

SBA1601	COST ACCOUNTING	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce the basic Concepts and principles in cost accounting.
- To understand the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.
- To familiarize the students with various concepts of cost and create cost consciousness among the students.

UNIT 1 – NATURE AND SIGNIFICANCE OF COST ACCOUNTING**15 Hrs.**

Introduction – Definition – Fundamental - Principles - Functions and objectives – Merits– Demerits - Comparison between Financial Accounting, Management Accounting and Cost Accounting - Elements of Cost - Collection of Cost - Classification of Cost - Installation of Costing system - Format of Cost Sheet - Tenders and Quotations (Problems on above).

UNIT 2 – MATERIALS**18 Hrs.**

Nature of Materials - Direct & Indirect - Purchase Procedure - Store Keeping Functions - Fixation of Levels (Including Problems) - Inventory Control - Periodical and Perpetual Inventory - ABC Analysis – EOQ - Stores issue - Valuation of Bought Materials - Methods of Pricing of Issue – FIFO – LIFO - Simple and Weighted Average Methods. (Problems on above)

UNIT 3 – LABOUR**18 Hrs.**

Direct Labour - Indirect Labour - Labour Cost - Labour Cost Control - Time Keeping - Methods of Time Keeping - Time Booking - Records - Idle Time - Causes for Idle Time - Treatment of Idle Time – Overtime - Labour Remuneration -Features of Good Wage System - Methods of Wage Payment – Time rate System - Piece Rate System - Bonus System – Halsey, Rowan, Taylor Differential Piece Rate System and Labour Turnover.

UNIT 4 – OVER HEADS**17 Hrs.**

Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Service Department Costs to Production Departments (Direct Method - Reciprocal Methods - Repeated Distribution Method and Simultaneous Equation Method). Absorption of Overheads - Methods - percentage of Direct Material Cost - Direct Labour Cost - Prime Cost - Direct Labour Hour Rate and Machine Hour Rate.

UNIT 5 – CONTRACT COSTING& PROCESS COSTING**17 Hrs.**

Definition- Difference between Job Costing and Contract Costing - Contract Ledger - Ascertainment of Profit/Loss on Contract – Work In Progress and Balance Sheet - Cost Plus and Estimated Contracts. Process costing: Normal Loss - Abnormal Loss/gain - Preparation of Process Accounts and Joint and By-Products (Reverse Cost Method Only)

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

- CO1:** This course helps the students to understand about the fundamental principles and object of cost accounting.
- CO2:** It helps the students about the nature of material and its importance in cost accounting.
- CO3:** It enables the students to understand the significance of labour and types of labour in cost accounting.
- CO4:** It makes the students to get knowledge about the functions of over head and its importance.
- CO5:** To enable the students to assess and understand cost incurred in manufacture of a product or service.
- CO6:** This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Jain. S.P,Narang, K. L & Simmi Agrawal (2011). Cost Accounting (2nd ed.).Delhi, India: Kalayani Publishers.
- Arora M N (2012).methods and techniques of Cost Accounting (4th ed.) India.
- T.S.Reddy and Murthy, Cost accounting, Margham Publications, Chennai, 2007.
- Banerjee, B. (2006). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd.
- Narang, J. &. (2012). Advanced Cost Accounting. Delhi: Kalyani Publishing House.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.****PART A:** 6 Questions to be answered out of 8 questions and each question carries 5 Marks**30 Marks****PART B:** 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks**40 Marks****PART C:** 2 Questions to be answered out of 4 questions and each carries 15 marks**30 Marks**

SBA1401	CORPORATE ACCOUNTING- II	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To enable the students to gain expert accounting knowledge & skills applicable to Corporate Accounting, in conformity with Indian Companies Act 1956
- To understand about the liquidation of companies.
- To gain knowledge about holding of company accounts.

UNIT 1 – MERGER AND ACQUISITION**15 Hrs.**

Introduction-Definitions- Types of Amalgamation: Amalgamation in the Nature of Merger Amalgamation in the nature of Purchase-Purchase consideration, Amalgamation and Reconstruction- Accounting Entries in the Books of the Transferor and Transferee company- Disclosure in Financial Statements- Strategic dimensions of mergers & Acquisitions.

UNIT 2 – ALTERATION OF SHARE CAPITAL**18 Hrs.**

Conversion of shares to stock- Bonus Shares- guidelines for issue of bonus shares-Free reserves for issues of bonus shares and not free reserves available for issue of bonus shares-Accounting Treatment for Bonus shares- accounting for employee stock option – Buy-back of shares- advantages-Accounting entries in buy-back of shares - equity shares with differential rights.

UNIT 3 – INTERNAL RECONSTRUCTION**18 Hrs.**

Internal reconstruction - Meaning, Importance- Legal provision relating to Capital Reduction- steps in reconstruction- Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.

UNIT 4 – LIQUIDATION OF COMPANIES**17 Hrs.**

Meaning of Liquidation -Types - Preparation of Liquidators final statement under voluntary Winding up or Winding Up by the Court - Order of Payment - Liquidation Expenses - Liquidators Remuneration - Calculation of Preferential Creditors - Pro-Rata Payment - List of Contributors - Treatment of capital surplus - Return of capital to shareholders having the same capital rights but different paid-up capitals - Statement of Affairs under Compulsory Liquidation.

UNIT 5 – HOLDING COMPANY ACCOUNTS**17 Hrs.**

Consolidated Balance Sheet of Holding and Subsidiary Company –Unrealized Profit on stock and assets-Revaluation of Assets and Liabilities- Inter Company Owing-Preference shares and Debentures - Issue of bonus Shares - Dividend declared -Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course develops the skill of preparation of accounts for companies which are going for acquisition, merger and reconstruction as per legal requirements.

CO2: To acquaint students with the legal formats and special items and adjustments pertaining to internal reconstruction, liquidation etc.

CO3: It develops the knowledge about the importance of internal reconstruction.

CO4: To develop the skill of preparation of consolidated balance sheet of holding company and its subsidiary company.

CO5: To familiarize the students about the procedure of revaluation of assets and liabilities by the subsidiary companies.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Jain S.P. & Narang K.L (2010). Corporate Accounting, Kalyani Publishers, REP/Edition, New Delhi.
2. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2008.
3. S.K.Paul,Accountancy(2008) New Delhi.
4. Reddy & Murthy, Corporate Accountancy, Margham Publication, Chennai, 2009.
5. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications, 2005

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1303	CORPORATE ACCOUNTING- I	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce the basic Concepts and principles in corporate accounting.
- To enable the students to gain expert accounting knowledge & skills applicable to Corporate Accounting
- To know the meaning of underwriting, underwriting commission and types of underwriting.

UNIT 1 – FINAL ACCOUNTS OF COMPANIES**12 Hrs.**

Legal position regarding final accounts of companies – Compliance with Accounting standards - Form and contents of Statement of Profit, Loss and Balance Sheet –Instructions for preparation of Statement of Profit and Loss and Balance Sheet; – Treatment of Managerial remuneration - dividend tax deducted - Declaration of dividends - Transfer to Reserves etc.

UNIT 2 – UNDERWRITING OF SHARES AND DEBENTURES**16 Hrs.**

Introduction – Meaning of underwriting – Underwriting commission – Types of underwriting – Marked and Unmarked applications – Journal entries in the books of the company and underwriters – Calculation of underwriters liability.

UNIT 3 – REDEMPTION OF DEBENTURES & PREFERENCE SHARES**16 Hrs.**

Introduction – Meaning – Issue for debentures – Accounting procedure – Own debentures – Interest on own debentures – Ex Interest and Cum Interest quotations, Redemption of debentures – Conversion of debentures in to shares – Issue of Preference shares: Meaning – legal provisions – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Issue of bonus shares – Preparation of Balance Sheet after redemption.

UNIT 4 – VALUATION OF GOODWILL AND SHARES**16 Hrs.**

Valuation of Goodwill – Meaning of Goodwill – Need for Valuation of Goodwill – Factors Affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Annuity Method, Capitalization Method, Valuation of Shares – Need for Valuation – Factors Affecting valuation of Shares, Net Asset Method – Yield Method – Fair Value – Practical Problems

UNIT 5 – PROFIT PRIOR TO INCORPORATION**15 Hrs.**

Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratio's, Ascertainment of Profit or Loss Prior to incorporation, Problems related to Trading and Profit and Loss Accounts based on sales ratios, time ratios and weighted ratios.

Max. 75 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course will provide a comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.

CO2: To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

CO3: To know how the companies convert their shares into stocks, buyback of shares, employee stock options.

CO4: To acquaint students with the legal formats and special items and adjustments pertaining to Underwriting of shares and Debentures, valuation of shares etc.

CO5: To understand the how profits or losses are distributed before and after incorporation of companies.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. Jain S.P. & Narang K.L (2010). Corporate Accounting, Kalyani Publishers, REP/Edition, New Delhi.
2. Anil Kumar, Rajesh Kumar (2010) Corporate Accounting, Himalayan Publishing House 5th Edition/Student Edition, Mumbai.
3. Mukerjee & Hanif, Modern Accountancy, (2010), Tata McGraw Hill, New Delhi.
4. Dr. Maheshwari S.N & Dr. Maheshwari S.K, Advanced Accountancy, (2010), Vol.1, Vol.-2, Vikas Publishing House Pvt. Ltd, New Delhi.
5. R.L. Gupta & M. Radhaswamy, Advanced Accountancy, (2008) Sultan Chand & Sons, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1203	FINANCIAL ACCOUNTING- II	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To acquaint the students with accounting field in all areas.
- To gain knowledge about types and preparation of branch accounting.
- To learn about the preparation of final accounts of partnership firms.

