



## 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 (3<sup>rd</sup> Cycle-3.64 CGPA)  
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India  
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### REGULATIONS 2025-26 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 2025-26 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.

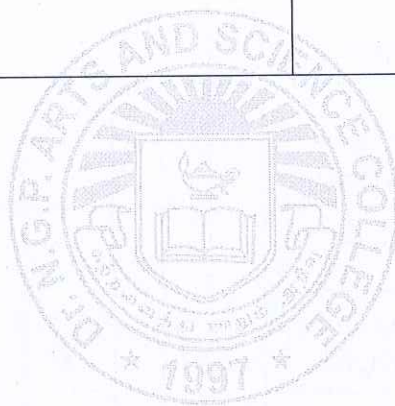
## PROGRAMME OUTCOMES:

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 2025-26**

| Course Code    | Course Category    | Course Name                          | L  | T | P | Instruction Hours |       | Exam (h) | Max Marks |     |       | Credits |
|----------------|--------------------|--------------------------------------|----|---|---|-------------------|-------|----------|-----------|-----|-------|---------|
|                |                    |                                      |    |   |   | Week              | Total |          | CIA       | ESE | Total |         |
| First Semester |                    |                                      |    |   |   |                   |       |          |           |     |       |         |
| 25CRP1CA       | Core - I           | Advanced Company Law and Practice    | 6  | - | - | 6                 | 72    | 3        | 25        | 75  | 100   | 4       |
| 25CRP1CB       | Core - II          | Advanced Corporate Accounting        | 5  | 1 | - | 6                 | 72    | 3        | 25        | 75  | 100   | 4       |
| 25CRP1CC       | Core -III          | Corporate Governance                 | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 4       |
| 25IBP1CA       | Core -IV           | Strategic Human Resource Management  | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 4       |
| 25CRP1CP       | Core Practical - I | Financial Modeling in Advanced Excel | -  | - | 4 | 4                 | 48    | 3        | 40        | 60  | 100   | 2       |
| 25CRP1DA       | DSE -I             | Environmental Laws                   | 4  | - | - | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CRP1DB       |                    | Intellectual Property Rights         |    |   |   |                   |       |          |           |     |       |         |
| 25CMP1DB       |                    | 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 |                 |   |    |   |   |                   |       |          |           |     |       |         |  |
| 25CRP2CA        | Core - V        | General Law and Practice                          | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 3       |  |
| 25CRP2CB        | Core -VI        | Secretarial and Management Audit                  | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 3       |  |
| 25COP2CA        | Core -VII       | Direct Tax  | 5  | 1 | - | 6                 | 72    | 3        | 25        | 75  | 100   | 4       |  |
| 25CMP2CA        | Core -VIII      | Business Finance                                  | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 4       |  |
| 25DAP2EA        | EDC             | Business Analytics                                | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 4       |  |
| 25CRP2DA        | DSE - II        | Economic and Other Legislation                    | 4  | - | - | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |  |
| 25CRP2DB        |                 | Corporate Compliance Management and Due Diligence |    |   |   |                   |       |          |           |     |       |         |  |
| 25CMP2DB        |                 | 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 |                     |  |    |   |   |                   |       |          |           |     |       |         |
| 25COP3CA       | Core - IX           | Business Research Methods                        | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 4       |
| 25CRP3CA       | Core - X            | Industrial and Labour Legislation                | 4  | - | - | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CRP3CB       | Core - XI           | Forensic Audit                                   | 4  | - | - | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CRP3CC       | Core -XII           | Corporate Funding and Listing to Stock Exchanges | 4  | - | - | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CRP3CD       | Core - XIII         | Indirect Tax                                     | 5  | - | - | 5                 | 60    | 3        | 25        | 75  | 100   | 4       |
| 25CRP3CT       | Core- XIV           | Internship and Viva Voce                         | -  | - | - | -                 | -     | 3        | 40        | 60  | 100   | 2       |
| 25COP3CP       | Core Practical - II | Statistical Tools for Research                   | -  | - | 4 | 4                 | 48    | 3        | 40        | 60  | 100   | 2       |
| 25CRP3DA       | DSE -III            | Corporate Restructuring Law and Practice         | 4  | - | - | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CRP3DB       |                     | Corporate Social Responsibility                  |    |   |   |                   |       |          |           |     |       |         |
| 25CMP3DB       |                     | 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 |                 |  |    |   |    |                   |       |          |           |     |       |         |
| 25CRP4CA        | Core-XV         | Cost and Management Accounting             | 6  | - | -  | 6                 | 72    | 3        | 25        | 75  | 100   | 4       |
| 25COP4CA        | Core-XVI        | Security Analysis and Portfolio Management | 4  | - | -  | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CRP4CV        | Core-XVII       | Project and Viva Voce                      | -  | - | 16 | 16                | 192   | 3        | 80        | 120 | 200   | 8       |
| 25CRP4DA        | DSE -IV         | Insolvency Law and Practice                |    |   |    |                   |       |          |           |     |       |         |
| 25CRP4DB        |                 | Drafting, Pleadings and Appearances        | 4  | - | -  | 4                 | 48    | 3        | 25        | 75  | 100   | 4       |
| 25CMP4DB        |                 | 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      | 25CRP1DA    | Environmental Laws             |
| 2      | 25CRP1DB    | Intellectual Property Rights   |
| 3      | 25CMP1DB    | Financial Markets and Services |

