



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
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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.

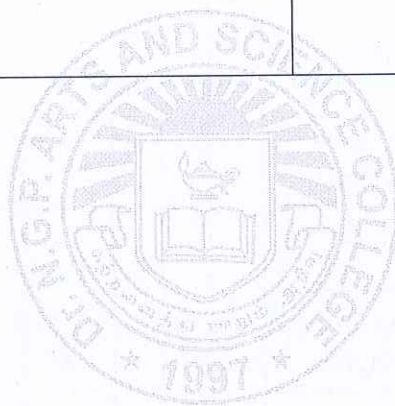
PROGRAMME OUTCOMES:

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		Behavioral Finance											
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	Labour Laws and Practice	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										
25CMP3DC		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	4	-	-	4	48	3	25	75	100	4
25CRP4DB		Drafting, Pleadings and Appearances										
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	Behavioural Finance

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

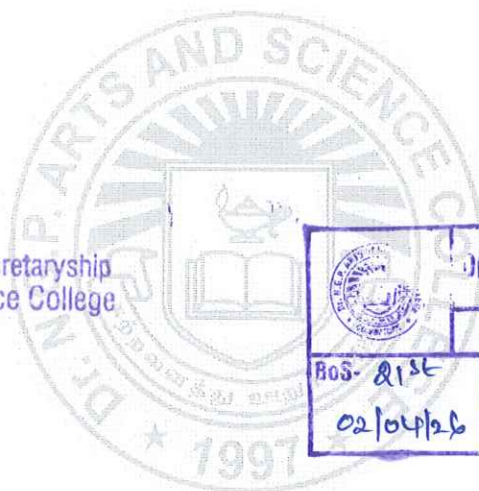
EXTRA CREDIT COURSES

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


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



Dr. N. G. P. Arts and Science College		
APPROVED		
BoS - 21st 02/04/26	AC -	GB -

Semester - I 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	This course has been designed for students to learn and understand • 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	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
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Syllabus

Unit	Content	Hrs	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 Book

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

Learning Method	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: ADVANCED CORPORATE ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CRP1CB	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	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	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 study: 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 study: 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 study: 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 study: 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 study: 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.	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	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 Method	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: CORPORATE GOVERNANCE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CRP1CC	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	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	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	You tube
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.	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 - https://www.icsi.edu/academic-corner/

Journal and Magazines	1. Indian Journal of Corporate Governance, bi-annual refereed journal 2. Corporate Governance: An International Review, Online ISSN:1467-8683 ISSN:0964-8410 Edited By: Konstantinos Stathopoulos and Till Talaulicar 3. https://www.corporatecomplianceinsights.com/global-corporategovernance-trends-2024/ 4. https://www.sfmagazine.com/articles/2024/january/sustainability-accounting-and-corporate-governance
E-Resources and Website	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 Method	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 : STRATEGIC HUMAN RESOURCE MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25IBP1CA	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	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
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Syllabus

Unit	Content	Hrs	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 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 issues 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, 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	- 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. - 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)
E-Resources and Website	https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/ https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf

Learning Method	Lecture method using PPT, Blended learning, Gamification, Article discussion, Case study.
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Focus of the Course	Entrepreneurial development, Skill development and employability
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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	This course has been designed for students to learn and understand - the hands-on training in the use of advanced Excel tools - the ability to construct and interpret financial models - the visualize financial operations
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 ADVANCED EXCEL
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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
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Focus of the Course	Skill Development/ Employability/Entrepreneurial Development/ Innovations
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Semester -I DSE: ENVIRONMENTAL LAWS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CRP1DA	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 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	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 study: 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 study: Prevention and control of Water Pollution.	10	Text Book, e-Resource & Article
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 study: Prevention and Control of Air Pollution.	10	Text 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 study: Prevention and Control of Environment pollution.	9	Text Book, e-Resource & Article
V	The National Green Tribunal Act, 2010 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. Case study: Execution of award or decision of Tribunal.	9	Text Book, e-Resource & Article
	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, 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	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	1. How Much Should the Polluter Pay? Indian Courts and the Valuation of Environmental Damage Journal of Environmental Law Oxford Academic (oup.com) 2. https://libguides.law.ucla.edu/environmental 3. Environmental : Law360 : Legal News & Analysis

Learning Method	Lecture method using PPT, Blended learning, Gamification, Field Trips and Nature Walks
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Focus of the Course	Skill Development/ Employability/ Social Awareness/ Environment Entrepreneurial Development/ Constitutional Rights/ Human Values/ Ethics
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Semester – I DSE : INTELLECTUAL PROPERTY RIGHTS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CRP1DB	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	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	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.	9	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.	9	Text 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	Text 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.	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.

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 4. https://onlinelibrary.wiley.com/journal/17471796

Learning Method	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 : FINANCIAL MARKETS AND SERVICES							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CMP1DB	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	✓	✓	✓		✓

25CMP1DB

DSE: FINANCIAL MARKETS AND SERVICES

Syllabus

Unit	Content	Hrs	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 on 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. 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
	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.	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..

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
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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	Course Code	Course Name	Category	L	T	P	Credits
II	25CRP2CA	GENERAL LAW AND PRACTICE	CORE	60	-	-	3

Preamble	This course has been designed for students to learn and understand • Interpretation of statutes • The transfer of property act and laws related to registration. • The recent amendments in general law.
Prerequisite	Basic knowledge of the Indian legal system

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the Principles of Interpretation.	K3
CO2	Analyze the civil procedure code with jurisdiction.	K4
CO3	Design legal solutions for issues related to property transfer and trust under the Transfer of Property Act, 1882 and the Indian Trust Act, 1882.	K6
CO4	Identify legal issues arising from Arbitration and Conciliation Act.	K3
CO5	Interpret the features of Registration Act and Indian Stamp Act.	K5

Mapping with Program Outcomes:

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

25CRP2CA	CORE: GENERAL LAW AND PRACTICE
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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)

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 Private 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 Private Limited, New Delhi.
	3.	Gulshan S.S, 2018, "General and Commercial Laws", 10th Edition, Sultan Chand & Sons, New Delhi.

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	25CRP2CB	SECRETARIAL AND MANAGEMENT AUDIT	CORE	60	-	-	3

Preamble	This course has been designed for students to learn and understand • Concepts of secretarial/securities audit. • Role of company secretaries in advisory services. • Concepts of management audit.
Prerequisite	Fundamental knowledge of company law and Secretarial law

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.	K5
CO3	Analyze the various provisions under securities audit and initiatives of SEBI to protect investors.	K4
CO4	Design a management audit framework to assess, improve, and report on organizational performance.	K6
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	✓	✓	✓	✓	

25CRP2CB

CORE: SECRETARIAL AND MANAGEMENT AUDIT

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 institution.	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 Examinated 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: DIRECT TAX							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	25COP2CA	DIRECT TAX	CORE	60	12	-	4

Preamble	This course has been designed for students to learn and understand - the provisions of direct tax with regard to IT Act, 1961. - the provisions and procedure to compute total income under five heads of income. - the deductions to be made from gross total income U/s 80-C to 80-U in computing total income.
Prerequisite	Knowledge on basic 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 assessee under the head salary and house property.	K4
CO3	Calculate total income in business and profession.	K4
CO4	Ascertain the total income of an individual and computation of tax liability.	K5
CO5	Propose updated income tax returns reflecting changes in the assessment.	K6

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

25COP2CA

CORE: DIRECT TAX

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 or Profession 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, New Tax Regime and Old Tax Regime , Partnership Firms. Case study on assessment of individuals.	15	Text Book
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
Total		72	