UNIT 1 – BRANCH ACCOUNTING**12 Hrs.**

Introduction- Types- Preparation of Branch Accounts in Head Office Books- Debtors Account -Creditors Account- Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries- goods-in-transit- cash-in-transit- Depreciation of Branch Assets- Independent branches

UNIT 2 – DEPARTMENTAL ACCOUNTS**17 Hrs.**

Meaning- Basis for Allocation of Expenses- Inter Departmental Transfer at Cost or Selling Price-Treatment of Expenses Which Cannot Be Allocated- Accounting Standards

UNIT 3 – HIRE PURCHASE SYSTEM**17 Hrs.**

Hire Purchase and Trading Installment - Default and Repossession - Hire Purchase Trading Account and Installment Purchase System (Simple Problems)

UNIT 4 – PARTNERSHIP**17 Hrs.**

Final accounts of partnership firm- Basic concepts of admission- Retirement of a Partner - Death of a Partner including treatment of goodwill

UNIT 5 – DISSOLUTION OF PARTNERSHIP**17 Hrs.**

Dissolution of a Partnership - Insolvency of a Partner- Insolvency of All Partners - Garner Vs Murray- Applicability in India- Gradual Realization of Assets and Piece Meal Distribution.

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Helps the students in preparing basic financial statements and the relevant aspects.

CO2: Apply basic computational techniques to solve quantitative financial accounting problems.

CO3: Helps the students to understand accounting requirements in firms and other business organizations.

CO4: Teaches the significance accounting standards and computation methods.

CO5: Students will have knowledge about accounting in partnership firms and other practical requirements in present scenario

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. T.S. Reddy & A.Murthy, Financial Accounting, Margham, Chennai, 2004.
2. RSN Pillai, Bagavathi and S.Uma, Practical Accounting, S.Chand & Co Ltd., New Delhi, 2006.
3. Shulka & Grewal (2010): "Advanced Accounting"- S Chand Publication, New Delhi.
4. Asish.k.Bhattacharyya, Financial Accounting, Prentice Hall of India, New Delhi, 2005.
5. P.C.Tulsian, Financial Accounting, Tata Mc Graw-Hill Publishing Co.Ltd, New Delhi, 2005

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1105	FINANCIAL ACCOUNTING- I	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To impart knowledge about fundamental principles of Accounting.
- To provide basic knowledge about Accounting and Financial Reporting.
- To equip the students with accounting skills.

UNIT 1 – FUNDAMENTALS OF ACCOUNTING**12 Hrs.**

Meaning and scope of accounting- Objectives of Accounting- Basic accounting concepts and conventions- Accounting transactions- Double Entry Book keeping- Journal, ledger, and preparation of trial balance - Preparation of Cash Book

Preparation of final accounts of a sole trading concern- Adjustments- Closing stock- Outstanding and prepaid items-

UNIT 2 – FINAL ACCOUNTS**17 Hrs.**

Provision of bad debts- Provision for discount on debtors- Interest on capital and drawings- Preparation of Receipts and Payments Accounts- Income and Expenditure Account and Balance Sheet of Non Trading Organizations (Simple Problems).

UNIT 3 – RECTIFICATION OF ERRORS**17 Hrs.**

Classification of errors - Rectification of errors - Preparation of Suspense account (simple problems) - Bank reconciliation statement (simple problems)

UNIT 4 – DEPRICIATION**17 Hrs.**

Depreciation- meaning- causes- types- straight line method- written down value method (change in method excluded)- Insurance claims- average clauses (loss of stock)

UNIT 5 – SINGLE AND DOUBLE ENTRY SYSTEM**17 Hrs.**

Single Entry System- Meaning- Features- Defects- Differences between Single Entry and Double Entry System- Statement of Affairs Method- Conversion Method (simple problems).

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: To provide knowledge about Fundamental principles of Accounting.

CO2: Equip the students to maintain Books of Accounts and to prepare Final Accounts of their own.

CO3: This course lays emphasize on maintenance of ledger and journals.

CO4: Helps the student about the method of correction and rectification of errors while computation.

CO5: Gives a detailed outlook about Entry System

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
3. T.S. Reddy & A.Murthy, Financial Accounting, Margham, Chennai, 2004.
4. RSN Pillai, Bagavathi and S.Uma, Practical Accounting, S.Chand & Co Ltd., New Delhi, 2006.
5. Asish.k.Bhattacharyya, Financial Accounting, Prentice Hall of India, New Delhi, 2005.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1602	INTERNATIONAL BUSINESS MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To provide an understanding of the process of International Business Management, Institutions involved and export procedures.
- To familiarize the students the basic concepts of international business management.
- To study about the international trade and investment.

UNIT 1 – INTRODUCTION**15Hrs.**

International Business –Definition – Internationalizing business-Advantages –Factors causing globalization of business- International business environment – Country attractiveness –Political, economic and cultural environment – Protection Vs liberalization of global business environment.

UNIT 2 – INTERNATIONAL TRADE AND INVESTMENT**18Hrs.**

Promotion of global business – The role of GATT/WTO – Multilateral trade negotiation and agreements – VIII & IX, round discussions and agreements – Challenges for global business – global trade and investment – Theories of international trade and theories of international investment – Need for global competitiveness – Regional trade block – Types – Advantages and disadvantages – RTBs across the globe

UNIT 3 – INTERNATIONAL STRATEGIC MANAGEMENT**18Hrs.**

Strategic compulsions-Standardization Vs Differentiation – Strategic options – Global portfolio management- global entry strategy – Forms of international business – Advantages – organizational issues of international business – Organizational structures – Controlling of international business – Approaches to control – Performance of global business- Performance evaluation system.

UNIT 4 – PRODUCTION, MARKETING, FINANCIAL AND HUMAN RESOURCE MANAGEMENT OF GLOBAL BUSINESS**17Hrs.**

Global production –Location –Scale of operations- cost of production – Make or Buy decisions – global supply chain issues – Quality considerations- Globalization of markets, marketing strategy – Challenges in product development, pricing, production and channel management- Investment decisions – economic- Political risk – Sources of fund- exchange –Rate risk and management – Strategic orientation – Selection of expatriate managers- Training and development – Compensation.

UNIT 5 – CONFLICT MANAGEMENT AND ETHICS IN INTERNATIONAL BUSINESS MANAGEMENT**17Hrs.**

Disadvantages of international business – Conflict in international business- Sources and types of conflict – Conflict resolutions – Negotiation – the role of international agencies –Ethical issues in international business – Ethical decision-making.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course helps the Students to be familiar with global business environment.

CO2: It Enhance the students about the global strategic management practices.

CO3: It makes the students to understand the concept of production, Marketing and its management.

CO4: Students will get acquainted with functional domain practices.

CO5: It makes the students to familiar with conflicts situations and ethical issues in global business.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Charles W.I. Hill and Arun Kumar Jain, International Business, 6th edition, Tata Mc Graw Hill, New Delhi, 2010.
- K.Aswathappa, International Business, 5th Edition, Tata Mc Gram Hill, New Delhi, 2012.
- Michael R. Czinkota, Ilkka A. Ronkainen and Michael H. Moffet, International Business, 7th Edition, Cengage Learning, New Delhi, 2010.
- Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi, 2009.
- Vyuptakesh Sharan, International Business, 3rd Edition, Pearson Education in South Asia, New Delhi, 2011.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1501	MANAGEMENT ACCOUNTING	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To acquaint the students with basic concepts and tools used in Management Accounting.
- To understand the distinction between financial, cost and management accounting.
- To know the nature and scope of marginal accounting.

UNIT 1 – INTRODUCTION**15 Hrs.**

Definition, Meaning, Nature, Scope and Objectives of management accounting- Distinction between financial, Cost and Management Accounting.

UNIT 2 – ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS**18 Hrs.**

Balance sheet, Profit and loss account, functions of financial statements, meaning, objectives and importance and Classification of ratios - profitability ratios - liquidity ratios - solvency ratios - Activity ratios leverage ratios. -Interpretation of Financial Statements with the above ratios.

UNIT 3 – FUND FLOW ANALYSIS**18 Hrs.**

Meaning & Concept of funds - Flow of funds - Fund flow statement - Uses - Significance and limitations - Procedure for preparing fund flow Statements - Cash flow Statements - Cash flow - Cash flow Statement - Uses, significance and limitations - Difference between fund flow statement and cash flow statement - Procedure for preparing cash flow statements. Interpretation of Funds Flow Statements.

UNIT 4 – MARGINAL COSTING**17 Hrs.**

Nature and Scope Basic concepts - Definition of marginal cost and marginal costing - Assumptions of marginal costing - CVP Analysis - Meaning, Importance and limitations of CVP analysis - Break-even Point - Breakeven chart - Margin of Safety - Profit Volume Graph - Applications in decision making

UNIT 5 – STANDARD COSTING AND VARIANCE ANALYSIS**17 Hrs.**

Standard Costing and Variance Analysis: Meaning of Standard cost and Standard Costing - Steps involved in Standard Costing - Advantages and Limitations of Standard Costing - Variance analysis - Material Variances, Labour Variances.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Critically analyze and provide recommendations to improve the operations of organisations through the application of management accounting techniques.

CO2: Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

CO3: Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.

CO4: Learn within teams - to co-operate with team members, to assume leadership and to manage differences and conflicts.

