

UNIVERSITY OF MADRAS
MASTER OF BUSINESS ADMINISTRATION (MBA) DEGREE PROGRAMME
SYLLABUS WITH EFFECT FROM 2023-2024

934E903: Specialization Courses in Corporate Secretaryship

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
934E903A	General Laws	Elective	3	-	-	-	3	3	25	75	100
934E903B	Economics and Other Legislations	Elective	3	-	-	-	3	3	25	75	100
934E903C	Securities Law and Capital Market	Elective	3	-	-	-	3	3	25	75	100
934E903D	Corporate and Management Accounting	Elective	3	-	-	-	3	3	25	75	100
934E903E	Corporate Funding and Listing of Securities	Elective	3	-	-	-	3	3	25	75	100
934E903F	Corporate Compliance Management	Elective	3	-	-	-	3	3	25	75	100
934E903G	Ethics, Governance and Sustainability	Elective	3	-	-	-	3	3	25	75	100
934E903H	Human Resource Management & Labour laws	Elective	3	-	-	-	3	3	25	75	100
934E903I	International Business Law	Elective	3	-	-	-	3	3	25	75	100
934E903J	Drafting and Conveyancing	Elective	3	-	-	-	3	3	25	75	100
934E903K	Corporate Restructuring	Elective	3	-	-	-	3	3	25	75	100
934E903L	Secretarial Audit and Due Diligence	Elective	3	-	-	-	3	3	25	75	100
934E903M	GST and Customs Law	Elective	3	-	-	-	3	3	25	75	100

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
934E903A	General Laws	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	To learn the various sources of law in India										
C2	To enable the students to acquire knowledge regarding the constitution of India, legislative powers of the union and state.										
C3	Law relating to transfer of property, right to information and law relating to cyber regulations.										
C4	To Gain knowledge relating to transfer of property										
C5	To develop understanding of the code of civil procedure and registration of documents.										
SYLLABUS											
UNIT	Details						No. of Hours		Course Objectives		
I	Sources of Law: Meaning of Law – Need for Knowledge of Law – Classification of Law – Sources of Law – Classification of sources – Sources of Indian Law – English Law – Customs – Judicial decision – Statue Law – Personal Law.						9		C1		
II	Constitution of India: Salient features – Fundamental rights – Directives principles of state policy – Legislative powers of the Union and the States – Freedom of trade, commerce and intercourse – Types of writs – Habeas corpus, Mandamus, Prohibition, Quo-warranto and Certiorari. Interpretation of statutes: Need for interpretation of statute- General principles of interpretation – Internal and External aids to interpretation.						9		C2		
III	Code of Civil procedure: Structure of civil courts – Their jurisdiction – Basic understanding of certain terms- Order, judgement, Decree, Stay of suits – Res –Judicata.						9		C3		
IV	Law relating to transfer of property: Important definitions – Movable and immovable property – properties which cannot be transferred- Lispendens, Provisions relation to sale – Mortgage – Rule against perpetuities – charge						9		C4		
V	Law relating to Stamps: instruments chargeable to stamp duty – Methods of						9		C5		

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	stamping – Consequences of non-stamping and under stamping – impounding of instruments – Allowances for stamps – Stamp duty payable. Law relating to Registration of document: Registerable Documents – Compulsory and optional –Time and place of registration – Consequences of non-registration.		
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Appreciate the Indian constitution and interpretation of the laws prevailing in the country.	PO3, PO4, PO7	
CO2	Comprehend the law relating right to information and cyber regulations.	PO3, PO8	
CO3	Learn the code of civil procedure	PO3, PO8	
CO4	Gain knowledge relating to transfer of property	PO2, PO5, PO7	
CO5	Know the registration procedure in companies	PO4, PO5, PO7	
Reading List			
1.	https://www.india.gov.in/topics/law-justice		
2.	https://doj.gov.in/acts-and-rules/#		
3.	https://www.clearias.com/environmental-laws-india/		
4.	https://blog.ipleaders.in/stamp-duty-payable-contract-overview/#		
References Books			
1.	Singh, D.K.,&Shukla, V.N. (1990). The Constitution of India. Lucknow:Eastern Book Company.		
2.	Raini, A.,& Kapoor, N.D. (m001).General Laws & Procedures, NewDelhi:Sultan Chand & Sons.		
3.	Raini, A., & Kapoor, N.D. (m019). General and Commercial Law, NewDelhi.ICSI Material New Prints.		
4.	Gandhi, B.M. (m017).Interpretation of statutes.Lucknow:Eastern Book Company.		
5.	Balachandran.V, (m019).General Laws, and Practice. Chennai : Vijay Nicole Imprints		

	PO 1	PO m	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1			3	2			3	
CO 2			3					3
CO 3			2					3
CO 4		2			3			2
CO 5				3	3			3

3-Strong 2-medium 1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
934E903B	Economic and Other Legislations	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Acquire knowledge regarding the significance of Competition Act,										
C2	Apply their knowledge in filing applications for registration of IPR and develop skill in using the provisions of various Acts in real life situation.										
C3	To familiarize with Foreign Exchange Management Act (FEMA),										
C4	To study the Pollution control laws and Management of IPR										
C5	To efficiently use technology in arbitration and settlement procedures.										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Competition Law: Objects and definitions – Prohibition of certain agreements, abuse of dominant position-Combination and regulation of combinations – Competition Commission of India – Duties, powers and functions – Competition advocacy – Penal provisions.							9	C1		
II	Foreign Exchange Management Act: objectives and definitions Current account transactions, Capital account transactions – Foreign direct investment in India and abroad – Acquisition and transfer of immovable property – Export of goods and services: realization and repatriation of foreign exchange – Penalties and enforcement – Foreign Contributions (Regulation) Act – Overview – Important provisions.							9	C2		
III	Pollution Control laws: Law relating to prevention and control of Air Pollution and Water Pollution – Various Boards and their functions and posers: Duties of Occupier of specified industries to ensure adherence to standards – Offences by companies Environment protection: Legal and regulatory framework – Procedures for obtaining various environment clearances- Role and functions of Environment Tribunal Environment audit.							9	C3		
IV	Management of Intellectual property Rights: concept and development of intellectual property law – Procedure relating to trade marks, copy rights, patents: Concept, Registration, Infringement and Remedies –							9	C4		

