Faculty of Commerce & Financial Studies

Study and Evaluation Scheme

Of

Bachelor of Commerce (Honours)
(Corporate Secretarial Practice)

B.Com. (Hons.) (CSP)

(Applicable w.e.f Academic Session 2015-18, till revised)

AKS UNIVERSITY, SATNA

Study and Evaluation Scheme

** The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.
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### Bachelor of Commerce (H)CSP
### SEMESTER – III

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**TOTAL CREDITS** 26

### SEMESTER – IV

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**TOTAL CREDITS** 24
### AKS University, Satna
Study and Evaluation Scheme

**Bachelor of Commerce (H) CSP**

#### SEMESTER – V

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**TOTAL CREDITS** 20

#### SEMESTER – VI

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**TOTAL CREDITS** 20
B.Com (H) Corporate secretarial practice
Semester-I
38AC101 Financial Accounting

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objectives- To familiarize the students with the basic fundamentals of the accounting.

UNIT 1

UNIT 2

UNIT 3

UNIT 4
Rectification of Errors, Final Accounts of Sole Proprietors (Non-Manufacturing Entities & Manufacturing Entities)

UNIT 5

READINGS

B.Com (H) Corporate secretarial practice
Semester-I
38E102 Micro Economics

Duration: 3 hrs.  Marks: 100  Lectures: 52

Objectives- To ensure basic understanding of economic systems

UNIT 1

UNIT 2
Nature of Human Wants ,Marginal Utility Analysis,Indifference Curve Analysis,Utility analysis, total utility and marginal utility; Law of diminishing marginal utility; Law of equi-marginal utility; Consumers’ equilibrium; Meaning of Demand, Law of Demand ,Expansion and Contraction of Demand ,Increase and Decrease in Demand ,Movements along Demand curve vs. Shift of Demand curve ,Elasticity of Demand ,Demand Distinctions,Law of demand.

UNIT 3
Introduction ,Determinants of Supply ,Law of Supply Shifts in the Supply Curve – Increase or Decrease in Supply ,Movements on the Supply Curve – Increase or Decrease in the quantity supplied ,Elasticity of Supply,Supply Analysis, Law of supply, elasticity of supply, demand and supply equilibrium.

UNIT 4

UNIT 5
Meaning of Market ,Market forms –characteristics, ,Types of Market Structures ,Market Forms and Equilibrium of the Firm and Industry,Determination of Prices a General View in following Perfect Competition ,Monopoly ,Imperfect Competition-Monopolistic Competition ,Oligopoly ,Changes in Demand and Supply ,Simultaneous Changes in Demand and Supply .

Suggested Readings:

**B.Com (H) Corporate secretarial practice**  
**Semester-I**  
**38EC103 Business Ethics & Communication**

**Duration:** 3 hrs.  
**Marks:** 100  
**Lectures:** 52

**Objectives:** To acquaint with the basic principle of business ethics & communication, and help students acquire competence in English to use the language.

**Part A: Business Ethics**

**UNIT-1**
Genesis, significance and scope; organization perspectives. 
Ethical principles in business in Indian Perspective, 
Concept of the stakeholders’ organization. 
Challenges of business ethics and corporate leadership.

**Part B: Business Communication**

**UNIT-2**
Business Communication , Meaning and significance, limitation of good communication; Principles & essential of business communication; Means of communication - oral, written, visual, audio-visual; essentials of a good business letter, etc. Process of communication, Barrier to communication

**UNIT-3**
Business Correspondence 
Personnel: drafting of interview letters, call letters and offer of appointment; provisional appointment Orders; final orders of appointment.Purchase: requests for quotations, tenders, samples and drawings; test order; complaints and follow-up.Sales: drafting of sales letters, circular letters, preparation of sale notes with conditions of sale;

**UNIT-4**
Status Inquiries; reports to sales manager such as sales promotion matters. 
Accounts: correspondence with various agencies: customers - regarding dues, follow up letters; banks 
Essentials of good English 
Grammar and usage, Enriching vocabulary, words /multiple meaning ,single word for a group of word , choice of word, words frequently miss spell, punctuation , Prefix & Suffix,

**UNIT-5**
Parts of speech, Article, Synonyms & Antonyms, tenses, Idioms and phrases, foreign words & Phrases commonly used, Abbreviation, numerals, Pronunciation, Latin French & Roman words which are used in abbreviated form like E.g. RSVP etc.

**Suggested Readings:**
4. Business Ethics and Corporate Governance, S S Khanka, S Chand Publications
B.Com (H) Corporate secretarial practice
Semester-I
38MT104 Business Management

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives: To acquaint the students with the principles of management

UNIT-1
Nature and significance of Management, Management - concept, objectives and importance, Management as Science, Art and Profession, Levels of management & Concept, Management functions - planning, organizing, staffing, directing and controlling, Coordination - concept, characteristics and importance.