CO5: Evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Management Accounting S.P.Gupta.
2. Management Accounting S. N. Maheswari.
3. The Practice of Management Accounting K.S. Sastry and Nand.
4. Principles and Practice of Management Accounting Sharma & Gupta.
5. Management Accounting J. Made Gowda

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1402	BUSINESS POLICY AND STRATEGIC MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce students to the key concepts, tools and principles of business policy and strategic management.
- To expand the student's capacity to integrate and appreciate the changes in the environment that shape the strategy of a business and lead to developing a competitive edge.
- To study the evolution of concept of business policy and strategic management.

UNIT 1 – INTRODUCTION**15Hrs.**

Business policy -evolution of the concept- Difference between business policy and strategic management- Corporate governance- concept, issues, models, evolution and significance-Introduction to Strategic Management-Concept importance of strategic Management, Strategy & Competitive Advantage, Strategy Planning & Decisions, strategic Management Process- Levels of Strategy -Strategic direction-Vision and Mission -Business Definition

UNIT 2 – STRATEGIC ANALYSIS MODELS AND TOOLS**18Hrs.**

External Environment- Appraisal using PESTEL – Competitor Analysis using Porter's 5-Forces model- Environmental Threat and Opportunity Profile (ETOP) -Value chain Analysis- Scanning Functional Resources and Capabilities for building Organization Capability Profile (OCP) SWOT Analysis.

UNIT 3 – STRATEGIC FORMULATION**18Hrs.**

Strategic alternatives at corporate level: concept of grand strategies – Strategic choice models – Strickland's Grand Strategy Selection Matrix- Model of Grand Strategy Clusters-BCG- GE Nine Cell Matrix -Strategic alternatives at business level: Michael Porter's Generic competitive strategies, Strategy as Simple Rules.

UNIT 4 – STRATEGIC IMPLEMENTATION**17Hrs.**

Strategic Implementation: Developing short-term objectives and policies- functional tactics and rewards -Structural Implementation: an overview of Structural Considerations Behavioral Implementation: an overview of: Leadership and Corporate Culture Mc Kinsey 7-S Framework Establishing Strategic Control

UNIT 5 – RECENT DEVELOPMENTS**17Hrs.**

Concept of Balanced Score card approach- Importance of Corporate Social Responsibility & Business Ethics Concept of Corporate sustainability- Red Ocean and Blue Ocean Strategies

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Identify and recognize the various levels at which strategic decision making happens in an organization.

CO2: Discuss and define the factors that shape the SWOT analysis of a firm and develop an environment appraisal that will lead to formulation of strategic plans.

CO3: Analyze the suitability of strategies that firms have developed in the real world scenario to achieve valuable outcomes.

CO4: Develop the student's ability to think strategically, understand the language of business, and craft strategies on paper and verbally in class discussion.

CO5: Understand the business issues and challenges not only in their respective areas of expertise, but also, and more importantly, from other functional managers' perspective.

CO6: This Course will equip the students with the required Professional Skills.

TEXT/ REFERENCE BOOKS

- Pearce, Robinson and Mittal, "Strategic Management, Formulation, Implementation & Control", McGraw Hill, 12th Edition.
- Wheelen and Hunger, "Concepts in Strategic Management & Business Policy", Pearson, 13th Edition.
- Thomson, Strickland, Gamble & Jain, "Crafting & Executing Strategy, The Quest for Competitive Advantage", McGraw Hill, 16th Edition.
- Kazmi, "Strategic Management and Business Policy", McGraw Hill, 3rd Edition.
- Jauch, Glueck & Gupta, "Business Policy and Strategic Management", Frank Brothers, 7th Edition.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1304	MARKETING MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To provide an understanding of the basic concepts of Marketing and its functions.
- To understand the changing business environment to identify the indicators of management thoughts and practices.
- To learn about the marketing strategy and promotions.

UNIT 1 – INTRODUCTION**12Hrs.**

Marketing – Definitions – Conceptual frame work – Marketing environment: Internal and External – Marketing interface with other functional areas – Production, Finance, Human Relations Management, Information System. Marketing in global environment – Prospects and Challenges.

UNIT 2 – MARKETING STRATEGY & PROMOTION**16Hrs.**

Marketing strategy formulations – Key Drivers of Marketing Strategies – Strategies for Industrial Marketing – Consumer Marketing – Services marketing – Competitor analysis – Analysis of consumer and industrial markets – Strategic Marketing Mix components. Promotion: Promotion – Advertising – Meaning – Process – Budgets and advertising agencies Ad Copy; Sales promotion activities – Personal selling – Direct Marketing – Online Marketing,

UNIT 3 – MARKETING MIX DECISIONS**16Hrs.**

Product planning and development – Product life cycle – New product Development and Management – Market Segmentation – Targeting and Positioning – Channel Management – Pricing Objectives, Policies and methods.

UNIT 4 – BUYER BEHAVIOUR**16Hrs.**

Understanding industrial and individual buyer behavior – Influencing factors – Buyer Behaviour Models – Online buyer behaviour – Building and measuring customer satisfaction– Customer relationships management – Customer acquisition, Retaining, Defection.

UNIT 5 – MARKETING RESEARCH & TRENDS IN MARKETING**15Hrs.**

Marketing Information System – Research Process – Concepts and applications: Product – Advertising – Promotion – Consumer Behavior – Retail research – Customer driven organizations – Cause related marketing – Ethics in marketing –Online marketing trends.

Max. 75 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course enhances the students to get knowledge about the introduction and importance of marketing management.

CO2: It promotes analytical skills in solving marketing related problems and Promotion methods.

CO3: To communicate unique marketing mixes and selling propositions for specific products.

CO4: It helps the students to understand about the behaviour of the buyer and customer management relationship.

CO5: Students will understand the fundamental premise underlying market driven strategies.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

- Philip Kotler and Kevin Lane Keller, Marketing Management, PHI 14th Edition, 2012.
- KS Chandrasekar, "Marketing management-Text and Cases", Tata McGrawHill-Vijaynicole, First edition, 2010.
- Paul Baines, Chris Fill and Kelly Page, Marketing, Oxford University Press, 2nd Edition, 2011.
- Micheal R. Czinkota & Masaaki Kotabe, Marketing Management, Vikas Thomson Learning, 2000.
- Duglas, J. Darymple, Marketing Management, John Wiley & Sons, 2008.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1204	HUMAN RESOURCE MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To understand the scope and importance of human resource management.
- To understand the various factors affecting recruitment and selection procedure.
- To study the difference between human resource management and personnel management.

UNIT 1 – OBJECTIVES OF HRM**12Hrs.**

HRM: Definition- Objectives- Functions: Managerial and Operative- Scope and Importance- Difference between HRM and Personnel Management: Evolution of HRM- Qualities of HR Manager- Roles of HR Manager.

UNIT 2 – RECRUITMENT**17Hrs.**

Definition and objectives of recruitment- Strategic management and recruitment- Company strategies and recruitment strategies – Recruitment policy: Centralized decentralized recruitment – Factors affecting Recruitment, Selection Procedure: Essentials- Role of Selection Procedure- Placement: Essentials – limitations

UNIT 3 – DEVELOPMENT**17Hrs.**

Training & Development: Purpose- Need- Importance- Techniques- Evaluation- Benefits- Management Development Programme – Job Enlargement- Job Enrichment- Job Evaluation

UNIT 4 – COMPENSATION**17Hrs.**

Objectives- Process- Principles of compensation- Factors influencing compensation – Components- Basic pay, DA, HRA, CCA, Fringe Benefits & Perks, Bonus, ESOP, Incentives- types- Payment by time and piece- Productivity linked bonus.

UNIT 5 – HR RELATED CONCEPTS**17Hrs.**

Quality of Work Life (QWL) – Concept and effect- Industrial Relations (IR): Factors contributing to good IR- Trade unions and their role in IR- Suggestion schemes- Grievance handling- HR Information Systems (HRIS).

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Helps to have a brief understanding about HRM in the changing dimensions.

CO2: Enhances the skills and strategies of Management related aspects.

CO3: To understand the importance of management in competitive based economy.

CO4: Facilitate students to take projects in the areas of HRM.

CO5: Helps the students to have an overview about Industrial relations and its related aspects.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Edwin Flippo, Principles of Personnel Management, 1st Edition, Prentice Hall Inc, 1984.
2. Gary Dessler, Human Resource Management, 13th edition, Prentice Hall Inc, 2012.
3. Tripathi. P.C, Personnel Management Industrial Relations, 19th Edition, Sultan Chand & Sons, 2008.
4. Mamoria & Gankar S.V, Personnel Management & Industrial Relations, 29th Edition, Himalaya Publishing House, 2009.
5. William Werther & Keith Davis, Human Resources & Personnel Management, 5th Edition, Tata McGraw Hill, 2003.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1106	FINANCIAL MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce the function of Finance in organization and methods in managing funds for business.
- To acquaint the students with the various Concepts, techniques and increase the decision making ability in the area of finance.
- To understand the objectives of financial management.

UNIT1 – OBJECTIVES OF FINANCIAL MANAGEMENT**12Hrs.**

Types of finance: public and private finance- Importance and Scope of financial management- Financial decisions- Factors influencing financial decisions Functions areas of financial management, Functions of a finance manager

UNIT 2 – SOURCES OF FINANCE**17Hrs.**

Ownership securities- Equity shares- Preference shares- Deferred shares- Creditorship securities Debentures- Bonds- Short term and Long term Sources.

UNIT 3 – CAPITAL STRUCTURE**17Hrs.**

Capital Structure: Meaning and Determinants of Capital Structure – Need For Optimum Capital Structure- Theories of Capital Structure- Net Income Approach- Net Operating Income Approach- Traditional approach – Capital Structure and EPS

UNIT 4 – MANAGEMENT OF WORKING CAPITAL**17Hrs.**

Meaning of working capital- Types of working capital- Working capital cycle- Determinants of working capital- Estimation of working capital- Short term funds, Management of cash: cash budget- practical issues, Bank Finance for Working Capital: Tandon Committee & Chore Committee- Observations and Recommendations.

