



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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

J P4

REGULATIONS 2024-25 for Post Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

M.Com CS Degree

(For the students admitted during the academic year 2024-25 and onwards)

Programme: M.Com CS

Eligibility:

A pass in any one of the following Degree Programme of BCS/B.Com (CS)/ B.Com/BBM/B.C.S (CA)/B.Com (CS) (CA) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce with Corporate Secretaryship Degree Examination** of this College after a Programme of study of two Academic Years.

Programme Educational Objectives:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of Post-Graduation:

1. To produce competent Company Secretaries through appropriate teaching programmes.
2. To provide right skills, attitudes and values among the students by imparting training in reputed Companies / Corporate.
3. To make students competent in taking up wide range of responsible positions in the Secretarial, Legal, Finance, Accounts, Personnel and Administrative departments.
4. To impart the most current knowledge and skills for the individuals to get them placed at middle level professionals in the corporate sector.
5. To make the students to prepare for the Company Secretaryship Programme.



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M.Com. CS (Students admitted during the A.Y.2024-25)

PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	To produce competent professionals like Company secretaries, Chartered Accountants, Cost and Management Accountants through appropriate teaching programmes.
PO2	To provide right skills, attitudes and values by imparting training in reputed Companies / Corporate.
PO3	To understand the law and best practices in key function matters and to apply them in Secretaryship functions and ensure corporate compliance.
PO4	To develop the skills of research, analyzing, evaluating problems and taking business decisions.
PO5	To acquire knowledge to nurture in intellectual, interpersonal and societal skills.



PG Credit Distribution:

Part	Subjects	No. of Papers	Credit		Semester No.
III	Core	15	13 x 04 = 52	58	I – IV
			02 x 03 = 06		
	Core Practical	02	02 x 02 = 04		I & III
	Elective	04	04 x 04 = 16		I - IV
	EDC	01	01 x 04 = 04		II
	Industrial Training	01	01 x 02 = 02		III
	Project Work	01	01 x 08 = 08		IV
TOTAL CREDITS			92		-



PG CURRICULUM
M.COM (CS)
AY 2024-25

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
24CRP1CA	Core - I	Advanced Company Law and Practice	6	-	-	6	72	3	25	75	100	4
24CRP1CB	Core - II	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
24CRP1CC	Core -III	Corporate Governance	5	-	-	5	60	3	25	75	100	4
24IBP1CA	Core -IV	Strategic Human Resource Management	5	-	-	5	60	3	25	75	100	4
24CRP1CP	Core Practical - I	Financial Modeling in Advanced Excel	-	-	4	4	48	3	40	60	100	2
24CRP1DA	DSE -I	Environmental Laws	4	-	-	4	48	3	25	75	100	4
24CRP1DB		Intellectual Property Rights										
24CMP1DB		Financial Markets and Services										
Total			25	1	4	30	360				600	22



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
24CRP2CA	Core - V	General Law and Practice	5	-	-	5	60	3	25	75	100	3
24CRP2CB	Core -VI	Secretarial and Management Audit	5	-	-	5	60	3	25	75	100	3
24COP2CA	Core -VII	Direct Tax	5	1	-	6	72	3	25	75	100	4
24CMP2CA	Core -VIII	Business Finance	5	-	-	5	60	3	25	75	100	4
24DAP2EA	EDC	Business Analytics	5	-	-	5	60	3	25	75	100	4
24CRP2DA	DSE - II	Economic and Other Legislation	4	-	-	4	48	3	25	75	100	4
24CRP2DB		Corporate Compliance Management and Due Diligence										
24CMP2DB		Banking Services										
Total			29	1	-	30	360				600	22



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
24COP3CA	Core - IX	Business Research Methods	5	-	-	5	60	3	25	75	100	4
24CRP3CA	Core - X	Industrial and Labour Legislation	4	-	-	4	48	3	25	75	100	4
24CRP3CB	Core - XI	Forensic Audit	4	-	-	4	48	3	25	75	100	4
24CRP3CC	Core -XII	Corporate Funding and Listing to Stock Exchanges	4	-	-	4	48	3	25	75	100	4
24CRP3CD	Core - XIII	Indirect Tax	5	-	-	5	60	3	25	75	100	4
24CRP3CT	Core- XIV	Internship and Viva Voce	-	-	-	-	-	3	40	60	100	2
24COP3CP	Core Practical - II	Statistical Tools for Research	-	-	4	4	48	3	40	60	100	2
24CRP3DA	DSE -III	Corporate Restructuring Law and Practice	4	-	-	4	48	3	25	75	100	4
24CRP3DB		Corporate Social Responsibility										
24CMP3DB		Financial Derivatives										
Total			26	-	4	30	360				800	28



Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
24CRP4CA	Core-XV	Cost and Management Accounting	6	-	-	6	72	3	25	75	100	4
24COP4CA	Core-XVI	Security Analysis and Portfolio Management	4	-	-	4	48	3	25	75	100	4
24CRP4CV	Core-XVII	Project and Viva Voce	-	-	16	16	192	3	80	120	200	8
24CRP4DA	DSE -IV	Insolvency Law and Practice	4	-	-	4	48	3	25	75	100	4
24CRP4DB		Drafting, Pleadings and Appearances										
24CMP4DB		Fintech Services										
Total			14	-	16	30	360				500	20
Grand Total											2500	92



DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters I -IV

Semester I (Elective I)

S. No.	Course Code	Name of the Course
1	24CRP1DA	Environmental Laws
2	24CRP1DB	Intellectual Property Rights
3	24CMP1DB	Financial Markets and Services

Semester II (Elective II)

S. No.	Course Code	Name of the Course
1	24CRP2DA	Economic and Other Legislation
2	24CRP2DB	Corporate Compliance Management and Due Diligence
3	24CMP2DB	Banking Services

Semester III (Elective III)

S. No.	Course Code	Name of the Course
1	24CRP3DA	Corporate Restructuring Law and Practice
2	24CRP3DB	Corporate Social Responsibility
3	24CMP3DB	Financial Derivatives

Semester IV (Elective III)

S. No.	Course Code	Name of the Course
1	24CRP4DA	Insolvency Law and Practice
2	24CRP4DB	Drafting, Pleadings and Appearances
3	24CMP4DB	Fintech Services




EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

Semester III

S. No.	Course Code	Course Name
1	24CRPSSA	Marketing Communication
2	24CRPSSB	Organizational Design, Development and Change


 BoS Chairman/HoD
 Department of Corporate Secretaryship
 Dr. N. G. P. Arts and Science College
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 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 17th	AC - 17th	GB -
03.04.2024	17.04.2024	



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M.Com. CS (Students admitted during the A.Y.2024-25)

SEMESTER I

CORE I: Advanced Company Law and Practice

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1CA	ADVANCED COMPANY LAW AND PRACTICE	Core	72	-	-	4

Preamble

- This course has been designed for students to learn and understand
- the regulatory framework of companies.
- the provisions of the Companies Act, 2013
- its schedules, rules, notifications, circulars, clarifications there under including case laws

Prerequisite Knowledge on Company Law and Practice and case laws.