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	Overview of laws relating to other intellectual property rights – Designs, Geographical indications, Trade secrets.		
V	5(a) Arbitration and conciliation Act - Meaning – Objectives – Arbitration agreement — Arbitral award - Conciliation – Appointment and role of conciliators – Settlement agreement –Institutional Arbitration – International Commercial Arbitration – Foreign awards. 5(b) Information Technology Law: An overview – Digital signatures – Electronic records – Certifying authority – Cyber regulations – Appellate Tribunal – Offences and penalties.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Know the jurisdiction of the Competition Act	PO1, PO8	
CO2	Gain knowledge regarding pollution control activities and laws	PO3, PO5	
CO3	Have an in-depth knowledge of foreign exchange management mechanism.	PO3, PO5	
CO4	Help in management of IPR and File applications for trademark, patents and copyrights registrations.	PO1, PO2, PO4	
CO5	Offer consultation services relating to arbitration procedures	PO6, PO7, PO8	
Reading List			
1.	https://www.economicdiscussion.net/government/economic-legislation-enacted-by-government-for-private-business/4053		
2.	https://www.sciencedirect.com/topics/economics-econometrics-and-finance/economic-law		
3.	https://legaldocs.co.in/blog/ipr-laws-in-india		
4.	https://www.epa.gov/pm/pollution-prevention-law-and-policies		
References Books			
1.	Balachandran, V. (2019). Economic Legislations. Chennai: Vijay Nicole Publications.		
2.	Due Diligence and Compliance Management, ICSI Study Material m018.		
3.	Economic and Commercial Law (2019). Bharath Publishing House		
4.	Kapoor, N.D. (2019). Economic and other Legislations. New Delhi: Sultan Chand & Sons.		
5.	Secretarial Audit Compliance Management and Due Diligence (2019) ICSI Study Material.		

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2							2
CO 2			3		3			
CO 3			2		2			
CO 4	2	2		2				
CO 5						2	2	2

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
934E903C	Securities Laws and Capital Markets	Elec tive	3	-	-	-	3	4 5	25	75	100
Course Objectives											
C1	To enable the students to acquire knowledge relating to financial instruments										
C2	To provide students with the knowledge of capital market regulations.										
C3	To help the students develop and an understand the listing of securities.										
C4	To have an in-depth understanding of the primary and secondary markets										
C5	To learn about mutual funds and available opportunities.										
	SYLLABUS										
UNIT	Details						No. of Hours	Course Objectives			
I	An overview of financial system: Constituents of financial system, significance, development and growth of financial and capital markets – Financial reforms and present scenario – Regulatory authorities governing financial market – Meaning and significance of capital market – Capital market vis- a-vis money market –governing Indian capital market – SEBI – SEBI Act 1992 and securities to control and regulations act 1956-Objectives and scope-constitution objectives – Powers of SEBI – Securities Appellate Tribunal.						9	C1			
II	Financial instruments: Capital market instruments – equity, preference shares, debentures, sweat equity shares, non – voting shares – New instruments of capital market – Credit rating and evaluation of risk – Concepts, scope and significance – Benefits to investors – Regulatory framework – Credit rating agencies in India: their processes – Rating methodologies for various instruments – Evaluation of risk.						8	C2			
III	Primary Market: Meaning significance and scope –						8	C3			

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	Developments in primary market – Various agencies and institutions involved in primary market – Role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, portfolio managers-Debtenture trustees – Their roles, regulations and code of conduct framed by SEBI.		
IV	Secondary Market: Meaning, significance, functions and scope of secondary market-functions and scope of stock – exchanges; their regulatory framework and control – Secondary market intermediaries – Stock brokers, sub – brokers, advisors, their roles, regulations and code of conduct framed by SEBI – Electronic trading in securities – An overview of law relating to insider trading.	11	C4
V	Mutual Funds: Introduction – Definition – Types – Risks involved – Performance – Evaluation – SEBI and RBI regulations for mutual funds – Investors rights and obligations – Association of mutual funds.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will be able to;	Program Outcomes	
CO1	Expertise with the capital market mechanisms.	PO2, PO4	
CO2	Seek employment in stock broking firms and mutual fund services.	PO2, PO7	
CO3	Gain knowledge on primary markets and IPOs.	PO6, PO7	
CO4	Understand secondary market regulations and mechanisms.	PO1, PO2, PO6, PO7	
CO5	Have insights into mutual fund activities.	PO2, PO6, PO7	
Reading List			
1.	https://freebookcentre.net/Business/Finance-Books.html		
2.	https://www.elearnmarkets.com/blog/indian-capital-market/		
3.	Appannaih, R., & Sharma. (m011). Indian Financial System. Mumbai: Himalaya publishing House.		
4.	https://www.academia.edu/890498m9/Capital Market and Business Cycle Volatility		
References Books			
1.	Avadhani,V.A.(2017). Capital Market Management. Mumbai: Himalaya publishing House.		
2.	Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. Mumbai: Himalaya publishing House.		
3.	Khan, M.Y. (2013) Indian Financial system. New Delhi: TMH.		
4.	Zad, N.S. (2019). Securities Laws and Capital Markets. Taxmann’s Publications.		