UNIT 5 – MANAGEMENT OF LONG TERM CAPITAL**17Hrs.**

Sources of long term funds- Cost of Capital- Computation Cost of Capital for Each Source and Weighted Average Cost- Capital Structure- Computation of Indifference Point- Financial Leverage- Operating Leverage- Combined Leverage and its significance- Financial Information System (FIS) – Basics of Management Control System- Corporate Governance

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course helps to develop and increase the decision making ability in the area of finance.

CO2: Understand the process and methods of maintenance of large scale finance.

CO3: Helps to understand the risks involved and combating the risk factors.

CO4: This course teaches recent advances in corporate finance and their relevance.

CO5: Will helps to have a brief understanding in the arena of Corporate Governance

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Prasanna chandra Financial Management – Tata Mcgraw Hill.
2. K. GUPTA AND R.K SHARMA Financial Management – kalyani publishers.
3. Van horne Financial Management – Prentice Hall.
4. I.m.pandey Financial Management – Vikas.
5. Khan & jain Financial Management -Tata Mcgraw Hill

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1201	MACRO ECONOMICS	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To provide broad understanding of basic concepts in macro economics and to understand the relationship between economics and law.
- To learn the well formulated principles in macroeconomics.
- To make the students know the role of government in the economic functioning of a nation.

UNIT 1 – MACRO ECONOMICS AND NATIONAL INCOME**12Hrs.**

The Origin and Development of Macro Economics- Micro-Macro Paradox- Importance and use of Macro Economics- Circular Flow of Income and Wealth. National Income- Concepts- Methods of Calculating National Income- Problems in the Estimation of National Income.

UNIT 2 – CLASSICAL AND KEYNESIAN ECONOMICS**17Hrs.**

Classical Theory of Income- Output and Employment- Say's Law of Market- Wage Price Flexibility- Critical Evaluation - Keynesian Theory of Income- Output and Employment- Effective Demand and Supply- Consumption Function- Average and Marginal Propensity to Consume- Factors Affecting Consumption Function- Investment Function – Marginal Efficiency of Capital- Multiplex Accelerator- Comparison Between Classical and Keynesian Theories.

UNIT 3 – MONEY AND BANKING**17Hrs.**

Money - Meaning of Money – Functions of Money- Classification- Supply and Demand for Money- Effect of Money on Output and Prices- Value of Money – Cash Transaction- Cash Balance Approach – Marshall- Keynes Index Numbers - Commercial Banking – Portfolio Management- Credit Creation- Methods of Credit Control – Quantitative, Qualitative- Central Bank and its Functions: RBI- Bank of Issue- Govt. Bank- Banker's Bank- Control of Credit through Bank Rate- CRR- SLR-Repo Rate and Reverse Repo Rate- Open Market Operations- Margin Requirement.

UNIT 4 – GOVERNMENT BUDGET AND THE ECONOMY**17Hrs.**

Public Finance – Meaning- Branches- Principle of Maximum Social Advantage- Sources of Public Revenue- Direct and Indirect Taxes Impact and Incidence Effects of Taxation on Production- Consumption and Distribution - Public Expenditure – Causes of Growth of Public Borrowing – Methods of Debt Redemption- Budget – Types.

UNIT 5 – INFLATION**17Hrs.**

Meaning- Approaches – Demand Pull and Cost Push- Effects of Inflation on Production- Consumption and Distribution- Inflationary Gap- Methods to Control Inflation – Fiscal, Monetary and Administrative Measures- Trade Cycles – Phases.

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Made to understand the concept of National Income and the various methods of calculating National Income.

CO2: Made to understand the classical and Keynesian theory of income, output and employment.

CO3: Created awareness about the functions of money and its effect on output and price.

CO4: Enabled the students to understand the impact of taxation on production, consumption and distribution through government budget.

CO5: Created awareness on different kinds of inflation and its various phases.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Mishra, S.K. and V.K. Puri Modern Macroeconomic Theory; Himalaya Publishing House; 2003.
- Eric Pentacost, Macro Economics: An Open Economy Approach, Macmillan, Indian Edition, New Delhi, 2000.
- Richard, T. Froyen, Macro Economics: Theories and Policies, Pearson Education, 2003.
- P. Edgmond, Macro economics, PHI, New Delhi, 1999.
- Keynes J.M. (1936), The General Theory of Employment, Interest and Money [Macmillan, London]

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SAL1904	COMPANY LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To understand the formation, management and other activities of the companies.
- To learn the importance of memorandum of association and articles of association.
- To study the roles and responsibilities of directors.

UNIT 1 – INTRODUCTION**18Hrs.**

Historical development of concept of corporate law in India – Company – Definition, Meaning, Nature and its Characteristics -Nature and Forms of Business – Company vis-à-vis other Forms of Business -Types of Companies-Public and private sector- Concept of Corporate Personality, Corporate Veil, Limited Liability and Citizenship- Companies Act and its amendments.

UNIT 2 – INCORPORATION AND ITS CONSEQUENCES**18Hrs.**

Promoters – Meaning, Position, Duties, Rights, Responsibilities and Liabilities-Formation of Companies – Procedural Aspects-Memorandum of Association & Articles of Association and their Alteration -Contracts and Conversion of Companies- Commencement of Business – Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego.

UNIT 3 – FINANCIAL STRUCTURE**18Hrs.**

Sources of capital- Shares – Application and allotment of shares- members and shareholders shares and share capital- Alteration and Reduction of Share Capital- Forfeiture and Surrender -Lien on shares- Prospectus– debentures, charges and debenture holder, dividends, borrowings, lending, investments, contracts. Floating Charge- Preferential Payments- Unclaimed Dividends.

UNIT 4 – MANAGEMENT AND CONTROL OF COMPANIES**18Hrs.**

Directors– Types-Appointment/Reappointment- Qualification- Vacation of Office- Retirement- Resignation and Removal – Role and Responsibilities of Directors – Powers and Duties – Loans to Directors – Remuneration of Directors - Meetings– Kinds of Meetings; Law, Practice and Procedure-Voting -including voting through Electronic Means- Sole Selling and Buying Agents – Investments, loans and Deposit- Inspection and Investigation.

UNIT 5 – RECONSTRUCTION, AMALGAMATION AND WINDING UP**18Hrs.**

Reconstruction, rehabilitation and amalgamation: Concept-jurisdiction and powers of courts& NCLT-vesting of rights and transfer of obligations-take over and acquisition of minority rights-Winding up – Grounds- Who Can Apply- Appointment of Liquidators -Procedure under different modes-Voluntary winding up-compulsory winding up- Winding Up of Unregistered Company.

Max. 90 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course develops the cognitive skills to analyze evaluates and synthesize information about corporations, corporate officers, shareholders and creditors so as to identify and resolve legal and business related issues.

CO2: This course helps student to develop critical thinking about Corporate Law.

CO3: Understand the consequences of incorporation including the concept of corporate personality.

CO4: Revolves around financial structure, management and control of company.

CO5: This course impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. ICSI, Companies Act 2013, Institute of Company Secretary of India, 2013.
2. Ramaiya, Ramaiya Guide to the Companies Act, Lexis Nexis, ButterworthsWadhwa, Nagpur, 18th ed., 2014.
3. Avtar Singh, Company Law, Eastern Book Company, Lucknow, 16th ed., 2015.
4. Karn Gupta, Company Law, Lexis Nexis India, 1st ed., 2013.
5. LalitKakkar, Companies Act, 2013 Along With New Rules & Forms, Young Global, 4th ed., 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks **40 Marks PART**

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks**Regulations 2018**

SAL1903	PRINCIPLES OF TAXATION LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To give an insight about National and International Taxation Laws to students.
- To impart the knowledge of taxing statutes in and across the nations.
- To understand the difference between tax and fee.

UNIT 1 – CONCEPT OF TAX**18Hrs.**

Nature and Characteristics of Taxes – Distinction between Tax and Fee, Tax and Cess – Direct and Indirect Taxes – Tax Evasion and Tax Avoidance – Scope of Taxing Powers of Parliament, State Legislatures and Local Bodies – Canons of Taxation – Applicability of doctrines under the constitution to taxation laws – interpretation of tax laws

UNIT 2 – THE INDIAN INCOME TAX ACT, 1961**18Hrs.**

Concepts: income, agricultural income, casual income: Residential status – Previous year, Assessment year, Income – Received – Arising – Exemption from taxation, Taxability under 'specific heads': Income from salaries, Income from house property, Income from business or profession, Income from 'capital gains', Income from other sources – Clubbing of income – Treatment of losses – set-off- carry forward of loss – Procedure for assessment: Deduction – Assessment of special class. WEALTH TAX ACT: Definition of person, meaning of wealth, net wealth – exempted wealth – net wealth – valuation date – procedure for assessment.

UNIT 3 – INCOME TAX AUTHORITIES**18Hrs.**

Their Appointment – Jurisdiction – Powers and Functions – Provisions Relating to Collection and Recovery of Tax – Refund of Tax, Appeal and Revision Provisions, Offences and Penalties – Wealth Tax – Charge of Wealth Tax-Assets – Deemed Assets – and Assets Exempted from Tax – Wealth Tax Authorities – Offences and Penalties.