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Illustrate the Nature and Forms of Business Enterprise and the concept of Corporate personality	K3
CO2	Classify Kinds of companies, Documents involved in Incorporation and alteration of AOA and MOA	K3
CO3	Contrast the concept of capital and financing of companies	K4
CO4	Arrange the provisions relating to meetings, resolution and Company Management	K5
CO5	Analyze the provisions relating to acceptance of deposits, Investment, Guarantee and providing security	K4

Mapping with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓			✓
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓		✓	
CO5	✓	✓			✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction Company as a business medium – Business Enterprise - Nature and forms - Types - Nature and functions of companies - Concept of corporate personality and nature of corporate – Company as a person, resident, citizen. Case study: Corporate Personalities	14	Text Book
II	Incorporation and its Consequences Formation of a company - Types of companies - Memorandum of Association - Content - Alteration- Articles of Association - Promoters - Meaning, Importance, position, duties and liabilities - Corporate transactions - Pre-incorporation contracts - Doctrine of ultra-vires and common seal - Protection of persons dealing with a company - Doctrine of constructive notice - Doctrine of indoor management and lifting of corporate veil. Case study: Promotion and Lifting of Corporate Veil.	14	Reference Book
III	Financial Structure and Membership Concept of capital and financing of companies - Types of shares - Equity with differential rights - Issue of shares - Employee stock option scheme - Private placement - Share capital – Alteration of share capital - Prospectus – Types of prospectus - Abridged prospectus - Statement in lieu of prospectus - Misrepresentations and penalties - Debt capital –Types - New developments in Debenture trust deed and trustees - Conversion - Redemption - Creation of Charges - Share Certificates and Share Warrants - Membership –Rights and Privileges of members - Transfer and transmission of securities in physical and depository modes - Case studies relating to issue and misrepresentation of Prospectus. Case study: Transfer and transmission of securities in physical and depository mode.	15	Text Book



IV	Management and Control of Companies Directors - Managing and whole-time Directors - Appointment/Re-appointment - Qualifications - Disqualifications -Remuneration -Vacation of office - Retirement -Resignation and Removal - Powers - Duties - Role - Company Secretary - Appointment -Re-appointment -Powers and Duties - Meetings of Directors and committees - Minutes and Evidence - Kinds of meetings and resolution - procedure to convene general and other meetings - Role of chairman - Powers- Division of powers between Board and General Meetings- Acts by directors - Monitoring and Management. Case study: Directors, their Appointment/ Re-appointment and vacation of office.	15	Reference Bok
V	Borrowing powers and Deposits Borrowing powers and Deposits - Invitation, acceptance, renewal, repayment, default and remedies - Law relating to Investments and giving Guarantees and providing security - Deposits - Investments - E-Governance under Companies Act. Case study: Borrowing powers of Directors	14	Text Book
	Total	72	

Note: Case Study examined externally (Section D : Compulsory question.)



Text Book	1.	Kapoor.N.D, 2019, "Elements of Company Law", 31st Edition, Sultan Chand & Sons, New Delhi.
	2.	Gogna.P.P.S, 2016, "A Textbook of Company Law", 11th Edition, Sultan Chand & Sons, New Delhi.
Reference Books	1.	Kappor.G. K. & Sanjai Dhamija, 2022, "Company law and practice-A comprehensive text book Companies Act 2013", 24th Edition, Taxman's Publication, New Delhi.
	2.	Ravi Puliani & Mahesh Puliani, 2019, "Companies Act, 2013" (As amended by the Companies Amendment Second Ordinance Act 2019), 32nd Edition, Jain Book agency, New Delhi.
	3.	Ghosh.P. K, 2017, "Company Law and Practice - Part I", 4th Edition, Sultan Chand & Sons, New Delhi
	4.	Bahi.J.C, 2016, "Secretarial Practice in India practices", N.M. Tripathi (P) Ltd, Chennai

Journal and Magazines	1. <u>Journal of Corporate Law Studies Taylor & Francis Online (tandfonline.com)</u>
	2. <u>Formation and Incorporation of a Company under Companies Act 2013 - Law Times Journal</u>
E-Resources and Website	1. <u>https://www.icsi.edu/media/website/ACLP_FullPDF.pdf</u>
	2. <u>https://www.sultanchandandsons.com/Images/BookImages/EBook/243_ISBN9789351611677.pdf</u>
	3. <u>Download Company law Book - B.Com Study Material (examupdates.in)</u>

Learning Methods	Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion
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Focus of the Course	Company laws and Management , Skill development
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SEMESTER I
CORE II: Advanced Corporate Accounting

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1CB	ADVANCED CORPORATE ACCOUNTING	Core	60	12	-	4

Preamble This course has been designed for students to learn and understand

- Concepts, principles and practices of company accounts in accordance with statutory requirements.
- The financial statements of Joint Stock Companies, Banking and Insurance companies
- The emerging Accounting Practices

Prerequisite Knowledge on Corporate Accounting Practices and Accounting Standards.

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	Illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	Analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	Summarize the final accounts of companies	K5
CO5	Categorize the concept of consolidated inflation accounting statement.	K5

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓		✓	✓	✓
CO5		✓	✓	✓	✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Amalgamation, Absorption and Reconstruction Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities-Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction - Inter-company holdings. Case studies relating to External Reconstruction.	14	Reference Book.
II	Consolidated Balance Sheet As Per AS 21 Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit -Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings. Case studies relating to Holding companies.	15	Text Book
III	Accounts of Banking and Insurance Companies Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses. Case studies relating to Banking Companies.	15	Reference Book.
IV	Final Accounts of Companies Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration. Case studies relating to Final Accounts of Companies.	14	Text Book
V	Inflation and Emerging Accounting Practices Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS. Case studies relating to IFRS.	14	Text Book
	Total	72	

Note: Distribution of Marks Problems 80% and Theory 20%.

Case Studies related to the above topics to be discussed. Examined externally
(Section D : Compulsory question for case studies.



Text Book	1.	Maheswari.S.N and Suneel.K.Maheshwari, 2020, "Corporate Accounting", 5th Edition,Vikas Publishing House, New Delhi.
	2.	Wilson.M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai .
Reference Books	1.	Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts",18th Edition,Volume II, S. Chand and Company Ltd., New Delhi.
	2.	Gupta R. L. and Radhasamy, 2020,"Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
	3.	Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy.A, 2020, "Corporate Accounting", Margham Publications, Chennai.

Journal and Magazines	1. Journal of Accounting and Finance, Volume 24, No 1, 2024 2. Journal of Corporate Accounting and Finance, 3. Accounting Today Magazine - 2024
E-Resources and Website	1. https://www.accountingtoday.com/magazine/accounting-today-april-2024 2. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710 3. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371 4. http://www3.interscience.wiley.com/journal/60500170/home

Learning Methods	Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion
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Focus of the Course	Entrepreneurial development, Skill development and employability.
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SEMESTER I
CORE III: Corporate Governance

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1CC	CORPORATE GOVERNANCE	Core	60	-	-	4

Preamble This course has been designed for students to learn and understand

- Corporate Governance Concepts and Whistle blower policy
- Regulatory Framework of Corporate Governance in India
- various forum of Corporate Governance and Annual Report

Prerequisite Knowledge on corporate governance accountability, transparency, fairness and responsibility

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Apply the code of corporate governance in any business concern	K3
CO2	Evaluate the Corporate Governance Structure in business enterprise	K5
CO3	Understand Regulatory Framework of Corporate Governance in Indian companies.	K2
CO4	Identify the Corporate Governance Forums in India and International Perspective.	K3
CO5	Dissect Annual Report and E – Governance of a business concern.	K2

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	-
CO4	✓	✓	✓	-	✓
CO5	✓	✓	✓	✓	✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Corporate Governance: Corporate Governance – Concept – Need and Scope – Consequences of poor Corporate Governance – Evolution and Development – Principles of Corporate Governance – Whistle blower policy - Types of whistle blower - Management structure for Corporate Governance – Corporate Governance-Issues and Challenges. Case study: Corporate Governance Structure.	12	Text Book
II	Structure and Composition of Board: Board Composition – Role and Responsibilities of Board – Boards Charter – Meetings and its Process – Board Committees and their functions: Audit Committee, Legal Compliance Committee and Stakeholders Relationship Committee – Appraisal of Board performance – Transparency and Disclosure – Internal control system and Risk Management. Case study: Composition of Board.	12	Text Book & e- Resource
III	Regulatory Framework of Corporate Governance in India: Corporate Governance in Indian Companies – (Clause 49 of Listing Agreement) – Beneficiaries of Corporate Governance – Shareholders activism – Investors protection – Shareholders Rights – Role of institutional Investors – Corporate Social Responsibilities and Good Corporate Citizenship. Case study: Listing Agreement.	12	Reference Book
IV	Corporate Governance Forums: Various Corporate Governance Forums – Common Wealth Association for Corporate Governance (CACG) – National Foundation for Corporate Governance (NFCG) – Legislative framework of Corporate Governance in India – International Perspective. Case study: National Foundation for Corporate Governance.	12	Youtube
V	Annual Report: Contents of annual report - Corporate governance report - Audit committee - Nomination and remuneration - Stakeholders grievance committee - Review of audit report - E – Governance – Trends in E-Governance. Case study: Annual report	12	E- Resource
	Total	60	

Note: Case Studies related to the above topics to be discussed. Examined externally
(Section D : Compulsory question for case studies.)



