikas Publishing House, 2014
Amit Vohra, *Capital Markets and Securities Law*, New Delhi, Lexis Nexis, 2016

JOURNALS

Journal of Finance
Emerald Journal of Capital Markets Studies
Indian Journal of Research in Capital Markets

WEB RESOURCES

<https://www.sebi.gov.in/>
<https://www.bseindia.com/>
<https://www.nism.ac.in/>
www.capitalmarket.com/

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes.**

Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three)
Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: **Total Marks: 50**

Group discussion/Assignments/Class Presentation/Multiple choice questions/Case study

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours.**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

INDUSTRIAL LAW

CODE:19CO/MC/IL44

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To facilitate students with the understanding and provisions of industry related laws.
- To enable students to understand the concepts of labour laws
- To familiarise students with the occupational hazards and risk associated with the job

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the provisions of the industrial laws
- Recognise the legal provisions relating to industrial disputes
- Understand the laws relating to industrial conflict
- Acquire negotiating skills in addressing grievances

Unit 1 (12 Hours)

Factories Act 1948

- 1.1 Importance, Definitions, Authorities under the Factories Act
- 1.2 Provisions of the Factories Act Relating to Health, Safety and Welfare of the Workers
- 1.3 Working Hours of Adults, Employment of Young Persons, Annual Leave with Wages
- 1.4 Occupier – Roles and Responsibilities

Unit 2 (15 Hours)

Industrial Disputes Act 1947

- 2.1 Meaning, Definition, Authorities under the Industrial Disputes Act - Their Duties and Rights
- 2.2 Awards, Settlements
- 2.3 Strikes and Lockouts, Lay off and Retrenchment.

Unit 3 (15 Hours)

Trade Unions Act 1926

- 3.1 Definition and Registration of Trade Unions
- 3.2 Rights and Liabilities of Registered Trade Unions.

Unit 4 (11 Hours)

Payment of Wages Act 1936

- 4.1 Definitions, Wages, Responsibility for Payment of Wages
- 4.2 Fixation of Wage Period, Time of Payment of Wages, Mode of Payment
- 4.3 Deductions from Wages, Fines.

Unit 5 (12 Hours)

Workmen Compensation Act 1923

- 5.1 Definitions - Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Occupational Disease, Accident
- 5.2 Employer's Liability for Compensation, Amount of Compensation
- 5.3 Contracting, Commissioner, Offences and Penalties

BOOKS FOR STUDY

Kapoor, ND, *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 2018
Shreenivasan, M R (Dr.), *Industrial & Labour Law*, Chennai: Margham Publications, 2018

BOOKS FOR REFERENCE

Malik, K.L., *Industrial Laws and Labour Laws*, Lucknow: Eastern Book Company, 2018
Niland J R, et al, *The future of Industrial Relations*, New Delhi: Sage Publications, 2017
Srivastava, S.C., *Industrial Relations & Labour Laws*, New Delhi: Vikas Publishing House, 2016
Sharma, J.P., *Simplified Approach to Labour Laws*, New Delhi: Bharat Law House (P) Ltd., 2018

JOURNALS

Industrial Law Journal
Journal Of Labour And Industrial Law
International Journal Of Comparative Labour Law And Industrial Relations

WEB RESOURCES

<https://labour.gov.in/industrial-relations>
<http://www.mondaq.com/india/x/631074/employee+rights+labour+relations/A+Brief+Guid+ +Labour+And+Industrial+Laws+Of+India>

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three)
Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

COMPLIANCE AUDIT

CODE: 19CO/MC/CA43

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to gain an understanding of the compliance environment
- To provide students with an understanding of the procedures for assessing the compliance obligations
- To facilitate students to design a compliance governance structure
- To acquaint students with the internal compliance process

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Identify the procedure for compliance obligations
- Frame a monitoring plan
- Assess, rectify and report the incidents of compliance breaches
- Summarise the audit work performed and give conclusions

Unit 1 (8 Hours)

Auditing Concepts

- 1.1 Nature, Scope and Significance, Basic Principles Governing an Audit
- 1.2 Overview of Auditing and Assurance Standards

Unit 2 (10 Hours)

Auditing Types

- 2.1 Company Audit - Statutory, Internal, Branch, Special, Cost, Secretarial
- 2.2 Applicability of Audit under other Laws – Tax, GST
- 2.3 Internal Audit Types - Proprietary Audit, Efficiency Audit
- 2.4 Nature, Scope, Techniques of Internal Audit, Functions, Responsibilities of Internal Auditors

Unit 3 (12 Hours)

Internal Control and Review

- 3.1 Internal Control
 - 3.1.1 Internal Control- Nature, Scope and Elements, Distinction between Internal Control, Internal Check and Internal Audit
 - 3.1.2 Techniques of Internal Control System, Flowcharts
 - 3.1.3 Steps for Internal Control and Audit Evaluation
- 3.2 Review of Internal Control

Unit 4 (14 Hours)

Vouching and Verification

- 4.1 Meaning and significance, Vouching of Cash and Credit Transactions
- 4.2 Verification of Assets and Liabilities

Unit 5 (8 Hours)

Audit Engagement and Documentation

- 5.1 Audit Engagement and Documentation-Audit Procedures, Plan and Program
- 5.2 Audit Testing – Need for Sampling and Various Approaches
- 5.3 Audit Evidence - Working Papers and Files
- 5.4 Sampling- Test Check and Techniques

BOOKS FOR STUDY

Tandon B.N., *Practical Auditing*, New Delhi, S.Chand Publishers, 2010
Clifford Gomez, *Auditing and Assurance: Theory and Practice*, Prentice Hall India Learning Private Limited, 2012

BOOKS FOR REFERENCE

Craig Cochran, *Internal Auditing in Plain English: A Simple Guide to Super Effective ISO Audits*, Paton Professional, California, 2017
Jagdish Prakash, *Auditing Principles, Practice and Problems*, Kalyani Publishers, 2015
Dinkar Pagare, *Principles & Practice of Auditing*, New Delhi, Sultan Chand & Sons, 2011
Spicer & Pegler, *Auditing*, New Delhi, MacMillan Publication, 2000

JOURNALS

Journal of International Accounting, Auditing and Taxation
International Journal of Auditing – Wiley Online Library

WEB RESOURCES

<http://Onlinelibrary.wiley.com>
www.audit-International.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:	Total Marks: 50	Duration: 90 minutes
Section A – 7 X 2 = 14(No choice)		
Section B – 2 X 8 = 16(from a choice of three)		
Section C – 1 X 20 = 20(from a choice of 2)		

Other Components:	Total Marks: 50
Presentation /Cryptic Crosswords/Multiple Choice Questions	

End-Semester Examination:	Total Marks: 100	Duration: 3 hours
Section A – 10 X 2 = 20 (no choice – Max 30 words)		
Section B – 5 X 8 = 40 (from a choice of seven – Max 500 words)		
Section C – 2 X 20 = 40 (from a choice of four - Max 1200 words)		

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

INFORMATION TECHNOLOGY AND SYSTEMS AUDIT

CODE:19CO/AC/IS45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To acquaint students with the application of Information Technology in business
- To enable the students to understand the concepts of data and information systems
- To expose students to systems audit and the regulations pertaining to information technology

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the operation of Information Systems
- Know the information technology regulations
- Understand Systems Audit and its conduct
- Demonstrate a comprehensive knowledge on the application of CAAT

Unit 1 (10 Hours)

Information Systems

- 1.1 Information and Data - Definition and Distinctions
- 1.2 Information Systems - Definition and Elements
- 1.3 Types of Information Systems
- 1.4 Recent Trends in Information Systems

Unit 2 (15 Hours)

Management Information Systems – An Overview

- 2.1 Concept, Evolution, Elements and Structure
- 2.2 Computerised MIS
- 2.3 Pre-requisites of an Effective MIS
- 2.4 MIS and Decision Support Systems – MIS and Information Resource Management
- 2.5 Artificial Intelligence and Expert System

Unit 3 (15 Hours)

Systems Audit

- 3.1 Systems Audit - Nature, Significance and Scope of Systems Audit
- 3.2 Steps Involved in Conducting Systems Audit
- 3.3 Systems Audit of Computerized Secretarial Functions – Norms and Procedure for Computerization

- 3.4 Computers Control and Security – Testing of Computer Systems – Documentation Standards, Policies and Procedures, Audit Approach
3.5 Relevance of Systems Audit for Various Industries

Unit 4 (10 Hours)

Information Technology Law

- 4.1 Information Technology Act – Definitions, Important terms under Information Technology
4.2 Legislation – Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate
4.3 Cyber Regulations Appellate Tribunal – Offences and Penalties

Unit 5 (15 Hours)

Computer Assisted Audit Techniques (CAAT)

- 5.1 Need, Importance and Factors to be considered in using CAAT
5.2 Methodology and Steps in the Application of CAAT
5.3 Audit Tests using CAAT - Audit Documentation and Evidences
5.4 Application of CAAT

BOOKS FOR STUDY

Ahmed, R. (n.d.). *Introduction to Information Technology*. Chennai: Margham Publications
Deepak Jain, *Computer Applications in Business*. Kolkatta: Law point

BOOKS FOR REFERENCE

Joseph, P.T. *E-Commerce*. New Delhi : PHI, 2012
Kamlesh, K.Bajaj, Devjani Nag. *E-Commerce*. New Delhi: Tata McGraw Hill
Ravi Kalakota, Andrew B. Whinston, *Frontiers of Electronic Commerce*. Pearson Education
Nadhani, A.K. and Nadhani K.K, *Implementing Tally 9*, BPB Publications

JOURNALS

Journal of Management Information Systems and E-Commerce
International Journal of E-Commerce
Journal of Theoretical and Applied E-Commerce
Journal of Electronic Commerce in Organizations

WEB RESOURCES

<http://www.ecommerce-digest.com/online-academic-journals.html>
<http://www.htmlgoodies.com/beyond/webmaster/projects/electronic-commerce-tutorial.html>
<http://www.openlearningworld.com/books/>

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Theory 30 Marks – 60 mins
Section A: (5 X 4 =20 from a choice of 6)
Section B: (1 x 10 = 10 from a choice of 2)
Practical 20 Marks - 60 mins.

