

**K. S. Ranagasamy College of Arts and Science (Autonomous),  
Tiruchengode - 637 215**

**Department of Commerce (CA)**

**Elective Course 2**

- ✓ Indirect Tax
- ✓ Business Environment
- ✓ Company Law
- ✓ Indian Financial System

**Encls:**

1. Copy of Scheme of Examination
2. Syllabus copy of courses highlighting the Elective along with course outcomes
3. Mapping of courses to Elective

**HoD - Commerce (CA)**

**HEAD**

**Dept. Of Commerce (Computer Applications,  
K.S.R.College of Arts & Science (Autonomous)  
Tiruchengode-637 215,  
Nammakal Dt.**

**CoE**

**Mr. M. PRASAD, M.Sc., M.B.A., M.A.**  
**Controller of Examinations**  
**K.S. Ranagasamy College of Arts & Science (Autonomous)**  
**Tiruchengode - 637 215, Tamilnadu, India.**



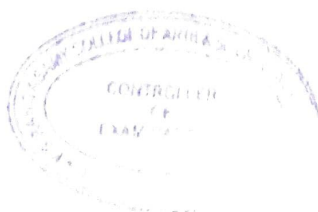
## SCHEME OF EXAMINATION

Subject Code	Subjects	Hrs	Exam Dur Hrs	Maximum Marks			Credit Points
				CA	CE	Total	
<b>First Semester</b>							
<b>Part - I</b>							
18UTALB101 18UHILB101 18UFRLB101	Tamil I / Hindi I / French I	5	3	25	75	100	3
<b>Part - II</b>							
18UENLB101	English-I	5	3	25	75	100	3
<b>Part - III</b>							
18UCCM101	Core I: Fundamentals of Accounting	6	3	25	75	100	5
18UCCM102	Core II: Fundamentals of Computer and Office Automation	5	3	25	75	100	3
18UCCA101	Allied I: Business Economics	5	3	25	75	100	4
18UCCMP101	Core Practical I : Package for Business Automation	2	3	40	60	100	2
<b>Part - IV</b>							
18UVE101	Value Education-I: Yoga	2	3	25	75	100	2
		30					22
<b>Second Semester</b>							
<b>Part - I</b>							
18UTALB201 18UHILB201 18UFRLB201	Tamil II/ Hindi II/ French II	5	3	25	75	100	3
<b>Part - II</b>							
18UENLB201	English-II	5	3	25	75	100	3
<b>Part - III</b>							
18UCCM201	Core III: Financial Accounting	6	3	25	75	100	5
18UCCM202	Core IV: Accounting Package	5	3	25	75	100	3
18UCCA201	Allied II: Indian Economy	5	3	25	75	100	4
18UCCMP201	Core Practical II: Accounting Package	2	3	40	60	100	2
<b>Part - IV</b>							
18UVE201	Value Education-II: Environmental studies	2	3	25	75	100	2
		30					22



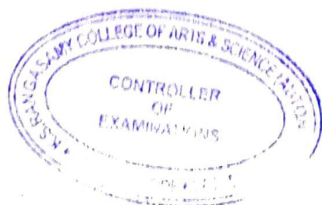
**Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,**  
 Controller of Examinations  
 K.S. Rangasamy College of Arts & Science (Autonomous),  
 Tiruchengode - 637 215, Tamil Nadu, INDIA.


Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credi Points
				CA	CE	Total	
<b>Third Semester</b>							
<b>Part - III</b>							
18UCCM301	Core V: Company Accounts	6	3	25	75	100	5
18UCCM302	Core VI: Business Management	5	3	25	75	100	4
18UCCM303	Core VII: Visual Basic	5	3	25	75	100	3
18UMACCA301/ 18UBACCA301	Allied- III: Business Mathematics and Operations Research / Entrepreneurial Development	4	3	25	75	100	4
18UCCMP301	Core Practical III: Visual Basic	2	3	40	60	100	2
<b>Part - IV</b>							
	NMEC I	2	3	25	75	100	2
18UCCSB301	SBC I: Banking Law	3	3	25	75	100	2
<b>Non Credit</b>							
18ULS301	Career Competency Skill I	1		-	-	-	-
	Add on Course	2	3	-	100	100	-
		<b>30</b>					<b>22</b>
<b>Fourth Semester</b>							
<b>Part - III</b>							
18UCCM401	Core VIII: Advanced Company Accounts	6	3	25	75	100	5
18UCCM402	Core IX: Business Law	5	3	25	75	100	4
18UCCM403	Core X: Principles of Web Designing	5	3	25	75	100	3
18UBACCA401/ 18UMACCA401	Allied IV: Business Statistics / Human Resource Management	4	3	25	75	100	4
18UCCMP401	Core Practical IV: Web Designing	2	3	40	60	100	2
<b>Part - IV</b>							
	NMEC II	2	3	25	75	100	2
18UCCSB401	SBC II: Marketing Management	3	3	25	75	100	2
<b>Non Credit</b>							
18ULS401	Career Competency Skill II	1	3	-	-	-	-
	Add on Course	2	3	-	100	100	-
		<b>30</b>					<b>22</b>



Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,  
 Controller of Examinations  
 K.B. Rangaswamy College of Arts, Science & Commerce,  
 Tiruchengode - 637 203, Tamil Nadu, India.

Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credit Points
				CA	CE	Total	
<b>Fifth Semester</b>							
<b>Part - III</b>							
18UCCM501	Core XI: Cost Accounting	5	3	25	75	100	5
18UCCM502	Core XII: Auditing Theory and Practice	5	3	25	75	100	3
18UCCM503	Core XIII: Income Tax - I	5	3	25	75	100	5
18UCCM504	Core XIV: Database Management Systems	5	3	25	75	100	3
	Elective I	4	3	25	75	100	4
18UCCMP501	Core Practical V: RDBMS Package	2	3	40	60	100	2
<b>Part - IV</b>							
18UCCSB501	SBC III: Fundamentals of Business Research	3	3	25	75	100	2
<b>Part - V</b>							
18UCCE501	Extension Activity	-		-	-	-	2
<b>Non Credit</b>							
18ULS501	Career Competency Skill III	1	3	-	-	-	-
		30					26
<b>Sixth Semester</b>							
<b>Part - III</b>							
18UCCM601	Core XV: Management Accounting	5	3	25	75	100	5
18UCCM602	Core XVI: Income Tax - II	5	3	25	75	100	5
18UCCM603	Core XVII: Electronic Commerce	4	3	25	75	100	3
	Elective II	4	3	25	75	100	4
18UCCMP601	Core Practical - VI: Multimedia Lab	2	3	40	60	100	2
18UCCMP602	Core Practical - VII: Commerce Practical	3	3	40	60	100	2
18UCCPR601	Project & Viva voce	3	3	40	60	100	3
<b>Part - IV</b>							
18UCCSB601	SBC IV: Financial Management	3	3	25	75	100	2
<b>Non Credit</b>							
18ULS601	Career Competency Skill IV	1	3	-	-	-	-
		30					26



  
**Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,**  
 Controller of Examinations  
 K.S. Rangasamy College of Arts & Science, Tiruchengode  
 Tiruchengode - 637 202, Tamil Nadu, India

### ELECTIVE I

(Student shall select any one of the following subject as Elective in fifth semester)

S.No	Semester	Course Code	Name of the Subject
1	V	18UCCEL501	Indirect Tax
2	V	18UCCEL502	Business Environment

### ELECTIVE II

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Semester	Course Code	Name of the Subject
1	VI	18UCCEL601	Company Law
2	VI	18UCCEL602	Indian Financial System

### NON MAJOR ELECTIVE COURSE

The department offers the following two papers as Non Major Elective Course for other than the Commerce students.

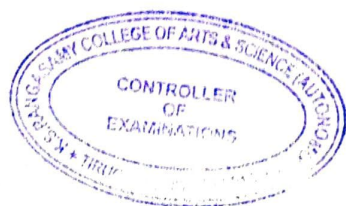
S.No	Semester	Course Code	Name of the Subject
1	III	18UCCNM301	Salesmanship and Advertising
2	IV	18UCCNM401	E-Banking

### Add-on Course (Banking and Insurance Management)

Sl.No	Sem	Course Code	Title	Duration
1	III	18UCCAC301	Modern Banking	25 Hrs
2	IV	18UCCAC401	Insurance Management	25 Hrs

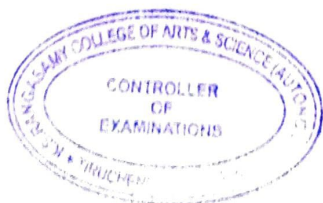
### Advanced Learners Course (ALC)