Text Book	1.	Bansal C L, “Corporate Governance”, 2014, Anurag Jain for Excel Books, Delhi
	2.	Dr.M.Devarajan ,2018, “Corporate Governance”, Narain Publications
Reference Books	1.	Sanjiv Agarwal, 2014, “Corporate Governance: Concept & Dimensions”, Snowwhite Publications P Ltd.
	2.	Balasubramanian. N, 2011, “Corporate Governance and Stewardship”, Tata Mc GrawHill
	3.	Fernando. A. C, “Business Ethics – An Indian Perspective”, 3rd Edition, Pearsons Publications.
	4.	ICSI study material - https://www.icsi.edu/academic-corner/

Journal and Magazines	<ol style="list-style-type: none"> 1. Indian Journal of Corporate Governance, bi-annual refereed journal 2. <i>Corporate Governance: An International Review</i>, Online ISSN:1467-8683 ISSN:0964-8410 Edited By: Konstantinos Stathopoulos and Till Talaulicar 3. https://www.corporatecomplianceinsights.com/global-corporate-governance-trends-2024/ 4. https://www.sfmagazine.com/articles/2024/january/sustainability-accounting-and-corporate-governance
E-Resources and Website	<ol style="list-style-type: none"> 1. https://www.researchgate.net/publication/367177865_Corporate_governance_framework_in_India_An_overview 2. https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf 3. https://www.india.gov.in/topics/industries/corporate-governance 4. https://open.umn.edu/opentextbooks/textbooks/124

Learning Methods	Lecture method using PPT, Blended learning, Group discussion, Company visit and Article discussion.
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Focus of the Course	Entrepreneurial development, Skill development, Innovations, Constitutional Rights/ Human Values/ Ethics and employability.
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SEMESTER I

CORE IV: Strategic Human Resource Management

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24IBP1CA	STRATEGIC HUMAN RESOURCE MANAGEMENT	Core	60	-	-	4

Preamble This course has been designed for students to learn and understand

- the relationship between strategic human resource management and corporate strategy.
- the importance of effective human resource strategy and how to manage the workforce diversity.
- various strategic human resource management issues.

Prerequisite Knowledge on basic human resource management concepts and process.

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the importance of Strategic Human resource management in an organization.	K2
CO2	Explain the concept of workforce diversity and changing employment relationship	K2
CO3	Interpret the importance of competency mapping and talent management	K3
CO4	Analyse the challenges in strategic human resource management	K4
CO5	Argue the global dimension in adoption of strategic Human resource management .	K4

Mapping with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		✓	✓
CO2	✓	✓			✓
CO3	✓	✓	✓	✓	
CO4	✓	✓		✓	✓
CO5	✓	✓	✓		



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M.Com. CS (Students admitted during the A.Y.2024-25)

Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Strategic Human Resource Management Meaning- Evolution - Need, importance and types of strategic human resource management - A shift from traditional HRM to strategic HRM- Relationship Between Strategic Human Resource Management and Corporate Strategy- Challenges of Strategic HRM- HR architecture. Case study on HR Strategy.	12	Text Book, e-Resource & Article
II	Human Resource Strategy Introduction- Components of a well-designed HR strategy- Key steps in formulating an HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity. Case study on Managing workforce diversity.	12	Text Book & e-Resource
III	Competency and Potential Development HR Competencies - Competency mapping. Potential development: The concept and importance of talent management- Talent acquisition- Attracting and retaining talent- Career Planning - Succession planning: Elements of succession planning- Challenges of succession planning. Case study on talent management.	12	Reference Book & e-Resource & Article
IV	Strategic Human resource management issue: Managing employee relations- Employee engagement- Investment in training and development- Learning organization- Skill based pay- Variable pay- HR outsourcing- Factors driving the need to outsource- Stages of outsourcing- Retrenchment and redundancy. Case study on HR outsourcing.	12	Text Book & e-Resource
V	Global dimensions Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment. Case study on HR audit.	12	e-Resource
	Total	60	



Note: Case Studies related to the above topics to be discussed. Examined externally
(Section D : Compulsory question for case studies.)

Text Book	1.	Ananda Das Gupta, 2020, "Strategic Human Resource Management", 1st edition, Taylor and Francis group, New York.
	2.	Charles R. Greer, 2003, "Strategic Human Resource Management", 2nd edition, Pearson Education India.
Reference Books	1.	Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th edition, Tata McGraw Hill Education, New York, United States
	2.	Gary Rees, Paul Smith, 2021, "Strategic Human Resource Management", 3rd edition, SAGE Publications Ltd, New Delhi.
	3.	Jeffrey A. Mello, 2019, "Strategic Human Resource Management", 5th edition Cengage Learning, United States.
	4.	Garry Dessler & Varkey, 2009, "Human Resource Management", 15th edition, Pearson, New Delhi

Journal and Magazines	<ol style="list-style-type: none"> 1. Strategic human resource management: Employee involvement, diversity, and international issues by Gary C. McMahan, Myrtle P. Bell, Meghna Virick, Human Resource Management Review Volume 8, Issue 3, Autumn 1998, Pages 193-214. 2. McKinsey article on Winning-with-your-talent-management-strategy 3. The Power of Strategic Human Resource Management: Building a Thriving Workforce by Praveen Putti (Talent Acquisition Specialist)
E-Resources and Website	<ol style="list-style-type: none"> 1. https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/ 2. https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf 3. https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf 4. https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf

Learning Methods	Lecture method using PPT, Blended learning, Gamification, Article discussion.
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Focus of the Course	Entrepreneurial development, Skill development and employability.
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SEMESTER I

Core Practical -I: Financial Modeling in Advanced Excel

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1CP	FINANCIAL MODELING IN ADVANCED EXCEL	CORE	48	-	-	2

Syllabus

Sl.No.	Content
1	Program to apply what if analysis in Goal Seek, Scenario Analysis and Solver Tool.
2	Open Source Tools for the Data Management - Google Sheet, Google Forms, Open Office.Org Writer, Open Office.Org Calc.
3	Calculation of the future value of a particular investment by Using Future Value (FV), function.
4	Using FVCHEDULE function to calculate the future value with variable interest rate.
5	Calculation of the present value of an investment using Present value (PV), NPV, XNPV, IRR and MIRR function.
6	Calculation of periodical payment required to pay off of loan by Using PMT and PPMT function.
7	Find out the interest rate needed to pay off the loan in full for a given period of time by using RATE function.
8	Creating of table and using various mathematical and statistical functions.
9	Calculation of depreciation via a straight-line method using (SLN), Written down Value Method (VDB) function.
10	Creating, formatting and Adding New Calculated Field and consolidating Pivot Table for the given data.
11	Using V lookup and H Lookup functions for the database.
12	Working Between Multiple Active Work Books in Excel.