Other Components: Total Marks: 50

Assignments/Practical test/Group projects

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Theory - 120 mins. 60 marks
Section A (10 x 4 =40) (from a choice of 12 questions)
Section B (2 x 10 = 20) (from a choice of 3 questions)
Practical – 60 mins. 40 Marks
Section A (2 x 10 = 20)
Section B (1 x 20 =20)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

INCOME TAX PRACTICES

CODE:19CO/MC/IP54

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide students with a knowledge of the basic concepts and provisions of the IT Act
- To enable students to calculate the taxable income under the various heads of income
- To expose students to the computation of tax liability

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the provisions of the Income Tax Act
- Use the provisions in the tax laws for tax computation
- Compute income under different heads of income
- Assess personal income and tax liability

Unit 1

(10 Hours)

Introduction

1.1 Basic Concept - Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Permanent Account Number (PAN)

1.2 Residential Status

1.3 Scope of Total Income

Unit 2

(15 Hours)

Income Under the Head Salaries and House Property

2.1 Computation of Income under the Head - Salaries

2.1.1 Provisions Relating to Gratuity, Commutation of Pension, Provident Fund

2.1.2 Allowances, Perquisites and their Valuations

2.1.3 Deductions from Salary, Computation of Salary Income

2.2 Income from House Property, Deductions and Computation of Income from House Property.

Unit 3

(15 Hours)

Income from Business and Profession

3.1 Income Chargeable under the head

3.2 Disallowances

3.3 Presumptive Provision

3.4 Computation of Profits and Gains of Business and Profession

Unit 4 (15 Hours)

Income from Capital Gains and Other Sources

4.1 Income from Capital Gains - Short Term and Long Term Capital Gains

4.1.1 Exempted Capital Gains, Computation of Capital Gains

4.2 Income from Other Sources

4.2.1 Deductions, Computation of Income from Other Sources

Unit 5 (10 Hours)

Computation of Total Income and Tax Liability

5.1 Deductions – For Individuals

5.2 Set Off and Carry Forward of Income

5.3 Computation of Total Income and Tax Liability

5.4 Procedures Relating to Filing of Returns

BOOKS FOR STUDY

V.B. Gaur & Narang, *Income Tax Law And Practice*, New Delhi: Kalyani Publishers.

Singhanian, Vinod K. and Monica Singhanian, *Students' Guide to Income Tax*, New Delhi:

University Edition. Taxmann Publications Pvt. Ltd.

BOOKS FOR REFERENCE

T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax Law and Practice*, Chennai: Margham Publications.

Ahuja, Girish and Ravi Gupta., *Systematic Approach to Income Tax*, New Delhi: Bharat Law House.

Pagare, Dinkar. *Law and Practice of Income Tax*, New Delhi: Sultan Chand and Sons.

Lal, B.B. *Income Tax Law and Practice*, New Delhi: Konark Publications.

NOTE: Latest edition of books to be used

JOURNALS

Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

Current Tax Reporter, Jodhpur

WEB RESOURCES

<http://incometaxindia.gov.in>

<http://incometaxindiaefiling.gov.in>

<http://www.simpletaxindia.org/p/income-from-salary-income-calculation.html>

http://en.wikipedia.org/wiki/income_tax_in_india

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 3 x 2 = 6 Marks (no choice)

Section B – 3 x 8 = 24 Marks (from a choice of four problems)

Section C – 1 x 20 = 20 Marks (from a choice of two problems)

Other Components:

Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations/Online Test

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - 5 Theory & 5 Problems)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Problems)

Section C – 2 x 20 = 40 Marks (from a choice of four - Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

CORPORATE ACCOUNTING AND RESTRUCTURING

CODE:19CO/MC/CR54

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To facilitate students to acquire knowledge and understanding of the concepts, principles and practices of Corporate Restructure
- To enable students to understand the techniques of restructuring
- To acquaint students with the methods of valuation of shares and Goodwill.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the importance of restructuring and its strategies
- Prepare the Financial Statements of a Company
- Calculate the Value of Goodwill and Shares
- Gain an understanding on the accounting requirements of Amalgamation and Internal Reconstruction

Unit 1 (15 Hours)

1.1 Final Accounts of Companies

- 1.1.1 Computation of Managerial Remuneration
- 1.1.2 Preparation of Final Accounts of Companies
- 1.1.3 Preparation of Final Accounts under Company Law

1.2 Cash Flow Statement (As Per Accounting Standard – 3)

- 1.2.1 Meaning, Uses, Differences between Funds Flow Statement and Cash Flow Statement
- 1.2.2 Preparation of Cash Flow Statement

Unit 2 (10 Hours)

Valuation of Shares and Goodwill

- 2.1 Goodwill – Methods of Valuation of Goodwill
- 2.2 Shares- Methods of Valuation of Shares

Unit 3 (15 Hours)

Corporate Restructuring

- 3.1 Meaning, Need and Scope of Corporate Restructuring
 - 3.1.1 Process of Implementation
 - 3.1.2 Types of Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off

- 3.2 Corporate Demerger and Reverse Merger
- 3.3 Takeover - Meaning and Concept
 - 3.3.1 Types of Takeovers- Legal Aspects
 - 3.3.2 SEBI Regulations for Takeover

Unit 4 (10 Hours)

Financial Restructuring – Internal Reconstruction

- 4.1 Meaning of Alteration of Share Capital and Internal Reconstruction
- 4.2 Problems relating to Internal Reconstruction

Unit 5 (15 Hours)

Mergers and Acquisitions - Amalgamation

- 5.1 Amalgamation-Accounting Treatment as per AS-14
 - Calculation of Purchase Consideration
- 5.2 Methods of Amalgamation Accounting -Pooling of Interests Method, Net Purchase Method
- 5.3 Accounting Entries in the Books of Transferor and Transferee
- 5.4 Disclosure Relating to Amalgamation

BOOKS FOR STUDY

S.N.Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari, *Corporate Accounting*, Vikas Publishing House, 2018.

P.C. Tulsian, *Corporate Accounting*, S.Chand, 2016.

BOOKS FOR REFERENCE

R.L.Gupta and M. Radhasamy *Advanced Accounting*, Vol II, Sultan Chand.

M Hanif & A. Mukherjee, *Corporate Accounting*, McGraw Hill Education, 2017.

V. K. Goyal and Ruchi Goyal, *Corporate Accounting*, Prentice Hall India Learning Private Limited, 2012.

T.S. Reddy and A.Murthy, *Corporate Accounting*, Margham Publications, 2013

JOURNALS

Journal of Accounting

Journal of Finance

WEB RESOURCES

www.coursera.com

www.onlinelibrary-wiley.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section A – 3 X 2 = 6 (No choice)

Section B – 3 X 8 = 24 (From a choice of 4 problems)

Section C – 1 X 20 = 20 (From a choice of 2 problems)

Other Components: Total Marks: 50

Problem Solving/Assignments/Open book test/Multiple choice questions

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section A – 10 X 2 = 20 (5 Theory and 5 problems)

Section B – 5 X 8 = 40 (Answer any five out of 8 problems)

Section C – 2 X 20 = 40 (Answer any two question out of 4 problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

DRAFTING AND CONVEYANCING

CODE:19CO/MC/DC53

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To introduce students to the concepts of drafting
- To enable students to take decisions on conveyancing and pleading.
- To familiarise students with the effectiveness of legal documentation.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Develop necessary acumen in drafting legal documents.
- Understand the core concepts in conveyancing
- Employ the techniques of Civil and Criminal Proceedings in entities.
- Appreciate the fundamentals of drafting

Unit 1 (10 Hours)

Drafting and Conveyancing

1.1 Drafting

- 1.1.1 Drafting- Meaning, General Principles –Rules for Drafting of Deeds and Conveyance, Rules Relating to Interpretation
- 1.1.2 Aids to Clarity and Accuracy – Legal Requirements and Implications.

1.2 Conveyancing

- 1.2.1 Conveyancing- Meaning, General Principles – Basic Requirements for Deeds of Transfers
- 1.2.2 Description of Deed

Unit 2 (12 Hours)

Drafting of Orders, Agreements and Contracts

2.1 Drafting of Orders

- 2.1.1 Appointment Orders
- 2.1.2 Suspension Orders – Order of Dismissal and Discharge, Charge sheets, Apprenticeship Agreements, Shareholders' Agreement

2.2 Drafting of Agreements

- 2.2.1 Agreements to Sell/Purchase- Foreign Collaboration Agreements – Service Agreements –
- 2.2.2 Hypothecation - On-line Shopping Agreement- Leave, License and Rental Agreement- Outsourcing Agreements.