Note: 80 % Problem, 20 % Theory. Case Studies related to the above Topics to be discussed Examinated Externally. (Section D: Compulsory question for Case Studies)	
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Text book	1.	V.P. Gaur, D.B.Narang, Puja Gaur and Rajeev Puri, "Income Tax Law and Practice", Assessment Year 2025 - 2026, 53 rd Revised Edition, Kalyani Publishers, New Delhi.
	2.	H.C. Mehrotra, Goyal S.P, "Income Tax Law and Practice", Assessment Year 2025 - 2026, Latest Edition, Sahitya Bhavan Publications, Agra.
Reference Books	1.	Vinoth K. Singhania, and Kapil Singhania, "Direct Taxes Laws & Practices", Assessment Year 2025-2026, Professional Edition, Finance Act 2025, Taxmann Publication Pvt. Ltd., New Delhi.
	2.	T. Srinivasan, "Income Tax Law & Practices", Assessment Year 2025 - 2026, 7 th Edition, Vijay Nicole Imprints Pvt Ltd., Chennai.
	3.	Jeevarathinam, M., and Vijay Vishnu kumar. C, "Income Tax Law & Practices" Assessment Year 2025 - 2026, Latest Edition, Scitech Publications India Pvt. Ltd., Chennai.
	4.	T.S. Reddy and Hariprasad Reddy, "Income Tax Law and Practice", Assessment Year 2025 - 2026, Latest Edition, Margham Publications, Chennai.

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.
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations.
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Semester – II CORE V: BUSINESS FINANCE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	25CMP2CA	BUSINESS FINANCE	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand - the fundamental concepts and sources of finance. - the risk in investment proposals and evaluate capital budgeting techniques. - the formation of capital structure and techniques 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	Assess overall cost of capital based on their proportions in the capital structure.	K5
CO4	Analyse income changes due to fixed costs and earnings potential along with debt risk.	K4
CO5	Evaluate project cash flows and profitability using capital budgeting methods.	K5

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

25CMP2CA	CORE: BUSINESS FINANCE
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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	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.	13	Text Book
IV	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.	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 and Types- Techniques of Risk analysis. (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.)
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Text book	1.	Shashi K. Gupta and Anuj K. Gupta., Reprinted 2017, "Business Finance", Kalyani publishers, New Delhi.
	2.	Mareshwari S.N., 2019, "Financial Management Principles and Practices", Fifteenth Edition, Sultan Chand & Sons, New Delhi.
Reference Books	1.	Books 1. Prasanna Chandra, 2017, "Financial Management", Fourth Edition, Tata McGraw-Hill Publishers, New Delhi.
	2.	Pandey, I.M, 2021, "Financial Management", Twelfth Edition, Pearson Publishing Pvt.Ltd, Delhi
	3.	Arokiamary Geetha Rufus, Ramani N. & Others, 2017, "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
	4.	Rustagi R.P., 2022, "Financial Management, Theory, Concept, Problems", Sixth Edition, Taxmann Publications Pvt. Ltd, New Delhi.

Journal and Magazines	Journal of Business Finance and Accounting
E-Resources and Website	1. https://resource.cdn.icai.org/66674bos53808-cp8.pdf
	2. 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	25DAP2EA	BUSINESS ANALYTICS	EDC	60	-	-	4

Preamble	This course has been designed for students to learn and understand • Concepts of data processing, data warehousing and data modeling • The different statistical techniques to analyze business data • 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.	K4
CO5	Design data analysis solutions using spreadsheets and visualizations to solve real-world decision-making problems.	K6

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

25DAP2EA

EDC: BUSINESS ANALYTICS

Syllabus

Unit	Content	Hrs	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	

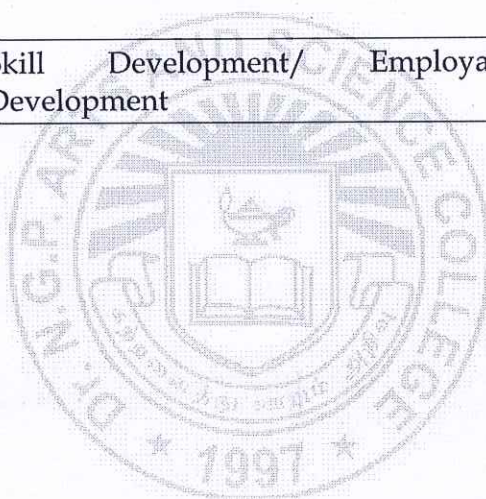
Note: Case Studies related to the above topics to be discussed. Examined externally.
 (Section D: Compulsory question for case studies.)

Text book	1.	R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016, Second 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/ Development	Employability/	Entrepreneurial
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Semester - II DSE: ECONOMIC AND OTHER LEGISLATION							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	25CRP2DA	ECONOMIC AND OTHER LEGISLATION	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • Concepts of Competition Act. • Consumer protection laws and its application. • Intellectual property laws.
Prerequisite	Basic knowledge of Economic Laws and General law

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	Design innovative legal strategies for protecting intellectual property rights.	K6
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	✓	✓	✓		✓

25CRP2DA

DSE: ECONOMIC AND OTHER LEGISLATION

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.)

Text book	1.	Balachandran V, 2014, "Economic and Other Legislations", Vijay Nicole Imprints Private 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	Course Code	Course Name	Category	L	T	P	Credits
II	25CRP2DB	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • Concepts of Compliance for Legislations • Basic due for Diligence Exercise. • Pre and Post Capital Issue Work.
Prerequisite	Basic knowledge of company law, corporate governance, and regulatory compliance frameworks.

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	✓	✓	✓	✓	

25CRP2DB	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)

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 II: BEHAVIORAL FINANCE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
II	25CMP2DB	BEHAVIORAL FINANCE	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - To introduce the concept and importance of behavioral finance in global markets. - To explain the psychological factors influencing rational and irrational financial behavior. - To examine how news and timing affect corporate decisions and communication outcomes.
Prerequisite	Basic knowledge of statistics, accounting, and decision-making will help in understanding the behavioral side of finance.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the key concepts and principles of behavioral finance.	K2
CO2	Demonstrate understanding of psychological factors influencing investment behaviour.	K3
CO3	Examine the Financial Market Anomalies	K4
CO4	Assess behavioral influences on corporate financial strategies	K5
CO5	Integrate behavioral insights to formulate improved financial decision-making frameworks.	K6

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

25CMP2DB

DSE: BEHAVIORAL FINANCE

Syllabus

Unit	Content	Hrs	Resources
I	Behavioral Finance-Overview Meaning and Scope of Behavioral Finance - Origin and Evolution - Significance - Characteristics of Behavioral Finance - Relationship between Psychology and Financial Decision-Making - Prospect Theory - Framing - Mental accounting - Traditional Finance vs. Behavioral Finance - Importance and Relevance of Behavioral Finance in Modern Markets. Case Study on Global Financial Crisis: Limits of Rationality.	10	Text Book
II	Psychological Foundations of Investor Behaviour Concepts of Cognitive Psychology and their relevance in financial decision-making - Heuristics and Biases influencing investment choices: Representativeness, Availability, Anchoring, Overconfidence, and Framing effects - Prospect Theory and Mental Accounting in investment behaviour - Loss Aversion and Regret Theory: Impact on risk-taking and decision outcomes - Role of Emotions and Risk Perception in shaping investor decisions - Comparative analysis of Behavioral Patterns among Individual and Institutional Investors. Case Study on Investor Overconfidence and Herding.	10	Text Book
III	Market Anomalies and Behavioral Factors Efficient Market Hypothesis (EMH): Concept, Forms, and Limitations - Market Anomalies: January Effect, Weekend Effect, Momentum and Reversal Effects - Overreaction and Underreaction in Financial Markets - Investor Sentiment and its Influence on Asset Prices - Behavioral Explanation of Market Bubbles and Crashes - Herding Behaviour and Market Volatility. Case Study on GameStop Short Squeeze: A Modern Market Anomaly.	10	Text Book
IV	Behavioral Corporate Finance Behavioral Aspects of Corporate Decision-Making - Managerial Overconfidence and its Effect on Investment Decisions - Behavioral Influences on Capital Structure and Dividend Policy - Role of Cognitive Biases in Corporate Governance - Behavioral Factors in Mergers and Acquisitions - Implications of Behavioral Insights for Financial Planning and Corporate Strategy. Case Study on Overconfidence and Confirmation Bias.	8	Text Book
V	Applications and Emerging Trends in Behavioral Finance Behavioral Portfolio Theory and Investment Strategies - Nudging and Choice Architecture in Financial Decision-	10	Text Book