UNIT-2

UNIT-3

UNIT-4
Staffing Concept and importance of staffing, Staffing as a part of Human Resource Management, Staffing process, Recruitment – sources, Selection – process, Training and Development - Concept and importance. Methods of training- on the job and off the job- Induction training, vestibule training, apprenticeship training and internship training.

UNIT-5
Directing Concept and importance, Elements of Directing, Supervision - concept, functions of a supervisor, Motivation - concept, Maslow’s hierarchy of needs; Financial and non-financial incentives, Leadership - concept, styles - authoritative, democratic and laissez faire, Communication - concept, formal and informal communication; barriers to effective Communication

Suggested Readings:

2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
B.Com (H) Corporate Accounting practice
Semester-I
38EC105 Mercantile Law

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives: To give an exposure to the students of some of the important commercial laws, the knowledge of which is essential for an understanding of the legal implications of the general activities of a modern business organization.

UNIT-1
Law, Meaning of law, its significance and relevance to modern civilized society; sources of law, high court, supreme court, sources of Indian law.

UNIT-2

UNIT-3
Law Relating to Sale of Goods – An Overview
Essentials of a contract of sale; sale distinguished from agreement to sell, bailment, contract for work and labor and hire-purchase; conditions and warranties; transfer of title by non-owners; doctrine of caveat emptor; performance of the contract of sale; unpaid seller - his rights against the goods and the buyer.

UNIT-4
Law Relating to Negotiable Instruments – An Overview
Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable Instruments; parties to a negotiable instrument - duties, rights, liabilities and discharge; material alteration; Crossing of cheques; payment and collection of cheques and demand drafts; presumption of law as to negotiable instruments, Negotiation & assignment, Noting & Protest.

UNIT-5
Law Relating to Partnership – An Overview
Nature of partnership and certain similar organizations - co-ownership, Joint Hindu Family; partnership deed, Rights and liabilities of partners, Registration and Dissolution of a firm, General Nature of a Partnership

Suggested Readings:
B.Com (H) Corporate secretarial practice

B.COM (H) CSP 38MS 201 Business Statistics & quantitative technique

Duration: 3 hrs. Mark: 100 Lectures: 65

Objectives: To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

UNIT-1
Collection of data, Classification of data, Statistical Representation of Data
(a) Diagrammatic representation of data
(b) Frequency distribution
(c) Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart

UNIT-2
Measures of Central Tendency and Dispersion
(a) Mean, Median, Mode, Mean Deviation
(b) Quartiles and Quartile Deviation
(c) Standard Deviation
(d) Co-efficient of Variation, Coefficient of Quartile Deviation

UNIT-3
Index Numbers
(a) Uses of Index Numbers
(b) Problems involved in construction of Index Numbers
(c) Methods of construction of Index Numbers

UNIT-4
Time Series Analysis – basic application including Moving Average
(a) Moving Average Method
(b) Method of Least Squares

UNIT-5
Probability (a) Independent and dependent events; Mutually exclusive events
(b) Total and Compound Probability; Baye’s theorem.

Suggested Readings:

1. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
B.Com (H) Corporate Accounting Practices  
38E202 Macro Economics

Duration: 3 hrs.  
Marks: 100  
Lectures: 52

Objectives- To ensure basic understanding of economic systems

UNIT-1
Basic characteristics of Indian Economy
Role of Agriculture, Industry & Service Sectors in the development of the Indian Economy;
National income of India – Concept, significance.

UNIT-2
Budget: Meaning and importance.
Balance of payments: Meaning, structure of balance of payments, Components of balance of payment.
Balance of trade: Meaning, Components of balance of trade.
Population –impact of population on economic development;

UNIT-3
Unemployment – Meaning, Causes, nature.

UNIT-4
Money and Banking: Concept of money – its functions.
Commercial Banks – role and functions;
Monetary policy: Meaning and Importance.

UNIT-5
Liberalisation, Privatisation, Globalisation, Disinvestment
Meaning of Liberalisation: Advantages and Disadvantages of Liberalisation.
Privatisation: Meaning, Advantages and Disadvantages.
Globalization: Meaning, Advantages and Disadvantages.
Disinvestment: Meaning, Advantages and Disadvantages.

Text Books:-


2. Business Environment: Vivek Mittal-

Suggested Readings:

- Economic Environment of Business:S.K.Mishra and V.K. Puri
Objectives- To give orientation about forms of organizations, functions in organizations, business strategies and environment, along with an exposure to elements of business laws and entrepreneurship

Part-A Business Environment

UNIT-1
Introduction and features
Concepts of vision and mission statements

UNIT-2
Types of environment
(a) Internal; to the enterprise
Value system, management structure and nature, human resource, company image and grand value, Physical assets, Facilities, R&D, Intangibles, Competitive advantages
(b) External, to the enterprise
(i) Micro; suppliers, customers, market intermediaries,
(ii) Macro: Demography, Natural, Legal and political, Technological, Economy, Competition, Socio cultural and international
Business environment with reference to global integration

UNIT-3
Forms of Business Organizations (Periods 24)
• Sole Proprietorship- meaning, features, merits and limitations.
• Partnership- Features, types, merits and limitations of partnership and partners, registration of a partnership firm, partnership deed. Type of partners.
• Hindu Undivided Family Business: features.
• Cooperative Societies- features, types, merits and limitations.
• Company: private and public company - features, merits and limitations.
• Formation of company- stages.
• Starting a business - basic factors.
Scales of business Micro, small, and medium enterprise.