2.3 Drafting of Contracts

- 2.3.1 Drafting of Contracts-Importance and Procedure
- 2.3.2 Form of Contract – Dealership Contracts, Building Contracts, Agency Contracts-Ingredients of Agency Contract-Service Contract
- 2.3.3 Electronic Contracts (E-Contracts Essentials and Types of E-Contract, Important Points with regard to E-Contracts)

Unit 3 (10 Hours)

Drafting of Deeds

- 3.1 Basic Components of Deeds – Use of Appropriate Words and Expressions-Endorsement and Stamping of Deed
- 3.2 Types of Deed-
 - 3.2.1 Deed of Hire Purchase Agreement-
 - 3.2.2 Relinquishment Deed-Deed of Sale of Immovable Property
- 3.3.3 Deed of Amalgamation of Companies-Deed of Sale of Business

Unit 4 (10 Hours)

Deed of Assignment

- 4.1 Assignment Deed-Importance and Types
 - 4.1.1 Business Debts – Shares in a Company – Policies in Insurance
 - 4.1.2 Patents, Trademarks, Copyrights – Business and Goodwill and other Rights and Interests – Deed of Exchange and Gift Deeds.
- 4.2 Deed of Power of Attorney- Revocable – Irrevocable – General and Specific Letters of Authority.

Unit 5 (10 Hours)

Pleading

- 5.1. Meaning and Importance-Essentials and Particulars of Pleading-Signing and Verification- Amendment in Pleadings.
- 5.2 Civil Pleadings- Injunction Application-Interlocutory Application-Revision Petition- Review Petition
- 5.3 Criminal Pleadings- Meaning – Complaint- Application for Bail-Anticipatory Bail

BOOKS FOR STUDY

G.M.Kothari and Arvind G. Kothari, *Drafting and Conveyancing*, N.M. Tripathi p ltd., Mumbai, Recent edition
DR R.Prakash, *Art of Conveyancing and Pleading*, Eastern Book Co., Revised 2nd Edition,

BOOKS FOR REFERENCE

J.C.Verma, *Commercial Drafting and Conveyancing*, Bharat Law Publishers, ND.
N.S. Bindra, *Conveyancing, Drafting and Interpretation of Deeds*, Law Publishers.
M.C.Gurha, *A Guide to the deeds*, Modern Law House, Allahabad.
Rajendrapal and Korlahalli, *Business Communication*, SulthanChand & Sons, NewDelhi

NOTE: Latest edition of Books to be used

JOURNAL

Madras Law Journal

WEB RESOURCES

www.icsi.edu

<http://dhaka.academia.edu/RaisuLIslamSourav/>

www.legalviewsofsourav.blogspot.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 X 2 = 14 (No choice)

Section B – 2 X 8 = 16 (Answer any three out of 4)

Section C – 1 X 20 = 20 (Answer any one question out of 2)

Other Components:

Total Marks: 50

Open book test/Multiple choice questions/Actual Case study/Drafting of model documents.

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 X 2 = 20 (no choice-Max 30 words)

Section B – 5 X 8 = 40 (from a choice of seven – Max 500 words)

Section C – 2 X 20 = 40 (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

SECRETARIAL PRACTICE

CODE:19CO/MC/SP53

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To expose students to the secretarial duties relating to the formation of a company
- To provide inputs on the secretarial aspects relating to issue of shares
- To enable students to understand the secretarial responsibilities relating to company management

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the Secretarial Standards.
- Understand the role played by the secretary in complying with statutory requirements
- Exhibit a comprehensive knowledge in procedural requirements on matters relating to conduct of meeting
- Explore the possibility of acquiring necessary skills for a career in Company Secretaryship

Unit 1 (10 Hours)

Introduction

- 1.1 Secretary – Meaning and Types of Secretaries
- 1.2 Company Secretary – Definition and Legal Position
- 1.3 Rights, Duties and Liabilities of a Company Secretary
- 1.4 Qualification, Appointment and Dismissal of a Company Secretary

Unit 2 (8 Hours)

Secretarial Standards

- 2.1 Meaning, Scope and Need
- 2.2 Secretarial Standards relating to (SS1-SS5)
 - 2.2.1 Meetings of Board of Directors
 - 2.2.2 General Meetings
 - 2.2.3 Dividend
 - 2.2.4 Registers and Records
 - 2.2.5 Minutes

Unit 3 (12 Hours)

Duties of a Secretary Relating to Formation of a Company

- 3.1 Promotion and Incorporation
- 3.2 Prospectus
- 3.3 Issue of Shares
- 3.4 Listing

Unit 4 (14 Hours)

Duties of a Secretary Relating to Members and Meetings

- 4.1 Register of Members – Preparation and Duties relating to Maintenance of Register of Members
- 4.2 Secretarial Duties relating to Meeting
 - 4.2.1 Board Meetings – Frequency, Notice, Agenda, Quorum, Resolution, Minutes and Procedure for Holding the Meeting
 - 4.2.2 Extra-ordinary General Meeting – Notice, Explanatory Statement and Procedure for Conduct
 - 4.2.3 Annual General Meeting- Statutory Provisions and Duties of a Company Secretary, By Member's Requisition
- 4.3 Conduct of the Meeting

Unit 5 (8 Hours)

Secretarial Duties Relating to Winding up and Dissolution

- 5.1 Secretarial Duties for each Method of Winding up.
- 5.2 Liquidators, Rights and Powers- Appointment of Committee of Inspection, Position of Company Secretary in Liquidation

BOOKS FOR STUDY

Kapoor, N.D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand, 2016.
K.Ramachandra, B. Chandrashekara, S. Allah Bakash. *Company Law and secretarial practice*. Himalaya Publishing House

BOOKS FOR REFERENCE

S. Srikanth, Shanthi Rekha Rajagopal, Revathy Blakrishnan, *Corporate Laws and Secretarial Practice*, Jain Book
M C Kuchhal, *Secretarial Practice*, New Delhi. Vikas Publishing House.
Bahl, J.C. *Secretarial Practice in India*. Mumbai: Tripathi M.N, 2006.
Ghosh K Prashanth. *Company Secretarial Practice*. New Delhi: Sultan Chand, 2007.
Sherlekhar, S.A. *Company Secretarial Practice*. New Delhi: Kitab Mahal, 2006.
Tandon, B.N. *Manual of Secretarial Practice*. New Delhi: Sultan Chand.

JOURNALS

Company and Securities Law Journal
Company law journal
Company news and reports

WEB RESOURCES

www.ddegjust.ac.in
www.legalserviceindia.com
www.businesscommunicationarticles.com
www.icsi.edu

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:**Total Marks: 50**

Seminar/Assignments/Quiz

End-Semester Examination:**Total Marks: 100****Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600 086

Interdisciplinary Core Course Offered by the Department of Commerce(Corporate Secretaryship and Business Administration) to B.Com(Corporate Secretaryship) and B.B.A. Degree Programmes

SYLLABUS

(Effective from the academic year 2019–2020)

COMPENSATION MANAGEMENT

CODE:19ID/IC/CM55

CREDITS: 5

L T P 5 1 0

TOTAL TEACHING HOURS:78

OBJECTIVES OF THE COURSE

- To acquaint students with basic compensation concepts
- To provide to the students various dimensions of Compensation Management
- To enable students to understand the legal provisions relating to employee benefits

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

- Relate compensation management to behavioural theories and concepts
- Identify the internal and external environment factor which impact the salary structure
- Comprehend the provisions relating to compensation management
- Understand the concepts on wage payments

Unit 1 (16 Hours)

Wage and Salary Administration

- 1.1 Concept of Wages and Salary, Theories of Wage
- 1.2 Types of wages, Components of wages
- 1.3 Factors determining wages, Principles of wage administration

Unit 2 (16 Hours)

Wage Legislations

- 2.1 Principles of Equal Pay for Equal work
- 2.2 Job Evaluation – Definition , Objectives,
- 2.3 Methods, Classification, Factor Comparison Method and Point Method of Job Evaluation

Unit 3 (17 Hours)

Compensation Classification

- 3.1 Types - Incentives, Fringe Benefits
- 3.2 Strategic Compensation Planning
- 3.3 Determining Compensation

Unit 4 (16 Hours)

Wage Structure

- 4.1 Wage Fixation – Flat Rate, Merit Rate, Wage Surveys.
- 4.2 Wage Payment – Wage Payment Policies - Wage Payment Systems – Wage Incentive Plans, Blue Collar Employees, White Collar Employees.