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	PO 1	PO m	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1		2		2				
CO 2		2					2	
CO 3						2	2	
CO 4	2	2				2	2	
CO 5		2				2	2	

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
934E903D	Corporate And Management Accounting	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Acquire knowledge regarding the accounting standards										
C2	Apply their knowledge in interpreting the financial statements of companies.										
C3	Learn about amalgamation										
C4	Develop skill in taking decisions on the basis of financial results of companies										
C5	Efficient management of cash flows and fund flows in business										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
1	Accounting for Share Capital – Relevance and Significance - Accounting for share capital transaction – Issue of shares at par, at premium– Forfeiture and reissue of shares – redemption of preference shares- Issue of debentures, redemption of debenture conversion of debentures in to shares- Underwriting of issues – profit prior to incorporation- Treatment of preliminary expenses.							9	C1		
II	Preparation and Presentation of Final Accounts of joint stock companies as per company Law requirements and corporate disclosures – Various requirements of corporate reporting – Value Added Standards – Economic Value Added (EVA), Market Value Added(MVA), Shareholders’ Value Added.							9	C2		
III	Accounting Treatment of Amalgamation – Absorption – Reconstruction of Companies – Valuation of goodwill and shares – Liquidation of companies – Accounting treatment – Accounts of Holding and Subsidiary Companies – Preparation of Consolidated balance sheet.							9	C3		
IV	Financial Statement Analysis: Concept and Need for analysis of Financial Statements –Types and Tools of analysis: Trend analysis, Common size statements and Comparative statements- Financial Ratio Analysis-Turnover ratios – Liquidity ratios – Proprietary ratios – Profitability Ratios- Uses and limitations of Ratio analysis.							9	C4		

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V	Fund and Cash Flow: Fund Flow Concept- Preparation of schedule of changes in working capital and the fund flow statement – Managerial uses and limitation of fund flow statement- Cash Flow Concept – Preparation of cash flow statement – Managerial uses of cash flow statement.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Prepare necessary accounts in case of amalgamation of companies.	PO1, PO8	
CO2	The ability to account for a range of advanced financial accounting issues.	PO3, PO5	
CO3	A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner’s equity.	PO3, PO5	
CO4	Audit the accounts to ascertain the true and fair financial position	PO1, PO2, PO4	
CO5	Learn about issue and forfeiture of shares	PO6, PO7, PO8	
Reading List			
1.	https://www.vp-corporate.com/corporate-and-management-accounting/		
2.	https://www.academia.edu/81m87301/CORPORATE AND MANAGEMENT ACC OUNTING		
3.	https://essaykitchen.net/case-study/apa/business-marketing/case-study-on- amalgamation-of-two-companies.		
4.	https://www.educba.com/amalgamation/		
References Books			
1.	Gupta, R.L., & Radhaswamy, M. (2018). Company Accounts. New Delhi: Sultan Chand & Sons.		
2.	Jain, S.P. & Narang, K.L. (2019). Advanced Accountancy. New Delhi: Kalyani Publishing House.		
3.	Jain, S.P., & Narang, K.L. (2019). Corporate Accounting. Kalyani Publishers		
4.	Maheshwari, S.N. (2019). Corporate Accounting. Vikas Publishing House (p) Ltd.		
5.	Reddy, T.S. & Murthy, A. (2019). Corporate Accounting. Margham Publications.		

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2							2
CO m			3		2			
CO 3			2		2			
CO 4	2	2		2				
CO 5						2	2	2

3-Strong 2-medium 1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903E	Corporate Funding and Listing of Securities	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Provide practical knowledge of means of finance available to corporate at their various stages of journey, their suitability, pros and cons, process, compliances etc.										
C2	Acquire knowledge of legal & procedural aspects of various types of listing, eligibility criteria, documentation, compliances etc.										
C3	To know about the concept of Debt funding										
C4	To analyse various collective investment schemes										
C5	To gain knowledge on venture capital financing.										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Listing of Securities in India and Abroad: Listing – Indian Stock Exchanges: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Equity Listing – Debt Listing – advantages of listing – Listing requirements – Delisting – voluntary and compulsory delisting – Role of Compliance officer in listing and delisting of Securities – International Listing – Applicability of Listing Regulations – Singapore Stock Exchange – Luxembourg Stock Exchange, NASDAQ – London Stock Exchange – US Securities and Exchange Commission.							9	C1		
II	Depository System: meaning – Objectives of a Depository – Depository process – Trading in a depository system – SEBI regulations governing depositories – Advantages of Depository system – National Securities Depository Ltd (NSDL) – Central Depository Services (India) Ltd, (CSDL).							9	C2		
III	Debt Funding: Debentures, Bonds – FCCB- FCEB – IDR – GDR – masala Bonds – Bank Finance – Project Finance including machinery or equipment loan against property, Loan against shares – Working Capital Finance– Bill Discounting – Factoring – Types of Factoring – Benefits – Forfeiting – meaning – Benefits of forfeiting – Islamic Banking.							9	C3		

