

Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
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BoS

16th

Board of Studies Meeting

Department of Commerce with Corporate Secretaryship

The minutes of the 16th meeting of Board of Studies held on 17.10.2023 at 10.00 am at the Audio-Visual Room.

Members Present:

S. No	Name	Category
1	Dr. S. Kowsalya	Chairman
2	Dr. M. Anbukarasi	University Nominee
3	Dr. S. Maheskumar	Subject Expert
4	Dr. S.P. Mathiraj	Subject Expert
5	CS.M. Karthick	Industrial Expert
6	Ms. C.T. Vikhashini	Meritorious Alumni
7	Ms. N. Pavithra	Students Representative
8	Ms. M. Bhuvaneshwari	Students Representative
9	Dr. N. Kuppuchamy	Co-opted Member
10	Dr. R. Vithya Prabha	Co-opted Member
11	Dr. R. Sowrirajan	Co-opted Member
12	Dr. D. Parasakthi	Co-opted Member
13	Dr. V. Pream Sudha	Co-opted Member
14	Dr. P. Suganya	Co-opted Member
15	Dr. A.R. Kanagaraj	Member
16	Dr. R. Senthilkumar	Member
17	Dr. D. Senthilnathan	Member
18	Dr. S. Jagatheeswari	Member
19	Mr. R. Suresh	Member
20	Mr. K. Mahendran	Member
21	Dr. T. Christy Cresida	Member
22	Mrs. S. Archana	Member
23	Mrs. R. Swarnalakshmi	Member
24	Dr. G. Ilakkia	Member
25	Ms. V. Preethika	Member
26	Ms. B. Sooriapriya	Member
27	Mrs. T.J. Krithika	Member

The HoD and Chairman of the department of Commerce with Corporate Secretaryship Dr. S. Kowsalya welcomed and introduced all the members and appreciated them for their

continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed the inability of the following member/s to attend the meeting and requested to grant leave of absence.

1. Dr.S.P. Mathiraj, Associate Professor, Alagappa University – Subject Expert
2. Ms. Vikhashini C.T – Alumni Member

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

Item 16.1

To review and approve the minutes of the previous meeting held on **12/06/2023**

The chairman of the Board presented the minutes of the previous meeting held on **12/06/2023** and requested the members to approve. After brief discussion the following resolution was passed

Resolution:

Resolved to approve the minutes of the previous meeting held on 12/06/2023

Item 16.1(a): To consider and approve the syllabi for II semester for the students admitted during the academic year 2023-2024.

The chairman presented the detailed scheme and syllabus for the II semester for the students admitted from the academic year 2023-2024 onwards. The details of changes made also presented as follows.

Changes Made:

B. Com (CSCA)		
Course	Code	Reason
Spreadsheet Modeling for Business Decisions – II	235CR1A2CP	<ul style="list-style-type: none">• Pivot table• Vlookup functions. Students can analyze the numerical data in detail and to work with voluminous data in excel sheet
Human Rights and Women's Rights	235CR1A2AA	<ul style="list-style-type: none">• Topic 'Kavalan App' in Unit-V To get aware of additional security and assistance provided by the police at various situations.

M.Com (CS)		
Course	Code	Reason
Economic and other legislation	235CR2A2DA	<ul style="list-style-type: none"> Three Tier Redressal Mechanism in Unit – II, Consumer Protection Act, 2019. To understand the formal system to lodge any grievance.

New Courses Introduced: NIL

Course	Code	Reason
-	-	-

Courses Removed

M.Com (CS)		
Course	Code	Reason
Statistical Tools for Research - I	225CR2A2CP	Statistical Tools for Research – I & II is Merged and offered as single course
Indian Stock Exchange Operations	225CR2A2DC	To introduce 'Banking Service' as an Elective Course

IDC Offered: NIL

Course	Code	Department
-	-	-

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the II semester for the students admitted from the academic year 2023-24 onwards.

Item 16.1(b): To consider and approve the changes, if any, in the syllabi for the IV semester students admitted during the academic year 2022-2023.

The Chairman presented the detailed syllabus for the IV semester for the students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

Changes Made

B. Com (CSCA)		
Course	Code	Reason
Company Law and Secretarial Practice –II	225CR1A4CA	To acquire the practical knowledge case studies included
M.Com (CS)		
Cost and Management Accounting	225CR2A4CA	To acquire the practical knowledge in cost and management accounting case studies included
Drafting, Appearances and pleadings	225CR2A4DB	<ul style="list-style-type: none"> Drafting and its rules in Unit-I. To acquire the knowledge on drafting, documentation and advocacy techniques.