UNIT 4 – CENTRAL SALES TAX AND EXCISE LAWS**18Hrs.**

Nature – Scope and Basis of Levy of Central Excise Duty – Meaning of Goods – Manufacture and Manufacturer – Classification and Valuation of Goods – Duty Payment and Exemption Provisions – Provisions and Procedure Dealing with Registration and Clearance of Goods – An Overview of Set- off of Duty Scheme – Appointment of Customs Officers – Ports – Warehouses – Nature and Restrictions on Exports and Imports – Registration of Dealers and Determination of Taxable Turnover- Service Tax – Main Features of Service Tax – VAT – Recent Amendments

UNIT 5 – GENERAL SALES TAX – GST AND INTERNATIONAL TAX LAWS**18Hrs.**

Structure of GST (SGST, CGST, UTGST & IGST) – GST Council – State Mechanism – Registration – Levy and collection of GST – Valuation for GST- Valuation rules – Exemption from GST: Small supplies and Composition Scheme – Classification of Goods and Services: Composite and Mixed Supplies. INTERNATIONAL TAX LAW: International Tax Agreements and Treaties – Double Taxation – UN Model Convention on Double Taxation – OECD – Guidelines.

Max. 90 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course provides the fundamental notions of the Income Tax Act, 1961 to the students and also its underlying concepts.

CO2: Helps the students with the knowledge of tax treatment under various heads of income.

CO3: Will give a detailed outlook on the aspect of the computation of income for the purpose of taxing and determination of tax liability.

CO4: This course will give a better understanding about Central Sales Tax and Excise duty.

CO5: Will help the students to have clarity about GST and International Taxation treaties and guidelines.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. Vinod Singhania & Kapil Singhania, Direct Taxes Law and Practice, Taxmann, 2014.
2. Chaturvedi & Pithisaria, Income Tax Act with Relevant Tax Allied Acts, Lexis Nexis, 2013.
3. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications.
4. Dr. Girish Ahuja and Dr. Ravi Gupta, Systematic Approach to Taxation, Bharat 32nd Edition, 2014-2015.
5. J.K. Mittal, Law, Practice and Service of Service tax Law, Lexis Nexis 25th Edition, 2013

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks **40 Marks PART**

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1888	FORENSIC SCIENCE	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To learn development and importance of Forensic Science
- To provide students an intensive focus on science and the legal process.
- To impart knowledge of the scientific methodologies and the quantification of evidence.

UNIT 1 – INTRODUCTION**15Hrs.**

History and Development of Forensic in India- Agencies in India- Legal Procedure in Criminal Courts- Powers of criminal court – Examination in Chief-Cross, Re-Examination- Court Questions- Evidence-Documentary Evidence: Importance of Medial Certificates- Medico-Legal Reports- Dying Declaration- Death Certificate- Oral Evidence: Dying Declaration- Deposition of a Medial Witness Taken in a Lower Court.

UNIT 2 – PERSONAL IDENTITY**18Hrs.**

Definition- Race,-Sex Determination- Anthropometry-Dactylographic- Foot Prints- Scars- Deformities- Tattoo Marks- Occupational Marks- Hand Writing- Clothes Personal Articles-Speech & Voices- DNA-Finger Printing Gait- Post Mortem Examination:

Objectives,-Rules- External Examination- Internal Examination-Cause of Death Examination of the Biological Stains & Hairs: Blood- Semen, - Saliva Stains- Hairs – Fibers

UNIT 3 – DEATH AND ITS MEDICO-LEGAL ASPECT**18Hrs.**

Definition, Mode of Death- Sudden Death-Sign of Death- Time since Death- Asphyxia: Introduction-Hanging-Strangulation- Suffocation- Drowning- Injuries by Mechanical Violence: Introduction- Business & Contusions- Abrasions- Wounds- Introduction to Fire Arms and Ammunitions- Medico-Legal Aspect of Wounds: Nature of Injury- Examination of Injured Persons- Power of Volitional-Acts after Receiving a Fatal Injury- Difference Between Suicidal- Homicidal – Accidental Wounds.

UNIT 4 – INSANITY IN ITS MEDICO-LEGAL ASPECT**17Hrs.**

Introduction-Cause of Mental Ill Health- Indication of Mental Health- Classification of Mental Diseases-Feigned Mental ill health- Criminal Responsibility.

UNIT 5 – QUESTIONED DOCUMENTS**17Hrs.**

Standard Protocol for Collection of Suspected Document and Handwriting Samples- Handwriting and Signature: Principle, Features and stages of Handwriting – Dispute Letters-Homicidal Letters- Anonymous- Decipherment of Secret Writings- Other Writings – Built-up Documents- Sequence of Strokes-Alteration- Addition Examination – Examination of Erasers- Documents –Types-Age of Documents – Indian Passports/Visas-Stamp Papers- Postal Stamps

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: This course gives students about the concept of forensic sciences and how these techniques are being used for the evidences across various courts in India.

CO2: It helps the students to relate the various forensic techniques used in crime scene investigation, how the samples are collected and helped in solving high profile cases.

CO3: It also enlightens the students with the new technologies in the field of forensics in the nature of Fingerprinting, DNA fingerprinting, Ballistics, Blood Spatter Analysis etc.

CO4: It empathizes the students about the methods of investigations are carried out by the Police and Forensic investigators.

CO5: It helps the students to understand about the related documents for investigation

CO6: This Course will equip the students with the required Professional Skills.

TEXT/REFERENCE BOOKS

1. Nanda, B.B. and Tewari, R.K., Forensic Science in India: A vision for the twenty first century, Select Publishers, New Delhi, 4th Edition, 2001.
2. James, S. H. and Nordby, J. J., Forensic Science: An Introduction to Scientific and Investigative Techniques, CRC Press, USA, 3rd Edition, 2003
3. Guharaj, P. V., Chandran M. R., Forensic Medicine, Universities Press Pvt. Ltd., Hyderabad, 2nd Edition, 2006.
4. Parikh C. K., Parikh's Textbook of Medical Jurisprudence, Forensic Medicine and Toxicology, CBS Publishers & Distributors Pvt. Ltd., India, 6th Edition, 1999.
5. Anil Aggrawal -Forensic Medicine and Toxicology (2017)

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.****PART A:** 6 Questions to be answered out of 8 questions and each question carries 5 Marks**30 Marks****PART B:** 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks **40 Marks PART****C:** 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks**30 Marks**

SAL1886	INTERNATIONAL BANKING AND FINANCE	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To develop knowledge of how international financial markets work.
- To provide students with an understanding of exchange rates and reason for currency values fluctuation.
- To understand methods used to manage risk in the global markets.

UNIT 1 – INTRODUCTION**15Hrs.**

Historical Background – Banking and Finance a Functional Overview – Evolution of Banking – Basic models and concepts of banking and financial system – Political economy.

UNIT 2 – INTERNATIONAL BANKING AND LEGISLATION**18Hrs.**

Evolution of International Banking – Bretton Woods Conference – Bank for International Settlement – Legal Issues in international Banking Transactions – FEMA Act – EXIM policy – RBI / FEDAI guidelines. Global Trends and developments in International Banking – International Financial Centers – Offshore Banking Units – SEZs – Profitability of International Banking operations – Investment Banking – Wholesale Banking – Retail Banking – Merchant Banking – International Financial Institutions: IMF – IBRD – BIS – IFC – ADB – Legal and regulatory aspects – Risk Management

UNIT 3 – INTERNATIONAL FINANCE**18Hrs.**

Fundamental Principles of Lending to MNCs, documentation and Monitoring – International Credit Policy Agencies and Global Capital Markets – Syndication of loans – Project and Infrastructure Finance: Investments both in India (FII & FDI) and abroad – Joint ventures abroad by Indian Corporate Investment – Financing of mergers and acquisitions.

UNIT 4 – RISK MANAGEMENT**17Hrs.**

Risk – Concept – Risk in Banks – Risk Management Framework – Risk Identification – Risk Measurement – Basis Point Value (BPV) – Risk Monitoring and Control – Market Risk Identification – Operational and Integrated Risk Management – Current guidelines on Risk Management.

UNIT 5 – ETHICS AND CORPORATE GOVERNANCE IN BANKS**17Hrs.**

Business Ethics – Code of Ethics – Ethical aspects in Human Resource Management – Ethical aspects in Marketing Management – Ethical aspect in Financial Management – Corporate Social Responsibility in the Financial Sector.

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: To enable the students to understand the features of Indian Banking System and to know the significant contribution of different types of banks.

CO2: This course provides an advanced and critical understanding frameworks and applied aspects of International banking, financial regulation and other related concepts.

CO3: Will equip the students with the appropriate legislations and the application of the provisions in practical scenario.

CO4: To educate the students with the knowledge of International Finance and the ways to implement in our Banking Management systems.

CO5: Enhances the quality of learning with the concepts like Business Ethics, Social responsibility and further aspects.

CO6: This Course will equip the students with the required Professional Skills.

TEXT/REFERENCE BOOKS

1. M.L. Tannan, Tamnan's Banking Law and Practice in India, 36th ed., India Law House, New Delhi, 2 Volumes, (1997).
2. A. Basu, Review of Current Banking Theory and Practice, Mac Milan Publishers (1998).
3. Capital Markets: A Global Perspective, Thomas H. Mcinish, Blackwell Publishers, 2000.
4. William Milberg And Deborah Winkler, Outsourcing Economics: Global Value Chains In Capitalist Development cambridge university press. 2013.
5. Imf, "Sovereign Debt Restructuring, Recent Developments And Implication For The Fund's legal and Policy Framework", 2013

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1882	MARITIME LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To understand Maritime Law and the Law of the Sea.
- To learn the concepts concerning seagoing personnel, ships and other related aspects.
- To know international dispute settlement mechanism.