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IV	Collective Investment Schemes: meaning – SEBI (Collective Investment Schemes) – Alternative Investment Fund – Real Estate Investment Trust (REIT)- Angel Funds – High Net worth individuals – Qualified Institutional Buyers – Foreign Portfolio Investor.	9	C4
V	Venture Capital: meaning – Features of Venture Capital – Importance and Scope of Venture Capital – Initiatives in India – Guidelines – The Indian Scenario – Suggestions for the growth of Venture Capital Funds.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will be able to;	Program Outcomes	
CO1	Get employment regarding equity research, stock trading agency etc.	PO2, PO6	
CO2	Learn about the rules and guidelines laid down by SEBI	PO2, PO8	
CO3	Know about debt financing and its scope.	PO2, PO4, PO7	
CO4	Act as an agent in collective investment schemes.	PO1, PO5	
CO5	Offer consultancy services for venture capitalist.	PO1, PO5	
Reading List			
1.	https://www.sebi.gov.in/legal/regulations/nov-m0m1/securities-and-exchange-board-of-india-listing-obligations-and-disclosure-requirements-regulations-2015-last-amended-on-november-09-m0m1-_37m69.html		
2.	https://www.icsi.edu/media/webmodules/Corporate_Funding_&_Listings_in_Stock_Exchanges_2019.pdf		
3.	https://www.sebi.gov.in/depositories.html		
References Books			
1.	Agarwal, O.P. (m017). management & Financial Services, markets & Institutions, mumbai: Himalaya publishing House.		
2.	Agarwal, S. (2019). Guide to Indian Capital market. New Delhi: Bharat Law House.		
3.	Gordon, E., & Natarajan, K. (2019). Financial markets and Services. mumbai: Himalaya publishing House.		
4.	ICSI –Study material 2019.		
5.	SEBI Hand book manual.		

	PO 1	PO m	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1		2				2		
CO 2		2						2
CO 3		2		2			2	
CO 4	2				3			
CO 5	2				3			

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903F	Corporate Compliance Management	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Acquire knowledge in Compliance management,										
C2	Develop the skills in the documentation and compliance frame work.										
C3	Know about the internal control systems										
C4	Learn about search and status reports										
C5	To learn the certification procedures										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Compliance Framework – Compliance – Meaning - Identification of applicable laws, rules, regulations – Risk Assessment – Responsibility center mapping – allocation – Escalation & reporting – Creation of Compliance framework and reporting system – Review & Updation – Training & Implementation-Officers in default.							9	C1		
II	Compliances a. Entity wise: Public, Private, Listed Government, Small Companies, OPC, Section 8 Company, LLP – Annual and Event based compliances. b. Activity wise: Compliances related to specific activities undertaken c. Sector wise: Service Sector, manufacturing, Trading, NBFCs ECommerce, mining, infrastructure. d. Industry Specific: Compliances with industry Specific Laws applicable to the company such as Tourism, Pharmaceutical, FmCG, Hospitality Information Technology etc. e. State and Local applicable laws							9	C2		
III	Documentation & maintenance of records: Electronic versus Physical repository – General principles of good documentation – coding – storage – preservation – safety & retrieval – Privacy & Control							9	C3		
IV	Search and Status Report: Type of Searches – Purpose and objective of Search Reports – Search under Companies Act – IPR Laws, Property Title Search –							9	C4		

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	Compilation & verification of data published by mCA m1, SEBI, RBI, Stock Exchanges, other regulators/ authorities (national/international), Web-sites and other sources.		
V	Certification by Professionals - Carrying out KYC with respect to directors – promoters – and client – Compliance with the applicable ICSI Guidelines – Signing and Certification: Various Certification(s) by Company Secretary in practice – Pre-certification of Forms: Signing & certification of Annual Return; Corporate Governance Certification; Obligations and Penal provisions – Segment wise, Role of Company Secretaries: Knowledge about the segment(s) in which the company is operating, Industry trends and national and international developments, Segment-wise Compliances.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	The program participants could understand the compliance management documentation, secret and status reports.	POm, PO6	
CO2	Offer consultancy services for certification by professionals.	PO4, PO8	
CO3	Know about the internal control systems and preparation of various search and status reports.	PO3	
CO4	Learn about documentation and maintenance of reports	PO1, PO5	
CO5	Study the certification procedures	PO1, PO3, PO5	
Reading List			
1.	https://www.sebi.gov.in/		
2.	https://bryter.com/trends/corporate-compliance/?utm_source=bing&utm_medium=organic		
3.	https://www.legalworkindia.com/services/search-and-status-report-to-bank/#		
4.	https://freebookcentre.net/		

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References Books	
1.	Balachandran,V., & Ravichandran, K.S.(m019). Secretarial, Securities and management Audit. Delhi: Bharat
2.	ICSI Study material (m018). Due Diligence and Compliance management.
3.	ICSI Study material(m019). Secretarial Audit Compliance management and Due Diligence. Law House.
4.	Prakash Padya & Balakrishnan, R. (1905). Compliance guide to Corporate Governance. Taxmann Publications Private Limited.
5.	Tuteja, S.K. (199m). Corporate management Structure in India. NewDelhi: Sultan Chand & Sons.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1		2				2		
CO 1				2				2
CO 3			2					
CO 4	2				2			
CO 5	2		2		3			

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903G	Ethics, Governance & Sustainability	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	To enable the students acquire knowledge about the principles of business,ethics.										
C2	To impart knowledge of corporate governance										
C3	To study sustainability and corporate governance										
C4	To provide knowledge on global development and best provisions in the corporate world.										
C5	To gain knowledge on social accounting and reporting										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Ethics – Introduction – Meaning of Ethics - Approaches to Ethics – Meaning of Ethics – Major Attributes of Ethics – Business Ethics – Factors that Influence Ethics – Importance of Ethics – Ethics in Management – Organisational Ethics							9	C1		
II	Corporate Governance – Introduction – meaning of Corporate Governance – Definitions – Significance – Importance – Nature of Corporate Governance – Features of Corporate Governance – Objectives of Corporate Governance – Reasons for Corporate Governance Failure – Certain New Initiatives in Governance – Benefits of Corporate Governance – Consequences of Bad Governance – Requirements to Strengthen Corporate Governance – Corporate Governance models – Global Corporate Governance Forum – (Case study)							9	C2		
III	Corporate Board management- Structure and Composition of the Board- Composition of Board – Size of the Board – Powers of the Board of Directors – Responsibilities- Functions of the Board – Code of Conduct for Board members – Training for the Board of Directors – Effectiveness of the Board – Evaluation of Board’s Functioning – Corporate Democracy – Shareholders Democracy							9	C3		
IV	Sustainability and Corporate Governance – Sustainability Reporting – Discipline- mission – Principles – Dimensions – Corporate Governance and							9	C4		