#### Semester II (Elective II)

| S. No. | Course Code | Name of the Course                                |
|--------|-------------|---|
| 1      | 25CRP2DA    | Economic and Other Legislation                    |
| 2      | 25CRP2DB    | Corporate Compliance Management and Due Diligence |
| 3      | 25CMP2DB    | Banking Services                                  |

#### Semester III (Elective III)

| S. No. | Course Code | Name of the Course                       |
|--------|-------------|--|
| 1      | 25CRP3DA    | Corporate Restructuring Law and Practice |
| 2      | 25CRP3DB    | Corporate Social Responsibility          |
| 3      | 25CMP3DB    | Financial Derivatives                    |

#### Semester IV (Elective III)

| S. No. | Course Code | Name of the Course                  |
|--------|-------------|-------------------------------------|
| 1      | 25CRP4DA    | Insolvency Law and Practice         |
| 2      | 25CRP4DB    | Drafting, Pleadings and Appearances |
| 3      | 25CMP4DB    | Fintech Services                    |

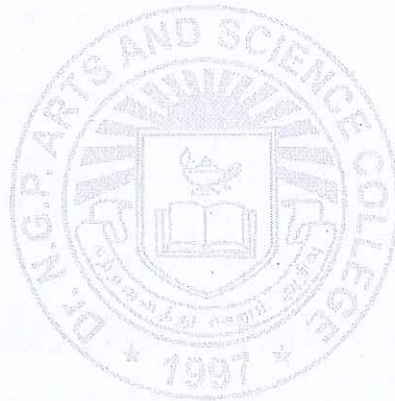


## EXTRA CREDIT COURSES

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

### Semester III

| S. No. | Course Code | Course Name                                   |
|--------|-------------|---|
| 1      | 25CRPSSA    | Marketing Communication                       |
| 2      | 25CRPSSB    | Organizational Design, Development and Change |



| Semester - I<br>CORE: ADVANCED COMPANY LAW AND PRACTICE |             |                                   |          |    |   |   |         |
|---|-------------|-----------------------------------|----------|----|---|---|---------|
| Semester  | Course Code | Course Name                       | Category | L  | T | P | Credits |
| I   | 25CRP1CA    | ADVANCED COMPANY LAW AND PRACTICE | CORE     | 72 | - | - | 4       |

|              |  |
|--------------|--|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• This course has been designed for students to learn and understand</li> <li>• the regulatory framework of companies.</li> <li>• the provisions of the Companies Act, 2013</li> <li>• its schedules, rules, notifications, circulars, clarifications there under including case laws.</li> </ul> |
| Prerequisite | Basic knowledge of Company Law   |