SEMESTER I
DSE I: Environmental Laws

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1DA	ENVIRONMENTAL LAWS	DSE	48	-	-	4

Preamble This course has been designed for students to learn and understand

- Environmental laws.
- Environmental Jurisprudence from around the world.
- Recent Amendments in Environmental law.

Prerequisite Knowledge on basic Environmental Laws Provisions and Concepts

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Interpret Environment and pollution concepts.	K3
CO2	Extend the Water Prevention and Control of Pollution Act.	K3
CO3	Illustrate the provisions in the Air Prevention and Control of Pollution Act.	K4
CO4	Outline the knowledge in Environment Protection Act.	K4
CO5	Express various provisions under The National Green Tribunal Act, 2010.	K5

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓	✓			✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Concept of Environment and Pollution Meaning of Environment - Meaning of pollution-Kinds of pollution - Effects of pollution - Industrial Development and legal control-Exploitation of Environment -IPC, CRPC and Constitutional Perspectives of Environmental Laws - DPSP - Fundamental Rights and its relationship with Environment - Judicial Approach: Right to healthy Environment - Right to education - Right to Information. Case studies relating to Fundamental Rights and its relationship with Environment.	10	Text Book, e-Resource & Article
II	The Water (Prevention and Control of Pollution) Act, 1974 Introduction - Definitions - Central and State Board for prevention and control of Water Pollution-Joint boards - Powers and Functions of Board-Prevention and Control of Water Pollution-Funds, Accounts and Audit-Penalties and Procedure. Case studies relating to prevention and control of Water Pollution.	10	Text Book & e-Resource
III	The Air (Prevention and Control of Pollution) Act, 1981 Introduction - Definitions-Central Pollution Control Board-State Pollution Control Board-Constitution of State and Central Boards-powers and functions of Boards-Prevention and Control of Air Pollution-Funds, Accounts and Audit-Penalties and Procedure. Case studies relating to Prevention and Control of Air Pollution.	10	Reference Book & e-Resource & Article
IV	The Environment Protection Act, 1986 Introduction-Definitions - Appointment of officers - powers and functions - Rules to regulate Environmental Pollution-Prevention control and abatement of environmental Pollution-Cognizance of offence. Case studies relating to Prevention and Control of Environment pollution.	09	Text Book & e-Resource



V	The National Green Tribunal Act, 2010 Introduction-Definitions-Establishment of Tribunal-Composition of Tribunal-Qualifications-Appointment of Chairperson, Judicial Member and Expert Member-Term of office-Other conditions-Resignation-Salaries, allowances and other terms and conditions of service-Removal / Suspension of Chairperson, Judicial Member and Expert Member-Staff of Tribunal-Application or appeal to Tribunal-Procedure and powers of Tribunal-Execution of award or order or decision of Tribunal-Penalty for failure to comply with orders of Tribunal. Case studies relating to execution of award or decision of Tribunal.	09	Reference Book & Journal & Magazines
	Total	48	

Note: Case Studies related to the above topics to be discussed. Examined externally (Section D : Compulsory question for case studies.)



Text Book	1.	Tripathi S.C, 2019, "Environmental Law", 7th Edition, Central Law Publications, Allahabad.
	2.	Economic and Labour Law-ICSI Material.
Reference Books	1.	Paramjit S. Jaswal, NishthaJaswal, VibhutiJaswal , 2022,"Environmental Law", 5th Edition, Allahabad Law Agency, Allahabad.
	2.	Gurdip Singh, 2016, "Environmental Law", 2nd Edition, Eastern Book Company, Karnataka.
	3.	Justice DoabiaT.S.,2017,"Environmental and Pollution Laws in India", 3rd Edition, LexisNexis Publication, Haryana.
	4.	ArunaVenkat, 2011, "Environmental law and Policy", Latest Edition, PHI Learning Private Ltd, New Delhi.

Journal and Magazines	<ol style="list-style-type: none"> 1. Stanford-environmental-law-journal-"Justice Gorsuch and the Future of Environmental Law", Volume-43, Issue-1, Page-49 2. Environmental Law : A Legal Research Guide by Christopher C. Dykes & Daniel G. Donahue Call Number: KF241.E58 D95 2018 Publication Date: 2018. 3. Journal of Environmental Law , <i>Journal of Environmental Law</i>, Volume 35, Issue 3, November 2023, Pages 331–351,
E-Resources and Website	<ol style="list-style-type: none"> 1. <u>How Much Should the Polluter Pay? Indian Courts and the Valuation of Environmental Damage Journal of Environmental Law Oxford Academic (oup.com)</u> 2. <u>https://libguides.law.ucla.edu/environmental</u> 3. <u>Environmental : Law360 : Legal News & Analysis</u>

Learning Methods	Lecture method using PPT, Blended learning, Gamification, Field Trips and Nature Walks
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Focus of the Course	Social Awareness ,Environment and employability.
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SEMESTER I

DSE I: Intellectual Property Rights

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1DB	INTELLECTUAL PROPERTY RIGHTS	DSE	48	-	-	4

Preamble This course has been designed for students to learn and understand

- the Laws relating to Intellectual Property Rights.
- Patent Law and Procedures.
- Trademarks and Copyrights

Prerequisite Knowledge on business law and concepts

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept of IPR.	K4
CO2	Acquire the knowledge on Patent law.	K4
CO3	Examine the law relating to trademarks & copy rights.	K5
CO4	Summarize the Industrial designs and Geographical Indications.	K5
CO5	Outline the Commercializing Intellectual Property Rights.	K5

Mapping with Program Outcomes:					
COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓			✓	
CO3	✓	✓	✓		✓
CO4		✓	✓	✓	✓
CO5	✓	✓		✓	



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Introduction to IPR Concept of Property - Theories of Property - Intellectual property - Meaning, Relevance, Business Impact, Protection of Intellectual Property - Theories of IPR - Intellectual Property Rights as Human Right - Protection of IPR - IPR & WTO agreement - Determining Financial Value of Intellectual Property Rights - Intellectual Property Rights in the Cyber World. Case Study : IPR in Cyber world.	09	Text book & e-resources
II	Patent Law Introduction to Patent Law - Paris Convention - Berne convention - Concept of Patent, Product, Process Patents & Terminology - The Patents Act, 1970 - Patent Amendment Rules 2016 & 2017 - Patentable Subject Matter - Duration of Patents- Elements of Patentability- Novelty and Non-Obviousness - Procedure for Filing of Patent Application - Types of Applications- Procedure and Revocation. Case Study: Duration of Patents.	09	Reference book & e-resources
III	Trademarks and Copyrights Introduction to Trademarks - Definition and concept of Trademarks - Kinds- Indian Trademarks Law - Non-Registrable Trademarks - Procedure for Registration. Copyrights - Introduction - Nature - Indian Copyright Law - The Copyright Act, 1957 - Copyright works - Author & Ownership - Rights Conferred by Copyright - Copyright pertaining to Software& Internet and other Digital media - Remedies. Case study: Author and Ownership.	10	Text book & e-resources
IV	Industrial Designs and Geographical Indications Concept of Design - Procedure for Registration of Designs - Classification of Designs - Provisions of Copyright in designs - Penalties. Geographical Indications - Introduction - Features - Definitions - Goods - Registration Procedures - People entitled for registration - Offences and Penalties. Case Study: Copy Right in Designs.	10	Reference book & e-resources



V	Commercializing Intellectual Property Rights: Competition and Confidentiality Issues, Antitrust Laws - Assignment of Intellectual Property Rights - Technology Transfer Agreements - Intellectual Property Issues in the Sale of Business - Legal Auditing of Intellectual Property - Due Diligence of Intellectual Property Rights in a Corporate Transaction - Management and Valuation of Intellectual Property . Case study: Assignment of Intellectual Property Rights.	10	Text book & e-resources
	Total	48	

Note: Case Studies related to the above topics to be discussed. Examined externally (Section D : Compulsory question for case studies.