Unit 5**(13 Hours)****Workmen's Compensation Act, 1923**

- 5.1 Object, Scope and Coverage of the Act
- 5.2 Definitions – Dependent, Employer, Partial and Total Disablement, Workmen Injury Accident
- 5.3 Rules Regarding Employees Compensation
- 5.4 Amount and Distributions of Compensation, Notice and Claim

BOOKS FOR STUDY

Kapoor .N.D. *Elements of Industrial law* , Sultan Chand and Sons ,New Delhi, 2017
Singh, B.D *Compensation & Reward Management*. Excel Book, New Delhi, 2016
Gupta. C.B. *Human Resource Management*, Sultan Chand Publishers, New Delhi, 2017
Flippo, Edwin B. , *Personnel Management*, McGraw Hill
George.T. Milkovich, *Compensation:special Indian edition*, McGraw Hill,2017

JOURNALS

Journal of Commerce
Journal of Management
Journal of Compensation Management

WEB RESOURCES

<https://www.hr-guide.com/data/G400.html>
[www. mca.gov.in](http://www.mca.gov.in)

PATTERN OF ASSESSMENT

Continuous Assessment Test:	Total Marks: 50	Duration: 90 minutes
Section A –7 x 2 = 14 Marks (no choice)		
Section B – 2 x 8 =16 Marks (from a choice of three)		
Section C –1 x 20 = 20 Marks (from a choice of two)		

Other Components:	Total Marks: 50
Seminars / Assignments/Class Presentation/Multiple Choice Questions/Case study	

End-Semester Examination:	Total Marks: 100	Duration: 3 hours
Section A –10 x 2 = 20 Marks (no choice - Max 30 words)		
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)		
Section C –2 x 20 = 40 Marks (from a choice of four -Max 1200 words)		

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

GOODS AND SERVICES TAX

CODE:19CO/MC/GT64

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To familiarise students with an understanding of the GST law in the country
- To provide students with the working knowledge of the principles and provisions of GST
- To enable students to analyse and understand the implications of GST

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the rationale for GST
- Understand various concepts of Goods and Service Tax
- Record and analyze the transactions for compliance under GST
- Understand the computation of GST and input tax credit

Unit 1 (15 Hours)

Introduction

- 1.1 Constitutional Framework of Indirect Taxes before GST (Taxation Powers of Union and State Government)
- 1.2 Concept of VAT-Meaning, Variants and Methods, Major Defects in the Structure of Indirect Taxes prior to GST
- 1.3 Rationale for GST- Structure of GST (SGST, CGST, UTGST & IGST)
 - 1.3.1 GST Council, GST Network, State Compensation Mechanism, Registration.

Unit 2 (15 Hours)

Levy and Collection of GST

- 2.1 Taxable Event- “Supply” of Goods and Services, Place of Supply, Within State, Interstate, Import and Export, Time of Supply
- 2.2 Valuation for GST- Valuation Rules, Taxability of Reimbursement of Expenses
- 2.3 Exemption from GST- Small Supplies and Composition Scheme
- 2.4 Classification of Goods and Services- Composite and Mixed Supplies.

Unit 3 (12 Hours)

Input Tax Credit

- 3.1 Basic concept, Simple Illustrations on Calculation of GST and Input Tax Credit
- 3.2 Order of Adjustment of Input Tax Credit against Output CGST, SGST, IGST.

Unit 4 (12 Hours)

Payment of GST

- 4.1 Time of GST Payment
 - 4.1.1 Mode of Payment
 - 4.1.2 Challan Generation
 - 4.1.3 CPIN TDS and TCS

Unit 5 (11 Hours)

Procedures and Special Provisions

- 5.1 Tax Invoice, Credit and Debit Notes, Returns, Audit in GST
- 5.2 Assessment- Self-Assessment, Summary and Scrutiny.
- 5.3 Taxability of E-Commerce, Anti-Profitteering, Avoidance of Dual Control, E-way Bills, Zero-Rated Supply, Offences and Penalties, Appeals
- 5.4 Applicability of GST Audit

BOOKS FOR STUDY

V S Datey, All About GST, Taxmann Publications.

V.S.Datey, *GST Ready Reckoner*, Chennai: Taxmann Publications.

BOOKS FOR REFERENCE

Gupta, S.S. , *GST- How to meet your obligations*, Chennai: Taxmann Publications.

CA. Rajat Mohan, *Illustrated Guide to Goods & Service Tax, New Delhi*: Bharat Law House

Timir Baran Chatterjee and Vivek Jalan, *How To Handle - GST-TDS & GST-TCS, GST Audit, GST Annual Return*, New Delhi: Book Corporation

Adithya Singhania, *GST Audit and Annual Return*, Taxmann Publications

NOTE: Latest edition of Book to be used

JOURNALS

Indian Journal of Finance

Journal of Global Economics

Asian Journal of Management Research

WEB RESOURCES

www.gst.gov.in/

www.zoho.com/in/books/gst/

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: **Total Marks: 50**
Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

SOCIAL SECURITY LAWS

CODE: 19CO/MC/SL63

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To facilitate students to understand the features of social security laws
- To orient students with the fundamental principles of Provident Fund, Pension and Insurance
- To create an awareness about the social security legislations in different establishments

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the basic principles and rules of various social security laws
- Debate issues relating to vulnerable groups in society
- Research and formulate solutions to legal problems including alternative dispute resolution options.
- Analyse and apply relevant case law and legislation to welfare issues in India

Unit 1 (8 Hours)

Introduction to Social Security

- 1.1 Meaning, Significance and Objects
- 1.2 Evolution and Constituents of Social Security
- 1.3 Difference between Organised and Unorganised Sector

Unit 2 (11 Hours)

Laws relating to Retirement Benefits

- 2.1 Employees' Provident Funds and Miscellaneous Provisions Act- Definitions
Application
 - 2.1.1 Employees Provident Fund Scheme, Pension Scheme,
 - 2.1.2 Deposit Linked Insurance Scheme- Administration, Claims and Benefits
 - 2.1.3 Penalties and Offences
- 2.2 Payment of Gratuity Act- Definitions, Payment, Forfeiture, Nomination, Determination, Recovery, Inspectors, Penalties and Offences

Unit 3 (10 Hours)

Laws relating to welfare of Employees

- 3.1 Equal Remuneration Act
- 3.2 Employees' State Insurance Act, - Definition, Contributions, Claims and Benefits and Offences
- 3.3 Apprentices Act, 1961 - Scope, Coverage, Definitions, Apprentices and their Training, Obligation of Employers and Apprentices, Authorities, Penalties and Offences

Unit 4 (13 Hours)

Laws relating to Welfare of Women

- 4.1 Maternity Benefit Act, 1961 - Objects, Salient Features, Application and Definitions
 - 4.1.1 Prohibition of Employment, Maternity Benefit, Leave and Nursing Breaks
 - 4.1.2 Right to Payment of Maternity Benefit
 - 4.1.3 Powers and Duties of Inspectors, Penalties and Offences
- 4.2 Maternity Benefit (Amendment) Act, 2017- Applicability, Key Aspect, Changes by Amendment, New Inclusions
- 4.3 Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Unit 5 (10 Hours)

Laws relating to Unorganized Sector

- 5.1 The Unorganised Workers' Social Security Act 2008-Objects, Features, Application and Definitions
- 5.2 National and State Social Security Board
- 5.3 Social Security Schemes

BOOKS FOR STUDY

Kapoor, ND, *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 2018
Shreenivasan, M R (Dr.), *Industrial & Labour Law*, Chennai: Margham Publications, 2018

BOOKS FOR REFERENCE

Kumar, H.L. *Digest of Labour Cases*, New Delhi: Universal Law, 2018
B.S. Moshal, *Business & Industrial Laws*, New Delhi: Ane Books, 2011
Srivastava, S.C. *Industrial Relations & Labour Laws*, New Delhi: Vikas Publishing, 2016
Malik, K.L. *Industrial Laws and Labour Laws*, Lucknow: EBC Web Store, 2017
Hitesh Bhatia, *Introduction to Social Security - With Special Reference to India*, New Delhi: Mangalam Publisher, 2015

JOURNALS

Journal of Social Security Law
The Journal of Social Welfare Law
International Journal of Labour Research

WEB RESOURCES

http://coachieveindia.com/regdocs/uploads/The%20Maternity%20Benefit%20Act%202017_A%20Reveiw%20Note.pdf
<http://www.ilo.org/dyn/travail/docs/686/Unorganised%20Workers%20Social%20Security%20Act%202008.pdf>

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

DUE DILIGENCE AND COMPLIANCE MANAGEMENT

CODE:19CO/MC/DC64

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the objectives and procedures of due diligence investigation
- To enable students to identify the critical information
- To impart know-how on risk management

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the need and importance of due diligence
- Explain the tradeoffs inherent in the time and costs of due diligence
- Apply a range of checklists, templates, and frameworks to ensure appropriate depth and breadth in their investigations
- Manage the process of due diligence investigation and compliance procedures

Unit 1 (15 Hours)

Due Diligence - An Overview

- 1.1 Introduction, Nature, Need and its Significance
- 1.2 Objectives, Scope and Types of Due Diligence
- 1.3 Process of Due Diligence

Unit 2 (12 Hours)

Issue of Securities

- 2.1 Introduction and Regulatory Framework for Pre and Post Securities Issue Due Diligence - IPO/FPO
- 2.2 Due Diligence - Preferential Issues of Listed and Unlisted Companies
- 2.3 Employee Stock Option, Bonus Issue, Rights Issue, Debt Issues

Unit 3 (15 Hours)