| 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                            | ✓   | ✓   |     |     | ✓   |



|          |   |
|----------|---|
| 25CRP1CA | CORE: ADVANCED COMPANY LAW AND PRACTICE |
|----------|---|

## Syllabus

| Unit | Content  | Hrs | Resources      |
|------|--|-----|----------------|
| I    | <b>Introduction</b><br>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.<br>Case study: Corporate Personalities.   | 14  | Text Book      |
| II   | <b>Incorporation and its Consequences</b><br>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.<br>Case study: Promotion and Lifting of Corporate Veil.   | 14  | Reference Book |
| III  | <b>Financial Structure and Membership</b><br>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.<br>Case study: Transfer and transmission of securities in physical and depository mode. | 15  | Text Book      |
| IV   | <b>Management and Control of Companies</b><br>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.<br>Case study: Directors, their Appointment/Re-appointment and vacation of office.   | 15  | Reference Book |



|   |   |           |           |
|---|---|-----------|-----------|
| V | <b>Borrowing powers and Deposits</b><br>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 |
|   | <b>Total</b>  | <b>72</b> |           |

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

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

|                 |  |
|-----------------|--|
| Learning Method | Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion |
|-----------------|--|

|                     |  |
|---------------------|--|
| Focus of the Course | Company laws and Management, Skill development |
|---------------------|--|

| Semester – I                        |             |                               |          |    |    |   |         |
|-------------------------------------|-------------|-------------------------------|----------|----|----|---|---------|
| CORE: ADVANCED CORPORATE ACCOUNTING |             |                               |          |    |    |   |         |
| Semester                            | Course Code | Course Name                   | Category | L  | T  | P | Credits |
| I                                   | 25CRP1CB    | ADVANCED CORPORATE ACCOUNTING | CORE     | 60 | 12 | - | 4       |

|              |  |
|--------------|--|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• Concepts, principles and practices of company accounts in accordance with statutory requirements.</li> <li>• The financial statements of Joint Stock Companies, Banking and Insurance companies</li> <li>• The emerging Accounting Practices</li> </ul> |
| Prerequisite | Fundamental knowledge of financial and Corporate accounting  |

| 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                            | ✓   | ✓   |     |     | ✓   |



25CRP1CB

CORE: ADVANCED CORPORATE ACCOUNTING

## Syllabus

| Unit         | Content  | Hrs       | Resources      |
|--------------|--|-----------|----------------|
| I            | <b>Amalgamation, Absorption and Reconstruction</b><br>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.<br>Case study: External Reconstruction. | 14        | Reference Book |
| II           | <b>Consolidated Balance Sheet as Per AS 21</b><br>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.<br>Case study: Holding companies.                                      | 15        | Text Book      |
| III          | <b>Accounts of Banking and Insurance Companies</b><br>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.<br>Case study: Banking Companies.   | 15        | Reference Book |
| IV           | <b>Final Accounts of Companies</b><br>Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration.<br>Case study: Final Accounts of Companies.  | 14        | Text Book      |
| V            | <b>Inflation and Emerging Accounting Practices</b><br>Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.<br>Case study: IFRS.  | 14        | Text Book      |
| <b>Total</b> |  | <b>72</b> |                |

**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. | Mahezwari. 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   | <ol style="list-style-type: none"> <li>1. Journal of Accounting and Finance, Volume 24, No 1, 2024</li> <li>2. Journal of Corporate Accounting and Finance,</li> <li>3. Accounting Today Magazine - 2024</li> </ol>  |
| E-Resources and Website | <ol style="list-style-type: none"> <li>1. <a href="https://www.accountingtoday.com/magazine/accounting-today-april-2024">https://www.accountingtoday.com/magazine/accounting-today-april-2024</a></li> <li>2. <a href="https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710">https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710</a></li> <li>3. <a href="https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371">https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371</a></li> <li>4. <a href="http://www3.interscience.wiley.com/journal/60500170/home">http://www3.interscience.wiley.com/journal/60500170/home</a></li> </ol> |