UNIT-4

Part-B Business Entrepreneurship

UNIT-5
Entrepreneurship, Introduction to concept of entrepreneurship, Traits of entrepreneur, Types of entrepreneurs, Entrepreneurship and Intrapreneurship, Entrepreneurship-Creativity and Innovation, Entrepreneurial venture Initiative Assessment of Business Opportunities, Entrepreneurial Motivation, Growth & challenges of Entrepreneurial Venture Strategic Planning for emerging Venture, Financing the entrepreneurial Business, Managing the Growing Business.

Suggested Readings:
Objective/s: To familiarize the students with the basic fundamentals of the accounting and Auditing

Part-A Audit

UNIT-1
Auditing Concepts, Nature, scope and significance of Audit, Generally Accepted Auditing Principles and Techniques, Auditing and Assurance Standards, Internal Check, Internal Control,
(e) Internal Audit – industry specific – regulated and non-regulated industries, Provision relating to Audit under Companies Act, Auditor’s qualification, disqualification, appointment, remuneration, removal, power and duties.

UNIT-2
Branch Audit, Joint Audit, Special Audit, Cost Audit, Secretarial Audit, Reporting requirements under companies act, Report versus certificate, contents of the reports, Qualifications in the report, Audit of shares and debentures, Audit of divisible profits and dividends, Audit of Government Companies
Interface between Statutory Auditors and Internal Auditors, Contemporary issues in Auditor’s independence – issues, tools and institutions (basic knowledge)

Part-B Financial Accountancy

UNIT-3
Admission of a New Partner, Introduction, Revaluation Account or Profit and Loss Adjustment Account, Reserves in the Balance Sheet, Computation of new profit sharing ratio, Hidden Goodwill.
Retirement of a Partner, Introduction, Calculation of Gaining Ratio, Revaluation of Assets and Liabilities on retirement of a Partner, Reserve, Final payment to a Retiring Partner.

UNIT-4
Introduction to Company Accounts

Unit-5
Issue of Debentures
Introduction, Meaning, Features of Debentures, Distinction between Debentures and Shares, Types of Debentures, Issue of Debentures, Accounting entries for issue of Redeemable Debentures, Accounting for issue of Debentures payable in installments,
Issue of Debentures as collateral security, Issue of Debentures in consideration other than for cash, Interest on Debentures. Redemption of Preference Shares

READINGS
Objectives-To understand the basic concepts of company law with brief explanation.

UNIT 1
Introductory of company, ,Definition of company, ,Distinguish other association of persons, Characteristics of company, ,Lifting of corporate veil, ,Kinds of company.

Promotion & incorporation of a company , ,function of a promoter, legal position a promoter, Memorandum & Articles of association, distinction between Memorandum & Articles of association, ,Constructive notice of Memorandum & Articles, ,Doctrine of indoor management, ,How does company function.

UNIT 2
Meaning of director, ,Definition of Director, who can be a Director, ,Who cannot be a Director, only individual can be a Director, ,Number of Director, Appointment and removal of Director, ,Managerial Personal, Membership, Shareholder, Secretary, ,Managing Director and Manager
Meaning of meeting, ,kinds of meeting i.e., ,AGM, Statutory meeting , EGMM, Class Meeting ,Board Meeting, Board Meeting, ,Debenture holder Meeting, Contributories meeting, ,Notices of Meeting.

UNIT 3
MCA, E-Governance of company.

UNIT 4
Consideration,What is Consideration ? ,Legal Requirements regarding Consideration ,Suit by a Third Party on an Agreement ,Validity of an Agreement without Consideration
Other Essential Elements of a Valid Contract, Capacity to Contract ,Free Consent Elements Vitiating Free Consent
Lawful Object and the Consideration ,Unlawful Object ,Unlawful Consideration ,Agreements Expressly Declared Void

UNIT 5
Performance of Contract,By whom Contract may be Performed ? ,Distinction between Succession and Assignment
Effect of Refusal to Accept Offer of Performance, ,Effect of a Refusal of Party to Perform Promise
Liability of Joint Promisors ,Rights of Joint Promisees ,Time and Place for Performance of the Promise,


Chadha, P. R., Business Law Galgotia Publishing Company, New Delhi.
ICSI company law guide,New Delhi
B.Com Corporate Accounting practice
38TP301 Income Tax

Objective: To acquire expert knowledge of practical and procedural aspects relating to Direct Tax Laws.

UNIT-1
- Taxation of Individuals including Non-Residents,
- Basics and Definitions - Income Tax Act, 1961 Background,
- Concept and Mechanism of Income Tax Definitions,
- Concept of Income, Previous Year, Assessment Year,
- Distinction between Capital and Revenue Receipts and Expenditure,
- Residential Status.