Merger and Acquisition

- 3.1 Introduction, Due Diligence Process, Activity Chart, Preparation of Scheme of Amalgamation
- 3.2 Impact of Due Diligence on Valuation, HR and Cultural Due Diligence
- 3.3 Corporate Governance Due Diligence, Environmental Due Diligence
- 3.4 Importance of Documentation

Unit 4 (11 Hours)

Due Diligence Report

- 4.1 Format of Due Diligence Report, Important Contents of Due Diligence Report
- 4.2 Possible Hurdles in Due Diligence
- 4.3 Steps to Overcome the Hurdles in Due Diligence

Unit 5 (12 Hours)

Compliance Management

- 5.1 Meaning, Need, Concept
- 5.2 Significance and Scope of Compliance Management
- 5.3 Role of Information Technology in Compliance Management Systems through Web Based Compliance Systems

BOOKS FOR STUDY

Abha Aggarwal & S K Aggarwal, *Secretarial Audit Compliance Management & Due Diligence*, New Delhi: Reliance Publications, 2018

Aapl Landmen, *Mergers and Acquisitions Due Diligence*, Create Space Independent Publishing Platform, 2017

BOOKS FOR REFERENCE

Sangeet Kedia & Anuj Sharma, *Sangeet Kedia's Secretarial Audit, Compliance Management & Due Diligence*, New Delhi: Pooja Law House, 2017

S K Pandab, *Lawpoint's Secretarial Audit Compliance Management and Due Diligence*, New Delhi: LawPoint Publications, 2014

Jeffrey W. Berkman, *Due Diligence and the Business Transaction: Getting a Deal Done*, Apress, 2015

Peter Howson, *The Essentials of M&A Due Diligence*, London: Routledge Focus, 2018

JOURNALS

Journal of Private Equity

Journal of Business & Economics Research

Lexis Nexis

WEB RESOURCES

<https://www.studocu.com/en-au/document/university-of-new-south-wales/business-and-the-law/lecture-notes/lecture-notes-lectures-2-business-structures-compliance-due-diligence-risk-management/10709/view>

<https://www.icsi.in/Study%20Material%20Professional/NewSyllabus/SACMDD.pdf>

<https://www.moonstone.co.za/notes-on-due-diligence/>

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: **Total Marks: 50**

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

INTERNSHIP

CODE:19CO/MC/IN64

CREDITS:4

L T P:0 0 5

OBJECTIVES OF THE COURSE

- To provide students with hands-on training on secretarial responsibilities
- To familiarise students with the organisation structure
- To enhance students' employability

COURSE LEARNING OUTCOMES:

On successful completion of the internship, students will be able to

- Realign learning towards employability
- Identify additional skills on career enhancement
- Acquire technical competence on secretarial activities undertaken
- Gain exposure on handling responsibilities in the areas of Secretarial Practice and Administration

ABOUT THE INTERNSHIP

The role of the interns includes:

- Engage in teams for execution of work assigned by the respective departments
- Handle assignments and Coordinate
- Work on documentation and drafting
- Identify regulatory compliance relating to Companies Act
- Preparation of agenda minutes and notices to conduct meetings
- Send emails to prospective clients
- Other duties such as:
 - Front Office tasks
 - KYC documents sharing and bank related documentation
 - Tracking payments and presentation of bills for signature

GUIDELINES:

- The student will undergo practical training in a reputed organization for 100 hours.
- The student is expected to work in the secretarial department at least for 40 hours and the remaining 60 hours under other departments such as Finance, Marketing and HR
- Maintain a log book duly counter signed by the supervisor of the organization
- Log book should contain the following details:
 - Hours worked
 - Nature of work performed
 - Signature of the supervisor
 - Submit interim reports to the faculty advisor after completion of every 25 hours of work
 - A final consolidated report to be submitted to faculty advisor

Preparation of Final Report

The report should have a minimum of 50 pages detailing the work assigned and performed in the organization.

- Introduction
- Profile of the Company
- Practical Aspects of Internship
- Advantages
- Limitations
- Findings
- Suggestions
- Conclusion

PATTERN OF ASSESSMENT

Log book	10 marks
Interim Report	20 marks
Project report	40 marks
Viva	30 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

DEPARTMENT OF VALUE EDUCATION

SYLLABUS

(Effective from the academic year 2019–2020)

LIFE SKILLS : AN APPROACH TO A HOLISTIC WAY OF LIFE

CODE:19VE/SS/HL63

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To help students grow in spirituality and to experience themselves as integrated persons
- To help students understand themselves as relational beings and appreciate their role in family and society
- To help students recognize the commonality and differences of the different religions in India
- To help students grow in an awareness of the protective laws regarding women
- To prepare students to make informed choices in family and career

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Appreciate themselves as integrated persons
- Recognize their role in family and society and become aware of the different protective laws in favour of women
- Make prudent choices for career and family
- Manage work life balance
- Live a harmonious life and be a channel of peace

Unit 1

Spiritual Self

(10 Hours)

- 1.1 Understanding spirituality-Understanding the Spiritual side of oneself
- 1.2 Role of religious practices and growing in spirituality
- 1.3 Acceptance of self – self-identity, self-worth, self-respect, self-appreciation and self- presentation
- 1.4 Nurturing self - being at home with self, being able to connect with the inner self
- 1.5 Relationship with the Divine:
Discovering the Divine in self, creation, and others – St. Francis of Assisi-
Canticle of creatures Seeking the Divine through meditation, prayer and
worship

Unit 2

Relational Self: Women in the family

(17 Hours)

- 2.1 Understanding one's self in the context of family
- 2.2 Family networks
- 2.3 Family time – prayer, meals, and relaxation

- 2.4 Family and social values: respect for others, understanding individual needs and responsibilities – give and take
- 2.5 Understanding different parenting styles – authoritarian, permissive and democratic
- 2.6 Appreciating the gift of womanhood – foundress-Mary of the Passion's vision of womanhood
- 2.7 Opting for marriage, single, religious or a life committed to a cause
- 2.8 Marriage and family, choice of life partner, marital relationships, planning of family
- 2.9 Other types of relationships - pre-marital relationships, live-in relationship and LGBT issues
- 2.10 Roles and responsibilities of women as home makers and career woman, work life balance (WLB)
- 2.11 Marriage as a sacred bond and fidelity in marriage

Unit 3

Integrated Self

(12 Hours)

- 3.1 Integrating the spiritual, relational, social/political self
- 3.2 Integrating one's past with the present and the future for holistic living
- 3.3 Social Issues- crimes against women, harassment, gender discrimination, dowry, abortion, separation, divorce and cyber-crimes
- 3.4 Legal rights of women-property, marital and adoptive rights
- 3.5 Sensitization to different religions and religious practices in family and society
- 3.6 Challenges of inter caste and inter religious marriages
- 3.7 Integration of self with family, community and society

Retreat/Workshop – Required for course completion.

BOOKS FOR REFERENCE

Davidar(Eds). Human Values. All India Association of Christian Higher Education. (AIACHE) New Delhi: 2013.

James, G.M. et.al. In Harmony-Value Education at College Level. Chennai: Prakash, 2011.

James, G.M. Personality Development For Life Issues and Coping Strategies. Chennai: 2011

Teaching / Learning Methods

Lectures /Group Discussions/Presentations/Seminars/Guest Lectures

PATTERN OF ASSESSMENT:

Marks: 50

Task based/Seminars/Poster Making/Scrap book/Assignment

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

INDUSTRIAL REGULATIONS

CODE:19CO/ME/IR45

CREDITS:5

LTP:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide students with an understanding on the theories and practices of Industrial Relations.
- To familiarise students with the interaction pattern among labour, management and the state
- To create an awareness on issues in Industrial Relations

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Explain the scope of employment related legislations
- Gain a comprehensive overview of the institutional framework
- Examine the role played by the employers, employees, trade unions and the government
- Elucidate the process and steps involved in negotiation

Unit 1 (15 Hours)

Industrial Relations

- 1.1 Definition, Scope, Objectives and Nature
- 1.2 Factors and Importance of Industrial Relations
- 1.3 Approaches to Industrial Relations

Unit 2 (15 Hours)

Collective Bargaining and Negotiation

- 2.1 Meaning, Objectives, Benefits and Importance of Collective Bargaining
- 2.2 Conditions and Essentials for Successful Collective Bargaining, Collective Bargaining Process
- 2.3 Negotiation - Types, Techniques of Negotiation, Negotiation Process, Essential Skills for Negotiation

Unit 3 (10 Hours)

Workers participation in Management and Grievance Management

- 3.1 Meaning, Objectives, Factors Influencing Participation
- 3.2 Forms and Levels of Participation, Benefit of Workers Participation in Management
- 3.3 Meaning and Concept of Grievance, Causes of Grievance, Effects of Grievance, Grievance Redressal Procedure.

Unit 4 (15 Hours)

Labour Welfare

- 4.1 Concept, Objectives and Principles of Labour Welfare
- 4.2 Role of Workers Participation in Labour welfare, Types of Conflict Resolution, Statutory and Non Statutory
- 4.3 Agencies for Labour Welfare in India- Statutory and Non-Statutory.

Unit 5 (10 Hours)

Trade Unions & Quality Circles

- 5.1 Nature of Trade Unions, Trade Union Movement in India
- 5.2 Reasons for Employees to Join Trade Unions, Problems of Trade Unions and Remedies
- 5.3 Quality Circles (QC)- History , Organization Structure, Benefits and Problems of QC.