|                 |  |
|-----------------|--|
| Learning Method | Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion |
|-----------------|--|

|                     |   |
|---------------------|---|
| Focus of the Course | Entrepreneurial development, Skill development and employability. |
|---------------------|---|

| Semester – I<br>CORE: CORPORATE GOVERNANCE |             |                      |          |    |   |   |         |
|--|-------------|----------------------|----------|----|---|---|---------|
| Semester                                   | Course Code | Course Name          | Category | L  | T | P | Credits |
| I  | 25CRP1CC    | CORPORATE GOVERNANCE | CORE     | 60 | - | - | 4       |

|              |  |
|--------------|--|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• Corporate Governance Concepts and Whistle blower policy</li> <li>• Regulatory Framework of Corporate Governance in India</li> <li>• various forum of Corporate Governance and Annual Report.</li> </ul> |
| Prerequisite | Basic understanding of company law   |

| 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.    | K3                               |
| CO4                   | Identify the Corporate Governance Forums in India and International Perspective | K3                               |
| CO5                   | Dissect Annual Report and E – Governance of a business concern                  | K3                               |

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



25CRP1CC

CORE: CORPORATE GOVERNANCE

## Syllabus

| Unit | Content   | Hrs       | Resources              |
|------|---|-----------|------------------------|
| I    | <b>Introduction to Corporate Governance</b><br>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.<br>Case study: Corporate Governance Structure.                    | 12        | Text Book              |
| II   | <b>Structure and Composition of Board</b><br>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.<br>Case study: Composition of Board | 12        | Text Book & E-Resource |
| III  | <b>Regulatory Framework of Corporate Governance in India</b><br>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.<br>Case study: Listing Agreement                               | 12        | Reference Book         |
| IV   | <b>Corporate Governance Forums</b><br>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.<br>Case study: National Foundation for Corporate Governance.  | 12        | You tube               |
| V    | <b>Annual Report</b><br>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.<br>Case study: Annual report   | 12        | E- Resource            |
|      | <b>Total</b>  | <b>60</b> |                        |

**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. | Devarajan. M, 2018, "Corporate Governance", Narain Publications.  |
| Reference Books | 1. | Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snow white Publications P Ltd.              |
|                 | 2. | Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc Graw Hill.                            |
|                 | 3. | Fernando. A. C, "Business Ethics - An Indian Perspective", 3rd Edition, Pearsons Publications.                  |
|                 | 4. | ICSI study material - <a href="https://www.icsi.edu/academic-corner/">https://www.icsi.edu/academic-corner/</a> |

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

|                 |  |
|-----------------|--|
| Learning Method | Lecture method using PPT/Blended Learning/ Group discussion/ Company visit and Article discussion. |
|-----------------|--|

|                     |  |
|---------------------|--|
| Focus of the Course | Entrepreneurial development, Skill development, Innovations, Constitutional Rights/ Human Values/ Ethics and employability |
|---------------------|--|

| Semester - I                               |             |                                     |          |    |   |   |         |
|--|-------------|-------------------------------------|----------|----|---|---|---------|
| CORE : STRATEGIC HUMAN RESOURCE MANAGEMENT |             |                                     |          |    |   |   |         |
| Semester                                   | Course Code | Course Name                         | Category | L  | T | P | Credits |
| I  | 25IBP1CA    | STRATEGIC HUMAN RESOURCE MANAGEMENT | Core     | 60 | - | - | 4       |

|              |  |
|--------------|--|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the relationship between strategic human resource management and corporate strategy</li> <li>the importance of effective human resource strategy and how to manage the workforce diversity.</li> <li>various strategic human resource management issues.</li> </ul> |
| 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                   | analyse the global factors influencing the adoption and implementation of Strategic Human Resource Management. | K4                               |