Text Book	1.	ICSI - Study Material
	2.	Waderhra B.L, Lexis, 2016," Law relating to Intellectual Property Rights",Nexis Publication.
Reference Books	1.	Srinivasulu. N.S, Lexis, 2023, "Law relating to Intellectual Property Rights",Nexis Publication
	2.	DamodharReddy.S.V, 2019, "Intellectual Property Rights", Asia Law House.
	3.	Neeraj Pandey,KhushdeepDharni, 2014, "Intellectual Property Rights", PHI Publications.
	4.	Ahuja. V.K, 2015, "Intellectual Property Rights in India", Lexis Nexis Publication.

Journal and Magazines	1.International Review of Intellectual property and Competition Law 2.Indian Journal of Intellectual Property Law 3. Journal of Intellectual Property Rights (JIPR), CSIR Publication 4.The Journal of World Intellectual Property Rights
E-Resources and Website	1. http://op.niscair.res.in/index.php/JIPR/article/view/6774 2. https://www.inderscience.com/info/inarticletoc.php?jcode=ijipm&year=2024&vol=14&issue=2 3. https://ijipl.nalsar.ac.in/wp-content/uploads/2023/08/1.-MZA.pdf 1. https://onlinelibrary.wiley.com/journal/17471796

Learning Methods	Lecture method using PPT, Peer group learning, Article discussion, Assignment, Seminar
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Focus of the Course	Skill Development, Entrepreneurial Development, Employability, Innovations, Intellectual Property Rights and Social Awareness/ Environment.
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SEMESTER I
DSE I: Financial Markets and Services

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CMP1DB	FINANCIAL MARKETS AND SERVICES	DSE	48	-	-	4

Preamble This course has been designed for students to learn and understand

- the Intricacies of Indian financial system for better financial decision making
- functioning of various segments of the financial markets
- various instruments traded in the financial markets

Prerequisite Knowledge on Indian Financial System

Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the financial system in India	K2
CO2	Describe various concepts of money markets	K2
CO3	Analyse the activities undertaken in stock exchange and SEBI guidelines	K4
CO4	Interpret various innovative financial services and instruments	K3
CO5	Evaluate the performance of mutual funds and venture capital	K4

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓				
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	
CO5	✓	✓	✓		✓



Syllabus

Unit	Content	Hours	E-Contents / Resources
I	Financial System in India Functions of Financial system- Financial concepts Financial assets- Financial Intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development. Case Study on Indian Financial System.	10	Text Book
II	Money Market Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Treasury bill markets - commercial papers - Certificates of Deposits-Deficiencies of Indian money market. Case Study on Money Market Operations.	10	Reference Book
III	Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange -Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI. Case Study Capital Market Operations.	10	Text Book
IV	Merchant Banking and Depositories Merchant banking in India - Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services. Case Study on Indian Merchant Banking System.	8	Reference Book
V	Mutual Fund, Venture Capital and Credit Rating Services: Mutual Funds - Classification and types of Mutual Funds - Advantages and Limitations of Mutual Funds -Evaluation of Mutual Fund performance - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs.	10	Text Book



	Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Agencies: Process of Credit Rating – Advantages and Limitations of Credit Rating – Credit Rating Agencies in India. Case Study on Operations of Mutual Funds.		
	Total	48	

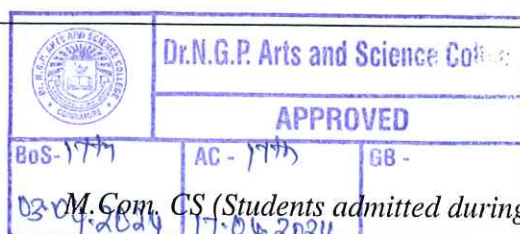
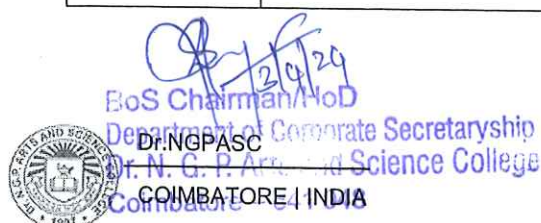
Note: Case Studies related to the above topics to be discussed. Examined externally (Section D Compulsory question for case studies).

Text Book	1.	Gordon.E, Natarajan.K, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.
	2.	Gupta. N.K, Monika Chopra, 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi
Reference Books	1.	Gurusamy. S , 2015, " Financial Markets and Institutions", McGraw – Hill Education.
	2.	Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers , New Delhi.
	3.	Bhole L.M, 2015,"Financial Institutions and Markets", McGraw-Hill education.
	4.	Natarajan.L, 2016. "Financial Markets and Services", Margham Publications, Chennai.

Journal and Magazines	Journal of Finance, Review of Financial Studies, The Financial Times and Outlook money.
E-Resources and Website	1. <u>Financial Markets And Services Notes, PDF BBA BCOM 2024 (geektonight.com)</u>

Learning Methods	Chalk and Talk/ Assignment/ Seminar
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Focus of the Course	Skill Development, Employability and Entrepreneurial Development
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Semester – II CORE: GENERAL LAW AND PRACTICE							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CRP2CA	GENERAL LAW AND PRACTICE	CORE	60	-	-	3

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Interpretation of statutes • The transfer of property act and laws related to registration. • The recent amendments in general laws.
Prerequisite	Knowledge on General Law

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the Principles of Interpretation.	K2
CO2	Analyze the civil procedure code with jurisdiction.	K2
CO3	Demonstrate Transfer of Property Act and Indian Trust Act	K2
CO4	Identify legal issues arising from Arbitration and Conciliation Act.	K2
CO5	Interpret the features of Registration Act and Indian Stamp Act.	K3

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1		✓			✓
CO2		✓	✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓



24CRP2CA

CORE: GENERAL LAW AND PRACTICE

Syllabus

Unit	Content	Hrs	Resources
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.	10	Text Book
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. Limitation Act, 1963: Period for different types of suits - Extension of Periods. Case study: Time barred by limitations	10	Text Book
III	Transfer of Property Act, 1882 and Indian Trust Act, 1882 Transfer of Property 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 - Creation - Duties and Liabilities - Beneficiaries - Rights and Power - Disabilities. Case study: Sale of Movable and Immovable Property	15	Text Book
IV	Society Registration Act, 1860 and Arbitration and Conciliation Act, 1996 Society Registration Act, 1860: Concepts - Registration Procedure - Benefits: Education, Health, Employment. Arbitration and Conciliation Act, 1996: 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	15	Text Book
V	Registration Act, 1908 and Indian Stamp Act, 1899 Registration Act, 1908: Registrable Documents: Compulsory, Optional and Place of Registration - Consequences of Non-Registration - Miscellaneous Provisions. Indian Stamp Act, 1899: Methods - 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.	10	Text Book
Total		60	



	Note: Case Studies related to the above Topics to be discussed Examined Externally. (Section D: Compulsory question for Case Studies)
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Text book	1.	ICSI Study Material, 2023, "Jurisprudence Interpretation and General Laws.
	2.	Rajini Abbi and Kapoor N.D, 2013, "General Laws", Latest Edition, Sultan Chand & Sons Pvt. Limited, New Delhi
Reference Books	1.	Zad N.S, 2019, "Industrial Labour and General law", 5th Edition, Taxman's Publications, New Delhi.
	2.	Shukla M.C, "Mercantile Law", Latest Edition, Sultan Chand & Sons Pvt. Limited, New Delhi
	3.	Gulshan S.S, 2018, "General and Commercial Laws", 10th Edition, Sultan Chand & Sons, New Delhi.
	4.	.