Making - Applications of Behavioral Finance in Personal Finance, Wealth Management, and FinTech - Role of Behavioral Insights in Policy Formulation and Investor Education - Integrating Behavioral Finance with Traditional Financial Models - Emerging Trends and Future Directions in Behavioral Finance Research. Role of AI in behavioral Finance. Case Study on Pension Auto-Enrolment and 'Nudge Theory'.		
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.	Prasanna Chandra, 2020, "Behavioral Finance", Seventh Edition, McGraw Hill Education Private Limited, Noida.
	2.	Dr. Devkanya Gupta and Dr. Divya Singh, 2025, "Behavioral Finance - Theory, Biases, and Strategic Applications", Geh Press.
Reference Books	1.	Dr. P.K. Sinha and Ms. Sanchari Sinha, 2018, "Behavioural Finance ", First Edition, Himalaya Publishing House Pvt. Ltd., Mumbai.
	2.	Ranjit Singh, 2019, " Behavioural Finance ", First Edition, PHI Learning Private Limited, New Delhi.
	3.	N. Mukund Sharm., 2019, " Behavioural Finance ", First Edition, SAGE Publications India Pvt Ltd, New Delhi.
	4.	Sulphey M.M, 2014, "Behavioural Finance", First Edition, PHI Learning Private Limited, New Delhi.

Journal and Magazines	https://www.tandfonline.com/journals/hbhf20
E-Resources and Website	E-book -H.Kent Baker and John R. Nofsinger, 2010, "BEHAVIORAL FINANCE Investors, Corporations and Markets".

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.N.G.P Arts and Science College		
APPROVED					
BoS- 197		AC -		GB -	
28/6/25					

Semester – III CORE: BUSINESS RESEARCH METHODS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25COP3CA	BUSINESS RESEARCH METHODS	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand • the fundamentals of Research. • about research design. • the data collection and sampling methods.
Prerequisite	Knowledge on Research Methods.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept of research, types.	K2
CO2	Develop a research design.	K4
CO3	Analyze the methods for data collection.	K5
CO4	Design and validate advanced frameworks for categorizing data in complex analytical contexts.	K6
CO5	Determine and conclude the report.	K4

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

25COP3CA	BUSINESS RESEARCH METHODS
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Business Research Business Research: Definition and significance - Features of business research - The research process - Variable - Proposition - Types of research - Exploratory and causal research - Basic and applied research - Descriptive research - Phases of business research - Research Hypothesis - Characteristics - Research in an evolutionary perspective - Role of theory in research - Theory building - Induction and Deduction Theory. (Theory only). Case study on Research hypothesis.	12	Text Book & Reference Books
II	Research Design Research Design - Definition - Types of research design - Exploratory and causal research design -Descriptive and experimental design - empirical research design -Types of experimental design - Validity of findings -Internal and external validity - Variables in research - Measurement and scaling - Different scales - Construction of instrument - Validity and reliability of instrument. (Theory only). Case study on Designing a research.	10	Text Book & Reference Books
III	Data Collection and Sampling Data Collection: Types of data - Primary Vs secondary data - Methods of primary data collection -Survey Vs observation - Experiments - Construction of questionnaire and instrument - Validation of questionnaire - Sampling plan - Sample size - Sampling methods - Determinants of optimal sample size - Sampling techniques - Probability Vs non-probability sampling methods. (Theory and Problems). Case study on Sampling.	14	Text Book
IV	Data Processing, Hypothesis Data Processing: Processing stages - Editing - Coding and data entry - Validity of data -Qualitative Vs quantitative data analysis - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Testing of Hypothesis - Bivariate and multivariate statistical techniques - Factor analysis - Discriminant analysis- Cluster analysis - Interpretation. (Problems only). Case study on Testing of hypothesis.	12	Text Book & Reference Books
V	Research Report Research Report: Different types - Contents of report - Need of executive summary -Chapterisation - Contents of chapter - Report writing stages - Readability -Comprehension - Tone - Final proof - Report format - Title of the report - Ethics in research -Subjectivity and objectivity in research. (Theory only). Case study on key problems.	12	Text Book & Reference Books
Total		60	

	Note: Question paper shall contain 60% theory and 40% problem. 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.	Kothari C. R., 2024, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.
	2.	Joy Joseph Puthussery, 2022, "Business Research Methods", 1st edition, ANE Books, New Delhi.
Reference Books	1.	Pamela S. Schindler, 2025, "Business Research Methods", 14th edition, McGraw Hill Education India Pvt. Ltd., Chennai.
	2.	William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.
	3.	Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.
	4.	Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.

Journal and Magazines	Academic Journal - Academy of Management Journal - https://aom.org Research Journal - International Journal of Business Research - https://www.iabe.org Industry Journal - Harvard Business Review (Research Insights) - https://hbr.org
E-Resources and Website	Infosys Springboard - https://infyspringboard.onwingspan.com Coursera - Business Research Courses - https://www.coursera.org

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 – III CORE: LABOUR LAWS AND PRACTICE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRP3CA	LABOUR LAWS AND PRACTICE	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • Labour Legislations • the importance of industrial legislations to Labour, business and society • the Industrial disputes
Prerequisite	Basic understanding of labor laws and industrial relations principles

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Compare the working conditions in factory.	K3
CO2	Analyze the industrial disputes and explore contemporary skills	K4
CO3	Inspect the processes underlying in compensation to employees.	K4
CO4	Appraise the legislations relating to Gratuity and welfare of the workers	K5
CO5	Comprehend the Labour Laws and Labour Codes.	K6

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

25CRP3CA	CORE: LABOUR LAWS AND PRACTICE
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Syllabus

Unit	Content	Hrs	Resources
I	The Factories Act, 1948 Definitions – Occupier – Agencies of the State Government to carry out administration of the Act – Health – Safety – Welfare – Working hours – Special provisions for Women and Young children – Annual leave with wages – Penalties. Weekly holidays Act, 1942 – Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 – The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986. Case study: Annual leave with wages.	09	Text Book
II	The Industrial Disputes Act, 1947 Industrial dispute – Objectives – Definitions – Workman – Strikes – Types of Strike and their Legality – Lock-out – Layoff – Retrenchment – Closure – Special provisions – Unfair labour practices – Dispute settlement Machineries – Introduction to Standing Orders. The Industrial Employment (Standing Orders) Act 1946 – Objective – Scope – Definition – Standing Orders – Appeals. The Trade Union Act, 1926 – Definitions – Registration of trade union – Cancellation of registration – Functions – Rights and Privileges – Dissolution. Case study: Unfair Labour practices.	10	Text Book
III	Law of Wages Payment of Wages Act, 1936: Objective and Scope – Definitions – Responsibility for Payment of Wages – Time and Mode – Wage Period – Deductions – Records and Registers – Claims – Role of Inspectors – Penalties. Minimum Wages Act, 1948: Objective – Applicability – Minimum Wages – Types – Components of Wages – Procedure for Fixation and Revision – Working Hours – Overtime – Registers and Records – Claims, Offences and Penalties. Payment of Bonus Act, 1965: Objective – Applicability – Definitions – Eligibility – Calculation of Bonus – Minimum and Maximum Bonus – Set on and Set Off Mechanism – Time Limit for Payment – Registers and Records – Offences and Penalties. Equal Remuneration Act, 1976: Objective – Scope – Definitions – Principle of Equal Pay for Equal Work – Advisory	10	Text Book