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



|          |   |
|----------|---|
| 25IBP1CA | CORE: STRATEGIC HUMAN RESOURCE MANAGEMENT |
|----------|---|

## Syllabus

| Unit | Content  | Hrs       | Resources                              |
|------|--|-----------|--|
| I    | <b>Introduction to Strategic Human Resource Management</b><br>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.<br>Case study on HR strategy. | 12        | Text Book, e- Resource & Article       |
| II   | <b>Human Resource Strategy</b><br>Introduction- Components of a well-designed HR strategy- Key steps in formulating HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity.<br>Case study on Managing workforce diversity  | 12        | Text Book & e- Resource                |
| III  | <b>Competency and Potential Development</b><br>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.<br>Case study on talent management   | 12        | Reference Book & e- Resource & Article |
| IV   | <b>Strategic Human resource management issues</b><br>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.<br>Case study on HR outsourcing.                 | 12        | Text Book & e- Resource                |
| V    | <b>Global dimensions:</b><br>Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment.<br>Case study on HR audit   | 12        | e- Resource                            |
|      | <b>TOTAL</b>   | <b>60</b> |  |

**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, 2021, "Strategic Human Resource Management", 1st edition, Taylor and Francis group, New York                     |
|                 | 2. | Charles R. Greer, 2022, "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   | <ul style="list-style-type: none"> <li>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.</li> <li>McKinsey article on Winning-with-your-talent-management-strategy The Power of Strategic Human Resource Management: Building a Thriving Workforce by Praveen Putti (Talent Acquisition Specialist)</li> </ul>   |
| E-Resources and Website | <ol style="list-style-type: none"> <li><a href="https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/">https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/</a></li> <li><a href="https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf">https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf</a></li> <li><a href="https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf">https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf</a></li> <li><a href="https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf">https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf</a></li> </ol> |

|                 |   |
|-----------------|---|
| Learning Method | Lecture method using PPT, Blended learning, Gamification, Article discussion, Case study. |
|-----------------|---|

|                     |  |
|---------------------|--|
| Focus of the Course | Entrepreneurial development, Skill development and employability |
|---------------------|--|

| SEMESTER - I   |             |                                      |          |   |   |    |         |
|--|-------------|--------------------------------------|----------|---|---|----|---------|
| CORE PRACTICAL: FINANCIAL MODELING IN ADVANCED EXCEL |             |                                      |          |   |   |    |         |
| Semester   | Course Code | Course Name                          | Category | L | T | P  | Credits |
| I  | 25CRP1CP    | FINANCIAL MODELING IN ADVANCED EXCEL | CORE     | - | - | 48 | 2       |

|              |   |
|--------------|---|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the hands-on training in the use of advanced Excel tools</li> <li>the ability to construct and interpret financial models</li> <li>the visualize financial operations</li> </ul> |
| Prerequisite | Basic understanding of MS Excel and foundational finance concepts.  |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Apply Excel functions for financial data management and basic computations.                                | [K4]                             |
| CO2                   | Demonstrate the use of financial functions like FV, PV, NPV, IRR, and PMT in practical business scenarios. | K4                               |
| CO3                   | Build financial models using advanced Excel tools like Solver, Scenario Manager, and Goal Seek.            | K3                               |
| CO4                   | Evaluate the impact of financial decisions using depreciation, loan amortization, and rate functions.      | K4                               |
| CO5                   | Design dynamic dashboards using pivot tables, VLOOKUP, and HLOOKUP functions for business insights.        | K4                               |