New Courses Introduced

B. Com (CSCA)		
Course	Code	Reason
Programming in C – Theory and Practical (Embedded)	225CR1A4EP	C-Theory and Practical Courses combined to enhance the basic programming knowledge in C.
Corporate Governance	225CR1A4CB	To impart knowledge on Governance that ensures ethics in corporate management.
M.Com (CS)		
Course	Code	Reason
Insolvency Law and Practice	225CR2A4DA	<ul style="list-style-type: none"> Fast Track Corporation Insolvency Resolution Process in Unit - III. Stakeholders Consultation Committee in Unit - IV To understand the regulations for Fast Track Insolvency process for Corporate Persons and appointment of liquidator.
Fintech Services	225CM2A4DB	To understand the concepts and functions of fintech services.

Courses Removed

B. Com (CSCA)		
Course	Code	Reason
Financial Markets	195CR1A4SA	To introduce Core Course 'Corporate Governance'.

M.Com (CS)		
Course	Code	Reason
Foreign Exchange Management	205CR2A4DA	Change of elective options

IDC Offered: NIL

Course	Code	Department
-	-	-

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2022-23 onwards,

Item 16.2: To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

The Chairman presented the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

Resolution:


Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

Item 16.3: To consider and approve any other item brought forward by the Chairman and the members of the board.

No other item was brought forward.

Finally, the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Dr.A.R. Kanagaraj.

Date: 17/10/2023


(Dr. S. Kowsalya)

BoS Chairman/HOD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: II

Course Code/ Name: 235CR1A2CA / BUSINESS LAW

Unit	Content
I	Indian Contract Act, 1872 Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts - Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract. Case Study: Capacity to contract.
II	Free Consent and Performance of Contract Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Types of damages - Specific Relief. Case Study: Remedies for Breach of Contract.
III	Special Contracts Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Bailment and Pledge - Essentials - Kinds - Rights and Duties. Law of Mortgage - Mortgage vs. Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Methods.
IV	Law Relating to Sale of Goods Act, 1930 The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Implied conditions and warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer. Case Study: Sale of Goods Act, 1930.
V	Information Technology Act, 2000 Definitions - Digital signatures – Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate -Encryption - Duties of Subscribers. Note: Case study (Examined Internal only).

Note: Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretary ship

Semester: II

Course Code/ Name: 235CR1A2CP / SPREADSHEET MODELING FOR BUSINESS DECISIONS - II

Unit	Existing	Changes
1	Program to apply advanced formatting options such as conditional formatting and customized number formatting and handle worksheets.	
2	Creating Use functions such as those associated with logical, statistical, financial and mathematical operations.	
3	Create charts and apply advanced chart formatting features.	Creation of different charts for various business transactions
4	Program to work with tables and lists to analyze, filter and sort data. Create and use scenarios.	
5	Creating Validate and audit spreadsheet data.	
6	Program to enhance productivity by working with named cell ranges, macros and templates.	
7	Program to use linking and importing features to integrate data. Apply spreadsheet security features.	
8	Create Format Worksheets and Workbooks: _____ Change worksheet tab color _____ Rename a worksheet _____ Change worksheet order _____ Insert and delete columns or rows _____ Change workbook themes. _____ Adjust row height and column width. _____ Insert headers and footers	Creating Pivot Table for the given data.
9	Program to Customize Options and views for Worksheets and Workbook _____ Hide or unhide worksheets. _____ Hide or unhide columns and rows. _____ Customize the Quick Access toolbar _____ Modify document properties. _____ Display formulas.	Using V lookup functions for the database.
10	Create Configure Worksheets and Workbooks for Distribution _____ Inspect a workbook for hidden properties or personal information. _____ Inspect a workbook for accessibility issues. _____ Inspect a workbook for compatibility issues.	Calculation of depreciation via a straight-line method using SLN function