UNIT 1 – INDIAN MARITIME LAW**15 Hrs.**

Scope of Maritime Law- Sources- Subjects and objects: Continental Shelf- Exclusive Economic Zone- Sea Bed- Admiralty Jurisdiction- Nationality of ships- Flags of convenience & Flag discrimination.

UNIT 2 – THE MERCHANT SHIPPING ACT, 1958**18Hrs.**

Structure of the Shipping administration in India – Ministry of Shipping- Major and Minor Ports: Application of National Laws and State Laws at ports- Registration of Indian Ships -procedure and documentation- Certificate of registration- International treaties, Conventions and protocols relevant to Indian maritime law- Jurisdictional issues and relevant provisions Under Indian Laws

UNIT 3 – MARITIME LAW & PRACTICES**18 Hrs.**

Maritime Zones Act, 1976 – Salient features, The Maritime Zones of India (Regulation of Fishing by Foreign Vessels) Act, 1981- Salient features- The Territorial Waters- Continental Shelf- Exclusive Economic Zone

UNIT 4 – MARINE INSURANCE**17 Hrs.**

History and Practice of underwriting- Principles of Marine Insurance- Insurable interest -Form & Content of Marine policies- Nature & Duration of Risk- Marine Risk- Passing of Property & Risk- Actual Total Loss- Constructive Total Loss- Subrogation- Reinsurance -Insurance Agents

UNIT 5 – DISPUTE RESOLUTION MECHANISM**17Hrs.**

Settlement of disputes: International Sea Tribunals- International Court of Justice – Alternative Dispute Resolution- Role and significance of ADR- International Arbitration

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: This course will give an overview about the laws governing sea and related concepts.

CO2: Helps students to know about Indian Maritime Law and the provisions governing the Marine aspects.

CO3: Makes the students to understand about Sea Trade and Economical activities and the laws governing the Trade.

CO4: Gives a practical approach over Marine Insurance Laws and Regulations.

CO5: Provides a brief outlook over Dispute resolution mechanism – a vital part of the course

CO6: This Course will equip the students with the required Professional Skills

TEXTBOOKS

1. Kapoor, N. D. Elements of Mercantile Law. Sultan Chand & Sons.
2. Anthony W. Gallagher (2014) Maritime Environmental Management: Principles and Practice. Routledge: London.
3. Alan E.Branch. 2008, Elements of Shipping. Chapman and Hall, Fairplay Publications, U.K.
4. Proshanto K. Mukherjee, Mark Brownrigg (2013), Farthing on International Shipping.4th edition, Springer.
5. Wayne K. Talley (2012) The Blackwell Companion to Maritime Economics. Wiley-Blackwell: U.K.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1753	INTELLECTUAL PROPERTY LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To introduce the different categories of Intellectual Property Rights.
- To learn minimum standard to identify the items of protection.
- To know the rights conferred to the right holder and remedies available in the case of infringement.

UNIT 1 – INTRODUCTION**15Hrs.**

Meaning and concept of intellectual Property and the need for protection – The world Intellectual property Organization (WIPO) Convention – Origin and functions of World Trade Organisation (WTO) – Trade Related Intellectual property Rights (TRIPS) Agreement of WTO and its effects on Intellectual Property law in India; Dispute Settlement Mechanism.

UNIT 2 – COPYRIGHT ACT**18Hrs.**

The Copyright Act (1957) and recent amendments-works in which copyright subsist-Authorship And Ownership- Different Rights-Registration of copyright-Term of copyright-Administration of copyright law-Performer's rights-Broadcaster's rights-Collective administration of copyrights-Moral rights-Copyright infringements-Remedies-Composition of Copyright Board.

UNIT 3 – TRADEMARK & DESIGNS ACT**18Hrs.**

The Trade Mark Act (1999), object, definitions, salient features- Distinctiveness, deceptive similarity- Assignment and transmission -Registration: Procedure-Term-Effects-Grounds for refusal- Powers and functions of Registrar- collective marks- certification marks-Trade mark agents – Appellate board – Infringement action, passing off action –Well known marks- The designs Act 2000; definitions, registration of designs, copyright in registered designs, piracy of registered designs, remedies, powers and duties of Controller – Semi conductor integrated circuit layout-Trade secrets.

UNIT 4 – LAW OF PATENTS**17Hrs.**

The Patents Act (1970):object definitions, salient features-Invention: patentable and non- patentable inventions- product and process patents- -Rights of patentees-assignment and transmission-term of patent–Registration-opposition to grant of patent, anticipation- Revocation of patents- Compulsory licences- Exclusive marketing rights-Infringement- exclusive marketing rights- Patent office and power of Controller, patents of addition-Patenting of biotechnology-Nanotechnology.

UNIT 5 – FARMERS AND BREEDERS RIGHT & GEOGRAPHICAL INDICATION**17Hrs.**

The Protection Of Plant Varieties And Farmers' Rights Act, 2001: object definitions, salient features The Geographical Indications Of Goods (Registration And Protection) Act, 1999- object definitions, salient features

COURSE OUTCOME:**Max.85Hrs.**

On completion of the course the Student will be able to

CO1: The course is designed to introduce fundamental aspects of Intellectual property Rights.

CO2: The course introduces all aspects of the IPR Acts.

CO3: The course is intended to explain the basic principles of patents, trademarks, geographical designs, industrial designs, and copyright.

CO4: The course follows an international perspective and examines the international IP legal regime rather than focusing solely or predominantly on the national framework.

CO5: This course revolves around the protection of plant varieties and farmers right act.

CO6: This Course will equip the Student with the required Professional Skills.

TEXT/REFERENCE BOOKS

1. V.K. Ahuja, Law Relating to Intellectual Property Law, Lexis Nexis, 2nd ed., 2013.
2. N.S. Gopalakrishnan& T.G. Ajitha, Principles of Intellectual Property, Eastern Book Company, 2nd ed., 2014
3. B.L. Wadhera, Law Relating to Intellectual Property, Universal Law Publishing, 5th ed., 2014.
4. S. Narayan, Intellectual Property Law in India, Gogia Law Agency, Hyderabad, 3rd ed., 2005.
5. Holyoak&Torreman, Intellectual Property Law, Oxford University Press, New York, 2010.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1702	PROPERTY LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- to understand the concept and classification of property as well as principles governing transfer of immovable property and easements.
- To study about the concept of 'Property', the 'nature of property rights' and the general principles governing the transfer of property.
- To gain knowledge about the substantive law relating to particular transfers, such as sale, mortgage, lease, exchange, gift and actionable claims

UNIT 1 – INTRODUCTION AND DEFINITIONS**15Hrs.**

Jurisprudential Contours of Property – Possession and Ownership- Object and Scope of the Transfer of Property, 1882- Concept and Meaning and Definition of Transfer of Property- Subject Matter of Transfer- Persons Competent to Transfer- Kinds of Property – Tangible and Intangible Property – Intellectual Property- Copyright, Patents and Designs- Trademarks.

UNIT 2 – GENERAL PRINCIPLES OF TRANSFER**18Hrs.**

Concept of Property – Definition of transfer of property, kinds of interest, conditional transfer, Doctrine of Election ostensible owner, feeding the grant, improvement made by bonafide purchaser, Lis pendens, fraudulent transfer Doctrine of part performance and other general principles of transfer.

UNIT 3 – SPECIFIC TRANSFERS – TRANSFER OF ABSOLUTE INTEREST**18Hrs.**

Sale – Definition of Sale- Rights and Liabilities of Buyer and Seller- Marshalling by Subsequent Purchaser- Mortgage – Definition of Mortgage and Kinds of Mortgage – Rights and Liabilities of Mortgagor – Rights and Liabilities of Mortgagee – Doctrine of Subrogation- Charge – Lease – Definition of Lease- Rights and Liabilities of Lessor and Lessee – Different Modes of Determination of Lease – Gifts Exchanges and Actionable Claims.

UNIT 4 – EASEMENTS**17Hrs.**

Easements Generally – Imposition – Acquisition and Transfer of Easements – Incidence of Easements – Disturbance- Extinction- Suspension and Revival of Easements – Riparian Rights.

UNIT 5 – RECORDATION OF PROPERTY RIGHTS**17Hrs.**

Laws Relating to Registration of Documents Affecting Property Relations- Investigation of Title to the Property – Encumbrance Certificates- Law Relating to Stamp Duties – Effects of Non Payment of Stamp Duty – Inadmissibility and Impounding of Instruments.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This Course makes the students to understand the basic legal concepts of Property.

CO2: It helps the students to have the deeper knowledge of transfer of property, the guiding principles regarding this aspect.

CO3: The students will understand the rights and duties of the seller and the buyer before and after sale.

CO4: Other than property students will have also an understanding about lease, gift, mortgage and other related concepts.

CO5: This Course will equip the students with the knowledge of all kinds of property related litigations.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

- Poonam Pradhan Saxena, Property Law: Lexis NexisButterworthsWadhwa, Nagpur, 3rd Edition 2017
- Mulla, Transfer of Property Act, Lexis NexisButterworthsWadhwa, Nagpur, 11th ed., 2013.
- Subbarao, G. C.V. Law of Transfer of Property (Easement, Trust and Wills) 2 Vols. Lucknow: Eastern Book Co., 2002.
- Tripathi, G. P. Transfer of Property Act, 15th ed. Allahabad: Central Law Publications, 2006.
- J.D. Jain, Indian Easement Act, Allahabad Law Agency, 15th ed., Reprint 2011.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks **40 Marks PART**

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1686	BANKING LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To acquaint the students with operational parameters of banking law.
- To teach the general principles of banking law.
- To develop their ability in statutory as well as case law in this area.