S.No	Semester	Course Code	Name of the Subject	Credits
1	IV	18UCCAL401	Investment Management	2
2	IV	18UCCAL402	Financial Markets	2
3	IV		MOOCs, NPTEL, SWAYAM and CEC	2
4	V	18UCCAL501	International Marketing	2
5	V	18UCCAL502	Management Information System	2
6	V		MOOCs, NPTEL, SWAYAM and CEC	2



Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,  
Controller of Examinations  
K.S. Ganesh College of Arts & Science,  
Bangalore-560 075, Karnataka

<b>18UCCEL501</b>	<b>Elective I: INDIRECT TAX</b>	<b>SEMESTER – V</b>	
<p>Note: Question paper shall cover 100% theory</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To enable the students to understand the basic concepts GST and Customs Act.</li> <li>To impart knowledge and expertise required for indirect tax planning.</li> <li>To enable to the student know the different kinds of indirect taxation in the business.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	<b>Introduction and Structure GST:</b> Types of Taxes-Differences Between Direct and Indirect Taxes- Features Indirect Taxes-Evaluation of GST in India- Salient Features of GST In India-Merits And Demerits of GST-Structure of GST-Central Goods and Service Tax (CGST)- State Goods and Service Tax (SGST)- Union Territory Goods and Service Tax (UTGST)- Central Goods and Service Tax (CGST).	<b>10</b>	<b>CO1</b>
<b>II</b>	<b>GST Council and Registration:</b> Goods and Services Tax Council (GST Council)-Functions of GST Council-Goods and Services Network (GSTN)-Functions and Services Rendered by GSTN-Registration - Merits of Registration-Types of Registration-Exemption From Registration-Procedure of Registration-Cancellation for Registration.	<b>10</b>	<b>CO2</b>
<b>III</b>	<b>Supply Under GST and Payment Taxes Under GST:</b> Supply Under GST-Forms of Supply-Goods-Services-Types of Supply-Individual Supply-Composite Supply-Mixed Supply-Modes of Supply-Time of Supply- Time of Supply of Goods and Services-Types of Value of Supply-Exemptions from GST-Payment of Taxes-Types Payment Under GST-Person Liable to Pay GST.	<b>10</b>	<b>CO3</b>
<b>IV</b>	<b>Return, Assessment and Types of Audit under GST:</b> Return-Types Returns Under GST-Types of Assessment under GST-Self	<b>10</b>	<b>CO4</b>



**Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.,**  
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 Tiruchengode - 637 402, Tamil Nadu, India.

	Assessment-Provisional Assessment-Assessment Non-Filers of Returns-Assessment of Unregistered Persons-Summary Assessment in Special Cases-Types of Audit under GST-Audit When Exceeds Prescribed Limit-Audit by Tax Authorities-Special Audit.		
V	<b>Customs Act 1962:</b> Basic Concepts of Customs Law –Sources of Customs Law-Important Definitions Under Customs Act-Types of Goods-Types of Customs Duty- Important Terms Used in Customs-Import and Procedure-Exemptions From Custom Duty.	10	CO5

<b>Text Books</b>	
1.	<i>Dr.Niti Bhasin and Dr.Sameer Lama</i> (2018): <b>GST and Custom Law</b> , Taxmann Publications (P.) Ltd, New Delhi.
2.	<i>CA (Dr.)K.M.Bansal</i> (2018): <b>GST and Custom Law</b> , Taxmann Publications (P.) Ltd, New Delhi.
<b>Reference Books</b>	
1.	<i>V.S. Datey</i> (2018): <b>GST Law &amp; Practice with Customs &amp; FTP</b> , Taxmann Publications (P.) Ltd, New Delhi.
2.	<i>Mohd. Rafi</i> (2018): <b>Indirect Tax Management &amp; Practice</b> , Bharat Law House Pvt. Ltd, New Delhi.
3.	<i>Raj K Agrawal Shivangi</i> (2018): <b>GST</b> ,Taxmann Publications (P.) Ltd, New Delhi.
4.	<i>Vivek Laddha Pooja Patwari</i> (2018): <b>GST</b> , Taxmann Publications (P.) Ltd, New Delhi.
5.	<i>FCA. Vineet Gupta and Dr. N.K. Gupta</i> (2018): <b>Goods &amp; Services Tax Law, Practice &amp; Procedures</b> , Bharat Law House Pvt. Ltd, New Delhi.



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 K.S. Rangasamy College of Arts & Science (Autonomous)  
 Tiruchengode - 637 215, Tamilnadu, India.