PERCENTAGE OF SYLLABUS (NEW COURSE): 15.46%

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: II

Course Code/ Name: 235CR1A2AA / HUMAN RIGHTS AND WOMEN'S RIGHTS

Unit	Existing	Changes
I	Introduction to Human Rights Meaning - Definition - Nature - Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories – Principles of Magna Carta – Modern Movements of Human Rights – The Future of Human Rights.	Case Studies related to Human Rights
II	Human Rights in India The Constitution of India – Fundamental Rights – Right to Life and Liberty – Directive Principles of State Policy – Fundamental Duties – Individual and Group Rights – Other facets of Human Rights – Measures for Protection of Human Rights in India.	-
III	Human Right Violations and Redressal Mechanism Human Rights – Infringement of Human Right by State Machinery and by Individual – Remedies for State action and inaction – Constitutional Remedies – Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 – National Human Rights Commission – State Human Rights Commissions – Constitution of Human Right Courts.	-
IV	Rights to Women and Child Matrimonial protection - Protection against dowry - Protection to pregnancy - Sexual offences - Law relating to work Place - Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women - Constitutional Rights – Personal Laws - Protection of children against Sexual Offences Act 2012 (POCSO).	Case Studies related to Sexual offences
V	Civil and Political Rights of Women Right of Inheritance - Right to live with decency and dignity - The Married women's Property Act 1874 - Women's right to property - Women Reservation Bill - National Commission for Women - Political participation - Pre-independent political participation of women - Participation of Women in post independent period.	Case Studies related to Women Rights Kavalan App

Note: Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS(NEW COURSE) : 8.1%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: II

Course Code/ Name: 235CR2A2CA / GENERAL LAW AND PRACTICE

Unit	Content
I	Interpretation of Statutes General principles of Interpretation – Internal and External aids – Primary and Other Rules. Constitution of India - Nature – Fundamental Rights – Directive Principles of State Policy – Freedom of Trade – Commerce and Intercourse – Constitutional provisions relating to State Monopoly – Case study: Fundamental Rights.
II	Civil Procedure Code, 1908 and Limitation Act, 1963 Structure of civil courts and their jurisdiction - Orders judgment and decree, stay of suits – Repudiate basic understanding of summary proceedings – Appeals – Reference – Review and Revision - Case study: Appeals. Limitation Act, 1963: Period for different types of suits – Extension of Periods of Limitation.
III	Transfer of Property Act, 1882 and Indian Trust Act, 1882 Movable and Immovable Property – Properties which cannot be transferred – Provisions relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim -Easementary rights. Indian Trust Act, 1882: Concepts relating to Trusts – Creation of Trusts - Duties and Liabilities - Beneficiaries - Rights and Power - Disabilities - Case studies relating to sale.
IV	Society Registration Act, Arbitration and Conciliation Act, 1996 Society Registration Act: Concepts - Registration Procedure – Benefits: Education, Health, Employment. Arbitration Agreement – Definitions – Appointment of Arbitrator – Powers –Award – Remission – Setting – Modification and Filing – Stay of Legal Proceedings – Conciliation – Proceedings – International Commercial Arbitration - Case study: Arbitration.
V	Registration Act, 1908 and Indian Stamp Act, 1989 Registration Act, 1908: Registrable Documents – Compulsory, Optional and Place of Registration – Consequences of Non-Registration – Miscellaneous Provisions. Indian Stamp Act, 1989: Methods of Stamping – Consequences of Non-Stamping and Under Stamping – Impounding of Instruments - Construction of Instruments for Stamp Duty Payable – Allowance and Refund - Case study: Registration and Stamping. Note: Case Study examined externally (Section C: Compulsory question)

Note: Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: II

Course Code/ Name: 235CR2A2CB/ SECRETARIAL AND MANAGEMENT AUDIT

Unit	Content
I	Secretarial Audit Introduction - Concepts - Objectives - Scope - Periodicity and format for secretarial audit report – Appointment of Secretarial Auditor - Duties - Power – Check list/worksheet for Secretarial Audit under various corporate laws and covenants of loan agreements entered by financial institutions - Secretarial standards - Case study: Corporate laws and covenants of loan agreements entered into financial institutions.
II	Search and Status Report Meaning - Preparation of report from registrar of companies' records for banks and financial institutions - Scope - Importance - Verification of documents relating to charges - Requirements of various financial institutions and other corporate lenders - Case study: Verification of documents for charges.
III	Securities Audit Meaning - Need - Scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including insider trading – Initiatives of the SEBI to protect the interest of the investors - Case study: Fraudulent and unfair trade practices and Insider trading.
IV	Internal Audit Forms of audit – Propriety audit – Compliance Audit and Efficiency Audit; Internal Audit and Statutory Audit provisions of Companies Act, 2013 – Nature - Scope and Techniques - Procedure for appointment of Internal Auditor - Functions and Responsibilities - Organisational Status and Internal auditing functions - Case study: Compliance Audit.
V	Management Audit Meaning – Objectives - Nature - Scope - Principles and Fundamentals of Management Audit - Appraisal of Management Methods and Performance - Organizing Needs for Management Audit - Advantages - Governance Audit – Case study: Management Audit and Governance Audit.