UNIT 1 – INTRODUCTION**15Hrs.**

History of Banking – Different types of Banks including foreign companies – Nationalization of major banks. RBI's control over commercial banks – Special status of RBI and State Bank of India – Subsidiary Banks

UNIT 2 – BANKER AND CUSTOMERS**18 Hrs.**

Definition of Banker & Customer and relationship between them – Special types of customer – Banker as Borrower – Different types of accounts – Duties and rights of the Banker and different types of instruments – Banker – Paying Banker and Collecting Banker.

UNIT 3 – LAWS RELATING TO LOANS, ADVANCES AND INVESTMENTS BY BANKS**18Hrs.**

Subsidiary business operations of bankers with special reference to Safety Deposit Lockers – Liability of Banker in case of bank robberies and fraud by bank employees – Vicarious liability of the bank employees – Vicarious liability of the bank – Recovery of loans and advances – Recovery of debts due to banks, Financial Institutions Act, 1993.

UNIT 4 – WINDING UP OF COMPANIES**17Hrs.**

Effect of winding up of Banking Companies – Rights of customers on winding up of companies – Necessity for reforms in Indian Banking Law to meet global challenges – Banking ombudsman – Debt Recovery Tribunal – Sarfasi Act.

UNIT 5 – NEGOTIABLE INSTRUMENTS**17Hrs.**

Definition and characteristics – Parties to negotiable instruments – Presentation – Negotiation discharge and dishonor – Liability – Various kinds of crossing – effect of crossing of cheque – Rights of holder and holder in due course against Banker – Civil and criminal liability for dishonor of cheques under Section 138 to Section 142 of the Amended Negotiable Instruments Act.

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: This course helps the students to have a clear understanding of banking in India and the law related to banking.

CO2: Students could explain the definitions of banker and customer and their relations with each other.

CO3: It enhances the students to describe different forms of borrowing and the rules related to them while securing bank loans by guarantee.

CO4: It gives knowledge about the legal importance of cheques as negotiable instruments and their role in banking transactions.

CO5: It emphasizes the students about the legal provisions for banking related issues.

CO6: This Course will equip the students with the required Professional Skills

TEXT/REFERENCE BOOKS

1. JyotsanaSethi&Nishwar Bhatia, Elements of Banking and Insurance, PHI Publishers, 2nd Ed., 2013.
2. M.L. Tannan, Banking Law and Practice in India, Lexis Nexis, 23rd Ed., 2010.
3. ICSI, Banking and Insurance Law and Practice, Institute of Company Secretaries of India, Taxmann Publishers, 2010.
4. K.C. Shekhar, &LekshmiShekhar, Banking Theory and Practice, Vikas Publishing House, 19th Ed., 2005.
5. J N Jain & R K Jain, Modern Banking and Insurance – Principles and Techniques, Regal Publications, 2008.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1682	INSURANCE LAW	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To understand basic concepts of insurance.
- To focus on the fundamental principles which govern the law of insurance
- To enable the students to have better understanding of Formation of contracts.

UNIT 1 – INTRODUCTION**15Hrs.**

Nature – Definition – History of Insurance – History and Development of Insurance in India- Insurance Act, 1938- Insurance Regulatory Authority Act, 1999 – Its Role and Functions.

UNIT 2 – CONTRACT OF INSURANCE**18Hrs.**

Classification of Contract of Insurance- Nature of Various Insurance Contracts- Parties Thereto- Principles of Good Faith-Non Disclosure- Misrepresentation in Insurance Contract- Insurable Interest-Premium – Definition-Method of Payment- Days of Grace-Forfeiture-Return of Premium- Mortality; The Risk – Meaning and Scope of Risk- CausaProxima- Assignment of the Subject Matter.

UNIT 3 – LIFE INSURANCE**18Hrs.**

Meaning of life insurance – Difference between life insurance & other forms of insurance – Kinds of life insurance – Formation of Life insurance contract – Assignment and nominations – Events insured against in Life Insurance – Circumstances affecting the risk – Amounts recoverable under Life Policy – Persons entitled to payment – Settlement of Claims – Life insurance & legal framework.

UNIT 4 – FIRE INSURANCE**17Hrs.**

Definition – Nature & Scope of fire insurance – Subject matter of fire insurance – Kinds of fire insurance policies – Fire perils – Fire policies – Assignment – Cancellation & Forfeiture of policies – Doctrine of Reinstatement – Settlement of claims

UNIT 5 – MARINE INSURANCE**17Hrs.**

Nature and Scope – Classification of Marine Policies – Insurable Interest – Insurable Values – Marine Insurance and Policy – Conditions and Express Warranties – Voyage Deviation – Perils of Sea – Loss – Kinds of Loss – The Marine Insurance Act, 1963 (Sections 1 to 91).

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: This course helps the students to get knowledge about the concept & nature of insurance.

CO2: It acquaints students with the general principles of the law of insurance.

CO3: It Enhance the students about the life insurance and importance of life insurance.

CO4: It helps to students to think in a different dimension about the kinds of insurance and role of insurance regulatory authorities in India.

CO5: It emphasised the evolution & emerging trends of insurance law in India.

CO6: This Course will equip the students with the required Professional Skills

TEXT/REFERENCE BOOKS

1. Avtar Singh, Law of Insurance, Eastern Book Company 2ndEdn, 2010.
2. M.N. Mishra, Law of Insurance, Central Law Agency, 9thEdn, 2012
3. Sudhir Kumar Jain & Sanjay Gupta, Practical Aspects of Fire Insurance, Jain Book Agency, 1st edn, 2015.
4. M.L. Tannan, Banking Law and Practice in India, Lexis Nexis, 23rd edn, 2010.
5. B.C. Mitra, The Law Relating to Marine Insurance, Jain Book Agency, 5th edn, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks PART

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1681	CORPORATE GOVERNANCE	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- To understand basic concepts of Corporate Governance.
- To understand the Legal dimensions of business practices involved in corporate structures
- To familiarize Students with the organizational set-up, functioning, lending & accountability aspects of international and state financing.

UNIT 1 – INTRODUCTION**15Hrs.**

Introduction to corporate world and the corporate terms – Meaning and need of corporate governance- Origin and objectives – Importance of corporate governance – Development of corporate governance in India – The legal framework – Recession and related scams- Enron case, Satyam case – Protection of minority shareholder – Stakeholder theory – Comparing the recommendations of various committees – Criticisms on the recommendation of committees

UNIT 2 – CORPORATE GOVERNANCE MECHANISM**18Hrs.**

The procedural aspects of Corporate Governance- Clause 49 of Listing Agreement – Reason behind shareholder being the real owner and the voting rights – Various facets of agency problem – Study on the Sarbanes- Oxley Act – Training the employees for a better mechanism of corporate governance – Corporate governance and Indian banking system

UNIT 3 – BOARD OF DIRECTORS**18Hrs.**

Director as agents of a company- Legal provisions- Increased responsibilities – Kinds of directors – Concept of independence in corporations and independent directors – Non- executive directors – Relevance of risk management by directors and the extend of its effectiveness – Role of directors – Corporate criminal liability – Transparency in company – Limitations.

UNIT 4 – AUDITORS AND OTHER DISCLOSURES**17Hrs.**

Importance of an Audit Committee – Accountability – responsibility of the authorities – Legal Framework under Companies Act – Ethics and Values for an Auditor – Role of an auditor – Ministry of Corporate Affairs

UNIT 5 – GLOBAL PERSPECTIVE**17Hrs.**

International corporate governance practices & implementation mechanisms in – United Kingdom. – United States of America [with specific reference to North America] – Japan –Germany – Europe.

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: This course will help the students to have an understanding of Corporate Governance from a managerial as well as legal point of view..

CO2: It helps the students to get knowledge about the Legal dimensions of business practices involved in corporate structures.

CO3: Familiarize Students with the organizational set-up, functioning, lending & accountability aspects of international and state financing.

CO4: Enable Students to comprehend & appreciate the process of the inflow & outflow of corporate finance as well as the facets of governance & decision making pertaining to the same.

CO5: It provide the students about the international perspective of corporate governance

CO6: This Course will equip the students with the required Professional Skills

TEXT/REFERENCE BOOKS

1. Avtar Singh – Company Law. (2011).
2. EillisFerran – Company Law & Corporate Finance. (1999).
3. Gower & Davies – The Principles of Modern Company Law. (2012).
4. Dr.N.V.Paranjape, Company Law, 5th edn 2012, Central Law Agency, Allahabad.
5. Ministry of Corporate Affairs, Voluntary Guidelines on Corporate Governance,(2009)

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks **40 Marks PART**

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1602	INTERNATIONAL RELATIONS	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To help the students to enhance their own analytical framework to understand as well as explain international affairs
- To familiarize students with modalities to understand and explore phenomena and events within global politics.
- To acquaint the students with the concepts, perspectives and general approaches to understanding of contemporary international relations.

UNIT 1 – INTRODUCTION TO INTERNATIONAL RELATIONS: CONCEPTS AND THEORIES 15Hrs.

Meaning, Nature, and importance of International relations- History - Traditional and Scientific Approaches in International Relations- Post-positivist Approach.

UNIT 2 – KEY CONCEPTS IN INTERNATIONAL RELATIONS 18Hrs.

State- sovereignty-National Power- National Interest- National Security- Citizenship-Identity-gender- Balance of Power and Nuclear deterrence (Balance of Terror) - Foreign Policy and Diplomacy- War and conflict in contemporary World- Arms Race, Arms-Control and Disarmament.