UNIT-2
- Income from Salaries.

UNIT-3
- Income from House Property,

UNIT-4
- Income from Profit and Gains of Business or Profession.

UNIT-5
- Income from Capital Gains, Income from other sources.

Suggested Books

- Income tax Law & Practices, H.C. Mehrotra, Sahitya Bhawan Publication,
- Taxation, K.L. Singania, Taxmen publication
- Taxation, Girish & Ahuja, Bharat’s Publication
B.Com (H) Corporate Secretarial Practice
B.COM (H) CSP - 38CA302

Cost Accounting

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective- To acquire knowledge and understanding of the concepts, techniques and practices of cost accounting and to develop skills for decision making.

UNIT 1

UNIT 2
Material Cost, Materials Control - Concept and Techniques, Procurement Procedures and Documentation: Methods of Purchasing: Procedure of Purchases, Stores and Issue of Material; Stock Verification, Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives, Inventory Management: Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC, Analysis; Stock Verification and Perpetual Inventory

UNIT 3

UNIT 4
Unit costing Batch Costing, Preparation of Cost Sheet, Meaning, Importance, Characteristics, Elements and Steps involved, Traditional Costing, Uses and Limitations, Costing Systems-II, Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications, Batch Costing: Features and Applications

UNIT 5

Recommended Readings and References:

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52**

**Objective:** To acquire knowledge and understanding of the concepts, techniques and practices of management accounting and to develop skills for decision making.

**UNIT-1**


**UNIT-2**


**UNIT-3**


**UNIT-4**


**UNIT-5**

Budgetary Costing, Budget, Budgeting and Budgetary Control, Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System: Advantages, Limitations and Installation, Zero Base Budgeting, Programme and Performance Budgeting.

**Recommended Readings and References:**

B.Com (H) Corporate secretarial practice
38EC304 Company law

Duration: 3 hrs. Marks: 100 Lectures: 52

Level of Knowledge: Expert Knowledge

Objective: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

Unit-1
- Introduction, Historical Development of Concept of Corporate Law in India
- Company vis-à-vis other Forms of Business, Concept of Corporate Personality, Corporate Veil, Limited Liability and Citizenship, Incorporation and its Consequences

Unit-2
- Contracts & Conversion, Financial Structure, Concept of Capital and Financing of Companies - Sources of Capital; Classes and Types of Shares; Equity Shares with
- Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock
- Option Scheme, Private Placement, preference shares and other forms of securities
- Alteration of Share Capital, Prospectus

Unit-3
- Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members, Register of Members, Investments, Loans & Deposits

UNIT-4
- Registers, Forms and Returns, Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication, Place of Keeping and Inspection, Filing of various Forms and Returns with the Authorities, Procedure and Penalties for Delayed Filing, Annual Return - Nature and Significance, Contents, and Certification by Practising Company Secretary, Inspection and Investigation, Power of the Registrar of Company, Investigation into Affairs of the Company

UNIT-5
- Limited Liability Partnerships
- Striking names of company

Readings:
1. Dr. Avtar Singh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Datta : Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
B.Com (H) Corporate secretarial practice
38EC305 Economic law-I

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives-To Understand various law for economic system, and other international laws.

UNIT-1

• Foreign Exchange Management, Objectives and Definitions under FEMA, 1999
• Current Account Transactions and Capital Account Transactions

UNIT-2

• Foreign Trade Policy and Procedures, Main Features, Special Focus Initiatives
• Served from India Scheme, Export Promotion Council, Vishesh Krishi and Gram Udyog Yojana
• Focus Market Scheme; Focus Product Scheme; Duty Exemption and Remission Schemes; Advance Authorization Scheme; DFRC; DEPB; EPCG, etc., EOUs, EHTPs, STPs, BPTs and SEZs

UNIT-3

Prevention of Money Laundering, Genesis, Prevention of Money Laundering Act, 2002
• Concept and Definitions, Various Transactions, etc., Obligations of Banks and Financial Institutions

UNIT-4

• Consumer Protection Act, 1986, Consumer Protection in India, Genesis of the Law and Objects
• Rights of Consumers, Nature and Scope of Remedies, Appearance before Consumer Dispute Redressal Forums.

UNIT-5

• Law relating to Essential Commodities, Weights and Measures, Overview of Essential Commodities Act, 1955, Objects, Powers of Central Government, Seizure and Confiscation of Essential Commodities
• Summary Trial, The Legal Metrology Act, 2009, Industries Development and Regulation
• Objects and Definitions, An Overview of Industrial Policy, Regulatory Mechanism under IDRA

Readings:

1. Dr. Mohan Singh: Economic Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Kapadi: on the Economic Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. ICSI: Guide to the Economic law; New Delhi
B.Com (H) Corporate secretarial practice
38EC306 Commercial law-I

Duration: 3 hrs.  Marks: 100  Lectures: 52

Objectives: To provide to the students basic understanding of some of the commercial laws which have a bearing on the conduct of the corporate affairs.