Note: Case Study examined externally (Section C: Compulsory question)

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: II

Course Code/ Name: 235CR2A2DA / ECONOMIC AND OTHER LEGISLATION

Unit	Existing	Changes
I	The Competition Act, 2002 Definition - Anti Competitive Agreements - Prohibition of Abuse of Competitive Position - Combinations - Competition Commission of India – Powers - Duties - Benches of the Commission - Procedure for Inquiry on Complaints - Investigation of Combination - Power to grant Interim Relief - Compensation - Appearance before the Commission - Case study: Competitive Agreements.	Case study: Competitive Agreements.
II	Consumer Protection Act and Right to information Act Consumer Protection Act, 2019: Objectives - Definitions - Rights of Consumers – Consumer Protection Council – Mediation. Product Liability: Manufacturer, Service Provider – Exception – Offences and Penalties – Measures to prevent unfair trade practices in e - commerce and direct selling. Right to information Act, 2005: Definitions - Public Information Officers - Assistant Public Information Officers - Procedure - Not disclose Information under the Act - Time Limit for Providing Information - Fees - Information Commission Appeals - Offences and Penalties - Case study: Right to information Act, 2005.	Three Tier Redressal Mechanism
III	Foreign Exchange Management Act, 1999 Definition - Regulation and Management of Foreign Exchange – Dealings in holding Current Account and Capital Account Transactions - Export of Goods and Services - Realization and Repatriation of Exemptions for Authorized Persons - RBI Powers - Penalties - Appeals - Enforcement - Foreign Contribution and Regulations Act - 2010 - Case study: Export of Goods and Services.	Case study: Export of Goods and Services.
IV	Intellectual Property Laws Trade Mark Act, 1999: Trade Mark - Objects - Registration - Licensing and Assignment - Rectification - Removal - Passing off and Infringement - Certification - Case study: Trade Marks. Indian Patents Act, 1970: Patents - Objects - Registration – Secrecy - Directions - Powers of Controller of Patents - Surrender and Revocation - Infringement of Patents and Remedies - Patent Agents - International Arrangements - Case study: Patents. Copy Right Act, 1957: Copy Rights - Objects - Schemes - Definitions (Sections 2-8)- Copy Right Office, Board - Copyright Subsists (Sec 13) - Ownership, Rights - Licensing and Registration - International Copyrights - Infringement - Civil Remedies - Case study: Copy Right.	

V	Negotiable Instrument and Prevention of Money Laundering Negotiable Instruments Act, 1881: Definition - Types - Promissory Note - Liability - Discharge - Bill of Exchange - Types. Cheque - Crossing - Types - MICR (Magnetic Ink Character Recognition) - Case study: Cheque. Money Laundering - Prevention - Problem and Adverse Effect - Methods - Offence - Attachment - Adjudication and confiscation - Case study: Money Laundering.	Case study: Money Laundering.
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Note: Case Study examined externally (Section C: Compulsory question)

PERCENTAGE OF SYLLABUS (NEW COURSE): 5%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: II

Course Code/ Name: 235CR2A2DB / CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE

Unit	Content
I	Compliance Management Concepts - Significance – Systems Approach to Compliance Management – Process of establishment of compliance management system – Absolute, Apparent and Adequate Compliance - Case study: Compliance management system
II	Certification, Due Diligence and Signing Certification - Meaning - Scope - Buy-back of securities - Rules – Transfer of deeds. Due diligence - Signing of documents under corporate and security laws - Declaration to incorporation of companies - Commencement of business and Annual Returns - Case study: Certification under buy-back of securities.
III	Compliance Certificate Concept - Need - Appraisal of Secretarial Compliances – Specimen compliance certificate. Securities management and compliances: Meaning - Need - Scope – Mechanism for Self-regulations - Case study: Securities management and compliances.
IV	Due diligence of Pre-capital issue work Appraisal of documents - Issue of capital: Prospectus, Letter of offer and other documents to be filed with SEBI – Registrar of Companies – Stock Exchange and other authorities – Ensuring compliance of listing and other requirements – Issue of securities by SMEs – Role of company secretary in issue of securities – Insider trading – Prevention of fraudulent practices - Case study: Insider trading.
V	Due diligence of Post-capital issue work Approval of post-capital issue compliances - Dispatch of refund order/Certificate to investors – Filing compliance certificate with SEBI and other authorities – Ensuring compliance of Listing Guidelines – Depository Receipts – Due diligence – Regulatory framework – Parties, Approvals, Documentation and Process - Issue of ADRs, GDRs, IDRS and FCCBs - Case study: Post-capital issue compliances.