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



|          |   |
|----------|---|
| 25CRP1CP | CORE PRACTICAL: FINANCIAL MODELING IN<br>ADVANCED EXCEL |
|----------|---|

| S.No | List of Programs   |
|------|--|
| 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 and RATE function     |
| 4    | Using FVSCHEDULE 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    | Create excel dash board by adding tables and Charts.   |
| 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.   |

|            |    |   |
|------------|----|---|
| Text Books | 1. | Michael Price, 2019, "Excel 2019", First Edition, Manish Jain for BPB Publication, New Delhi.   |
|            | 2. | Wayne L Winston 2012, "Microsoft Excel 2010: Data Analysis and Business Modelling, Third Edition, Microsoft press a division of Microsoft Corporation, Washington |

|                 |   |
|-----------------|---|
| Learning Method | Demonstration/ Hands on Experiments/ Group Trials |
|-----------------|---|

|                     |   |
|---------------------|---|
| Focus of the Course | Skill Development/ Employability/Entrepreneurial Development/ Innovations |
|---------------------|---|

| Semester -I<br>DSE: ENVIRONMENTAL LAWS |             |                    |          |    |   |   |         |
|--|-------------|--------------------|----------|----|---|---|---------|
| Semester                               | Course Code | Course Name        | Category | L  | T | P | Credits |
| I                                      | 25CRP1DA    | ENVIRONMENTAL LAWS | DSE      | 48 | - | - | 4       |

|              |   |
|--------------|---|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• Environmental laws.</li> <li>• Environmental Jurisprudence from around the world</li> <li>• Recent Amendments in Environmental law.</li> </ul> |
| Prerequisite | knowledge of law and constitutional provisions related to environmental protection  |

| 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                            | ✓   | ✓   | ✓   | ✓   | ✓   |



25CRP1DA

DSE: ENVIRONMENTAL LAWS

## Syllabus

| Unit | Content  | Hrs       | Resources                       |
|------|--|-----------|---------------------------------|
| I    | <b>Concept of Environment and Pollution</b><br>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.<br>Case study: Fundamental Rights and its relationship with Environment.   | 10        | Text Book, e-Resource & Article |
| II   | <b>The Water (Prevention and Control of Pollution) Act, 1974</b><br>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.<br>Case study: Prevention and control of Water Pollution.   | 10        | Text Book, e-Resource & Article |
| III  | <b>The Air (Prevention and Control of Pollution) Act, 1981</b><br>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.<br>Case study: Prevention and Control of Air Pollution.  | 10        | Text Book, e-Resource & Article |
| IV   | <b>The Environment Protection Act, 1986</b><br>Introduction - Definitions - Appointment of officers - Powers and functions - Rules to regulate Environmental Pollution - Prevention control and abatement of environmental Pollution - Cognizance of offence.<br>Case study: Prevention and Control of Environment pollution.  | 9         | Text Book, e-Resource & Article |
| V    | <b>The National Green Tribunal Act, 2010</b><br>Introduction - Definitions - Establishment of Tribunal - Composition - 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.<br>Case study: Execution of award or decision of Tribunal. | 9         | Text Book, e-Resource & Article |
|      | <b>Total</b>   | <b>48</b> |                                 |



**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, Nishtha Jaswal, Vibhuti Jaswal , 2022, "Environmental Law", 5th Edition, Allahabad Law Agency, Allahabad . |
|                 | 2. | Gurdip Singh, 2016, "Environmental Law", 2nd Edition, Eastern Book Company, Karnataka.   |
|                 | 3. | Justice Doabia T.S., 2017, "Environmental and Pollution Laws in India", 3rd Edition, LexisNexis Publication, Haryana.          |
|                 | 4. | Aruna Venkat, 2011, "Environmental law and Policy", Latest Edition, PHI Learning Private Ltd, New Delhi.                       |

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

|                 |  |
|-----------------|--|
| Learning Method | Lecture method using PPT, Blended learning, Gamification, Field Trips and Nature Walks |
|-----------------|--|

|                     |  |
|---------------------|--|
| Focus of the Course | Skill Development/ Employability/ Social Awareness/ Environment Entrepreneurial Development/ Constitutional Rights/ Human Values/ Ethics |
|---------------------|--|



| Semester – I<br>DSE : INTELLECTUAL PROPERTY RIGHTS |             |                              |          |    |   |   |         |
|--|-------------|------------------------------|----------|----|---|---|---------|
| Semester   | Course Code | Course Name                  | Category | L  | T | P | Credits |
| I  | 25CRP1DB    | INTELLECTUAL PROPERTY RIGHTS | DSE      | 48 | - | - | 4       |

|              |   |
|--------------|---|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• The Laws relating to Intellectual Property Rights</li> <li>• Patent Law and Procedures.</li> <li>• Trademarks and Copyrights.</li> </ul> |
| Prerequisite | Basic understanding of legal principles and constitutional rights   |

| 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                            | ✓   | ✓   |     | ✓   |     |