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	National Economy – World Bank Report – Development – Why It matters?		
V	Social Accounting, Auditing and Reporting – Introduction – Social Accounting – Social Auditing – Corporate Social Responsibility – Auditing the Social Reporting Process	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Get employment in CSR department of companies.	PO4, PO6	
CO2	Apply the knowledge of corporate governance	PO2, PO8	
CO3	Learn about the corporate board management	PO3, PO6	
CO4	Apply the skills in following corporate ethics governance.	PO1, PO8	
CO5	Offer consultancy services for social auditing and reporting formalities	PO1, PO3, PO6	
Reading List			
1.	https://www.toppr.com/guides/business-communication-and-ethics/business-ethics/meaning-and-ethical-principles-in-business/		
2.	https://www.diligent.com/insights/esg/business-ethics-and-corporate-social-responsibility/		
3.	https://lawpage.in/environment/sustainable-development		
4.	https://www.onboardmeetings.com/blog/corporate-board-secretarys-duties/		
References Books			
1.	Balachandran, V., & Chandrasekaran. (2019). Corporate Governance Ethics and Social Responsibility. New Delhi: PHI.		
2.	Bhuvneshwar mishra, C.S. (2019). Ethics Governanace and Sustainability. Taxmann Publication Private Limited.		
3.	Govinda Bhat, K., & Sumitha Ayodhya. (2019). Business Ethics and Corporate Responsibility. Himalaya		
4.	murthy, C.S.V. (2018). Business Ethics and Corporate Governance. mumbai: Himalaya Publishing House.		
5.	Nirmala Reddy & Ravi. Business Ethics – Corporate Governance. mumbai: Himalaya Publishing House Publishing House & ICSI study material		

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1				3		2		
CO 2		2						2
CO 3			3			2		
CO 4	2							2
CO 5	2		2			3		

3-Strong 2-medium 1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903H	Human Resource management & Labour Laws	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	To contribute to the development, of employee recruitment, selection, and retention plans and processes.										
C2	To Facilitate and communicate the human resources component of the organization's business plan and conduct research, produce reports, and recommend changes in human resources practices.										
C3	To contribute to implementation, and evaluation of plans and process										
C4	To learn about employee compensation										
C5	To understand employee issues and grievance redressal mechanisms										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Introduction to Human Resource Management – Definition – Objectives and Functions – Role and Structure of Human Resource Function in Organizations – Present Day Challenges of HRM.							9	C1		
II	Human Resource Planning – Personnel Policy – Characteristics – Need for Planning – Job Analysis – Job Description -Job Specification – Planning for Leadership Transition and Second-Line Leadership – Recruitment – Sources of Recruitment – Internal Vs. External Sources.							9	C2		
III	Employee Selection – Process and Problems – Placement and Induction – Training and Development: methods of Training for Operatives, Supervisors and Executives – Promotion – Demotions – Transfers – Separation – Retention.							9	C3		
IV	Employee Compensation – Wages and Salary Administration – Bonus – Incentives – Fringe Benefits – Cafeteria Approach – ESOPs- Job Evaluation Systems – Human Resources Information System.							9	C4		
V	Employee maintenance and Integration – Welfare and Safety Provisions – Accident Prevention Employee Grievances and their Redressal – Industrial Relations – Trade Unions – multiplicity of Trade Unions – Workers Participation in management.							9	C5		

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	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Design and formulate various HRm processes such as Recruitment, Selection, Training, Development, Performance appraisals and reward Systems,	PO4, PO6, PO7	
CO2	Evaluate the developing role of human resources in the global arena.	PO3, PO6, PO8	
CO3	Get placed in HR department of MNCs	PO6, PO7	
CO4	Comment on Compensation Plans and Ethical Behaviour.	PO1, PO7, PO8	
CO5	Gain in depth on grievance redressal	PO1, PO6, PO7	
Reading List			
1.	https://labour.gov.in/labour-law-reforms		
2.	https://www.aicte-india.org/bureaus/grievance-redressal		
3.	https://businessterms.org/ethical-behavior/		
References Books			
1.	Aswathappa, K. E. m. A. L. (2005). Human resource and personnel management. Tata mcGraw- Hill Education.		
2.	mathis, R. L., Jackson, J. H., & Valentine, S. R. (m013). Human Resource management, 14th. Nelson Education. Western College Publication.		
3.	Sachdeva, S. (2012). International Human Resource management. Prestige International Journal of management and Research, 5(m/1), 80.		
4.	Subba Rao, P. (2019). Personnel and Human Resource management Himalaya Publishing House		
5.	Tripathi, P.C. (2019). Personnel management, New Delhi: Sultan Chand and Sons.		

	PO 1	PO m	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1				3		3	2	
CO 2			2			3		3
CO 3						3	2	
CO 4	2						2	3
CO 5	2					3	2	

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903I	International Business Law	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	To enable the students, acquire specialized knowledge in International business, law, procedure and practices.										
C2	To acquire knowledge in various rules and regulations of the international business										
C3	To learn about the concepts of mNEs and FDIs										
C4	To have an in depth understanding of foreign trade policy										
C5	To know the WTO provisions on Anti-Dumping										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	International Business – Nature and Scope, Globalization- Levels, Merits, Limitations and irreversibility of Globalization – Need to go global – Internationalization Decisions (entry modes) – SEZ features – International Business Environment – Dimensions – PEST to STEEPLE – Internal Environment and External Environment – SWOT Analysis							9	C1		
II	multi National Enterprises (MNEs) and Foreign Direct Investment (FDI) – meaning and Characteristics – Role of mNEs in host economy – Trends in Global FDI – Trends in FDI with reference to India – Issues with mNEs- Taxation, Restrictive Trade Practices, Currency, Jurisdiction and Technology Transfer – Foreign Trade Policy and Procedures.							9	C2		
III	Introduction to Foreign Trade Policy – Institutional Framework for Export Promotion – Export Incentives and Facilities – EPZ/FTZ/100% EOUs- Quality Control for Exports – Export Prospects for Select Products and Services – INCO Terms – International Commercial Arbitration – Shipment and Post Shipment Finance – SEZ-Incentives and Benefits – methods of Realizing Export Payments and Ensuring Guaranteed Export Payment- Foreign Exchange Risk management – International Credit management – Warehousing – Instruments of Trade Policy and India’s Trade Policy							9	C3		