## COURSE OUTCOMES (CO)

After completion of the course, the students will be able to:

<b>CO 1</b>	Understand the basic concepts and definition of indirect taxation.
<b>CO 2</b>	Identify the different types of organizational authorities' involved GST.
<b>CO 3</b>	Understand the basics supply and point of taxation in GST.
<b>CO 4</b>	Know the various types of return and assessment procedure used in GST.
<b>CO 5</b>	Recognize the basic concepts of customs duty and identify the different types of customs duty.

## MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	M	H	M
<b>CO2</b>	L	H	M	L	H
<b>CO3</b>	M	H	M	M	M
<b>CO4</b>	L	H	H	H	L
<b>CO5</b>	M	H	L	H	H

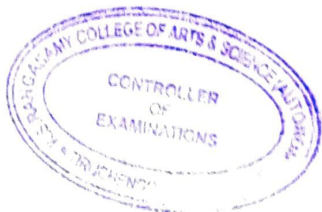
H-High; M-Medium; L-Low

*M. Prasad*  
Mr. M. PRASAD, M.Sc., M.B.A, M.Phil.,  
Controller of Examinations  
K.S. Rajgopal College of Arts & Science (Autonomous)  
Tiruchengode - 637 215. Tamilnadu, India.





<b>18UCCEL502</b>	<b>Elective I: BUSINESS ENVIRONMENT</b>	<b>SEMESTER – V</b>	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>• To aware the economic conditions prevailing in the Indian business scenario.</li> <li>• To know the international business environment.</li> <li>• To impart knowledge regarding especially external environment factors influencing the business domestically and internationally.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Business Environment - Concept - Meaning - Nature and Scope – Significance – Types – Elements of External Environment - Impacts on the Business and Strategic Decisions.	<b>10</b>	<b>CO1</b>
<b>II</b>	Political Environment – Indian Constitution – Preamble – Characteristics – Federal System of the Government – Directive Principles of the State – Fundamental Rights and Duties – Functions of the State – Economic Roles of Government.	<b>10</b>	<b>CO2</b>
<b>III</b>	Social and Cultural Environment – Concept and Nature of Culture – Elements of Culture – Cultural Heritage - Impacts of Foreign Culture - Social Responsibility of Business – Concept – Advantages and Disadvantages – Responsibility towards different Groups.	<b>10</b>	<b>CO3</b>
<b>IV</b>	Economic Environment - Economic System Meaning – Characteristics – Functions – Types of Economic System: Capitalism, Socialism and Mixed Economy - Economic Parameters: GDP, Per capita Income Urbanisation, and their Impact on Business Decisions.	<b>10</b>	<b>CO4</b>
<b>V</b>	International Environment: Meaning and Nature of Globalisation – Essentials- Strategies – Advantages and Disadvantages - Impact of Globalisation of India – FDI - Concept - Merits and Demerits – Determinants of FDI – MNC – Concept – Reasons for growth of MNC – Merits and Demerits.	<b>10</b>	<b>CO5</b>



Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.  
 Controller of Examinations  
 K.S. Rangaswami College of Arts & Science, Tiruchengode  
 Tiruchengode - 637 016, Tamilnadu, India

<b>Text Book</b>	
1.	<i>Gupta, C.B.</i> 2011. <b>Business Environment</b> . [Sixth Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Francis Cherunilam.</i> 2009. <b>Business Environment</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2.	<i>Aswathappa, K.</i> 2007. <b>Essentials of Business Environment</b> . [Second Edition]. Himalaya Publishers, New Delhi

### COURSE OUTCOMES (CO)

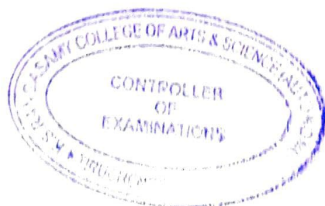
After completion of the course, the students will be able to:

<b>CO 1</b>	Understand about the internal and external environment of the business.
<b>CO 2</b>	Gain knowledge on Indian constitutions, directive principles of Indian government, rights and duties of Indian citizen.
<b>CO 3</b>	Acquire knowledge on culture, cultural heritage, impact of foreign culture on business and social responsibility of business
<b>CO 4</b>	Understand the economic systems and economic parameters such as GDP, Per capita income and urbanization.
<b>CO 5</b>	Know the concepts on Globalization .Foreign direct investment and Multinational corporations.