	Committees - Duties of Employers - Registers - Complaint and Redressal - Offences and Penalties. Case study: Payment of Bonus.		
IV	Social Security Legislations Employees' State Insurance Act, 1948 - Employees' Provident Funds and Miscellaneous Provisions Act, 1952 - Maternity Benefit Act, 1961 - Payment of Gratuity Act, 1972 - The Employees Compensation Act, 1923 - The Unorganized workers Social Security Act, 2008. Case study: Payment of Gratuity.	10	Text Book
V	Labour Laws and Labour Codes The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 - Schedule I and II - Exemption from maintenance of Register and Return - Labour code on Wages - Labour code on Industrial Relations - Labour code on Social Security and Welfare - Labour Code on Occupational Safety, Health and Working Conditions - Industrial and Labour Laws Audit - Scope - Benefits - Labour Law Compliance - Significant role of Company Secretary in Labour Audit. Case study: Labour code on Industrial Relations.	09	Text Book
	Total	48	

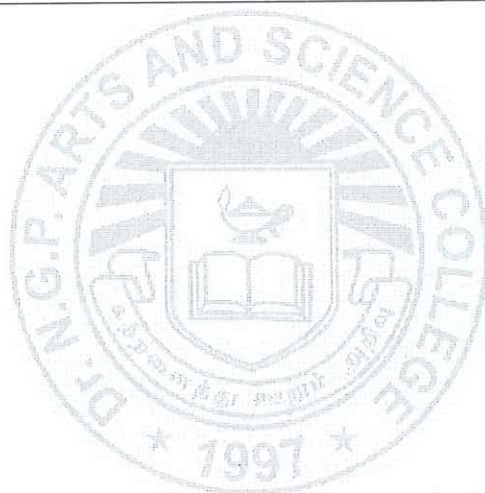
Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text book	1.	ICSI Study Material, 2026, Labour Laws and Practice.
	2.	Taxmann's, "New Labour and Industrial Laws", 2026 Edition, Taxmann's Publication Pvt. Ltd.
Reference Books	1.	Kapoor N.D, 2022, "Element of Industrial Law", 32 th Edition, Sultan Chand & Sons, New Delhi.
	2.	Srivasatava. S. C., 2026, "Industrial Relations and Labour Laws", 9 th Edition, Vikas Publishing House.
	3.	Gupta C.B., Kapoor N.D, Tripathi P.C., 2020, "Industrial Relations and Labour Laws", Sultan Chand & Sons Publishers, New Delhi.
	4.	Sarma. A. M., 2025, "Industrial Relation and Labour Laws, 2 nd Edition, Himalaya Publishing House, New Delhi.

Journal and Magazines	1. https://labourlawjournals.com/journals/international-journal-of-comparative-labour-law-industrial-relations/ 2. https://labourlawjournals.com/journals/industrial-law-journal-uk/ 3. https://lexisweb.co.uk/sources/industrial-law-journal
E-Resources and Website	1. National labour law - ILO Research Guides at International Labour Organization 2. https://www.icsi.edu/media/website/IndustrialLabour&GeneralLaws.pdf 3. https://www.india.gov.in/website-ministry-labour-and-employment

Learning Method	Chalk and Talk Method, Assignment, Seminar, Case study, PPT, Field visit and Article Discussion
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Focus of the Course	Labour Regulations, Management and Skill development
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Semester – III CORE: FORENSIC AUDIT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRP3CB	FORENSIC AUDIT	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • The concept of Corporate Fraud and Forensics Audit • Role of Company Secretary in Forensic Audit • The practical aspects of the Forensic Audit and its procedure
Prerequisite	Fundamental knowledge of accounting, auditing, and investigative techniques

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Analyze the concept of Fraud and Forensic Audit	K4
CO2	Apply Forensic Audit Procedures	K3
CO3	Comprehend the Indian Evidence Laws of Forensic Audit	K4
CO4	Inspect the Investigation mechanism	K4
CO5	Design and evaluate fraud detection and prevention.	K6

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

25CRP3CB

CORE: FORENSIC AUDIT

Syllabus

Unit	Content	Hrs	Resources
I	Concepts of Forensic Audit Introduction – Meaning and Significance. Audit – Meaning – Stages of Audit – Advantages of Forensic Audit – Need and objectives - Fundamentals – Stages of Forensic Audit – Fraud – Meaning and Definition – Elements – Kinds – Directors' Responsibility – Forensic Audit Vs. Audit – Modern Day scenario. Case study: Fraud and Forensic Audit	10	Text Book
II	Audit and Investigation Tools for handling Forensic Audit – Procedure – Role of Company Secretary – Powers and Duties of Auditors – Investigation mechanism – Forensic Data Analysis – Types and Methods of Investigation – Seven investigation tolls – Red Flags – Definition and Significance – Green flags – Financial Statement Analysis. Case study: Corporate Frauds	10	Text Book
III	Forensic Audit: Laws and Regulations Introduction – Indian Laws – International Laws – ICSI Anti Bribery code. Finding Facts – Meaning – Evidence – Types – Meaning of Relevant Facts – Relevancy – Tests – Admission of Evidence – Methods to prove cases – Procedure performed during Forensic Audit. Case study: Indian Evidence Law	10	Text Book
IV	Cyber Forensic Cybercrime – Roles and Responsibilities of Board of Directors and Company Secretary – Meaning of Cybercrime – Classification – Types – International Guidance to cyber forensic Laws – Digital forensics and Cyber Laws – Data Extraction – Digital forensics and Cyber Crimes – Ethical Hacking – Digital Incident Response. Case study: Cyberattack	09	Text Book
V	Fraud Detection Techniques Fraud Detection – Early Warning indicators of Fraud – Money Laundering and its Detection – Misconduct – Fraud Detection using General Audit Techniques – Statistical and Mathematical Techniques in Fraud Detection – Technology based Fraud Detection Techniques – Digital Forensic Techniques – Data Mining Techniques for Fraud Detection. Case study: Money Laundering	09	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.	The Institute of Company Secretaries of India, 2026, "Forensic Audit", New Delhi.
	2.	CA Kamal Garg, 2025, "Forensic Audit", 2nd Edition, Bharat Publishers, New Delhi.
Reference Books	1.	Kamalkar. K. V., 2023, "Forensic Audit and Fraud Detection", McGraw Hill Education.
	2.	Battacharyya.S.K., 2022, "Forensic Accounting and Fraud Examination", PHI Learning Pvt. Ltd.
	3.	Steve Albrecht. W, 2021, "Fraud Examination", Cengage Learning.
	4.	Lawmann's, Ramachandran, 2023, "Forensic Evidence", Agarwal Law House, New Delhi.