Journal and Magazines	ICSI Study Material)
E-Resources and Website	https://www.icsi.edu/academic-corner/

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – II CORE: SECRETARIAL AND MANAGEMENT AUDIT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24CRP2CB	SECRETARIAL AND MANAGEMENT AUDIT	CORE	60	-	-	3

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts of secretarial/securities audit. • Role of company secretaries in advisory services. • Concepts of management audit.
Prerequisite	Knowledge on Secretarial and Management Audit

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Explain the basic concepts of Secretarial Audit.	K3
CO2	Construct reports of banks and financial institutions.	K3
CO3	Analyze the various provisions under securities audit and initiatives of SEBI to protect investors.	K4
CO4	Summarize management methods and performance.	K4
CO5	Infer the functions and responsibilities of internal auditor.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	
CO3	✓	✓	✓		✓
CO4	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	



24CRP2CB	CORE: SECRETARIAL AND MANAGEMENT AUDIT
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Syllabus

Unit	Content	Hrs	Resources
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: Loan agreements entered into financial institutions.	12	Text Book
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	12	Text Book
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.	12	Text Book
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	12	Text Book
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	12	Text Book
	Total	60	



Note: Case Studies related to the above Topics to be discussed Examined Externally. (Section D: Compulsory question for Case Studies).

Text book	1.	Balachandran V and Ravichandran K.S, 2013, "Secretarial, Securities and Management Audit", Bharat Law House Pvt. Ltd..
	2.	Taxman, SEBI Manual, 2019, "Secretarial Audit, Compliance Management and Due Diligence", Bharat Law House Pvt. Ltd, New Delhi.
Reference Books	1.	ICSI Study Material, Mamta Bhargava, "Compliances and Procedures under SEBI Law", Bharat Law House Pvt Ltd, New Delhi.
	2.	ICSI Study Material on "Secretarial Management and System Audit", New Delhi.
	3.	Pandab S.K, 2017, "Secretarial Audit Compliance Management and Due Diligence", Law Point Publications.
	4.	Annop Jain, 2018, "Secretarial Audit Due Diligence and Compliance Management", AJ Publications.

Journal and Magazines	ICSI E - JOURNAL) https://www.icsi.edu/e-journals/
E-Resources and Website	Infosys Springboard: Digital Learning and Reskilling Programs Coursera

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – II CORE VII: DIRECT TAX							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24COP2CA	DIRECT TAX	CORE	60	12	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • about provisions of direct tax with regard to IT Act, 1961. • the provisions and procedure to compute total income under five heads of income. • various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.
Prerequisite	Knowledge on Direct Tax

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	understand income tax laws and determine the residential status of an assessee.	K2
CO2	compute total income of an assesses under the head salary and house property.	K4
CO3	calculate of total income in business and profession and capital gain.	K4
CO4	ascertain the total income of an individual and computation of tax liability.	K4
CO5	organize the powers and functions of income tax authority and procedures in filing of return.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓			✓



24COP2CA	CORE: DIRECT TAX
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Income Tax Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes. Case study on exempted incomes.	13	Text Book
II	Income from Salaries and House Property Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value- Determination of Annual value-Let-out house-Self occupied house-Deductions out of Annual Value. Case study on allowances given to employees.	17	Text Book & e-Resource
III	Profits and Gains of Business Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases – Deemed profits –Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains – Determination of cost of acquisition and improvement. Case study on allowed and disallowed expenses.	15	Text Book
IV	Income from Other Sources Income from Other Sources: General incomes –Specified incomes-Deductions U/S 57 – Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C – 80U)- Assessment of Individuals, Partnership Firms. Case study on assessment of individuals.	15	Text Book & e-Resource
V	Income Tax Authorities Income Tax Authorities – Powers – Functions - Procedure for Assessment: Income tax returns - Filing of Returns – Belated returns – Forms of returns of income – PAN-Types of Assessment - Collection of Tax. Case study on filing of returns.	12	Text Book & Journal
	Total	72	

<p>Note: 80 % Problem, 20 % Theory. Case Studies related to the above Topics to be discussed Examinated Externally. (Section D : Compulsory question for Case Studies)</p>
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Text book	1.	Gaur, and Narang, 2024-2025. Income Tax Law & Practice [Forty Third Editions]. Kalyani Publishers, Chennai.
	2.	Mehrotra, H.C., and Goyal, S.P. 2024-2025. Income Tax Law & Accounts [Fifty Sixth Edition]. Sahitya Bhawan Publication, Agra.
Reference Books	1.	Vinoth K. Singhanian, and Kapil Singhanian, 2024-2025. Direct Taxes Laws & Practices [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
	2.	Hariharan.N, 2024-2025, Income Tax Law & Practices , [Eleventh Edition], Vijay Nicole Imprints Pvt Ltd, Chennai.
	3.	Jeevarathinam, M., and Vijay Vishnu kumar, C. 2024-2025. Income Tax Law & Practices Scitech Publications India Pvt. Ltd., Chennai.
	4.	Kapil Singhanian, Income Tax Law & Practices 2024-2025, [Sixth Edition], Taxmann Publication Pvt. Ltd., New Delhi.

Journal and Magazines	journalpressindia.com/vision-journal-of-indian-taxation
E-Resources and Website	https://www.ebcwebstore.com/index.php?cPath=10003_10190_8053

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study
Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development



Semester – II CORE: BUSINESS FINANCE							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2CA	BUSINESS FINANCE	CORE	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the fundamental concepts and source of finance. the risk in investment proposals and evaluate capital budgeting techniques. the formation of capital structure and techniques of cost of capital.
Prerequisite	Knowledge in acquiring and utilization of finance.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Recognize the basics of financial management including time value of money and the relationship between risk and return.	K2
CO2	Interpret different ways to raise money and able to judge their pros and cons for making smart financial choice.	K3
CO3	Analyse income changes due to fixed costs and earnings potential along with debt risk.	K4
CO4	Assess overall cost of capital based on their proportions in the capital structure.	K5
CO5	Appraise cash flow for projects and evaluate their profitability using capital budget technics.	K5

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓		
CO3	✓	✓			
CO4			✓	✓	✓
CO5	✓		✓	✓	✓



Syllabus

Unit	Content	Hrs	Resources
I	Introduction of Business Finance Business Finance: Definition - significance- Goals – Objectives - Factors influencing financial decisions - Key areas of finance: personal, corporate, and public finance. Financial Markets - Types of financial markets: Money and Capital markets. Financial institutions: Banks, Investment firms, etc. Time Value of money: Meaning- Concept - Causes – Calculating present and future values (Theory and problem). Case Study on Time value of money.	10	Text Book
II	Sources of Finance Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages. (Theory only). Lease Financing: Meaning – Features – Forms – Merits and Demerits (Problem only). Case Study on selection of sources of finance.	12	Text Book
III	Leverage and Capital Structure Leverage: Analysis of Operating Leverage and Financial Leverage-Combined Financial and Operating Leverage. (Problem only). Capital Structure: Concept of Capital Structure - Determinants - Theories of Capital Structure - Relevance and Irrelevance - Problems of Optimal Capital Structure (Theory only). Case Study on formation of Capital Structure.	13	Text Book
IV	Cost of Capital Meaning- Definition- Concepts – Importance – Computation of Cost of Equity - Cost of Debt-Cost of Preference Capital- Cost of Internal Reserve - Weighted Average Cost of Capital. (Theory and Problem). Case Study on Cost of capital Techniques.	11	Text Book
V	Capital Budgeting and Capital Rationing Capital Budgeting: Meaning- Steps – Complexities - Factors to be considered – Techniques to evaluate capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing: Meaning - Techniques of Risk analysis in Capital Budgeting. (Theory and Problem). Case Study on Capital budgeting complexities.	14	Text Book
Total		60	

Note: Distribution of Marks: Problem 40 % and Theory 60%.