### MAPPING

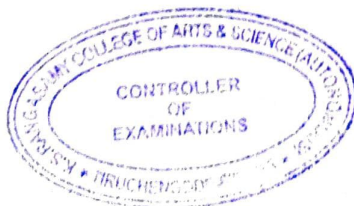
CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	L	M	L	M
<b>CO2</b>	H	M	H	M	M
<b>CO3</b>	H	M	H	L	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	L	H	L	H

H-High; M-Medium; L-Low



Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.  
 Controller of Examinations  
 K.S. Rangasamy College of Arts & Science, Tiruchengode  
 Tiruchengode - 613 002

18UCCEL601	Elective II: COMPANY LAW	SEMESTER - VI	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To enable the students to understand the legal issues relating to incorporation and winding up of a company.</li> <li>To enhance the skills to apply law in a critical business situation with the help of relevant case laws.</li> <li>To Make the students to understand the present regulation of Companies Act to formation of a company</li> </ul>			
Credits : 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	<b>Companies Act 2013:</b> Meaning and Definition of a Joint Stock Company - Features - Advantages and Limitations of Joint Stock Companies - Kinds of Companies - Differences between Private and Public Companies	10	CO1
II	<b>Formation of Company:</b> Promoters - Role of Promoters - Memorandum of Association and its Content - Articles of Association and its Content - Alteration of Memorandum and Articles of Association.	10	CO2
III	<b>Prospectus:</b> meaning - Contents - Statement in lieu of Prospectus - Consequences of Misstatements in Prospectus. <b>Shares:</b> meaning, Kinds of Shares and Debentures - Differences between Shares, Debentures and Stock. <b>Dividend:</b> meaning - Legal Provisions.	10	CO3
IV	<b>Company Management:</b> Directors Identification Number - Provisions relating to DIN – Directors - Appointment of Directors - Different Modes of Appointment - Rights and Duties of Directors - Qualification and Disqualification of Directors - Removal of Directors.	10	CO4
V	<b>Meeting:</b> meaning - Legal Provisions - Kinds of Meeting - Notice - Types of Resolutions - Minutes and Agenda - Quorum – <b>Winding-up:</b> meaning - Types of Winding up – Grounds for winding-up by Court – Official Liquidator – Duties and Powers of Liquidator - Consequences of Winding up.	10	CO5



Mr. M. PRASAD, M.Sc., M.B.A., M.A.  
Controller of Examinations  
K.S. Rangasamy College of Arts & Science (Autonomous)  
Tiruchengode - 627 215. *tanujad@10/22*

<b>Text Books</b>	
1.	<i>Kapoor, N.D.</i> 2017. <b>Company Law and Secretarial Practice.</b> [30 <sup>th</sup> Edition], Sultan Chand & Sons, New Delhi.
2.	<i>Saravanavel, P.</i> 2017. <b>Company Law.</b> Himalaya Publishers, New Delhi.
<b>Reference Books</b>	
1.	<i>Gogna, P.P.P.</i> 2006. <b>Text Book of Company Law.</b> [Second Edition], S.Chand & Co., New Delhi.
2.	<i>Reddy, Appannaiah and Prabhudev.</i> 2017. <b>Company Law and Secretarial Practice.</b> Himalaya Publishers, New Delhi.

### COURSE OUTCOMES (CO)

After completion of the course, the students will be able to:

<b>CO1</b>	understand the basic concepts of Companies law in India
<b>CO2</b>	know the procedure for formation of company
<b>CO3</b>	gain the knowledge of Prospectus, Shares and Dividend
<b>CO4</b>	identify the procedure for registration of DIN under companies Act
<b>CO5</b>	know the procedure of preparing process of Winding-up

### MAPPING

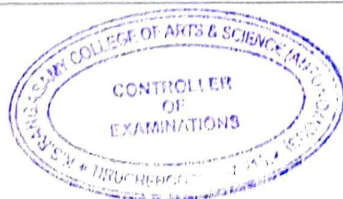
CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	H	M	L	L
<b>CO2</b>	L	H	L	H	H
<b>CO3</b>	M	H	M	H	H
<b>CO4</b>	H	H	M	M	M
<b>CO5</b>	M	H	M	M	M