Journal and Magazines	1. https://www.aafs.org/journal-forensic 2. Key Journals & News - Accounting and Forensic & Fraud Examination - Research Guides at West Virginia University 3. https://www.researchgate.net/publication/351608167_A_Study_on_impact_of_Forensic_Audit_towards_Investigation_and_Prevention_of_Frauds
E-Resources and Website	1. https://www.icsi.edu/media/webmodules/FINAL_Forensic_Audit_BOOK.pdf 2. https://www.indiaforensic.com/ 3. https://www.bharatlaws.com/book_detail.php

Learning Method	Lecture method using PPT, Blended learning, Gamification, Field Trips and Walks to Company
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Focus of the Course	Skill development/Social Awareness/Employability
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Semester -III							
CORE: CORPORATE FUNDING AND LISTING TO STOCK EXCHANGES							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRP3CC	CORPORATE FUNDING AND LISTING TO STOCK EXCHANGES	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • Indian Equity and Corporate funding. • Debt funding instruments and institutions. • The concept of listing in Indian stock exchanges.
Prerequisite	Basic understanding of corporate finance, securities regulations, and capital markets.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Interpret and apply regulatory provisions relating to SEBI, Initial Public Offer (IPO), and private placement.	K3
CO2	Explain the concept of Venture Capital, Alternative Investment Fund, Angel Funds, Seed Funding and Private Equity	K3
CO3	Analyze various debt funding instruments and Indian funding mechanisms for corporate financial decisions	K4
CO4	Examine the knowledge of Foreign Funding Instruments and Institutions	K4
CO5	Design and evaluate listing processes and disclosure norms in Indian stock exchanges.	K6

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

25CRP3CC	CORE: CORPORATE FUNDING AND LISTING TO STOCK EXCHANGES
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Syllabus

Unit	Content	Hrs	Resources
I	Indian Equity - Public Funding Securities and Exchange Board of India - Initial Public Offer (IPO) - Further Public Offer (FPO) - Preferential Allotment - Private Placement - Qualified Institutional Placement - Institutional Private Placement - Rights Issue - Fast Track Issue: SEBI (Issue of Capital and Regulation) (3 rd Amendment) Regulation 2022. Real Estate Investment Trust (REIT): SEBI's (2 nd Amendment) Regulation, 2023. Infrastructure Investment Trust (Inv IT): SEBI (Infrastructure Investment Trust) (Amendment) Regulation 2024. Case study: Initial Public Offer.	10	Text Book
II	Indian Equity - Private funding Venture Capital - Alternative Investment Fund: SEBI (Alternative Investment Fund) Regulation 2025. Angel Funds - Seed Funding - Private Equity - Indian equity - non-fund based - Bonus issue - Sweat Equity - ESOP. Case study: Venture Capital.	09	Reference Book
III	Debt Funding - Indian Fund Based Debentures - Bonds - Masala Bonds - Bank Finance - Project Finance including machinery or equipment loan against property - Loan against shares - Working Capital Finance - Overdrafts - Cash Credits - Bill Discounting - Factoring etc. Islamic Banking - Indian Non - fund Based - Letter of Credit - Bank Guarantee - Stand by Letter of Credit. Case study: Debt Funding.	10	Text Book
IV	Non-convertible and Preference shares SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 ('NCS Regulations') for Debt securities - Non convertible preference shares -Perpetual non-cumulative preference shares - Commercial paper - General conditions and eligibility criteria (Revised Guidelines) - Conditions for public issue - Issuance of green debt securities - Filing of draft offer document - Underwriting - Due Diligence by Debenture trustee - Listing of private placement of debt securities and non-convertible redeemable preference shares - Listing of Commercial Paper - Role of A Company Secretary Case study: Issuance of green debt securities	10	Reference Book
V	Listing - Indian Stock Exchanges Securities and Exchange Board of India - Listing Obligations and Disclosure Requirements - Regulations 2015 - Equity Listing (SME, Innovators Growth Platforms, ITP, Main) - Debt	09	Text Book

	Listing - Post listing disclosures: SEBI Listing Obligation and Disclosure Requirements (Amendments) 2022 & 2024. Case study: Listing Obligations and Disclosure Requirements.		
	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.	Corporate Funding and Listing in Stock Exchanges, ICSI, 2025, New Delhi.
	2.	Anoop Jain SKU, 2023, "Corporate Funding and Listing in Stock Exchanges", www.Lawmart.in
Reference Books	1.	CS Divya Bajpai, 2021, "Corporate Funding and Listing in Stock Exchanges", Taxmann Publications.
	2.	Avadhani.V. A, 2026, "Financial Services in India", 3 rd Edition, Himalaya Publishing Pvt. Ltd.
	3.	Khan.M. Y, 2019, "Financial Services", 10 th Edition, Mc Graw Hill Publications, India.
	4.	Gurusamy. S, 2025, "Financial Markets and Institutions", Vijay Nicole Imprints (P) Ltd, Chennai.

Journal and Magazines	1. https://www.yesacademy.co.in/book-corporate-funding-and-listing-in-stock-exchanges 2. https://www.cambridge.org/core/journals/journal-of-financial-and-quantitative-analysis/article/abs/stock-exchange-listings-and-securities 3. https://indianjournalofcapitalmarkets.com/
E-Resources and Website	1. https://www.icsi.edu/media/webmodules/Corporate_Funding_&_Listings_in_Stock_Exchanges.pdf 2. https://www.nseindia.com/companies-listing/corporate-filings-actions 3. https://www.sebi.gov.in/ 4. https://www.icsi.edu/media/webmodules/Academics/Corporate_Exchange_28012025.pdf

Learning Method	Chalk and Talk Method, Assignment, Seminar, PPT and Visit to Stock Exchanges
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Focus of the Course	Skill development, Management and Listing Regulations
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Semester – III CORE : INDIRECT TAX							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRP3CD	INDIRECT TAX	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand • The Indirect Tax Structure. • Central Goods and Service Tax Act and GST, 2017. • Customs Law.
Prerequisite	Basic knowledge of taxation principles and GST.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Analyze the structure and framework of indirect taxes in India	K4
CO2	Apply the GST Registration procedure	K3
CO3	Examine the provision relating to Composition Levy Scheme and Input Tax Credit.	K4
CO4	Evaluate the provision of the Integrated Goods and Service Tax Act	K5
CO5	Design the concept of Customs Duty and its valuation.	K6

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

25CRP3CD

CORE: INDIRECT TAX

Syllabus

Unit	Content	Hrs	Resources
I	Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union and State Government) - Concept of VAT: Meaning - Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council. Case study: Powers of Union and State Government.	14	Text Book
II	Registration under GST Persons liable to get registered, Compulsory Registration, Registration Procedure - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme - Zero rated supply - Exemption from GST - GST tax rate. Case study: Related to Threshold Limit.	12	Reference Book
III	SGST & CGST Act, 2017 Important Definitions - Levy of GST - Characteristic of Supply - Composite and Mixed Supply - Composition Levy Scheme (Problem and Theory) - Time of supply - Value of supply - Place of Supply - Input Tax Credit (Problem and Theory) - Input Tax Credit in case of Job Work - Tax Invoice, Credit Note and Debit note - E-Way Bill. Case study: Input Tax Credit and Supply of Goods and Services.	12	Text Book
IV	IGST Act, 2017 Important Definitions - Nature of supply: Inter - state supply, Intra State Supply - Calculation of Inter-State and Intra-State Supply - Place of Supply: Supply of Good, Supply of Service - Union Goods and Service Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017. Case study: Nature and Place of Supply of Goods and Services.	12	Reference Book
V	Customs Law Basic Concepts - Territorial Waters - High Seas - Types of Custom Duties, Valuation - Baggage Rules & Exemptions. Case study: Customs Law.	10	Text Book
Total		60	

Note: Distribution of Marks: 100% Theory (Problems examined internally).
 Case Studies related to the above topics to be discussed. Examined externally.
 (Section D: Compulsory question for case studies.)