UNIT 1
- Types of Properties, Movable and Immovable Property, Properties which cannot be Transferred
- Rule Against Perpetuities, Lis Pen dens, Provisions Relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim

UNIT 2
- Multinational Agreement, E-Contracts, Strategies and Constraints to enforce Contractual Obligations
- Special Contracts: Indemnity and Guarantee, Bailment and Pledge, Law of Agency

UNIT 3
- Law relating to Societies, General Concept Relating to Registration of Societies
- Property of Societies, Suits by and against Societies, Enforcement of Judgment against Societies
- Dissolution of Societies

UNIT 4
- Law relating to Trusts, General Concept relating to Trusts, Creation of Trust, Duties and Liabilities of Trustees
- Rights and Powers of Trustees, Disabilities of Trustees, Rights and Liabilities of the Beneficiary

UNIT 5
- Case studies of Transfer of property act, Law relating to Societies, Law relating to Trusts, Law relating to Contract

Readings:
1. Dr. Mona Singh advocate: Commercial Law; Eastern Book Company, 34, Nagpur
2. R.S. Kapadi: on the Commercial Law; Law house, New Delhi
3. ICSI: Guide to the Commercial Law; New Delhi
B.Com (H) Corporate Accounting practice
38TA401 Tax Planning & Allied Taxation Law

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives- To develop the basic understanding of the students about the concepts, techniques and processes relating to Tax planning, management & International Trade & Tax and treaties including World Trade Organization,

UNIT-1

- Minimum Alternate Tax, Marginal relief, Tax Provisions Relating to Companies

UNIT-2

- Provisions concerning Procedure for Filing Returns, Signatures, E Filing, Assessment, Reassessment, Collection and Recovery of Tax; Refunds, Appeals and Revisions;
- Penalties Imposable, Offences and Prosecution

UNIT-3

- Tax Planning & Tax Management, Concept of Tax planning, Tax planning with reference to setting up a New Business Location, Nature of Business;
- Tax Holiday, etc. Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers, Employees' Remuneration; Voluntary Retirement; Tax Planning with reference to Financial, Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital.

UNIT-4

- Advance Rulings concepts & procedures, Party of advance ruling, Provisions of AR
- Meaning of advance ruling authority

UNIT-5

- Basic Concepts of International Taxation, Residency Issues; Source of Income;
- Tax Havens; Withholding Tax, Unilateral Relief and Double Taxation Avoidance Agreements Control Foreign Corporation, Advance Rulings and Tax Planning, Authority for Advance Rulings, Transfer Pricing, Concepts, Meaning of International Transactions
- Computation of Arm's Length Price & Methods, Documentation and Procedural Aspects

Suggested Books

- Income tax Law & Tax planning, H.C. Mehrotra Sahitya Bhawan Publication,
- Taxation, K.L. Singhania, Taxmen publication
- Taxation, Girish & Ahuja, Bharat’s Publication
Duration: 3 hrs.  Marks: 100  Lectures: 52

Objectives- To develop the basic understanding of the students about the concepts, relating to Sales, service & Vat.

UNIT-1
An Overview of Service Tax: Background, Negative List Approach, Taxable Services, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Collection and Payment of Service Tax

UNIT-2
An Overview of Value Added Tax: Legislative Background, Concept of VAT, Declared Goods, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Payment of VAT

UNIT-3
Central Sales Tax; Tax on Inter-State Trade and Exports.

UNIT-4
Registration, Preparation and Filing of E-Returns, Rates of Tax. Assessment and Refunds.

UNIT-5
Introduction of GST, Features, Advantages, Disadvantages, Importance

Suggested Readings:
5. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.
B.Com (H) Corporate secretarial practice
38AC403 Advanced Cost Accounting

Duration: 3 hrs. Marks: 100 Lectures: 52

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of Advance cost and management accounting and to develop skills for decision making.

UNIT 1
Service Operating Costing, Service Costing: Features & applications, unit costing and Multiple Costing, Application, Identification and Cost Determination and control.

UNIT 2
Cost Accounting Records, Integral & Non Integral Accounting.

UNIT 3
Marginal costing I

UNIT 4
Marginal costing II
Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing.

UNIT 5

Recommended Readings and References:
Duration: 3 hrs.  
Marks: 100  
Lectures: 52  

Level of Knowledge: Expert Knowledge  
Objectives: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications thereunder including case laws and Secretarial standards.

UNIT-1  
Independent directors, Directors-Types, Director’s Identification Number (DIN), Appointment/Reappointment, Qualifications, Disqualifications, Vacations of Office, Retirement, Resignation and Removal of Managing and Whole-Time Directors and Manager, Role and Responsibilities of Directors Powers and Duties, Loans to Directors, Remuneration of Directors, Office or Place of Profit Contracts in which Directors are Interested, Board of Directors and its Committees, Inspection and Investigation, Inspection of Documents, Powers of the Inspector, Seizure of Books and Documents, Inspector’s Report, Power of the Registrar of Companies & Investigation into Affairs of the Company, KMP, Meaning of Transfer of shares.