BOOKS FOR STUDY

Mamoria C.B.& Mamoria S., Dynamics of Industrial Relations, Mumbai: Himalaya Publishing House, 2018
P C Tripathi, *Personnel Management and Industrial Relations*, New Delhi: S Chand, 2018

BOOKS FOR REFERENCE

C.S Venkata Ratnam, *Industrial relations*, Noida: Oxford University Press, 2017
Mathur B.L., *Management of Industrial Relations*, New Delhi: National Publishing House, 2016.
Michael V.P., *Industrial Relations in India and Workers' Involvement in Management*, New Delhi: Himalaya Publishing House, 2015.
Papola T.S., P.P.Ghosh and A.N. Sharma (Eds.), *Labour, Employment and Industrial Relations in India*, New Delhi: B.R. Publishing Corporation, 2016.
Sen Ratna, *Industrial Relations in India*, Noida: Macmillan India Ltd, 2016

JOURNALS

International Journal of Comparative Labour Law and Industrial Relations
Journal of Industrial Relations
International Journal of Science and Research

WEB RESOURCES

<https://lecturenotes.in/materials/13771-note-of-industrial-relations-by-devi-gith>
<https://businessjargons.com/industrial-relations.html>
<https://www.danshaw.co.za/role-government-in-industrial-relations/>
<http://www.yourarticlelibrary.com/industries/study-notes-on-industrial-relations/74207>
<https://www.coursehero.com/file/20887519/HRM-INDUSTRIAL-RELATIONS-NOTES/>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

BUSINESS ENVIRONMENT

CODE:19CO/ME/BE45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To impart students an understanding on the concepts of Business Environment
- To enable students to understand and analyse the Indian business environment
- To acquaint students with the business issues of Domestic and Global environment

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the various environment factors related to the business.
- Develop the skill required to take better business decision
- Explain the nature of business environment and its components.
- Demonstrate a conceptual framework of business environment and generate interest in international business.

Unit 1 (12 Hours)

An overview of Business Environment

- 1.1 Business Environment –Concept ,Definition , Nature and types of Business Environment
- 1.2 Concept of business-Scope and Characteristics of Business
- 1.3 Business during the 21st Century - Knowing the environment – Factors influencing the Indian Business Environment
- 1.4 Environmental Analysis- Concept, Process, Importance and its Limitation.

Unit 2 (13 Hours)

Economic Environment

- 2.1 Economic System-Meaning, Characteristics and Types of Economic System
- 2.2 Economic Planning-Nature and Scope, Importance, Economic Planning in India, Five- year plans in India
- 2.3 NITI Aayog-Functions and Initiative; Effect of recession on Business and its Remedies

Unit 3 (12 Hours)

Political Environment

- 3.1 Political and Government Environment – Functions of the State , Economic Roles of the Government
- 3.2 Government- Business Relationship in India
- 3.3 Government's Responsibility to Business, Business's responsibility to Government- Brief Overview about Make in India.

Unit 4 (13 Hours)

Social Environment

- 4.1 Social Environment – Business and Society-Objectives of Business
- 4.2 Social Responsibility of Business –Concept, Nature, Arguments for and Against Social Responsibility
- 4.3 Business Ethics-Concept, Nature, Elements and Need for Ethics in Business
- 4.4 Developing a Corporate Ethical Programme, Benefits of Ethical Codes, Concept of Corporate values

Unit 5 (15 Hours)

International and Technological Environment

- 5.1 International and Technological Environment- Multinational Corporations- Foreign Collaborations and Indian Business, Non – Resident Indians and Corporate Sector
- 5.2 International Economic Institutions – WTO, World Bank; IMF and their Importance to India
- 5.3 Foreign Trade Policies- Impact of Rupee Devaluation
- 5.4 Technological Environment –Meaning, Features, Classification, Impact of Technology, Technology and Business-SWOT Analysis.

BOOKS FOR STUDY

Dr. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai, 2018.
C.B.Gupta, *Business Environment*, Sultan Chand & Sons, New Delhi, 2017

BOOKS FOR REFERENCE

M.B. Shukla, *Business Environment Text and Cases*, Taxmann Publications Private Limited New Delhi, 2011
Pailwar V.K, *Business Environment*, Prentice Hall India Learning Private Limited, New Delhi, 2014
Faisal Ahmed, M. Absar Alam *Business Environment : Indian And Global Perspective*, PHI Learning, New Delhi, 2017
K.Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai, 2018

JOURNALS

International Journal of Indian Culture and Business Management
International Journal of Business and Globalisation
International Journal of Business Environment

WEB RESOURCES

www.bms.co.in/technological-environment-in-india/
www.ibef.org › Indian Economy
www.en.portal.santandertrade.com/analyse-markets/india/economic-political-outline

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Assignments/Class Presentation/Multiple choice questions/Case study

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019-2020)

BUSINESS DEVELOPMENT

CODE:19CO/ME/BD45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVE OF THE COURSE

- To enable students to acquire knowledge and skills required for organising and carrying out entrepreneurial activities
- To facilitate students to develop their ability in analysing and understanding business situations
- To provide students with the knowledge for planning business activities

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the key aspects of business
- Understand the different innovation and entrepreneurship theories and their implications
- Identify personal attributes that enable best use of entrepreneurial opportunities
- Explore the opportunities and ways to develop a business

Unit 1 (10 Hours)

Introduction

- 1.1 Concept of Business Development - Meaning, Definition, Characteristics and Need
- 1.2 Entrepreneur - Meaning, Definition, Scope, Need and Functions
- 1.3 Importance of the Growth of New Venture for Economic Development.
 - 1.3.1 Internal and External environment – Economic and Non - Economic, Psychological, Social, Cultural, Political, Legal and Economic Factors, Barriers

Unit 2 (15 Hours)

Business Plan

- 2.1 Opportunity Identification and Selection
- 2.2 Idea Generation and Screening of Business Idea, Sources of Business Idea, Evaluation of Business Idea, Selection of Business Idea
- 2.3 Business Plan – Meaning, Contents and Significance of Business Plan
- 2.4 Business Plan –Stages
- 2.5 SWOT analysis.

Unit 3 (10 Hours)

Types of Entrepreneurs

3.1 Women Entrepreneurs

3.1.1 Definition, Problems– Opportunities and Future of Women Entrepreneurs

3.1.2 Strategies for the Development of Women Entrepreneurs – Profiles of Successful Women Entrepreneurs – Institutions supporting Women Entrepreneurship in India

3.2 Micro Small and Medium Enterprise (MSME)

3.2.1 Small Scale Industries – Concepts, Definition, Role and Problems

3.2.2 Development of Small Scale Sector in India, SME in other Countries

Unit 4 (15 Hours)

Project Formulation

4.1 Meaning, Concept and Stages in Project Formulation

4.2 Need and Significance of Project Formulation, Feasibility Analysis

4.3 Elements of Project Formulation

4.4 Feasibility Report

4.5 Preparing a Model Project Report for Starting a New Venture

Unit 5 (15 Hours)

Entrepreneurial Development Programs

5.1 Entrepreneurial Development Programs in India

5.2 Entrepreneurial Development Programs in Tamil Nadu

5.3 Government Assistance in Promoting Business Development

BOOKS FOR STUDY

C.B. Gupta & N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand & Sons, Revised Edition 2017

Charantimath, *Entrepreneurship development & Small business enterprise*, Pearson Edn., New Delhi, 2013

BOOKS FOR REFERENCE

Jayashree Suresh, *Entrepreneurial Development*, Margham Publications, New Delhi, 2012

Khan M.A., *Entrepreneurial Development Programme in India*, Kanishka Publications

Balu v., *Entrepreneurial Development*, Sri Venkateswara Publications, Latest Edition

S.S.Khanka, *Entrepreneurial Development*, S. Chand & Co, New Delhi

NOTE: Latest edition of Books to be used

JOURNALS

Journal of Development Entrepreneurship

Journal of Entrepreneurship Education

Journal of Business Venturing

WEB RESOURCES

<http://www.entrepreneur.com>

<http://www.businessesforsale.com>

<http://www.sba.gov>

<http://joe.sagepub.com/content/19/2.toc>

<http://www.youngentrepreneur.com>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

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Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

CYBER LAW AND SECURITY

CODE:19CO/ME/CS45

CREDITS:5

LTP:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To acquaint students with the various facets of cyber crimes
- To enable students to develop skills required to understand the concepts of cyber law
- To familiarise students with issues relating to online transactions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Discuss different types of cybercrimes
- Apply the law against cyber offense
- Identify the various cybercrimes
- Create security policy to comply with laws governing privacy issues

Unit 1 (15 Hours)

Introduction

- 1.1 Cyber Law-Need, Basic Concepts
- 1.2 Cyber Space- Meaning, Definition, Implication and Usage
- 1.3 Overview of Information Technology Act, 2000

Unit 2 (15 Hours)

Cyber Crime

- 2.1 Cyber Crimes against Individuals, Institution and State
- 2.2 Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography
- 2.3 Identity Theft and Impersonation, Cyber Terrorism

Unit 3 (10 Hours)