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IV	Institutional Environment – PreWTO Scenario, difference between GATT and WTO – Trade Related Institutions – WTO and UNCTAD – WTO – Basic Principles, various agreements, Functions and areas of Operations, Dispute Settlement mechanism (rules and procedures) – ImF, IBRD, ADB – Commodity Agreements.	9	C4
V	WTO Provisions on Anti – Dumping , Anti-Dumping Duties, Procedure and Developments – Regulatory Framework for Anti-Dumping in India – Recent Anti-Dumping Cases in India – Subsidies and Countervailing Duties – WTO Provisions – Administration – Procedure and Emerging Trends – Regulatory Framework for Subsidies & Countervailing duties in India – Doha Development Round.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Learn the Foreign trade Policy and procedures	PO1, PO2, PO6	
CO2	Understand the WTO provisions and administration.	PO1, PO3, PO6	
CO3	Interpret and actively play in institutional environment	PO2, PO6	
CO4	Engage in Foreign exchange trade	PO1, PO6	
CO5	Gain knowledge on mNEs mechanisms	PO1, PO2, PO6	
Reading List			
1.	https://desklib.com/document/international-business-law-pdf-kmma/		
2.	https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbW9pbnxjaW1vaWlpbmlvaW9pmDJ8Z3g6YWJkYTA0mDhlZDljZDc0		
3.	https://www.blaw.es/en/services/tax-advice/?msclkid=m63c1mdd73511567b79a71b677me8adf		
4.	https://onlinecourses.nptel.ac.in/business law		
References Books			
1.	Balagopal, T.A.S. (1986). Export management. mumbai: Himalaya Publishing House.		
2.	Francis Cherunilam. (m019).International Trade and Export management, (mnd ed.), mc Graw Hill Education India Pvt.Ltd.		
3.	ICSI Study material (m019) WTO, International trade, Joint ventures and Foreign Collaborations.		
4.	Sankaran, S. (2019). International Economics. margham Publications.		
5.	Sankaran, S. (2019). International Trade. margham Publications.		

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	PO 1	PO m	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2				1		
CO2	2		2			1		
CO 3		1				1		
CO 4	1					1		
CO 5	1	1				1		

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903J	Drafting And Conveyancing	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Develop understanding of drafting of various deeds such as deeds of mortgage, charges, and pledges.										
C2	Apply their knowledge in drafting orders like appointment orders, suspension orders and order of dismissal										
C3	To know about business debts, deed of exchange and gift deeds.										
C4	To understand conveyancing										
C5	Develop skills in drafting of applications and petitions to public financial institutions.										
SYLLABUS											
UNIT	Details								No. of Hours	Course Objectives	
I	Drafting: General principles – Rules for drafting of deeds and conveyance, basic components of deeds – Use of appropriate words and expressions – Aids to clarity and accuracy – Legal requirements and implications. Conveyancing: Meaning – General principles – Basic requirements of deeds of transfers – Description of deed, Practices, Recitals Testatum – Consideration of operative words – Exceptions and reservations – Habendum – Testimonium – Signature and attestation – Endorsement and supplement deeds.								9	C1	
II	Drafting Orders: Appointment orders – Suspension orders – order of dismissal and discharge – Charge sheets – Apprenticeship agreements. Drafting of Contracts: Agreements to sell/purchase – Dealership contracts – Building contracts – Agency contracts – Collaboration agreements – Service agreements – Out sourcing agreements								9	C2	
III	Drafting of various deeds: Deeds of mortgages. Charges and Pledges: Different types of mortgage deeds – Deeds of further charges in mortgaged property - mortgage by deposit of title deeds – Deeds of floating charges – Deeds of hypothecation – Other charges – memorandum of pledge of movables.								9	C3	
IV	Deed of Assignment: Business debts – Shares in a company – Policies in insurance – Patents, trademarks,								9	C4	

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	copyrights – Business and goodwill and other rights and interests – Deed of exchange and gift deeds. Deed of Power of Attorney: Revocable – Irrevocable – General and specific letters of authority.		
V	Drafting of other documents, petitions and applications: Drafting of applications and petitions to public financial institutions – Appeals, writ petitions, special leave petition – revision and review of application, affidavits – Drafting of RTI.	9	C5
Total		45	

Course Outcomes

Course Outcomes	On completion of this course, students will;	Program Outcomes
CO1	Get employment opportunities in legal firm and secretarial department in companies.	PO1, PO2, PO6
CO2	Apply the knowledge of drafting for problem solving	PO1, PO6, PO8
CO3	Draft various deeds as per types and requirements	PO6, PO8
CO4	The students would be able to offer consultancy services for preparation of various business deeds.	PO1, PO6, PO8
CO5	Learn drafting petitions and application deeds	PO1, PO2, PO6

Reading List

1.	http://www.lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%0Drafting,%0Pleadings,%0and%0Conveyancing%0(1).pdf
2.	https://www.icsi.edu/media/webmodules/publications/8.%0Drafting%0Apperance%0and%0Pleadings.pdf
3.	https://www.legalwiz.in/blog/drafting-and-conveyancing