25CRP1DB

DSE: INTELLECTUAL PROPERTY RIGHTS

## Syllabus

| Unit  | Content   | Hrs | Resources               |
|-------|---|-----|-------------------------|
| I     | <b>Introduction to IPR</b><br>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.<br>Case Study: IPR in Cyber world.   | 9   | Text book & E-resources |
| II    | <b>Patent Law</b><br>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.<br>Case Study: Duration of Patents.                           | 9   | Text book & E-resources |
| III   | <b>Trademarks and Copyrights</b><br>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.<br>Case study: Author and Ownership.       | 10  | Text book & E-resources |
| IV    | <b>Industrial Designs and Geographical Indications</b><br>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.<br>Case Study: Copy Right in Designs  | 10  | Text book & E-resources |
| V     | <b>Commercializing Intellectual Property Rights</b><br>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.<br>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. | Srinivasulu. N.S, Lexis, 2023, "Law relating to Intellectual Property Rights", Nexis Publication |
|                 | 3. | Neeraj Pandey, Khushdeep Dharni, 2014, "Intellectual Property Rights", PHI Publications.         |
|                 | 4. | Ahuja. V.K, 2015, "Intellectual Property Rights in India", Lexis Nexis Publication.              |

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

|                 |  |
|-----------------|--|
| Learning Method | Lecture method using PPT, Peer group learning, Article discussion, Assignment, Seminar |
|-----------------|--|

|                     |  |
|---------------------|--|
| Focus of the Course | Skill Development, Entrepreneurial Development, Employability, Innovations, Intellectual Property Rights and Social Awareness/ Environment |
|---------------------|--|

| Semester – I<br>DSE : FINANCIAL MARKETS AND SERVICES |             |                                |          |    |   |   |         |
|--|-------------|--------------------------------|----------|----|---|---|---------|
| Semester   | Course Code | Course Name                    | Category | L  | T | P | Credits |
| I  | 25CMP1DB    | FINANCIAL MARKETS AND SERVICES | DSE      | 48 | - | - | 4       |

|              |  |
|--------------|--|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the Intricacies of Indian financial system for better financial decision making</li> <li>functioning of various segments of the financial markets</li> <li>various instruments traded in the financial markets</li> </ul> |
| 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                            | ✓   | ✓   | ✓   |     | ✓   |



25CMP1DB

DSE: FINANCIAL MARKETS AND SERVICES

## Syllabus

| Unit | Content  | Hrs       | Resources             |
|------|--|-----------|-----------------------|
| I    | <b>Financial System in India</b><br>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   | <b>Money Market</b><br>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  | <b>Capital Market</b><br>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 on Capital Market Operations   | 10        | Text Book             |
| IV   | <b>Merchant Banking and Depositories</b><br>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    | <b>Mutual Fund, Venture Capital and Credit Rating Services</b><br>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. 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. | 10        | Text Book/E-Resources |
|      | <b>Total</b>   | <b>48</b> |                       |

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

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

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|-------------------------|--|
| Journal and Magazines   | Journal of Finance, Review of Financial Studies, The Financial Times and Outlook money |
| E-Resources and Website | Financial Markets and Services Notes, PDF   (geektonight.com)                          |

|                 |                                     |
|-----------------|-------------------------------------|
| Learning Method | Chalk and Talk/ Assignment/ Seminar |
|-----------------|-------------------------------------|

|                     |  |
|---------------------|--|
| Focus of the Course | Skill Development, Employability and Entrepreneurial Development |
|---------------------|--|