Case Studies related to the above topics to be discussed. Examined externally.
 (Section D: Compulsory question for case studies.)



Text book	1.	Shashi k.Gupta and Anuj k.Gupta. Business Finance, (Reprinted 2017), Kalyani publishers, New Delhi.
	2.	Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi.
Reference Books	1.	Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi: Tata McGraw-Hill Publishers
	2.	Pandey,I.M (2021). Financial Management. (Twelfth Edn.) Delhi: Pearson Publishing Pvt.Ltd
	3.	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
	4.	RustagiR.P., (2022), "Financial Management, Theory, Concept, Problems", 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi.

Journal and Magazines	
E-Resources and Website	https://resource.cdn.icai.org/66674bos53808-cp8.pdf https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion/Case Study.
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development.
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Semester - II
EDC: BUSINESS ANALYTICS

Semester	Course Code	Course Name	Category	L	T	P	Credits
II	24DAP2EA	BUSINESS ANALYTICS	EDC	60	-	-	4

Preamble	This course has been designed for students to learn and understand <ul style="list-style-type: none">the concepts of data processing, data warehousing and data modelingthe different statistical techniques to analyze business datathe analysis of data using spreadsheets	
Prerequisite	Knowledge in Statistics and Spreadsheets	
Course Outcomes (COs)		
CO Number	Course Outcomes (COs) Statement	Bloom’s Taxonomy Knowledge Level
CO1	Understand the concepts of data processing, business intelligence	K2
CO2	Apply the concepts of data warehouse for data storage	K3
CO3	Understand the techniques of data modeling and enterprise reporting	K2
CO4	Analyze and apply the appropriate statistical technique for a managerial problem	K3
CO5	Apply data analysis techniques for real-world decision-making problems using spreadsheets and Visualization	K3

Mapping with Program Outcomes:					
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓		✓	✓
CO2		✓		✓	✓
CO3		✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5		✓		✓	✓



24DAP2EA	EDC: BUSINESS ANALYTICS
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Syllabus

Unit	Content	Hrs	E-Contents/ Resources
I	Data Processing Architectures and BI Key Purpose of Using IT in Business - Enterprise Applications - Types of Digital Data - Structured Data - Unstructured Data - Semi Structured Data - OLTP- OLAP: Architectures - Operations - Business Intelligence (BI): Component Framework - Users - Applications - BI Roles and Responsibilities Case Study: Predictive Trendline Models	13	Text Book
II	Data Warehouse and Data Mart Need for Data Warehouse - Definition - Data Mart - ODS - Goals - Components of Data Warehouse - Extract, Transform, Load - Data Integration - Data Integration Technologies - Data Quality - Data Profiling. Case Study: ETL in McDonalds	12	Text Book
III	Data Modeling Techniques Data Modeling Basics - Types of Data Model - Data Modeling Techniques - Fact Table - Dimension Table - Dimension Models - Dimension Modeling Life Cycle - Enterprise Reporting - Dashboards - Funnel Analysis - Distribution channel analysis - Performance analysis Case Study: Data Modeling in Advertising	12	Text Book
IV	Statistical Analysis Statistics in Analysis - Data, Data Description and Summarization - Statistical Tests - Hypothesis and t-Test - Correlation Analysis - Regression - Applications of analytics - Analytics in industries: Telecom, Retail, Healthcare, Anatomy of social media analytics. Case Study: Applying Statistics to detect financial problems	10	Text Book
V	Data Analysis with Spreadsheets Importing and Exporting Data in Excel - Formulas and Functions: Logical, Summarizing, Statistical and Financial Functions - Data Visualization with Charts: Waterfall, Histogram, Pareto, Box & Whisker chart-- Complex Data Analysis: ANOVA in Excel Case Study: Social Media Analytics	13	Reference Book
	Total	60	



Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text Book	1.	R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016, 2nd Edition, Wiley India Pvt. Ltd
Reference Books	1.	Manisha Nigam, 2019, Data Analysis with Excel, BPB Publications
	2.	S. Christian Albright , Wayne L. Winston , Business Analytics: Data Analysis & Decision Making, 2019, 6th Edition, Cengage Learning India.
	3.	Ramesh Sharda , Dursun Delen , Efraim Turban , Business Intelligence and Analytics: Systems for Decision Support, 2018, Pearson Education.
	4.	Regi Mathew, Business Analytics for Decision Making, 2020, Pearson Education

Journal and Magazines	https://www.analyticsinsight.net/
E-Resources and Website	1) https://www.kdnuggets.com/websites/business-analytics.html 2) https://www.coursera.org/courses?query=business%20analytics

Learning Method	Chalk and Talk/ Assignment/Seminar
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Focus of the Course	Skill Development
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Semester – II DSE: ECONOMIC AND OTHER LEGISLATION							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CRP2DA	ECONOMIC AND OTHER LEGISLATION	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts of Competition Act. • Consumer protection laws and its application. • Intellectual property laws.
Prerequisite	Knowledge on Protection of Various Laws

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Dissect the provisions relating to Competition Act.	K3
CO2	Illustrate the consumer protection councils and Right to Information Act.	K4
CO3	Interpret the regulations under Foreign Exchange Management Act.	K3
CO4	Categorize the provisions under intellectual property laws.	K5
CO5	Summarize the Benami Transactions Prohibition Act and Prevention of Money Laundering..	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓			✓
CO3		✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓		✓



24CRP2DA	DSE: ECONOMIC AND OTHER LEGISLATION
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Syllabus

Unit	Content	Hrs	Resources
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.	9	Text Book
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.	10	Text Book
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.	9	Text Book
IV	Intellectual Property Laws Trade Mark Act, 1999: Trade Mark - Objects - Registration - Licensing and Assignment - Rectification - Removal - Passing off and Infringement - Certification. 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. 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: Trade Marks, Patents and Copy Right.	10	Text Book



V	Benami Transactions Prohibition Act, 1988 and Prevention of Money Laundering Act, 2002 Benami Transactions Prohibition Act, 1988: Introduction - Definitions - Prohibition of benami transactions - Prohibition of the right to recover property held benami - Property held benami liable to confiscation - manner of service of notice - adjudication of benami property - Appeals and Offences. Prevention of Money Laundering Act, 2002: Prevention - Problem and Adverse Effect - Methods - Offence - Attachment - Adjudication and confiscation. Case study: Benami transactions and Money Laundering.	10	Text Book
Total		48	

Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)
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Text book	1.	Balachandran V, 2014, "Economic and Other Legislations", Vijay Nicole Imprints Pvt. Ltd., Chennai.
	2.	ICSI study material, "Economic & Commercial law", Latest Edition, Executive programme.
Reference Books	1.	Gupta S.P and Jain S.P, 2000, "Foreign Exchange Law and Practice", Taxmann Publications, New Delhi.
	2.	Neeraj Pandey and Khushdeep Dharni, 2014, "Intellectual Property Right", Latest Edition, PHI Learning Pvt. Ltd., New Delhi.
	3.	Jeevanandham. C, 2016, "Foreign Exchange", Sultan Chand & Sons, New Delhi.
	4.	Kapoor G. K and Gulshan S. S, 2003, "Economic Labour and Industrial Laws", S. Chand & Sons, New Delhi.

Journal and Magazines	Foreign Exchange Management Manual with FEMA and FDI Ready Reckoner & FEMA Case Laws Digest (In 2 Volumes) International Journal on Consumer Law and Practice (IJCLP) Journal of Money Laundering Control Issue(s) available: 114 - From Volume: 1 Issue: 1, to Volume: 27 Issue: 7.
E-Resources and Website	https://consumeraffairs.nic.in/acts-and-rules/consumer-protection https://ipindia.gov.in/Department for Promotion of Industry and Internal Trade https://www.fema.gov/

Learning Method	Lecture method using PPT, Field Trips, Nature Walks, Blended learning and Gamification
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Focus of the Course	Social Awareness, Information's and Intellectual Laws.
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Semester – II							
DSE: CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CRP2DB	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts of Compliance for Legislations • Basic due for Diligence Exercise. • Pre and Post Capital Issue Work.
Prerequisite	Knowledge on Corporate Compliance Management and Due Diligence

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the Concept of Compliance Management.	K3
CO2	Dissect about Certification, due diligence and signing.	K3
CO3	Examine about the Compliance Management.	K4
CO4	Describe the Pre Capital-Issue work.	K4
CO5	Illustrate the Post-Capital Issue work.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	



24CRP2DB	DSE: CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Compliance Management Concepts - Significance - Systems Approach to Compliance Management - Process of establishment - Absolute, Apparent and Adequate Compliance. Case study: Compliance management system.	10	Text Book
II	Due Diligence Certification and Signing Due Diligence: Need - Objectives - Scope - Types - Due Diligence Vs. Audit - Legal Due Diligence Process - Signing of Documents under Corporate and Security Laws - Certification - Meaning - Scope - Rules - Transfer of Deeds. Declaration to Incorporation of Companies - Commencement of Business and Annual Returns - Buy Back of Securities. Case Study: Certification Under Buy - Back of Securities.	10	Text Book
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	10	Text Book
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.	9	Text Book
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.	9	Text Book
	Total	48	



Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)
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Text book	1.	Verma. J.C, 2002, "Corporate Mergers, Amalgamations and Takeovers", Latest Edition, Bharat Publishing House, New Delhi. .
	2.	Ramaswami. V.S. and Namakumari. S, 2002, "Strategic Planning formulation of Corporate Strategy", 2nd Edition, Macmillan India Ltd. New Delhi.
Reference Books	1.	David M. Schweiger, "M &A Integration - A Framework for Executives and Managers", Latest Edition, Tata McGraw Hill Book Company, New Delhi.
	2.	Prakash Padya and Balakrishnan. R, "Compliance guide to Corporate Governance" (with check lists specimen/formats), Latest Edition, Taxmann's Publication.
	3.	Securities Management and Compliances, ICSI, New Delhi.
	4.	Compliance Management, Audit and Due Diligence, ICSI New Delhi.

Journal and Magazines	Indian Journal of Corporate Governance, https://JOURNALS.SAGEPUB.COM/HOME/II
E-Resources and Website	https://www.sebi.gov.in/guide/guide20005.html

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study, Kahoot Quiz.
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Focus of the Course	Corporate Compliance, Listing Guidelines, Securities Management, Transfer of Deeds.
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Semester - II DSE: BANKING SERVICES							
Semester	Corse Code	Course Name	Category	L	T	P	Credits
II	24CMP2DB	BANKING SERVICES	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the banking system in India and its regulatory frame work. the resources and utilization of Bank funds. the information security system and trends in banking services.
Prerequisite	Knowledge on Banking

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the crucial regulations of Banking system in India.	K2
CO2	Assess the effectiveness of a bank's approach to fund acquisition and allocation based on key performance indicators.	K5
CO3	Analyze various technical measures used to secure the information in Banks.	K4
CO4	Demonstrate the emerging services provided by the Banks to the public.	K4
CO5	Interpret the technological infrastructure behind electronic payments and settlement.	K2

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	
CO3	✓	✓		✓	✓
CO4	✓		✓		
CO5	✓	✓	✓		✓



24CMP2DB	DSE: BANKING SERVICES
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Syllabus

Unit	Content	Hrs	Resources
I	Indian Banking System Overview of Indian Banking System – Structure – Functions – Key Regulations in Indian Banking sector – RBI Act 1934 and 2006 – Banking Regulation Act 1949–Negotiable Instruments Act 1881 and 2002. Definition of Banking and Customer - Relationship between Banker and Customer - Rights, Duties and obligations of a banker - Types of Banks - Small and Micro finance Banks. Case Study on rights and obligations of a banker.	10	Text Book
II	Recourses and use of Bank Funds Resources: Different forms of Deposits and Non-Deposit sources - Borrowing of funds by banks - Lending- Functions - Principles of bank lending - Types of lending. Use of bank funds: Loans, Advances, Micro Credits and Investments – Different types of loans and Advances -Methods of granting advances - Secured and Unsecured advances. Case Study on borrowing of funds by banks.	10	Text Book
III	Information Security System in Banking Information security - Software based security systems - Hardware based security systems (smart card, M chip) - Hackers - Cryptography - Digital Signatures - Physical Security - Cyber Attacks - Control and Administration- Miscellaneous (Non -Technical issues). Case Study regarding Security systems in Banking.	10	Text Book
IV	Trends in Banking Services Internet banking: Meaning-Historical Perspective-Policy-Know your Customer (KYC) Norms - Applications. Products and Services: Phone banking (IVR) - Mobile Banking - Kiosk Banking-Virtual banking - Neo Banking-Open banking - Modules - ATMs, Debit/Credit/Smart cards/ Prepaid Instruments - Core Banking Solutions (CBS) - Point of Sale (PoS) - Other Information Technology enabled Services (OITeS) - Forex services. Case Study on the analyses of Recent Trends in Banking services.	8	Text Book



V	E-Payments and Settlements services Payment and Settlement Systems Act 2007 - E-Commerce - E-payments - ECS (Debit and credit clearing) National Electronic Clearing System (NECS) - NEFT - RTGS - UPI - IMPS - Aadhaar enabled Payment System. SFMS -CFMS - SWIFT - PDO - NDS - Clearing Operations - eCHEQUES - CTS. Case Study on E-Shopping and its settlements.	10	Text Book
	Total	48	

Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	S.Natarajan and Dr.R.Parameswaran, (2020), "Indian Banking", Sixth Edition, Sultan Chand & Sons, New Delhi.
	2.	C.S.Rao and S.Arunajatesan, (2017)," Technology in Banking", Second Edition, Margham Publications, Chennai.
Reference Books	1.	D.Muralidharan., 2023, "Modern Banking Theory and Practice", Second Edition, PHI Learning Private Limited, Delhi.
	2.	K C Shekhar and Lekshmy Shekhar., 2020, "Banking Theory and Practice", Ninth Edition, Vikas Publishing House Pvt Ltd, New Delhi.
	3.	N. Mukund Sharm., 2015, "Banking Services", Eighth Edition, Himalaya Publishing House, New Delhi.
	4.	Suresh Padmalatha, Justin Paul, 2017, "Management of Banking Services", First Edition, Pearson Education.

Journal and Magazines	A Basic Banking, Academy of Management Journal (aom.org)
E-Resources and Website	E-book -D.Muralidharan., 2023, "Modern Banking Theory and Practice", Second Edition, Infosys Springboard: Digital Learning and Reskilling Programs Digital Banking Fundamentals Coursera

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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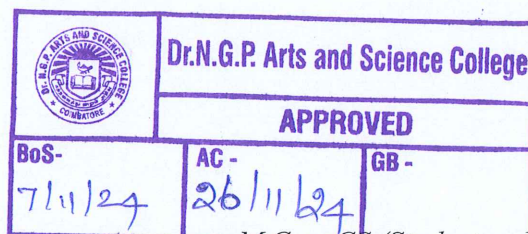
Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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BoS Chairman/HOD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048



Dr.NGPASC

COIMBATORE | INDIA



M.Com. CS (Students admitted during the A.Y.2024-25)