References Books

1.	Bindra, N.S. Conveyancing, Drafting and Interpretation of Deeds. Law Publishers
2.	ICSI Study material. (2019)
3.	Kothari, G.m., & Kothari, G.A. Drafting and Conveyancing. mumbai: N.m. Tripathi P Ltd.
4.	myneni, S.R. (m019). Drafting, Pleadings & Conveyancing. Hyderabad: Asia Law Book House.
5.	Rajendrapal & Korlahalli. (2019) Business Communication. New Delhi: Sultan Chand & Sons.
6.	Verma, J.C. Commercial Drafting and Conveyancing. New Delhi: Bharat Law House.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2				3		
CO 2	2					3		2
CO 3						3		2
CO 4	2					2		2
CO 5	2	2				2		

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903K	Corporate Restructuring	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Acquire knowledge regarding need, scope and modes of Corporate Restructuring										
C2	Apply their knowledge in disinvestment and strategic alliance.										
C3	Develop skills in undertaking financial restructuring in Companies										
C4	Gain knowledge in amalgamation, restructuring and succession planning										
C5	Learn about mergers and acquisitions.										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Types of Corporate Restructuring: Meaning-Objectives –Scopes –Types - Key definitions, Compromises, Arrangements, Mergers & Amalgamation - Demergers & Slump Sale - Joint Venture, Strategic Alliance, Reverse Merger Disinvestment - Financial Restructuring (Buy-back, Alteration & Reduction).							9	C1		
II	Acquisition of Company/Business: Acquisition of Company – Types of Takeover - Takeover of Listed Companies (i) Legal Framework (ii) Process & Compliances – Cross Border Takeovers – Procedure – Hostile Takeover.							9	C2		
III	Planning & Strategy: Introduction - meaning – Amalgamation – Restructuring – Funding to m & A - Planning relating to acquisitions & takeover – Protection of minority interest – Succession Planning – managing Family Holdings through Trust - Studies of Judicial pronouncements.							9	C3		
IV	Process of m & A transactions: Key Concepts of m & A- Law & Procedure – m &A Due Diligence – m & A Valuation – m &A Structure finalization – Post transaction integration.							9	C4		
V	Documentation – merger & Amalgamation: Drafting of Scheme – Drafting of Notice and Explanatory Statement – Drafting of application & Petition – Valuation of Business and Assets for Corporate Restructuring – Type of Valuations –							9	C5		

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	Valuation Principles & Techniques for merger – Amalgamation – Slump Sale – Demerger – Principles & Techniques of Reporting – Relative valuation and Swap ratio.		
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Familiar with the national and global scenario relating to corporate restructuring	PO1, PO2, PO6, PO7, PO8	
CO2	Undertake financial restructuring in Companies	PO1, PO5, PO6, PO8	
CO3	Apply knowledge in helping management during m&A	PO2, PO6, PO7, PO8	
CO4	Offer consultancy services regarding takeovers and disinvestment.	PO1, PO5, PO6, PO7, PO8	
CO5	Learn about the documentation procedures in amalgamation, mergers and acquisition	PO1, PO2, PO5, PO6, PO7, PO8	
Reading List			
1.	https://study.com/academy/lesson/corporate-expansion-restructuring-types-impacts.html		
2.	https://www.researchgate.net/publication/301661m75_Corporate_Restructuring_Creating_Value_for_the_Organizations		
3.	https://www.coursehero.com/file/90968188/Amalgamationpdf/		
4.	https://www.academia.edu/35067065/m_and_A_case_study_financial_legal_and_strategic_valuation		
References Books			
1.	Verma J.C. (2008). Corporate mergers, Amalgamations and takeovers. New Delhi: Bharat law house.		
2.	Weston, J. F., & Chung, K. S. C. (1990). mergers, restructuring, and corporate control (No. 338.8W52842 Ej. 1). Prentice Hall.		
3.	Chandratre, K.R. (2012).Corporate Restructuring. New Delhi: Bharat Law House (P) Ltd.		
4.	Bhatia, N.L., & Jagruti Sampat. Takeover Gomes and SEBI Take over regulations, NewDelhi: Taxmann		
5.	ICSI.(2012).Handbook on mergers,Amalgamation and Takeover.NewDelhi.ICSI.		
6.	ICSI. (2019). Corporate Restructuring. Study material.		

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2				3	2	2
CO 2	2				2	3		2
CO 3		2				3	2	2
CO 4	2				3	2	2	2
CO 5	2	2			3	2	2	2

3-Strong 2-medium 1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903L	Secretarial Audit and Due Diligence	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	To understand the basic concepts of secretarial audit										
C2	Impart knowledge on the process for conducting Due Diligence of various business transactions.										
C3	Develop skills of high order so as to provide through knowledge and insight into the role of company secretaries in rendering effective corporate advisory services										
C4	Conducting secretarial/securities audit										
C5	Ensure Corporate Compliance management by detecting and reporting fraud										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Secretarial Audit – Need, Objectives and Scope – Periodicity and Format of Secretarial Audit Report – Benefits of Secretarial Audit – Professional Responsibilities and Penalties – Check list for Secretarial Audit. Secretarial Standards – Concept, Scope and Advantages – Secretarial Standards Issued by ICSI - Compliances of Secretarial Standards for Good Governance – Annual Secretarial Compliance Report.							9	C1		
II	Due Diligence – Overview - Peer Review monitoring of Certification and Audit work by Quality Review Board – Values Ethics and Professional Conduct: Case Studies & Practical Aspects. Due Diligence - Types of Due Diligence – Financial Due diligence – Tax Diligence – Legal Due Diligence- commercial or Business Diligence –Including operations –Human Resources Due Diligence – Due Diligence for merger – Amalgamation – Slump Sale – Takeover – Issue of Securities – Labour Laws Due Diligence and FEmA Due Diligence.							9	C2		
III	Search and Status Reports – Scope and Importance – Verification of Documents relating to Charges –							9	C3		