Constitutional and Human Rights Issues in Cyberspace

- 3.1 Freedom of Speech, Right to Privacy, Right to Access Cyberspace
- 3.2 Access to Internet, Expression in Cyberspace
- 3.3 Right to Data Protection

Unit 4 (15 Hours)

Legal Framework of Information and Technology Act 2000

- 4.1 Digital Signature, E- Signature, Electronic Records, Electronic Evidence and Electronic Governance.
- 4.2 Controller, Certifying Authority and Cyber Appellate Tribunal.(Rules announced under the Act)
- 4.3 Offences under the Information and Technology Act 2000, Penalty and Adjudication, Punishments for Contraventions under the Information Technology Act, 2000

Unit 5**(10 Hours)****Cyber Torts**

5.1 Cyber Defamation

5.2 Different Types of Civil Wrongs under the IT Act, 2000

BOOKS FOR STUDYJustice Yatindra Singh, *Cyber Laws*, New Delhi: Universal Law Publishing Co, 2017S. R. Bhansali, *Information Technology Act, 2000*, Jaipur: University Book House Pvt. Ltd, 2016**BOOKS FOR REFERENCE**Michael E. Whitman, Herbert J. Mattord, *Principles of Information Security*, Cengage Learning Pub., 2014Pavan Duggal, *Cyber frauds, Cybercrimes & Law in India*, New Delhi: Saakshar Law Publications, 2013Shubham Sinha, *The Internet Law of India*, Lucknow: Indian Law Series, 2015Anirudh Rastog, *Cyber Law Law Of Information Technology And Internet*, New Delhi: Lexis Nexis, 2015Bivas Chatterjee, *Cyber Crime Manual*, Kolkata: Lawman Publication, 2015**JOURNALS**

International Journal of Cyber Criminology

International Journal of Engineering Research and Applications

Journal of Information Engineering and Applications

WEB RESOURCES<http://www.eqanie.eu/media/cybersecurity-principles-learning-outcomes-whitepaper.pdf>https://www.tutorialspoint.com/information_security_cyber_law/quick_guide.htm<https://www.cybrary.it/><http://www.cyberlawsindia.net/>**PATTERN OF ASSESSMENT****Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

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End-Semester Examination:**Total Marks: 100****Duration: 3 hours**

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019–2020)

COMMODITIES MARKET

CODE:19CO/ME/CM45

CREDITS:5

LTP:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand various techniques of commodity market
- To provide students with the best usage of commodity futures to maximize profit
- To familiarise students with a variety of commodity markets Research and Analysis

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Describe the features and characteristics of commodities
- Differentiate between spot, forward and futures trading
- Compare and contrast investing and trading in commodities
- Identify the risks associated with commodities

Unit 1 (15 Hours)

Commodities Market

- 1.1 Commodities Market in India-Importance, Participants in Commodities Market, Trading in Commodities in India
- 1.2 Commodities- Meaning, Types
- 1.3 Commodity Exchanges in India, Reasons for Investing in Commodities

Unit 2 (15 Hours)

Derivatives Market

- 2.1 Elements of a Derivative Contract, Factors Influencing the Growth of Derivatives Market
- 2.2 Derivatives- Meaning, Types of Underlying Assets
- 2.3 Participants in Derivatives Market, Advantages and Disadvantages of Trading In Derivatives Market
- 2.4 Current Volumes of Derivative Trade in India, Difference between Forwards and Futures

Unit 3 (12 Hours)

Pricing of Futures

- 3.1 Futures Contract Specification, Terminologies, Concept of Convergence
- 3.2 Relationship between Futures Price and Expected Spot Price, Risk
- 3.3 Pricing of Futures Contract, Cost of Carry Model

Unit 4 (12 Hours)

Hedging

- 4.1 Speculation and Arbitrage using Futures, Long Hedge – Short Hedge
- 4.2 Cash and Carry Arbitrage, Reverse Cash and Carry Arbitrage
- 4.3 Payoff Charts and Diagrams for Futures Contract, Perfect and Imperfect Hedge

Unit 5 (11 Hours)

Trading, Clearing and Settlement in Derivatives Market

- 5.1 Meaning and Concept, SEBI Guidelines, Trading Mechanism, Types of Order
- 5.2 Clearing Mechanism, NSCCL, Objectives and Functions
- 5.3 Settlement Mechanism, Types of Settlement

BOOKS FOR STUDY

NitiChatnani, *Commodity markets*, Noida: McGraw Hill Publication, 2015
John C. Hull and Basu, *Options Futures and Other Derivatives*, Noida: Pearson, 2018

BOOKS FOR REFERENCE

Carley Garner, *A Trader's First Book on Commodities: Everything You Need to Know about Futures and Options Trading Before Placing a Trade*, USA: Decarley Trading, LLC, 2017
Robert McDonald, *Derivatives Market*, Noida: Pearson education, 2012
K.Sasidharanand Alex K. Mathews, *Option trading – Bull market strategies*, New Delhi, McGraw Hill publication, 2014
John Stephenson, John Mauldin, *The Little Book of Commodity Investing*, Noida: Wiley Publications, 2017

JOURNALS

Journal of Commodity Markets
Asian Journal of Management Research
International Journal of Commerce and Management

WEB RESOURCES

<https://commodity.com/>
<http://www.kotakcommodities.com/commodities-academies>
<http://www.businesseconomics.com/commodities.html#.XEVS4IUzbiU>

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three)
Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: **Total Marks: 50**
Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

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B.C.A. / B.S.W. / B.V.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2019-2020)

DOCUMENTATION AND COMPLIANCE

CODE:19CO/GE/DC22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand compliance management and internal control systems
- To familiarise students with the terminology used in documentation
- To acquaint students with unique approach to documentation practices

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the importance and the need of compliance management, process involved, and systems approach to compliance management.
- Comprehend the compliance framework in an organization
- Apply the principles of documentation in practice
- Prepare the compliance report

Unit 1 (10 Hours)

Introduction to Documentation

- 1.1 Documentation – Purpose, Guiding Principles of Good Documentation, Examples of Good and Poor Documentation Practices
- 1.2 Document Management System – Meaning, Advantages & Disadvantages; Comparison of Physical and Virtual Data Room
- 1.3 Preservation of Records, Setting up of A Record Room, Suggestive Steps for Protecting Confidential Information

Unit 2 (8 Hours)

Compliance Framework

- 2.1 Introduction, Corporate Compliance Framework Setup – Process
- 2.2 Role of Company Secretary in Creation of Compliance Chart

Unit 3 (8 Hours)

Compliance Management

- 3.1 Meaning, Need, Benefits and Scope of Corporate Compliance
- 3.2 Process of Corporate Compliance Reporting (CCR)
- 3.3 Compliances – Activity Wise, Sector Wise, Industry-Specific, State & Local Laws Compliance

BOOKS FOR STUDY

Lisette Wright., *Coding and Documentation Compliance: A Comprehensive Guide.*,
Routledge 2017
Pramod Jain., *Chartered Accountant's Documentation and Compliance for Audits and
Reviews*

BOOKS FOR REFERENCE

Janet Gough, David Nettleton, *Managing the Documentation Maze*, A John Wiley & So
Publicatons, 2010

Nitish Singh, Thomas J. Bussen, *Compliance Management- A how to guide for executives,
lawyers and other compliance professionals*
ICSI study material

JOURNALS

Chartered Secretary: ICSI, New Delhi
Student Company Secretary: ICSI, New Delhi

WEB RESOURCES

www.icsi.edu
www.mca.gov.in
www.sebi.gov.in
www.rbi.org.in

PATTERN OF ASSESSMENT

Continuous Assessment Test:	Total Marks: 25	Duration: 60 minutes
Section A – 5 x 1 = 5 marks (Objective questions)		
Section B – 5 x 2 = 10 marks (from a choice of seven)		
Section C – 2 x 5 = 10 marks (from a choice of four)		

Other Components	Total Marks: 25
Assignments/Objective Test/Quiz/Presentation	

No End Semester Examination

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SYLLABUS

(Effective from the academic year 2019-2020)

LISTING OF SECURITIES

CODE:19CO/GE/LS22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand the regulatory framework of SEBI
- To acquaint students with basic knowledge on Listing of Securities
- To educate students on compliance relating to listing agreements

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the working of SEBI and its functions in India
- Assess the Listing Procedure
- Operate the DEMAT account

Unit 1 (6 Hours)

Introduction to Stock Exchange

- 1.1 Stock Exchange –Introduction-Meaning and functions of Stock Exchange,
- 1.2 Depository Services and DEMAT Account
- 1.3 Securities and Exchange Board of India (SEBI) - Concept-Structure-Objectives
- 1.4 Functions and Power of SEBI

Unit 2 (10 Hours)

Listing of Securities

- 2.1 Listing of Securities-Meaning, Objectives and Types
- 2.2 Requirements and Procedure for Listing
- 2.3 Advantages and Disadvantages of Listing

Unit 3 (10 Hours)

Listing Agreements and Delisting

- 3.1 Compliances under Listing Agreement
- 3.2 Delisting-Meaning and Types
- 3.3 Procedure for Delisting-Voluntary and Compulsory

BOOKS FOR STUDY

Savithri Parekh, Shailashri Bhaskar, *Handbook On Listing Obligations And Disclosure Requirements (Listing Obligations And Disclosure Requirements Regulations, 2015)* :
Mumbai, LexisNexis, 2016
Taxmann, *SEBI Manual*, New Delhi, 2019

BOOKS FOR REFERENCE

K.Sekhar, *Guide to SEBI - Capital Issues, Debentures & Listing*, Mumbai, Lexis Nexis, 2016
Taxmann, Securities and Exchange Board of India Act 1992, New Delhi, 2017
Ravi Puliani & Mahesh Puliani, *Manual of SEBI Act, Rules, Regulations, Guidelines Circulars, Etc.* Bharat Law House, Delhi, 2017
CS Dr. D.K Jain & CS Ishan Jain, *Listing Obligations & Disclosure Requirements*, Bharat Law House, Delhi, 2016.