Text book	1.	Vineeth Gupta and Gupta.N.K., 2026, "Goods and Service Tax with Customs Law", 4 th Edition, Sultan Chand and Sons.
	2.	Balachandran. V, 2023, "GST and Customs Law", 2 nd Edition, Sultan Chand and Sons.
Reference Books	1.	Bansal. K. M. CA, 2026, "Taxxman's GST and Customs Law", 13 th Edition, Taxxman's Publications Pvt. Ltd., New Delhi.
	2.	Mehrotha. H.C and Agarwal. V.P, 2022, "Goods and Service Tax", 8th Revised Edition, Sahitya Bhawan Publications, Agra.
	3.	Mohd. Raif, 2025, "Indirect Taxes (GST, Customs FTP & Comprehensive Issues)", 30 th Edition, Bharat Law House Pvt. Ltd.,
	4.	Tax Laws - ICSI Study material, New Delhi.

Journal and Magazines	1.	https://taxpublishers.in/JournalPackage
	2.	https://dor.gov.in/concept-note-gst
	3.	https://taxsummaries.pwc.com/india/corporate/other-taxes
E-Resources and Website	1.	https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf .
	2.	https://www.india.gov.in/gst-portal-central-board-indirect-taxes-and-customs-cbic
	3.	https://cbic-gst.gov.in/

Learning Method	Chalk and Talk Method, Assignment, Seminar, PPT and Field Visit
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Focus of the Course	Skill development, Employability and GST Regulations
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Semester – III CORE PRACTICAL : STATISTICAL TOOLS FOR RESEARCH							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25COP3CP	STATISTICAL TOOLS FOR RESEARCH	CORE	-	-	48	2

Preamble	This course has been designed for students to learn and understand - the application of statistical tools is essential for analysing data - the analysis and interpretation of data. - statistical tools play a crucial role in research.
Prerequisite	Learning the skill in research design and tools.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the data set creating in SPSS.	K3
CO2	Describe the Measures of Symmetry.	K3
CO3	Interpret the Parametric Test and Non- Parametric Test.	K5
CO4	Design and justify advanced analytical approaches using measures of relationship to model and validate associations in data.	K6
CO5	Interpret the Multi variate Analyses and Reliability Analyses.	K5

Mapping with Program Outcomes:

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

25COP3CP	STATISTICAL TOOLS FOR RESEARCH
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S.No	List of Programs
1	Data Set: Creating a new data set - Frequency distribution - Valid Variable Names - Variable View.
2	Measures of central tendency: Mean, Median, Mode.
3	Measures of Dispersion: Range - Standard Deviation, Relative Standard Deviation.
4	Measures of Symmetry: Skewness and Kurtosis.
5	Error Analysis: Confidence limits of a measurement - Propagation of errors - Propagation of random errors and propagation of systematic errors.
6	Graphical outputs: Histogram- Bar charts-scatter Plots-Pie charts.
7	Parametric Test: T-Test: Independent T -Test, Paired Sample T- Test, One Sample T-Test, ANOVA.
8	Non-Parametric Test: Mann Whitney U test, Kruskal Wallis H Test, The Mann-Kendall Trend Test, Chi square Tests, Test of Goodness of fit, Friedman Test.
9	Measures of Relationship: Pearson correlation, Spearman's Rank order Correlation, Kendalls Tau-b Correlation, Calculate Bivaraite Correlation.
10	Measures of Relationship: Linear Regression, Logistics regression, Multiple regression, Logit and Probit regression.
11	Multi variate Analyses: Factor Analyses.
12	Reliability Analyses: Cronbach alpa.
Note: All Programmes are compulsory	

Text Books	1.	N. Sansanwal ,2023, "Data Analysis Using SPSS", First Edition, Shipra Publications, Delhi.
	2.	Kiran Pandya, Smruti Bulsari, Sanjay Sinha,2020" SPSS in Simple Steps" Raj kamal press, Delhi.

Learning Method	Demonstration/ Hands on Experiments
Focus of the Course	Skill Development/ Employability

Semester – III DSE: CORPORATE RESTRUCTURING LAW AND PRACTICE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRP3DA	CORPORATE RESTRUCTURING LAW AND PRACTICE	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • The concepts, principles and practices of corporate restructuring in accordance with statutory requirements. • The law and practice of Companies. • Legal aspects of takeover and SEBI regulations.
Prerequisite	Foundational knowledge of corporate law and financial management principles.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Explain the historical background and global scenario of corporate restructuring.	K3
CO2	Apply strategic planning, disinvestments and strategic alliances.	K4
CO3	Examine the legal aspects of merger and amalgamation.	K5
CO4	Analyze SEBI regulations on takeover.	K4
CO5	Design and validate restructuring and revival frameworks for of sick companies.	K6

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

25CRP3DA	DSE: CORPORATE RESTRUCTURING LAW AND PRACTICE
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Syllabus

Unit	Content	Hrs	Resources
I	Corporate Restructuring Meaning - Need - Scope - Modes of Restructuring - Historical Background - National and Global Scenario. Types of Corporate Restructuring - Disinvestment Financial Restructuring (Buy back, Alteration & Reduction) - Accounting in Corporate Restructuring: Concept and Accounting Treatment - Taxation & Stamp Duty aspects of Corporate Restructuring - Regulation of Combinations - Regulatory Approvals of Scheme. Case study: Restructuring of company.	9	Text Book
II	Strategic Planning Strategic Planning: Competitive Advantage - Core Competence - Strategy Formulation - Routes for Executing Strategy - Start Up - Mergers - Acquisitions - Takeovers - Disinvestments and Strategic Alliances. Case study: Acquisitions.	10	Reference Book
III	Mergers and Amalgamation Concept - Need - SEBI Regulations and Legal Aspects - Procedural Aspects relating to Commencing of Meetings and Presentation of Petition including Documentation, Economic Aspects, Stamp Duty and Allied Matters, Payment of Consideration, Bail Out Takeover of Sick Units - Difference Between Demerger and Reconstruction - Modes of Demerger: By Agreement, Under Scheme of Arrangement, Tax Reliefs, Indian Scenario - Reverse Mergers. Case study: Related to Mergers and Amalgamation.	10	Text Book
IV	Takeover Meaning and Concept - Types of Takeovers - Legal Aspects - SEBI Regulation on Takeover: Procedural Aspects, Economic Aspects - Financial Consideration - Bailout - Takeover of Sick Units. Case study: Takeovers of Companies.	9	Text Book
V	Insolvency and Bankruptcy Code, 2016 Definitions - Objectives - Scope - Insolvency and Bankruptcy Board - Insolvency Agency - Insolvency Resolution Professionals - Insolvency Resolution Process - Information utilities - Adjudicatory authorities - Insolvency Resolution Process for Individual, Partnership, LLP and Company - Liquidation and Dissolution of Company. Cross Border Insolvency - Debt Recovery & SARFAESI - Winding-up by Tribunal under the Companies Act, 2013 - Case study: Insolvency and Bankruptcy.	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.	ICSI Study Material, 2025, "Corporate Restructuring, Valuation and Insolvency".
	2.	CS Anoop Jain, 2024, "Corporate Restructuring, Valuation and Insolvency", 23 rd Edition, AJ Publications.
Reference Books	1.	Vishal Saxena, 2026, "Corporate Restructuring, Insolvency, Liquidation & Winding Up", 5 th Edition, Taxmann Publication Pvt. Ltd.
	2.	Sanjay Sharma, 2025, "Corporate Restructuring, Valuation and Insolvency", 3 rd Edition, ICSI (Institute of Company Secretaries of India).
	3.	Anil Kumar, 2024, "Corporate Restructuring and Insolvency", 2 nd Edition, Bharat Law House Pvt. Ltd.
	4.	Vinod Kothari, 2024, "Corporate Restructuring, Valuation and Insolvency", 2 nd Edition, Taxmann Publications Pvt. Ltd..