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	Requirements of Financial Institutions and Corporate Lenders – Preparation of Search and Status Reports.		
IV	Securities Audit – meaning, Need and Scope – Ensuring proper compliance of provisions relating to issue and Transfer of Securities – Preventing Fraudulent and Unfair Trade Practices under Securities and Exchange Board of India Regulations - Protecting the interest of Investors- Investor guidance and remedial measures	9	C4
V	Fraud detection & Reporting: Nature of Fraud – Deducting of fraud- Duty to report fraud – Reporting of Fraud by Secretarial Auditor – Fraud vs Noncompliance – speculation – suspicion – Reason to believe –Reporting – Professional Responsibilities and Penalties.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Understand the concepts of secretarial standards	PO1, PO2, PO6, PO7	
CO2	After completion of the course the students would able to acquire knowledge in compliances enactments.	PO1, PO6, PO7	
CO3	Have thorough knowledge of the rules and regulations.	PO1, PO2, PO6	
CO4	Apply the concept of finding and reporting frauds	PO1, PO6, PO7	
CO5	The students get job opportunities in the secretarial audit with various business transactions.	PO2, PO6, PO7	
Reading List			
1.	https://icsi.edu/media/webmodules/linksofweeks/secretarial%0Audit%0-%0A%0practical%0Approach%0by%0CS%0Amit%0Gupta.pdf		
2.	https://engineeringinterviewquestions.com/secretarial-audit-under-companies-act-2013/		
3.	https://dealroom.net/faq/due-diligence-meaning		
4.	https://taxguru.in/company-law/brief-overview-corporate-frauds-india.html		
References Books			
1.	Balachandran. V & Ravichandran. K.S, Secretarial, Securities and management Audit, New Delhi Bharat Law House.		
2.	ICSI Study material.		
3.	mamta Bhargava, Compliances and procedures under SEBI Law,New Delhi: Bharat Law House Pvt. Ltd,		
4.	Secretarial Audit Compliance management and Due Diligence (2019),ICSI study material		
5.	Taxman,SEBI manual , New Delhi: Bharat Law House Pvt. Ltd.,		

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2				1	2	
CO 2	2					1	2	
CO 3	2	2				1		
CO 4	2					2	2	
CO 5		2				2	2	

3-Strong

2-medium

1-Low

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Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	marks		
									CIA	External	Total
934E903M	GST and Customs Law	Elective	3	-	-	-	3	45	25	75	100
Course Objectives											
C1	Acquire theoretical knowledge of GST and Customs Laws.										
C2	Develop the students with a working knowledge of principles and provisions of GST.										
C3	Knowledge of supplies in Central GST										
C4	To study the special provisions of the Integrated GST Act 2017										
C5	Learn about the customs laws and provisions										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	Introduction- Indirect Tax Levies-Distinction between direct and indirect taxes- Special features of Indirect tax levies- Contribution to Government Revenues- Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation-Meaning and benefits of GST- Salient features of Dual GSTTaxes subsumed under CGST Act 2017- GST Council- Administration- Proper Officers-Supply of goods or services or both under CGST/SGST.							9	C1		
II	Levy and collection of CGST/SGST - Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST- migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.							9	C2		
III	Inward and Outward supplies under CGST- Filing of Returns- Payment processes- Refund- Assessment procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering – Transitional provisions							9	C3		
IV	Integrated GST Act m017: Special features-							9	C4		

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	Admin- Levy and collection of IGST Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax-Application of provisions of CGST; Union Territory GST Act m017: Salient features- Levy and collection of UTGST Exemptions- Advance Ruling- application of provisions of CGST; GST (Compensation to States) Act 2017: Salient features- Levy and collection of Cess- Compensation		
V	Customs Law: meaning - Objectives-Scope- Types of Customs Duty- Levy and collection of customs duty –Valuation of goods under the Customs Act- Duty Draw Back- Warehousing-Confiscation of goods-Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.	9	C5
	Total	45	
Course Outcomes			
Course Outcomes	On completion of this course, students will;	Program Outcomes	
CO1	Acquire good knowledge on indirect taxes, GST	PO2, PO4, PO5	
CO2	To understand the impact of new regulation and kinds of changes needed to be done	PO1, PO4	
CO3	Apply the schemes for levy and collection of taxes.	PO3,PO5,PO8	
CO4	Learn about inward and outward supplies under CGST	PO1,PO6	
CO5	Gain knowledge on Customs law	PO1,PO7	
Reading List			
1.	https://gstcouncil.gov.in/		
2.	https://taxmwin.in/guide/basics-of-gst		
3.	https://www.cbic.gov.in/htdocs-cbec/customs		
4.	https://taxguru.in/goods-and-service-tax/charging-section-9-levy-collection-gst.html .		
References Books			
1.	Balachandran, V. (2018). GST and Customs Law. New Delhi: Sultan Chand & Sons.		
2	Datey, V.S. (2018). Principles of GST and Customs Law. New Delhi: Taxmann Publications.		
3.	Govindarajan, m. (2017).GST – A practical Guide. New Delhi: Centex Publications		
4.	Rajat mohan, C.A. (2019), Guide to GST. Bharath Law House Pvt. Ltd.		
5.	Vashishtha Chaudhary,IRS /CA Ashu Dalmia /CA Shaifaly Girdharwal. (m017).GST - A Practical Approach, Taxmann Publications Pvt. Ltd.		

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2023-2024

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1		2		3	2			
CO 2	2			2				
CO 3			2		3			3
CO 4	2					2		
CO 5	3						2	

3-Strong

2-medium

1-Low