H-High; M-Medium; L-Low



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18UCCEL602	<b>Elective II: INDIAN FINANCIAL SYSTEM</b>	<b>SEMESTER - VI</b>	
<b>Course Objectives</b> The course aims			
<ul style="list-style-type: none"> <li>To enable the students to understand the financial system in India.</li> <li>To educate the students regarding financial markets.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	<b>The Financial System in India-</b> Functions of the Financial System- Financial Concepts – Financial Assets – Financial Intermediaries- Financial Markets- Classification –Capital Market- Industrial Securities Market- Government Securities Market- Strips- Long Term Loans Market- Mortgages Market- Financial Guarantees Market- Financial Rates of Return- Financial Instruments- Developments of Financial System in India Financial Systems and Economic Development- Weakness of Indian Financial System.	<b>10</b>	<b>CO1</b>
<b>II</b>	<b>Money Market-</b> Definition- Money Market vs. Capital Market- Features- Objectives- Features of a Developed Money Market- Importance of Money Market- Composition of Money Market - Call Money Market - Operations of Call Market - Transactions and Participants- Advantages and Drawbacks - Commercial Bill Market - Definition- Types of Bills- Operations in Bill Market- Discount Market- Acceptance Market- Importance of Bill Market- Types of Treasury Bills- Importance – Defects- Money Market Instruments- Commercial Paper – Certificate of Deposit- Interbank Participant Certificate - Repo Instrument- Structure of Indian Money Market- Feature of Indian Money Market- Recent Developments.	<b>10</b>	<b>CO2</b>
<b>III</b>	<b>New Issue Market-</b> Meaning- Stock Exchange- Distinctions between New Issue Market and Stock Exchange- Relationship between New Issue Market and Stock Exchange- Functions of New Issue Market Methods of Floating New Issues- General Guidelines for New Issue- Principal Steps of Public Issue- Private Placement- Offer for Sale- SEBI – Guidelines for IPO- Instruments of Issue –Players in the New Issue market- Recent Trends- ASBA Route- French Auction- Advantages of Primary Market- Suggestions.	<b>10</b>	<b>CO3</b>
<b>IV</b>	<b>Secondary Market-</b> Introduction- Control Over Secondary Market- Recognition of Stock Exchanges- Services of Stock Exchanges- Organisation of Stock Exchanges in India- Traditional Structure of Stock Exchange- Listing of Securities- Advantages of Listing- Drawbacks- Listing Procedure- Criteria for Listing- Listing	<b>10</b>	<b>CO4</b>



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	Obligations- Registration Stock Brokers- Registration Procedure- Code of Conduct for Stock Brokers- Method of Trading in a Stock Exchange- On-Line Trading- Genuine Trading Vs Speculative Trading- Kinds of Speculators – Speculative Transactions- Stock Indices- Defects in Indian Stock Market- Recent Developments.		
V	<b>Securities and Exchange Board of India-</b> Capital Issues (Control) Act –Controller of Capital Issues Securities Contract (Regulations) Act- Malpractices in the Securities Market- Deficiencies in the Market- SEBI and the Central Govt.- SEBI Guidelines- Primary Market- Secondary Market- Foreign Institutional Investors- Bonus Issue- Rights Issue- Debentures- Protection of Interest of Debenture Holders- Underwriters- Investor Protection – Book Building- Recent Reforms- Buyback of Shares.	10	CO5

<b>Text Book</b>	
	<i>Gardon.E and K.Natarajan.</i> 2014 <b>Financial Market and Services.</b> 2014 [6 <sup>th</sup> Revised Edition] Himalaya Publishing House, New Delhi.
<b>Reference Books</b>	
1.	<i>Gurusamy.S</i> <b>Essential of Financial Services.</b> 2010 [2 <sup>nd</sup> Edition], TataMcGraw Hill Education Pvt., Ltd., New Delhi.
2.	<i>Vasant Desai.</i> <b>Fundamentals of the Indian Financial System New Challenges, New Initiatives.</b> 2007 [6 <sup>th</sup> Revised Edition] Himalaya Publishing House, New Delhi.



*M. Prasad*  
 Mr. M. PRASAD, M.Sc., M.B.A.,  
 Controller of Examinations  
 K.S. Rangasamy College of Arts & Science (Autonomous)  
 Tiruchengode - 637 215, Tamilnadu, India.

## COURSE OUTCOMES (CO)

After studying this course, students will be able to

CO1	know about the Financial System in India
CO2	understand to make a business idea through money market
CO3	identify rules regarding New Issue Market
CO4	comprehend the functions of Secondary Market
CO5	learn the role of Securities and Exchange Board of India

## MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	H	H	H
CO2	H	M	H	H	M
CO3	H	M	H	H	M
CO4	H	M	M	H	L
CO5	M	H	H	M	M

H-High; M-Medium; L-Low

*M-10*

Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.  
Controller of Examinations  
K.S. Rangasamy College of Arts & Science  
Tiruchengode - 637 215, Tamilnadu, India