Journal and Magazines	1.	https://www.lexisnexis.co.uk/products/corporate-rescue-and-insolvency-journal.html .
	2.	https://www.academia.edu/100361663/Corporate_Restructuring
	3.	https://lawbookshop.net/restructuring-law-practice-chris-howard-bob-hedger.html
E-Resources and Website	1.	https://www.icsi.edu/media/webmodules/publications/Full%20Book%20of%20PP-CRVI-2014.pdf
	2.	https://lawbhoomi.com/methods-of-corporate-restructuring/
	3.	https://www.gibsondunn.com/practice/business-restructuring-and-reorganization/
	4.	https://www.icsi.edu/media/webmodules/Academics/Corporate_Restructuring_Valuation_Insolvency_14082025.pdf

Learning Method	Chalk and Talk Method/ Assignment/Seminar/ PPT and Filed Visit
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Focus of the Course	Skill development/ Management and Restructuring Strategies
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Semester – III DSE: CORPORATE SOCIAL RESPONSIBILITY							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRP3DB	CORPORATE SOCIAL RESPONSIBILITY	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • The provisions of Corporate Social Responsibility. • Legal framework of Corporate Social Responsibility. • Corporate governance.
Prerequisite	Understanding of business ethics and sustainable development principles.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Interpret the strategies and CSR initiative in India	K3
CO2	Summarize the Regulatory Framework on CSR policy	K3
CO3	Analyze the provisions relating to CSR	K5
CO4	Examine global frameworks and standards relating to CSR	K4
CO5	Formulate innovative approaches to enhance Corporate Governance practices and CSR compliance.	K6

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

25CRP3DB

DSE: CORPORATE SOCIAL RESPONSIBILITY

Syllabus

Unit	Content	Hrs	Resources
I	Corporate Governance Relation between CSR and Corporate Governance - Concept, Structure, Process, and Origin - Scope and Present Scenario - Role of Institutional Investors in Corporate Governance - Structure and Development of Board - Role of Capital Marketing Governance, governance rating future of governance - Innovation Practices. Case Study: Structure of Board.	10	Text Book
II	Corporate Governance Board and its Power Responsibility - Disqualification, Board Committee and their Functions - Regulatory Framework of Corporate Governance in India; SEBI Guidelines and Clause 49; Reforms in the company Act 2013 and Banks - Corporate Sustainability - Corporate Sustainability Development - Corporate Social Responsibility Report - Corporate Sustainability Report - Challenges in mainstream sustainability reporting. Case Study: Corporate Governance related to Banks.	10	Text Book
III	Corporate Social Responsibility Meaning - Definition - Scope of CSR - Rational argument of CSR - Economic argument for CSR - Strategies of CSR - Challenges and Implementation of CSR in Indian - Major code of CSR initiative in India - Barriers to Social Responsibility - Social Responsibility of Business - Driving forces of Corporate Social Responsibility. Case Study: Environmental Sustainability Challenges.	10	Text Book
IV	CSR policy Factors influencing CSR policy - Managing CSR in an organization role of the human resource professional in CSR - Global Reorganization of CSR - ISO 14000 - SA8000 - AA1000 - Codes Formulated by Global compact - UNDP - Global Reporting Initiative. Case Study: CSR Policy.	9	Text Book
V	CSR Reporting Trend in Developing Countries Timing and Mode of release of CSR reports - CSR policy of a multi-product, multi - location Indian MNC's - Constitutions of Corporate Social Responsibility - Dimensions of CSR - Benefits of CSR to the company. Case Study: Release of CSR reports.	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).

Text book	1.	CA Kamal Garg, 2025, "Corporate Social Responsibility", 5 th Edition, Bharat Law House.
	2.	"Ethics Governance and sustainability", 2025, ICSI study material.
Reference Books	1.	Sandeep Goel, 2024, "Corporate Governance: Theory and Practice", 1 st Edition, Wiley.
	2.	Andrew Crane, Dirk Matten and Laura J. Spence, 2017, "Corporate Social Responsibility: Readings and Cases in a Global Context" 2 nd Edition, Taylor & Francis Group.
	3.	Navjeet Sidhu Kundhal, 2022, "Corporate Social Responsibility – Concept, Genesis, Evolution and Practice", 1 st Edition, Oak Bridge Publications.
	4.	Fernando. A.C., Satheesh. E. K., Muraleedharan. K.P., 2018, "Corporate Governance: Principles, Policies and Practices", 3 rd Edition, Pearson Publication.

Journal and Magazines	http://jcsr.springeropen.com/about
E-Resources and Website	http://www.csr.gov.in/content/csr/global/master/home/home.html

Learning Method	Chalk and Talk/ Assignment/ Seminar/ Group Discussion/ Case Study.
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Focus of the Course	Skill development/ Employability
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Semester – III DSE: FINANCIAL DERIVATIVES							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CMP3DC	FINANCIAL DERIVATIVES	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - the technical terminologies used in Derivatives trading - the various derivative products - about trading and clearance concept of derivative product.
Prerequisite	Knowledge in financial markets and investment principles.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Explain the characteristics and participants in derivative market.	K2
CO2	Identify the forward and futures market trading mechanism.	K2
CO3	Apply concepts of options and option trading strategies in financial decision-making	K3
CO4	Analyse the types and valuation of financial swaps in financial markets.	K4
CO5	Evaluate trading, clearing, and risk management processes in financial markets.	K5

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

25CMP3DC	FINANCIAL DERIVATIVES
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Derivatives Derivatives: Introduction -Definition- Evolution of Derivatives in India- Structure of Derivatives markets- Need for Derivatives- Benefits of Derivatives- Types of Derivatives- Participants in Derivatives markets - Major Recommendations of Dr. L.C. Gupta Committee - Technical terminologies used in Derivatives trading- Derivatives Trading at NSE/BSE. Case Study on Derivatives Trading at NSE/BSE.	10	Text Book
II	Forward and Futures Contracts Forward- Definition- Features- Classification- Forward Trading Mechanism- Forward Contract Vs Spot Contract- Futures Contract- Specifications - Margin Requirements- Types- Traders in Future Contract- Evolution of futures Market in India- Functions and Growth - Traders- Trading Mechanism - Hedging using Futures - Relationship between Future Prices, Forward Prices and Spot Prices. Case Study on Trading Mechanism.	10	Text Book
III	Option Contracts Options-Definition- Options Terminology- Types-Equity Option Contracts in India- American and European Options - Option Trading Strategies- Option pay off Intrinsic Value and Time value of Options- Options Pricing models- Differences between Future and Option Contracts. Case Study on Options Pricing models.	10	Text Book
IV	SWAPS Swaps - Meaning - Nature - Evolution - Features - Types of Financial Swaps- Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swap - Equity Index Swap- Valuation of Interest rate SWAPs and Currency SWAPs Bonds. Case Study on Equity Index Swap.	10	Text Book
V	Trading and Clearance Trading & Clearance: Trading system: Trader Workstation- Clearing entities - Open position calculation - Margin and settlement - Regulatory Framework - Risk Management - Accounting Issues. Case Study Risk Management.	8	Reference 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.	Gupta S.L, 2021, "Financial Derivatives: Theory, Concepts and Problems", Second Revised Edition, PHI Learning Pvt. Ltd, New Delhi.
	2.	Somanthan, 2017, "Derivatives", First Edition, McGraw Hill Publishing Company Limited., Chennai.
Reference Books	1.	Parasuraman N.R., 2021, "Derivatives and Risk Management", Fourth Edition, McGraw Hill Publishing Company Ltd., New Delhi.
	2.	Khatri Dhanesh Kumar, 2016, "Derivatives and Risk Management", First Edition, PHI Learnings Pvt Ltd., New Delhi.
	3.	Prafulla Kumar Swain, 2015, "Fundamentals of Financial Derivatives", First Edition, Himalaya Publishing House, India
	4.	Rajiv Srivastava, 2014, "Derivatives and Risk Management", Second Edition, Oxford University Press, New Delhi.