UNIT-2  
Meetings: Meetings of Board and Committees, Frequency, Convening, Proceedings, Video Conferencing of Board/Committee(s); Resolution by Circulation; Minutes and Evidence, General Meetings-Kinds of Meetings; Law, Practice and Procedure Relating to Convening and Proceedings at General and Other Meetings; Accounts and Audit Books of Accounts Financial Statements, Auditors-Appointment, Resignation and Removal;

UNIT-3  
Dividends, boards report & its disclosure concepts & clarifications.

UNIT-4  

UNIT-5  
An Introduction to E-Governance and XBRL  
Winding up of Companies – An Overview & Concept and Modes  
Secretarial standards

Suggested Readings:

3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
B.Com (H) Corporate secretarial practice
38EC405 Advanced Economic Law

Duration: 3 hrs. Marks: 100 Lectures: 52

Objectives. To provide an understanding of –

(i) certain Advanced topics of economic laws; and

(ii) important related laws which have direct relevance to the functioning of companies like IPR, GATT, WTO etc.

UNIT-1
FDI Policy, Foreign Direct Investment in India and Abroad, Acquisition and Transfer of Immovable Property in India and Abroad, Establishment of Branch, Office etc. in India, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Penalties and Enforcement.

UNIT-2
Competition Act, Concept of Competition, Development of Competition Law, Competition Policy, Competition Act, 2002 - Anti Competitive Agreements, Abuse of Dominant Position, Combination, Regulation of Combinations, Competition Commission of India; Appearance before, Commission and Appellate Tribunal, Compliance of Competition.

UNIT-3

UNIT-4

UNIT-5

Readings:

1. Dr. Mohan Singh: Economic Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Kapadi: on the Economic Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. ICSI: Guide to the Economic Law; new delhi
B.Com (H) Corporate secretarial practice  
38EC406 Commercial Law-II

Duration: 3 hrs.  
Marks: 100  
Lectures: 52

Objectives-To provide an understanding of –
(i) certain Commercial laws specific as well as general Act and provisions applicable in the court of law for business and; and direct relevance to the functioning of companies.

UNIT-1
- Law relating to Stamps, Methods of Stamping,
- Consequences of Non-Stamping and Under-Stamping,
- Impounding of Instruments, Construction of Instruments for Determination of Stamp Duty Payable, Adjudication Allowance and Refund, Penal Provisions, Concept of E-Stamping

UNIT-2
- Law relating to Registration of Documents,
- Registration of Documents - Compulsory and Optional Time and Place of Registration,
- Consequences of Non-Registration, Description of Property, Miscellaneous Provisions

UNIT-3
- Judicial Intervention, Venue – Commencement, Award - Time limit, Enforceability, Interest
- Recourse against Award – Appeals, Conciliation and Compromise, International Commercial Arbitration; Foreign Awards

UNIT 4
- Arbitration Agencies - ICADR, ICA, Chambers of Commerce, Professional Arbitrators
- Alternate Disputes Resolution, Law relating to Transfer of Property, Important Definitions

UNIT-5
Case studies of Stamping, Registration of Documents, Conciliation, Arbitration

Readings:
1. Dr. Mohan Singh: Commercial Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Kapadi: On the Commercial Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. ICSI: Guide to the commercial law; new delhi
B.Com (H) Corporate secretarial practice
38FM501 Capital Market & Money Market

Duration: 3 hrs.                                  Marks: 100                                  Lectures: 52

Objective- To provide expert knowledge and understanding of securities laws and the regulatory framework concerning capital markets in India.

UNIT-1

UNIT-2

UNIT-3
- Securities Market Intermediaries, Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members.
- Depositories, Depositories Participants, Custodians, Credit Rating Agencies, Venture Capitalists, Debt Market, Debt Market: Instruments, Listing, Primary and Secondary Segment
- Money Market, Growth of Money Market in India: Structure and Institutional Mechanism

UNIT-4
- Mutual Funds, Mutual Fund: Introduction, Definitions, Schemes, Risks Involved,

UNIT-5

READINGS BOOKS
B.Com (H) Corporate secretarial practice
38AC502 Corporate Accounts –I

Duration: 3 hrs. Marks: 100 Lectures: 52

Objective- To provide expert knowledge and understanding of Corporate Accounts.

UNIT-1
- Share Capital
- Issue of Shares: at Par, at Premium, at Discount, on Conversion and for consideration other than Cash; Forfeiture and Re-issue of Shares, Buyback of Shares, Redemption and Conversion of Preference Shares, Bonus Shares, Rights Issue, ESOPs, ESPS, Sweat Equity Shares

UNIT-2
- Alteration of Share Capital, Underwriting of Shares
- Debentures, Issue of Debentures: at Par, at Premium, at Discount and for consideration other than Cash Accounting Treatment and Procedures, Redemption of Debentures
- Conversion of Debentures into Shares Treatment of Profit Prior to Incorporation, Preoperative and Preliminary Expenses.