UNIT 3 – ISSUES IN INTERNATIONAL RELATIONS 18Hrs.

Cold War and Military Alliances, post cold war world order (EU, Unipolar or Multipolar)- Expansion of NATO, Emergence of new Groups- Non-Alignment in the Post Cold War Period- North South Conflict and Dialogue-Global Terrorism, Human Rights and Humanitarian Intervention- Problem of Conflict and Peace (Case of Afghanistan)

UNIT 4 – TRADITIONAL & CONTEMPORARY THEORIES OF INTERNATIONAL RELATIONS 17Hrs.

Realist, Idealist (Liberalism, Neo-Liberalism), Neo-realist and Marxist- Neo-Gramscianism – Gramsci, Cox- The Frankfurt School - Habermas, Linklater- Historical Sociology- Constructivisms- Normative Approaches- Feminist Theories- Postmodernism and IR Theory- Post-colonialism and IR-Post Structuralism.

UNIT 5 – GLOBALIZATION & INTERNATIONAL ORGANISATIONS 17Hrs.

State System and Non-State Actors; Society of States and System of States- Beyond Great Divide- Cosmopolitanism & Communitarianism -League experiment-The United Nations-major organs: powers, functions and role of GA, SC, Secretary General, ECOSOC, Achievements of UN, UN Reforms-Regional organizations in World Politics: CaseStudy of SAARC.

Max. 85 Hours

COURSE OUTCOMES:

On completion of the course the student will be able to

CO1: Students understand the use of fundamental concepts pertaining to theories of international relations in order to understand and interpret international processes.

CO2: The ability to understand phenomena and events within international politics.

CO3: Appropriation of the specific lexicon pertaining to the fields of study

CO4: Provide Development and consolidation of skills within the fields of study.

CO5: Development of skills in identifying and designing solutions to complex conflict relations, in contextualizing disputes and crises.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. B.S. Murthy, "International Relations and Organisations".
2. V.K. Malhotra, "International Relations".
3. Booth, Ken and Steve Smith, "International Relations Theory Today", Cambridge Polity.
4. Ahuja, Kanta, Huup Coppens and Herman van der Wusten, "Regime Transformation and World Realignment", New Delhi, SAGE, 1993.
5. Bajpai, Kanti and Shukul Hariss, "Interpreting World Politics", New Delhi, SAGE, 1995.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SAL1601	LABOUR LAW – II	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To gain knowledge about various social security legislations.
- To know about various social security legislations enacted for the labourers in India
- To understand the necessity of Minimum Wages Act.

UNIT 1 – LAW RELATING TO WAGES- I**15Hrs.**

MINIMUM WAGES ACT 1948: Wages- Concept of Wages- Minimum- Fair- Living Wages- Wage and Industrial Policies- Whitley Commission Recommendations- Timely Payment of Wages - Definitions- Types of Wages- Minimum Rates of Wages- Procedure for Fixing and Revising Minimum Wages - Authorized Deductions- Claims - Remedy. International Conventions.

UNIT 2 – LAW RELATING TO WAGES - II**18Hrs.**

THE PAYMENT OF WAGES ACT, 1936: Objects - salient features - application and definitions, Payment of wages and deductions from wages - Authorities under the Act and procedures - Penalty for offences under the Act.

UNIT 3 – PAYMENT OF BONUS ACT**18Hrs.**

Bonus- Concept- Right to Claim Bonus- Full Bench Formula- Bonus Commission- Payment of Bonus Act 1965- Application- Computation of Gross Profit- Available- Allocable Surplus- Eligibility of Bonus- Disqualification of Bonus- Set On- Set Off of Allocable Surplus- Minimum and Maximum Bonus- Recovery of Bonus.

UNIT 4 – SOCIAL SECURITY LEGISLATION- I**17Hrs.**

The Employee's Provident Funds and Miscellaneous Provisions Act, 1952: Scope - Coverage-Application and Definitions - Authorities, Their Powers and Functions- Contributions - Employees Provident Fund Scheme- Employees' Pension Scheme and Deposit Linked Insurance Scheme - Penalties.

Employees State Insurance Act, 1948 – Application - Benefits under the Act- Adjudication of Disputes and Claims – ESI Corporation.

UNIT 5 – SOCIAL SECURITY LEGISLATION – II**17Hrs.**

The Maternity Benefit Act, 1961: Object and Application- Eligibility and Maternity Benefits- Notice of Claim- Prohibition Against Dismissal- Wage Deduction- Powers and Duties of Inspectors.

Equal Remuneration Act, 1976: Application- Importance of the Act.

Payment of Gratuity Act, 1976: Background, Object and Definitions - Eligibility for Payment of Gratuity – Forfeiture- Exemption-Determination - Controlling Authority – Penalties.

Max. 85 Hours**COURSE OUTCOMES:**

On completion of the course the student will be able to

CO1: Students will be aware of practical procedures in social security legislations.

CO2: Provident Fund Act, Employees Insurance Act etc will give a new way of learning procedural aspects.

CO3: Payment Wages Act will show the present scenario of the workers to the students.

CO4: Awards and Settlements for the employees and the employer's liability will be learnt by the students in detailed manner.

CO5: This course will show them a different perspective of society and the much needed regulations and schemes to combat the needy.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. S.C. Srivastava, Industrial Relations and Labour Law, Vikas Publishing House, New Delhi, 6th edn., 2012.
2. S.C. Srivastava, Commentaries on the Factories Act, 1948, Universal Law Publishing House, Delhi, 2002.
3. H.L. Kumar, Workmen's Compensation Act, Universal Law Publishing, 2009.
4. A.M. Sharma, Industrial Relations And Labour Laws, Himalayan publishing House, 2nd edn 2013.
5. S. R. Samant, S. L. Dwivedi, Labour Laws, Labour Law Agency's Employer's Guide, 15th edn, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks

SAL1581	HUMAN RIGHTS LAW AND PRACTICE	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVE:

- The main objective of this course is to make the students to know the significance of Human Rights Law.
- To Introduce the basic Concepts and principles of law.
- Students will learn human rights lawyering and will be exposed to work on Human Rights Law in Practice.

UNIT 1 – HUMAN RIGHTS JURISPRUDENCE**15Hrs.**

Jurisprudence of Human Rights – Nature and Definition of Human Rights – Origin and Theories of Human Rights – Constitution of India and Human Rights – Role of Indian Judiciary in the development of Human Rights Law

UNIT 2 – UNIVERSAL PROTECTION OF HUMAN RIGHTS**18Hrs.**

International Human Rights Standards: UN Charter – Universal Declaration of Human Rights 1948 – UN Covenants of Human Rights 1966 – ILO and other Conventions – Specific norms relating to Genocides, Racial discrimination, Prisoners and Victims, Women and Children, Refugees.

UNIT 3 – MECHANISM FOR THE PROTECTION AND ENFORCEMENT OF HUMAN RIGHTS**18Hrs.**

Relevant provisions under the UN Charter – Human Rights and domestic jurisdiction clause – Role of UNO Agencies – Human Rights and International Court of Justice – Role of International Commission of Human Rights and Amnesty International – At the regional level: European Convention on Human Rights – American Convention on Human Rights – African Convention on Human Rights – Arab Regional Convention on Human Rights – Asian Convention on Human Right

UNIT 4 – SPECIFIC HUMAN RIGHTS LEGISLATIONS IN INDIA**17Hrs.**

India and International Human Rights Law – Human Rights and Institutional Mechanisms in India: The Protection of Civil Rights Act, 1955 – The National Commission for Women Act, 1990 – The National Commission for Minorities Act, 1992 – The Protection of Human Rights Act, 1993 – The Person's with Disabilities (Equal opportunities, Protection of Rights and full participation) Act, 1995 and Rules 1996 – National Charter for Children, 2003 – The Commission for Protection of Child Rights Act, 2005 – Recent Amendments.

UNIT 5 – HUMAN RIGHTS PRACTICES IN NEIGHBOURING COUNTRIES**17Hrs.**

Human rights situation in neighboring countries of India: Human Rights situation in Pakistan – Human rights situation in Afghanistan – Human Rights situation in Sri Lanka – Human Rights situation in Burma (Myanmar) – Human Rights situation in Bangladesh and Nepal – Emerging trends in Human Rights jurisprudence.

Max.85Hrs.**COURSE OUTCOME:**

On completion of the course the students will be able to

CO1: Students will be able to relate the core concepts involved in evolution and development of human rights worldwide and the need for the extensive rights.

CO2: This course helps the students to understand the constitutional aspects along with the statutory framework of human rights provisions under Indian legislation.

CO3: Gives a detailed outlook about International Human Rights arena, its application, mechanisms functioning to implement in burning issues.

CO4: Make the students to realize the importance of human rights legislation towards vulnerable group in the society.

CO5: Provides the students a brief overview about the practice of human rights in neighbouring countries.

CO6: This Course will equip the students with the required Professional Skills

TEXT/REFERENCE BOOKS

1. Julius Stone, Human Law and Human Justice, (2000), Universal, New Delhi.
2. Francisco Forrest Martin, International Human Rights Law and Practice, (1997).
3. Agarwal, H.O., Implementation of Human Rights Covenants with Special Reference to India (Allahabad: KitabMahal, 1983).
4. Nagendra Singh, Enforcement of Human Rights (Calcutta: E L House, 1986).
5. Amnesty International, Human Rights in India (New Delhi: Sage Publications, 1994).

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions **(Internal Choice)** and each question carries 10 Marks **40 Marks PART**

C: 2 Questions/Problems to be answered out of 4 questions/problems and each carries 15 marks

30 Marks