Journal and Magazines	The Journal of Derivatives (https://jod.pm-research.com) Harvard Business Review (https://hbr.org) Academy of Management Journal (https://aom.org)
E-Resources and Website	https://www.bloomberg.com/markets/derivatives https://www.nseindia.com/products-services/equity-derivatives https://ndl.iitkgp.ac.in https://www.coursera.org/learn/derivatives/

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 – III SELF STUDY: MARKETING COMMUNICATION							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRPSSA	MARKETING COMMUNICATION	SELF STUDY	-	-	-	1

Syllabus

Unit	Content	Hrs	Resources
I	Communication Process Nature - Elements - Obstacles - Communication process in marketing: Importance and applications - Different elements of promotional mix and communication process relevant to them - Communication process in corporate image building.		Text Book
II	Advertisement Importance of advertising in modern marketing - Different types of advertising - Role of advertising in the national economy - Setting of advertising objectives - Advertising Budget - Factors affecting the advertising expenditure - Advertising department and its organization - Advertising Agencies: Organization and functions.		Text Book
III	Media Planning Message strategy and design - Elements of Advertising copy - Developing Effective Advertising Copy - Creativity and Visualizing in Advertising - Media planning - Comparative study of different advertising media - Media selection - Media scheduling.		Text Book
IV	Sales Management Introduction - Nature and importance of personal selling - Personal selling versus advertising - Types of Sales Persons - Selling as a career - Process of effective selling.		Text Book
V	Recruitment and Management of sales force Recruitment and Selection - Training and Development - Direction - Motivation - Compensation - Performance Appraisal - Sales Planning and Control - Market Analysis - Sales Budget - Sales Territory - Sales Quota.		Text Book
	Total		

Text book	1.	Sandip Sinha, 2025, Marketing Communications, 1st Edition, Kolkata Press Books.
	2.	Neeta Singh, 2023, Advertising and Marketing Communication, Latest Edition, IBP Books.
Reference Books	1.	Rajan Saxena, 2021, "Marketing Management", 4th Edition, Tata McGraw Hill Education Pvt. Ltd
	2.	Menal Dahiya & Nikita Malik, 2024, Beginning with Digital Marketing, 1 st Edition, JSR Publisher
	3.	Sameer Deshpande, 2024, Social Marketing in India, 2 nd Edition, Atlantic Publishers & Distributors (P) Ltd., New Delhi
	4.	David W. Cravans, Robert B. Woodruff, 2021, "Marketing Management, 1st Edition A.I.T.B.S Publishers and Distributors, New Delhi.

Journal and Magazines	Journal of Marketing Communications Journal Taylor & Francis Online Journal of Marketing Communications: Vol 32, No 3 (Current issue)
E-Resources and Website	https://mkhabela11.wordpress.com/wp-content/uploads/2014/09/marketing-communications.pdf https://egyankosh.ac.in/bitstream/123456789/10496/1/Unit-1.pdf https://is.muni.cz/el/fsp/jaro2019/np2285/um/Pelsmacker_5ed.pdf

Learning Method	Self-Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – III							
SELF STUDY: ORGANIZATIONAL DESIGN, DEVELOPMENT AND CHANGE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
III	25CRPSSB	ORGANIZATIONAL DESIGN, DEVELOPMENT AND CHANGE	SELF STUDY	-	-	-	1

Syllabus

Unit	Content	Hrs	Resources
I	Understanding Organizations Approaches to Understanding Organizations - Types of Organizations.		Text Book
II	Organizational Design Principles of Organizational Designs -Forms of Organizational Design.		Text Book
III	Work Organization Analyzing and Organizing work - New Forms of Organization -Emerging Issues of Work Organization and Quality of Working Life.		Text Book
IV	Organization Analysis Organizational Diagnosis - Tools and Techniques - Questionnaire as a Diagnostic Tool - Interview as a Diagnostic Tool - Workshops-Task Forces and Other Methods.		Text Book
V	Organizational Development and Change Organizational Development - Alternative Interventions - Skills of Change Agents - Follow up and Consolidations - Institution Building.		Text Book
	Total		

Text book	1.	Rexcel Lagare, 2024, "Organisational Theory and Behaviour", 1 st Edition, Anes Books Pvt. Ltd, New Delhi.
	2.	Neeraj Sehgal, 2023, Organizational Behaviour: Theory and Practice, 5 th Edition, Academic Guru Publishing House
Reference Books	1.	Hiriyappa. B, 2023, "Organisational Behaviour", New Age International Pvt Ltd, New Delhi.
	2.	Dr. L. Santhana Raj, 2023, An Introduction to Organizational Behaviour, 8 th Edition, Academic Guru Publishing House.
	3.	Pradeep Kumar, Thakur. K. S., 2021, "Organizational Behaviour", Wisdom Publications, New Delhi.
	4.	Mishra. M. N, 2022, "Organisational Behaviour", Vikas Publishing House Pvt. Ltd, New Delhi.

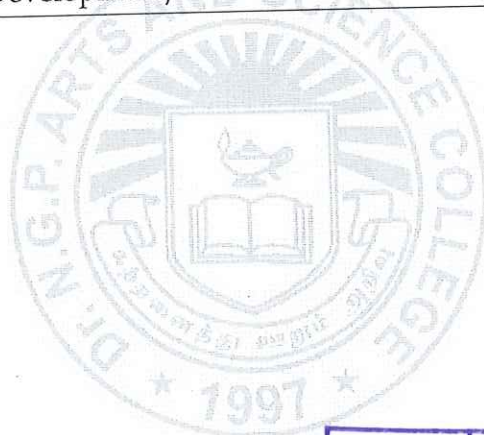
Journal and Magazines	https://www.bing.com/ck/a?!&&p=37dc6eda24981e438aabfbfdbcb2b84389cd8b62f8e6ae3e864c787e6a10ea0e2JmltdHM9MTc0MTA0NjQwMA&p=3&ver=2&hsh=4&fclid=00d26325-5f30-6cc3-047d-76a35e9d6dd6&psq=journal+for+organisational+behaviour&u=a1aHR0cHM6Ly93d3cudGFuZGZvbmxpbmUuY29tL3RvYy93b3JnMjAvY3VycmVudA&ntb=1
E-Resources and Website	https://www.bing.com/ck/a?!&&p=c91a127af3709e38ee2688f3c87b4e90106501e6bcff8e25988316ee93b3d3edJmltdHM9MTc0MTA0NjQwMA&p=3&ver=2&hsh=4&fclid=00d26325-5f30-6cc3-047d-76a35e9d6dd6&psq=organisational+behaviour+notes&u=a1aHR0cHM6Ly9zYnMuYWwuaW4vd3AtY29udGVudC91cGxvYWRzLzIwMjE5MDIvQ09NUExFVEUuTk9URVMtT0YtT0IucGRm&ntb=1

Learning Method	Self-Study
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Focus of the Course	Skill Development/ Development/ Innovations	Employability/ Entrepreneurial
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APPROVED		
BoS- 21 st 02/04/26.	AC -	GU -