UNIT-3
- Preparation of Final Accounts under Company Law

UNIT-4
- Corporate Restructuring Concept and Accounting Treatment as per AS Methods of Amalgamations Accounting.
- The Pooling of Interests Method,
- The Purchase Method Consideration

UNIT-5
- Treatment of Reserves, Goodwill and Pre- Acquisition & Post Acquisition Profit Accounting in the books of Transferor and Transferee Merger and De-merger,
- Acquisition of Business, Internal Reconstruction
- Consolidation of Accounts
- Holding and Subsidiary Companies - Accounting Treatment, Disclosures and Consolidation of Accounts

Suggested Readings:
Objective-To provide to the students basic understanding of some of the general laws which have a bearing on the conduct of the corporate affairs.

UNIT-1
- Judiciary, Writ Jurisdiction of High Courts and the Supreme Court, Different Types of Writs - Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari. Concept of Delegated Legislation

UNIT-2
- **Interpretation of Statutes**, Need for Interpretation of a Statute, General Principles of Interpretation, Internal and External Aids to Interpretation, Primary and Other Rules
- **An Overview of Law relating to Specific Relief; Limitation and Evidence**

UNIT-3
- Basic Understanding of Summary Proceedings, Appeals, Reference, Review and Revision

UNIT-4
- **Indian Penal Code and Criminal Procedure Code-I**, Important Definitions and Salient Features, Mens Rea, Cognizable and Non-Cognizable Offences,
- **Indian Penal Code and Criminal Procedure Code-II**, Bail, Continuing, Offences, Searches, Limitation for taking Cognizance of Certain Offences

UNIT-5
- Objective, Public Authorities & their Obligations, **Right to Information-II**
- Information Commissions (Central & State) and their Powers, Appellate Authorities
- Penalties.

READINGS
1. N.D. Kapoor & Rajni Abbi: - General Laws & procedures; Sultan chand & sons, New Delhi
2. Durga Das Basu :- Constitution of India; Prentice Hall of India, New Delhi
Duration: 3 hrs.          Marks: 100          Lectures: 52

Objective - To provide an understanding of –
(i) certain industrial laws; and
(ii) important labour laws which have direct relevance to the functioning of companies.

UNIT-1
- Factories Act, 1948
- Object and Scope
- Application and Major Provisions of the Act

UNIT-2
- Minimum Wages Act, 1948
- Object and Scope
- Application and Major Provisions of Minimum Wages Act
- Payment of Wages Act, 1936
- Object and Scope
- Application and Major Provisions of the Act

UNIT-3
- Equal Remuneration Act, 1976
- Object and Scope
- Application and Major Provisions of the Act
- Employees' State Insurance Act, 1948
- Object and Scope
- Application and Major Provisions of the Act

UNIT-4
- Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- Object and Scope
- Application and Major Provisions of the Act
- Payment of Bonus Act, 1965
- Object and Scope
- Application and Major Provisions of Payment of Bonus Act

UNIT-5
- Payment of Gratuity Act, 1972
- Object and Scope
- Application and Major Provisions of Payment of Gratuity Act,
- Employees Compensation Act, 1923
- Object and Scope
- Application and Major Provisions of the Act
- Contract Labour (Regulation and Abolition) Act, 1970
- Object and Scope

READINGS

Objective-To understand the general as well as specific concepts relating to information system and e-governance

UNIT-1
Contents: Information Technology Law, Information Technology Act - Definitions, Important terms under Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority Digital Signature Certificate, Cyber Regulation Appellate Tribunal, Offences and Penalties

UNIT-2
Information Systems

UNIT-3


UNIT-4

UNIT-5
Management Information Systems - An Overview, Concept, Evolution and Elements, Structure, Computerized MIS, Enterprise Resource Management, E-Governance in India

Systems Audit - An Overview, Nature, Significance and Scope of Systems Audit

Text Books:
1. Fundamentals of Computer: P.K. Sinha
2. Fundamentals of Computer, E. Balagurusamy, Tata Mcgraw Hills Publication
Objective- To provide expert knowledge and understanding of securities laws and the stock exchange regulation and mechanism regulatory framework concerning in India.

UNIT-1
a) Market Infrastructure Institutions - Stock Exchanges Functions and Significance of Stock Exchanges

UNIT-2

UNIT-3
a) Indian Depository Receipts, Indian Depository Receipts: Procedure for Making Issue of IDRs,

b) Conditions for Issue of IDRs, Listing of IDRs, Securities Contracts (Regulation) Act, 1956

c) SEBI Act, 1992, Objective, Power and Functions of SEBI, Securities Appellate Tribunal, Appeals, Appearance before SAT

UNIT-4
a) Depositories Act, 1996, Definitions, Setting up of Depository, its type, Role and Functions Depository Participants

b) Admission of Securities, Difference between Dematerialization & Rematerialisation

c) Depository Process, Inspection and Penalties, Internal Audit and Concurrent Audit of Depository Participants

d) Issue and Listing of Securities, Listing of Securities, Issue of Capital and Disclosure Requirements (ICDR)

e) Procedure for Issue of Various Types of Shares and Debentures, Employee Stock Option Scheme and Employee Stock Purchase Scheme, Delisting of Securities & Latest amendments 2015-2016