JOURNALS

Indian Journal of Research in Capital Market
Journal of Financial Market
Indian Journal of Finance

WEB RESOURCES

<http://www.sebi.gov.in>
www.sebi.gov.in/sebi_data/attachdocs/1441284401427.pdf
www.sebi.gov.in/sebi_data/commondocs/ch4_p.pdf
<https://www.icsi.edu/media/webmodules/publications/CM&SL%20Final%20PDF.pdf>

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 25** **Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)
Section B – 5 x 2 = 10 marks (from a choice of seven)
Section C – 2 x 5 = 10 marks (from a choice of four)

Other Components **Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

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SYLLABUS

(Effective from the academic year 2019-2020)

RIGHT TO INFORMATION ACT

CODE:19CO/GE/RI22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To introduce student to the concept of right to information and consider its implications for human rights
- To strengthen the interest of students in civil society participation and governance
- To empower student as participants in discussions affecting individual lives

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Recognise the significance of the right to information movement.
- Explain the objectives of the Right to Information Act 2005
- File the application for information.
- Ensure participation in governance and decision making

Unit 1 (10 Hours)

Introduction

- 1.1 Constitutional Framework, Objectives and Importance of the act
- 1.2 Fundamental Rights and Directive Principles of State Policy
- 1.3 Constitutional Provisions of RTI

Unit 2 (8 Hours)

Development of RTI in India

- 2.1 Origin of the RTI Act 2005 in India
- 2.2 Initiatives, Movements, Success stories and Challenges
- 2.3 RTI and Human Rights

Unit 3 (8 Hours)

Various Rights

- 3.1 Right to Hearing, Grievance Redressal
- 3.2 Right to Public Services, Transfers and Delays
- 3.3 Public Consultation

BOOKS FOR STUDY

R. Majumdar, *Commentary on The Right to Information Act, 2005*, Dwivedi Law Agency
Dr. Dewakar Goel & Dr Abha Yadav *Right to Information - Concept, Procedure & Practice*, Uttar Pradesh: Universal Law Publishing

BOOKS FOR REFERENCE

Dr. Jyoti Rattan, *Right to Information Act, 2005*, New Delhi: Bharat Publication
P.K.Das, *Handbook on the Right to Information Act*, Uttar Pradesh: Universal Law Publishing
Taxmann, *Bare Acts, Right to Information Act 2005* Chennai: Taxmann,
S.R.Khaneja, *A Practical Handbook on Right To Information Act*, The Book Line
NOTE: Latest edition of text books to be used

JOURNALS

Journal of Political Sciences & Public Affairs
Indian Journal of Public Administration
Journal of Humanities And Social Science

WEB RESOURCES

<https://rti.gov.in/>
<https://www.iitgn.ac.in/RTI/RTI-Guidelines.pdf>
<https://study.com/academy/lesson/right-to-information-rti-act-impact-in-india.html>

PATTERN OF ASSESSMENT

Continuous Assessment Test:	Total Marks: 25	Duration: 60 minutes
Section A – 5 x 1 = 5 marks (Objective questions)		
Section B – 5 x 2 = 10 marks (from a choice of seven)		
Section C – 2 x 5 = 10 marks (from a choice of four)		

Other Components	Total Marks: 25
Assignments/Objective Test/Quiz/Presentation	

No End Semester Examination

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SYLLABUS

(Effective from the academic year 2019-2020)

COMPANY SECRETARIAL CORRESPONDENCE

CODE:19CO/GE/CC22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand the importance of company secretary
- To acquaint students with the tools for secretarial correspondence
- To familiarise students with the preparation of necessary company documents

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the importance of company secretary
- Draft required communication to the stakeholders of a company
- Document communications relating to internal management of a company
- Demonstrate the use of technology in communication

Unit 1 (10 Hours)

Introduction to Company Secretary

- 1.1 Secretary – Meaning and Types of Secretaries
- 1.2 Company Secretary – Definition and Legal Position
- 1.3 Rights, Duties and Liabilities of a Company Secretary
- 1.4 Qualification, Appointment and Dismissal of a Company Secretary

Unit 2 (10 Hours)

Secretarial Correspondence

- 2.1 Correspondence relating to Meetings- Before, During and After the meeting.
- 2.2 Writing Memos, Circulars and Notices.
- 2.3 Electronic Media and Shareholder Communication

Unit 3 (6 Hours)

Correspondence

- 3.1 To Shareholders – Allotment, Rights Issue and Bonus Issue
- 3.2 To Registrar of Companies – Alteration of Memorandum and Articles of Association
- 3.3 To Stock Exchanges – Listing of Securities
- 3.4 To Banks
- 3.5 To Government

BOOKS FOR STUDY

Kapoor, N.D. *Company Law and secretarial practice*. New Delhi: Sultan Chand, 2016
Tandon, B.N. *Manual of Secretarial Practice*. New Delhi: Sultan Chand.

BOOKS FOR REFERENCE

S. Srikanth, Shanthi Rekha Rajagopal, Revathy Blakrishnan, *Corporate Laws and Secretarial Practice*, Jain Book
Bahl, J.C. *Secretarial Practice in India*. Mumbai: Tripathi M.N, 2006.
Ghosh K Prashanth. *Company Secretarial Practice*. New Delhi: Sultan Chand, 2007.
Sherlekhar, S.A. *Company Secretarial Practice*. New Delhi: Kitab Mahal, 2006.

JOURNAL

Company and Securities Law Journal
Company law journal
Company news and reports

WEB RESOURCES

www.ddegjust.ac.in
www.legalserviceindia.com
www.businesscommunicationarticles.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:	Total Marks: 25	Duration: 60 minutes
Section A – 5 x 1 = 5 marks (Objective questions)		
Section B – 5 x 2 = 10 marks (from a choice of seven)		
Section C – 2 x 5 = 10 marks (from a choice of four)		

Other Components	Total Marks: 25
Assignments/Objective Test/Quiz/Presentation	

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2019 – 2020)

INTERNATIONAL BUSINESS

CODE: 19CO/UI/IB23

CREDITS : 3

OBJECTIVES OF THE COURSE

- To acquaint students with the knowledge to ascertain the international business opportunities
- To provide an understanding to the students on the problems faced by firms engaged in international activities
- To enable students to understand the operations of Multi – National Enterprises

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend how International factors affect Domestic concerns
- Identify and evaluate the complexities of International Business & Globalisation
- Understand the past and current trends in FDI in India
- Identify the working and challenges of MNEs

Unit 1

Introduction to International Business

- 1.1 Nature, Scope and Drivers of International Business
- 1.2 Globalisation - Meaning, Stages, Globalisation Vs. Localisation
- 1.3 Need to Go Global

Unit 2

Multi National Enterprise

- 2.1 Multi- National Corporations- Meaning, Characteristics
- 2.2 Role of Multinational Corporations, Benefits to Host Country, Benefits to Home Country
- 2.3 Issues of Multinational Companies

Unit 3

Foreign Direct Investment

- 3.1 FDI- Importance, Advantages and Disadvantages
- 3.2 Trends in Global FDI, FDI Trends in India

Unit 4

Foreign Trade Policy and Procedures

- 4.1 Introduction to Foreign Trade Policy, Export Promotional Measures
- 4.2 SEZ- Features, Incentives and Benefits
- 4.3 EPZ and EOU

Unit 5

Anti-Dumping Duty

- 5.1 Meaning of Dumping, Anti-Dumping
- 5.2 Anti-Dumping Duty- Procedures and Developments, WTO Provisions on Anti-Dumping Duty
- 5.3 Recent Anti-Dumping Cases in India

BOOKS FOR STUDY

Francis Cherunilam, *International Trade & Export Management*. Himalaya Publishing house, 2015
C.B Gupta, *International Business*, S.Chand & Company 2014

BOOKS FOR REFERENCE

K. Awasthappa, *International Business*, McGraw Hill Education Pvt. Ltd., 2010
R.K. Jain. *Foreign Trade Policy & Hand Book of procedures*, Centax Publications Pvt. Ltd., 2017
R.K. Gupta. *Anti-Dumping laws and procedures*, Centax Publications Pvt Ltd, 4th edition, 2013.

JOURNALS

Journal of International Business and Entrepreneurship Development
International journal of Trade and Global Markets
Journal of International Trade Law and Policy information

WEB RESOURCES

www.wto.org
www.imf.org
www.commerce.nic.in

PATTERN OF ASSESSMENT

End Semester Examination: Total Marks: 100 Duration: 3 hours
Section A –10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C –2 x 20 = 40 Marks (from a choice of four -Max 1200 words)