Note: Case Study examined externally (Section C: Compulsory question)

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: IV

Course Code/ Name: 225CR1A4CA / COMPANY LAW AND SECRETARIAL PRACTICE –II

Unit	Existing	Changes
I	Company Meeting Kinds of Meetings – Requisites of a valid meeting – Agenda – Minutes – Quorum – Proxy – Voting – Poll – Postal Ballot – Motion and Resolution – Secretarial duties in connection with meetings.	Case Study: Procedure for conducting Board Meeting.
II	Directors Appointment – Qualification – Removal – Casual vacancy – Powers, Duties, Liabilities – Managing Director – Appointment – Rights and Duties – Appointment of KMP's - Secretarial duties.	Case Study: Removal of Directors.
III	Books of Accounts and Registers Inspections – Annual returns – Circulation and filing – Directors report – Chairman's speech – Appointment of Auditors – Qualification of Auditors – Rotation of Auditors- Auditor's Report – Removal of Auditors – Secretarial duties.	
IV	Dividend Definition – Statutory provision – Power of Board of Directors regarding dividend – Interim dividend – Unclaimed dividend – Dividend warrant – Secretarial duties in connection with dividend.	
V	Winding up Meaning – Modes of winding up – Introduction of Insolvency and Bankruptcy Code, 2016 – Introduction to IBBI Regulations – Insolvency Resolution Process for corporate person – Liquidation process – Role of National Company Law Tribunal (with regard to Winding up) – Role of Insolvency Professional -Consequences of winding up.	Oppression - Mismanagement - Corporate Restructuring Case Study: Winding Up of a Company.

Note: Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW COURSE): 16.89%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development <input checked="" type="checkbox"/> Employability <input type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Entrepreneurial Development <input checked="" type="checkbox"/> Innovations <input type="checkbox"/> Gender Sensitization
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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: IV

Course Code/ Name: 225CR1A4CB / CORPORATE GOVERNANCE

Unit	Content
I	Introduction Corporate Governance – Overview – Macro issues – Micro issues Board of governance – Principles of Corporate Governance – Management structure for Corporate Governance - Corporate Social Responsibility - Business Ethics – Corporate Social Reporting - Sustainable Development – Desirable Corporate Governance in India - Committees on Corporate Governance and Role of SEBI.
II	Structure and Effectiveness of Board Board Composition – Role and Responsibilities of Board – Corporate Governance and Disclosure in Board's Report– Corporate governance System worldwide – The Board, CEO and the Chairman – Independent Directors – Legal position and Liabilities of Directors.
III	Company Audit Company Audit – Auditor's Independence - Auditor's Rotation – Audit committees – Audit committees and Corporate Governance – Management Audit – Tool for Value Addition – Economic Value Addition.
IV	Corporate Disclosures Corporate Disclosures – Disclosures Norms and Investors Interest - Corporate Governance Report - Environmental Reporting - Corporate Governance Rating - Models of Rating – Committees of Board.
V	E – Governance E – Governance – Trends in E-Governance – Ethical imperatives in Corporate Governance – Case Study Analysis (Board Report, Annual Report).

Note: Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: IV

Course Code/ Name: 225CR1A4EP/ PROGRAMMING IN C - THEORY AND PRACTICAL

Unit	Content
I	<p>C Language, Data Types and I/O Operations Introduction: History of C language – Basic Structure - Pre-processors in “C”.: Keywords and Identifiers – Constants – Variables - Data types - Formatted Input and Output operations.</p> <p>PRACTICAL: 1.Program to take input of Name, Roll No. and Marks obtained by a student in 4 subjects of 100 marks each and display Name, Roll No. with percentage score secured. 2.Program to print ASCII value for a given character.</p>
II	<p>Operators and Decision Making Operators: Introduction– Arithmetic – Relational – Logical – Assignment - Conditional - Decision Making & Looping: Introduction - If statements - If-else statements - Switch statements - While statements - Do statements – For Statements.</p> <p>PRACTICAL: 1.Program to print whether a given number is even or odd. 2. Program to make simple calculation using switch statement.</p>
III	<p>Arrays and Strings Arrays: Introduction - Defining an array - One dimensional array – Two-dimensional array - Dynamic array. Strings: Introduction - String handling functions.</p> <p>PRACTICAL: 1.Program to perform addition of two matrices in C. 2.Program to find the given string is Palindrome or Not</p>
IV	<p>Built-In Functions and User-Defined Functions Built-in functions: Mathematical functions - Character functions. User defined functions: Introduction - Elements of functions - Function declaration – Function calls.</p> <p>PRACTICAL: 1.Program to perform simple interest using functions in C. 2. Program to call function inside a function in C.</p>
V	<p>Structures and Pointers Structures: Declaring structures variables - Accessing structure members - Introduction to Unions. Pointers: Understanding pointers - Declaration of Pointers.</p> <p>PRACTICAL: 1.Program to store information of 5 students in structure and display it. 2. Program to find biggest among three numbers using pointer.</p>

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: IV

Course Code/ Name: 225CR2A4CA / COST AND MANAGEMENT ACCOUNTING

Unit	Existing	Changes
I	Cost and Management Accounting; Material Control Cost Accounting: Introduction – Definition – Scope - Nature - Advantages - Limitations. Management Accounting: Definition - Scope - Nature - Advantages - Limitations - Difference between Financial Accounting, Cost Accounting and Management Accounting - Preparation of Cost Sheet. Material Control: Meaning - Need - Essentials - Techniques of Material Control - EOQ & Levels of Stocks - Methods of valuing Material Control - Issue of Material: LIFO, FIFO, Average Stock Method and Base Stock Method.	Case Studies related to Issue of material
II	Labour and Overheads Labour Cost: Types of Labour - Labour Turnover – Remuneration and Incentives – Premium and Bonus. Overhead: Meaning - Definition – Importance – Classification – Collection and Allocation of overheads – Absorption and control of overheads.	Case Studies related to Remuneration and Incentives.
III	Financial Statement Analysis Financial Statement Analysis: Meaning - Nature - Preparation - Analysis and Interpretation of Financial Statements – Limitations - Tools of Financial Statements Analysis - Ratio analysis (Problems in Ratio Analysis only).	Case Studies related to Analysis and Interpretation of Financial Statements.
IV	Marginal Costing and Working Capital Marginal Costing: Definition – Features – Advantages - Limitations – Cost – Volume - Profit Analysis – Break Even analysis - Margin of Safety. Working Capital: Concepts - Factors determining Working Capital – Sources – Schedule of Changes in Working Capital.	Case Studies related to Working Capital.
V	Fund Flow Statement and Cash Flow Statement Fund Flow Statement - Cash Flow Statement - Difference between Fund Flow Statement and Cash Flow Statement.	Case Studies related to Financial Statements.

Note: Case Study examined externally (Section C: Compulsory question)

PERCENTAGE OF SYLLABUS (NEW COURSE): 17.22%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus – New Course

Faculty: Commerce

Semester: IV

Board: Corporate Secretaryship

Course Code/ Name: 225CR2A4DA / INSOLVENCY LAW AND PRACTICE

Unit	Content
I	Insolvency – Concepts and Evolution Bankruptcy/Insolvency – the Concept - Historical Developments of Insolvency Laws in India - A Brief on Historical Background on UK Insolvency Framework - US Bankruptcy Laws. Historical Background - Report of the Bankruptcy Law Reforms Committee - Need for the Insolvency and Bankruptcy Code 2016 - Overall scheme of the Insolvency and Bankruptcy Code - Important Definitions - Institutions under Insolvency and Bankruptcy Code 2016.
II	Corporate Insolvency Resolution Process Legal Provisions - Committee of Creditors - Procedure - Documentation - Appearance - Approval. Insolvency Resolution of Corporate Persons - Contents of resolution plan - Submission of resolution plan - Approval of resolution plan - Model time line.
III	Resolution Strategies Fast Track Corporation Insolvency Resolution Process - Applicability for fast track process - Time period for completion of fast track process - Procedure for fast track process - Prepackaged insolvency process.
IV	Fast Track Corporation Insolvency Resolution Process Fast Track Corporation Insolvency Resolution Process - Applicability for fast track process - Time period for completion of fast track process - Procedure for fast track process - Prepackaged insolvency process.
V	Liquidation of Corporate Person Initiation of Liquidation - Powers and duties of Liquidator - Liquidation Estate - Distribution of assets - Dissolution of corporate debtor. Voluntary Liquidation of Companies - Procedure for Voluntary Liquidation - Initiation of Liquidation - Effect of liquidation - Appointment - remuneration - powers and duties of Liquidator - Completion of Liquidation - Model time line.

Note: Case Study examined externally (Section C: Compulsory question)

PERCENTAGE OF SYLLABUS (NEW COURSE):100%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: IV


Course Code/ Name: 225CR2A4DB/ Drafting, Appearances and Pleadings

Unit	Existing	Changes
I	General Principles of Drafting Rules for Drafting – Use of Appropriate Words and Expressions – Aids to Clarity and Accuracy – Legal Implications and Requirements - Supreme Court Rules and other guiding principles for drafting.	<ul style="list-style-type: none"> Drafting and its rules Case Studies Related to Drafting
II	General Principles of Conveyancing Meaning – Basic Requirements of Deeds of Transfers – Description of Deeds - Practices - Recitals - Testatum - Consideration of Operative Words – Exceptions and Reservations – Habendum – Testimonium – Signature and Attestation – Endorsement and Supplement Deeds - Wills - Encumbrances and gift deeds.	Case Studies Related to transfer of deeds
III	Deeds of Mortgages Charges and Pledges - Different Types of Mortgage Deeds – Deeds of Further Charge in Mortgage Property - Mortgage by Deposit of Title Deeds – Deeds of Floating Charge – Deeds of Appointment of Receiver – Other Charges – Memorandum of Pledge of Movables.	Case Studies Related to Pledges
IV	Secretarial Practices and Drafting Principles relating to Drafting of various resolutions-Drafting of notices & Explanatory Statements - Preparation of Agenda for meetings - Drafting and recording of minutes.	Case Studies Related to Drafting Documents
V	Appearances and Art of Advocacy Requisites for entering appearances - Appearing before Tribunals - Quasi-judicial Bodies such as NCLT/NCLAT/CCI/TRAI - Tax Authorities and Appellate Tribunals and authorities such as ROC/ RD/ RBI/ ED/Stock Exchange/ SEBI/ RERA - Art of advocacy.	Case Studies Related to Drafting Documents

PERCENTAGE OF SYLLABUS (NEW COURSE):17.74%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization

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ATTENDANCE OF THE SIXTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

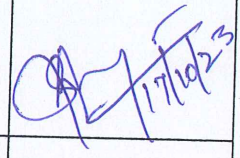
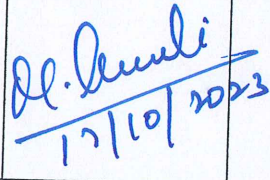
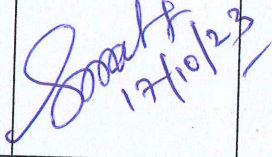
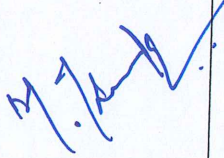
Name of the Board: Commerce with Corporate Secretaryship

Venue: A Block- Audio Visual Room

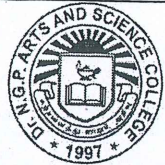
Date: 17/10/2023

Time: 10.00 A.M.

The following members were present for the board of studies meeting

S. No.	NAME	DESIGNTION	SIGNATURE
1	Dr.S.Kowsalya Head of the Department(i/c) Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Chairman	
2	Dr.M.Anbukarasi Assistant Professor Department of Commerce Bharathiar University, Coimbatore - 641 046. Email: anbukarasi@buc.edu.in Ph:9442342585	VC nominee	
3	Dr.S.Mahes Kumar; Associate Professor, K.S.R College of Arts and Science (Autonomous), Tiruchengode. Email:smaheserode@gmail.com, Ph:9994888650	Subject Expert	
4	Dr.S.P.Mathiraj, Associate Professor, Department of Corporate Secretaryship, Alagappa University, Karaikudi-630003. Email:drmathiraj@gmail.com, Ph:91 9442215552	Subject Expert	ABSENT
5	CS.M. Karthick, Company Secretary, SPP & Co., 165/1, Krishnarayapuram ThottaSalaigal, MayiladumParai, Chettipalayam, Coimbatore - 641201, Email: karthickmanush@gmail.com, Ph : 91-9789734355	Industrial Expert	
6	Ms.Vikhashini C.T, Risk & Financial Advisory, Associate Analyst, Deloitte, Hyderabad- 500081 Email: vikhashiniviksh@gmail.com, Ph :91+ 80564-03298	Alumni	ABSENT

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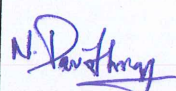
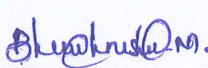

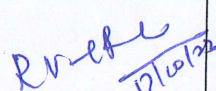
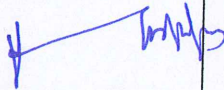
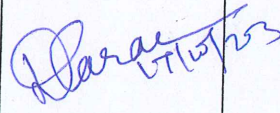
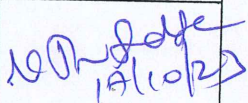
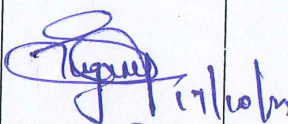
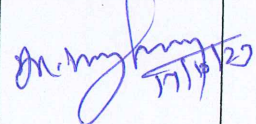

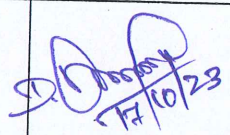


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7	Ms.N.Pavithra II M. Com CS Dr. N.G.P. Arts and Science College, Coimbatore	Students Representative	
8	Ms.M.Bhuvaneshwari III.B. Com CS CA Dr. N.G.P. Arts and Science College, Coimbatore	Students Representative	
9	Dr. N. Kuppuchamy Associate Professor & Head Department of Tamil, Dr. N.G.P. Arts and Science College, Coimbatore	Co-opted Member	
10	Dr. R. Vithya Prabha Professor & Head Department of English, Dr. N.G.P. Arts and Science College, Coimbatore	Co-opted Member	
11	Dr.R.Sowrirajan Assistant Professor & Head Department of Mathematics, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	
12	Dr.D.Parasakthi Professor & Head Department of Commerce, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	
13	Dr.V.Pream Sudha Professor & Head(i/c) Department of Computer Science with Data Analytics, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	
14	Dr.P.Suganya Associate Professor & Head(i/c) Department of Commerce with Computer Applications, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	
15	Dr. A.R. Kanagaraj Professor Department of Commerce with Corporate Secretaryship, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
16	Dr. R. Senthilkumar Assistant Professor Department of Commerce with Corporate Secretaryship, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
17	Dr. D. Senthilnathan Assistant Professor Department of Commerce with Corporate Secretaryship, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	

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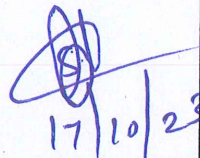

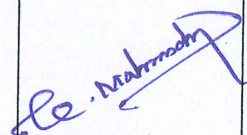
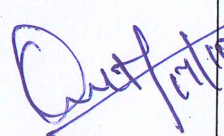
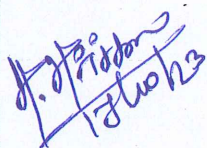

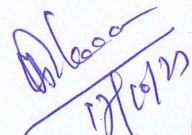
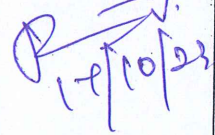


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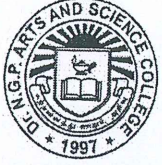
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18	Dr. S. Jagatheeswari Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	 17/10/23
19	Mr. R. Suresh Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
20	Mr. K. Mahendran Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
21	Dr. T. Christy Cresida Associate Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
22	Mrs. S. Archana Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
23	Mrs. R. Swarnalakshmi Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
24	Dr. G. Ilakkia Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore	Internal Member	
25	Ms. V. Preethika Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	



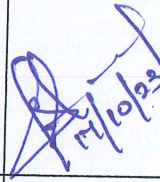
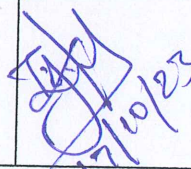


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26	Ms.B.Sooriapriya Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	 17/10/23
27.	Mrs.T.J.Krithika Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	 17/10/23

Date: 17/10/2023

(Dr.S.Kowsalya)

BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