UNIT-5

READINGS BOOKS

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of Advance cost and management accounting and to develop skills for decision making

UNIT-1
Costing Systems-II, Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications, Batch Costing: Features and Applications

UNIT-2

UNIT-3
Process Costing: Features, Applications and Types of Process, Costing, Process Loss, Abnormal Gains and Losses, Equivalent Units, Inter-Process Profit, Joint Products, By-Products and Accounting, Service Costing: Features and Applications, Unit Costing, Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control

UNIT-4

UNIT-5

Suggested Readings:
B.Com (H) Corporate secretarial practice
38EC603 Industrial Law & Labour Law-II

Objective- To provide an understanding of –
(i) Certain industrial laws; and
(ii) Important labour laws which have direct relevance to the functioning of companies

UNIT-1
Maternity Benefit Act,1961
Object and Scope
Application and Major Provisions of the Act
Child Labour (Prohibition and Regulation) Act, 1986
Object and Scope
Application and Major Provisions of the Act

UNIT-2
Industrial Employment (Standing Orders) Act, 1946
Object and Scope
Application and Major Provisions of the Act
Industrial Disputes Act, 1947
Object and Scope
Application and Major Provisions of the Act

UNIT-3
Trade Unions Act, 1926
Object and Scope
Application and Major Provisions of the Act
The Labour Laws Exemption from Furnishing Returns and Maintaining Register by Certain Establishments Act, 1988
Object and Scope
Application and Major Provisions of the Act

UNIT-4
Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959
Object and Scope
Application and Major Provisions of the Act
Apprentices Act, 1961
Object and Scope
Application and Major Provisions of the Act

UNIT-5
Labour Audit covering the above Acts and those Industry specific Acts and Various latest amendments of labour law

READINGS
B.Com (H) Corporate secretarial practice

38MT604 Natural Environments & Sustainability

Duration: 3 hrs.  Marks: 100  Lectures: 52

Objective-To understand the basics of Natural environment system and various initiative for corporate sustainability taken by various countries.

Part-A

UNIT-1
INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES
Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources – conflicts,over resource sharing - Exploitation - Land use pattern – Environmental,impact - fertiliser - Pesticide Problems - case studies.

UNIT-2
ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:
Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.
Biodiversity - Definition - genetic, species and ecosystem diversity.

UNIT-3
ENVIRONMENTAL POLLUTION AND MANAGEMENT

UNIT-4
SOCIAL ISSUES - HUMAN POPULATION

Part-B CORPORATE SUSTAINABILITY

UNIT-5
Genesis, meaning, nature, objectives, significance and scope of corporate sustainability. Sustainability reporting - frameworks and guidance; trends and drivers; business benefits of corporate sustainability reporting; leadership programmes and stakeholder engagement; corporate sustainability management systems. Legal framework; conventions and treaties on environmental, health and safety and social security issues. Principle of Absolute Liability - Case studies, Contemporary development.

Suggested Readings:
B.Com (H) Corporate secretarial practice

38EC605 Drafting of Commercial Legal Instrument

Duration: 3 hrs.  Marks: 100  Lectures: 52

Objective-To provide an understanding of various methods and techniques of preparation and drafting of general as well as legal instruments according to the requirements as per law.; and have direct relevance to the functioning of Individuals and business organizations.

Unit-1
- General Principles of Drafting and Relevant Substantive Rules
- Drafting: Concept, General Principles and relevant substantive rules.
- Basic Components of Deeds, Endorsements and Supplemental
- Deeds, Aids to Clarity and Accuracy, Legal Requirements and Implications

Unit-2
- Drafting and Conveyancing relating to Various Deeds and Agreements, Conveyancing in General, Object of Conveyancing
- Drafting of various Agreements including Sale Agreements, Joint Venture and Foreign Collaboration Agreements, Arbitration;
- Guarantees, Counter Guarantees; Bank Guarantee,
- Hypothecation Agreement, Outsourcing Agreements, Service

Unit-3
- Agreements, E-Contracts, Leave and License, IPR Agreements,
- Promissory Note, Power of Attorney- General and Special, Will,
- Relinquishment Deed, Deed of Dissolution of Partnership,
- Hire-Purchase Agreement, Deed of Family Settlement and Other Deeds
- Deed of Sale of Land, Building, Mortgage, License, Lease,

Unit-4
- Assignment, Trust, Gift, Partnership
- Drafting of Writs, Partnership Deed, Sale Agreements,
- Collaboration Agreements,
- Drafting of Legal Opinion,
- Shareholder's Agreement

Unit-5
- Drafting of Agreements under the Companies Act
- Pre incorporation Contracts; Memorandum and Articles of
- Association and other Agreements like slump sale

Books for Reading: