



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 2026-27 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 2026-27 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.

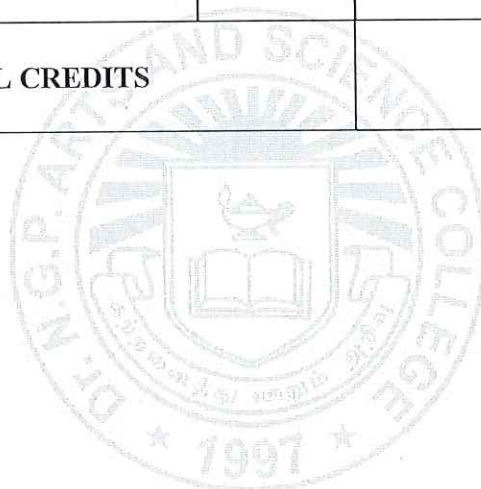
PROGRAMME OUTCOMES:

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.
I	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 2026-27

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
26CRP1CA	Core - I	Advanced Company Law and Practice	6	-	-	6	72	3	25	75	100	4
26CRP1CB	Core - II	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
26CRP1CC	Core -III	Corporate Governance	4	-	-	4	48	3	25	75	100	4
26IBP1CA	Core -IV	Strategic Fit Analysis	4	2	-	6	72	3	25	75	100	4
26CRP1CP	Core Practical - I	Financial Modeling in Advanced Excel	-	-	4	4	48	3	40	60	100	2
26CRP1DA	DSE - I	Environmental Laws	4	-	-	4	48	3	25	75	100	4
26CRP1DB		Intellectual Property Rights										
26CMP1DB		Global Financial Management										
Total			23	3	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													
26CRP2CA	Core - V	General Law and Practice	5	-	-	5	60	3	25	75	100	3	
26CRP2CB	Core -VI	Internal Audit	4	-	-	4	48	3	25	75	100	3	
26COP2CA	Core -VII	Direct Tax	5	1	-	6	72	3	25	75	100	4	
26CMP2CA	Core -VIII	Business Finance	4	2	-	6	72	3	25	75	100	4	
26DAP2EA	EDC	Business Analytics	5	-	-	5	60	3	25	75	100	4	
26CRP2DA	DSE - II	Economic and Other Legislation	4	-	-	4	48	3	25	75	100	4	
26CRP2DB		Corporate Compliance Management and Due Diligence											
26CMP2DB		Behavioural Finance											
Total			27	3	-	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												
26COP3CA	Core - IX	Business Research Methods	5	-	-	5	60	3	25	75	100	4
26CRP3CA	Core - X	Labour Laws and Practice	4	-	-	4	48	3	25	75	100	4
26CRP3CB	Core - XI	Forensic Audit	3	1	-	4	48	3	25	75	100	4
26CRP3CC	Core -XII	Corporate Funding and Listing to Stock Exchanges	4	-	-	4	48	3	25	75	100	4
26CRP3CD	Core - XIII	Indirect Tax	5	-	-	5	60	3	25	75	100	4
26CRP3CT	Core- XIV	Internship and Viva Voce	-	-	-	-	-	3	40	60	100	2
26COP3CP	Core Practical - II	Statistical Tools for Research	-	-	4	4	48	3	40	60	100	2
26CRP3DA	DSE -III	Corporate Restructuring Law and Practice	4	-	-	4	48	3	25	75	100	4
26CRP3DB		Corporate Social Responsibility										
26CMP3DC		Financial Derivatives										
Total			25	1	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													
26CRP4CA	Core-XV	Cost and Management Accounting	6	-	-	6	72	3	25	75	100	4	
26COP4CA	Core-XVI	Security Analysis and Portfolio Management	4	-	-	4	48	3	25	75	100	4	
26CRP4CV	Core-XVII	Project and Viva Voce	-	-	16	16	192	3	80	120	200	8	
26CRP4DA	DSE - IV	Insolvency Law and Practice	4	-	-	4	48	3	25	75	100	4	
26CRP4DB		Drafting, Pleadings and Appearances											
26CMP4DB		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	26CRP1DA	Environmental Laws
2	26CRP1DB	Intellectual Property Rights
3	26CMP1DB	Global Financial Management

Semester II (Elective II)

S. No.	Course Code	Name of the Course
1	26CRP2DA	Economic and Other Legislation
2	26CRP2DB	Corporate Compliance Management and Due Diligence
3	26CMP2DB	Behavioural Finance

Semester III (Elective III)

S. No.	Course Code	Name of the Course
1	26CRP3DA	Corporate Restructuring Law and Practice
2	26CRP3DB	Corporate Social Responsibility
3	26CMP3DB	Financial Derivatives

Semester IV (Elective III)

S. No.	Course Code	Name of the Course
1	26CRP4DA	Insolvency Law and Practice
2	26CRP4DB	Drafting, Pleadings and Appearances
3	26CMP4DB	Fintech Services

EXTRA CREDIT COURSES

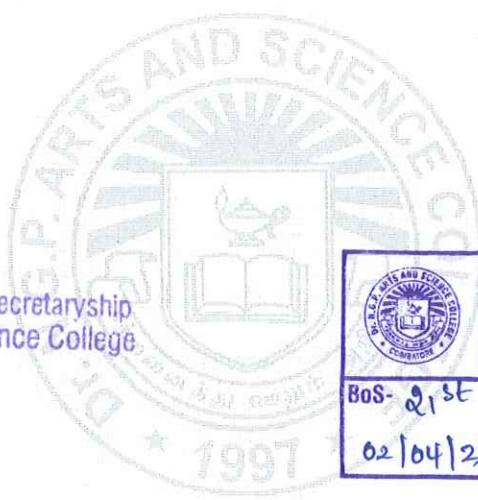
The following are the courses offered under self-study to earn extra credits:

Semester III

S. No.	Course Code	Course Name
1	26CRPSSA	Marketing Communication
2	26CRPSSB	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- 21 st		AC -		GB -	
02/04/26					

Semester – I CORE: ADVANCED COMPANY LAW AND PRACTICE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CRP1CA	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	Explain the nature and forms of business enterprises and the concept of corporate personality	K3
CO2	Examine the legal procedures for incorporation of companies and analyze the contents and alteration of MOA and AOA.	K4
CO3	Analyze the financial structure of companies and methods of raising finance.	K4
CO4	Evaluate the provisions relating to company management and governance practices.	K5
CO5	Assess and design compliance strategies relating to borrowing powers, deposits, investments, guarantees, and securities under the Companies Act.	K6

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

26CRP1CA	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 -	15	Reference Book

	Monitoring and Management. Case study: Directors, their Appointment/Re-appointment and vacation of office.		
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, 2025, "Elements of Company Law", 39 th Edition, Sultan Chand & Sons, New Delhi
	2.	Gogna. P.P. S, 2022, "A Textbook of Company Law", 11 th 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", 24 th Edition, Taxman's Publication, New Delhi
	2.	Ravi Puliani & Mahesh Puliani, 2024, "Companies Act, 2013" (As amended by the Companies Amendment Second Ordinance Act 2019), 44 th Edition, Jain Book agency, New Delhi
	3.	Ghosh. P. K, 2017, "Company Law and Practice - Part I", 4 th Edition, Sultan Chand & Sons, New Delhi.
	4.	Bahi. J.C, 2016, "Secretarial Practice in India practices", N.M. Tripathi (P) Ltd, Chennai.

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

Learning 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	26CRP1CB	ADVANCED CORPORATE ACCOUNTING	CORE	60	12	-	4

Preamble	This course has been designed for students to learn and understand - Provides comprehensive knowledge of corporate accounting concepts, statutory requirements, and accounting standards. - Develops competence in accounting for share capital, debentures, amalgamation, reconstruction, and preparation of consolidated financial statements of companies. - Enhances understanding of specialized accounts such as company liquidation along with 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	Elucidates corporate accounting framework, preparation and presentation of financial statements and applicability of accounting standards.	K3
CO2	Applies accounting treatment for share capital and debentures and employee stock options.	K3
CO3	Analyze accounting procedures for amalgamation, absorption, internal and external reconstruction of companies.	K4
CO4	Prepares consolidated financial statements of holding companies.	K5
CO5	Design and formulate structured procedures for company liquidation and preparation of liquidator's final accounts.	K6

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

26CRP1CB

CORE: ADVANCED CORPORATE ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Corporate Accounting Records of accounts to be maintained by a company - Preparation and Presentation of Financial Statements - Schedule III of the Companies Act, 2013 - Disclosure Requirement - True and Fair View of Financial Statements - XBRL Accounting Standards (AS): Applicability & Interpretation - Scope and Compliance - International Financial Reporting Standards - Overview of AS - AS vs. Ind - AS vs. IFRS. Case Study: IFRS	14	Text Book
II	Accounting for Share Capital Issue of Shares - Forfeiture and Reissue of Shares - Accounting Treatment of Premium - Buy-back of Shares - Redemption and Conversion - Capital Redemption Reserve - Bonus Shares - Rights Issue - ESOPs - ESPs - Sweat Equity Shares and Underwriting - Book Building. Accounting for Debentures: Accounting Treatment - Debenture Redemption Reserve - Redemption of Debentures and Conversion of Debentures into Shares. Related Aspects of Company Accounts: Accounting for ESOP - Buy-back - Equity Shares with differential rights - Underwriting and Debentures Case Study: ESOP	15	Text Book
III	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.	15	Text Book
IV	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.	14	Text Book
V	Liquidation of Companies Liquidation of Companies: Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account - Liquidator & Final Statement of Account. Case study on Liquidation of Companies.	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.	The Institute of Company Secretaries of India (ICSI), 2025, "Corporate Accounting and Financial Management", Latest Edition, The Institute of Company Secretaries of India, New Delhi.
	2.	Wilson. M, 2024, "Advanced Corporate Accounting", [Revised Edition], SciTech Publications India Pvt Ltd, Chennai.
Reference Books	1.	Shukla. M .C, Grewal. T. S and Gupta. S. C, 2023, "Advanced Accounts", 18 th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
	2.	Gupta R. L. and Radhasamy, 2025, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
	3.	Jain. S. P. and Narang. K. L, 2024, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy. A, 2025, "Corporate Accounting", Margham Publications, Chennai.

Journal and Magazines	1. Journal of Accounting and Finance, Volume 24, No 1, 2024 Latest Issues. 2. Journal of Corporate Accounting and Finance, Latest Issues, Wiley Publications. 3. Accounting Today Magazine - Latest Edition (2024/2025), Accounting Today Publications.
E-Resources and Website	1. https://www.accountingtoday.com/magazine/accounting-today-april-2024 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	26CRP1CC	CORPORATE GOVERNANCE	CORE	48	-	-	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	Explain the code of corporate governance in any business concern	K3
CO2	Apply the Corporate Governance Structure in business enterprise	K4
CO3	Analyze the Regulatory Framework of Corporate Governance in Indian companies.	K4
CO4	Evaluate the effectiveness of Corporate Governance forums in India and at the international level in promoting ethical governance practices.	K5
CO5	Design and develop a comprehensive Corporate Governance report.	K6

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

26CRP1CC	CORE: CORPORATE GOVERNANCE
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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.	10	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	10	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	10	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.	10	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	08	E- Resource
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.	Bansal C L, 2022, "Corporate Governance", 1 st Edition, Anurag Jain for Excel Books, Delhi.
	2.	Devarajan. M, 2022, "Corporate Governance", 2 nd Edition, Narain Publications, Chennai.
Reference Books	1.	Taxmann Editorial Board, 2025, "Corporate Governance", Latest Edition, Taxmann Publications Pvt. Ltd.
	2.	Balasubramanian. N, 2022, "Corporate Governance and Stewardship", 2 nd Edition, Tata Mc Graw Hill Education.
	3.	Bhanu Murthy, 2023, "Corporate Governance: Principles, Policies and Practices" 3 rd Edition, Pearson India.
	4.	ICSI study material - CSR & Social Governance - Study Material applicable for June 2026 Examination.pdf

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 FIT ANALYSIS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26IBP1CA	STRATEGIC FIT ANALYSIS	CORE	48	24	-	4

Preamble	This course has been designed for students to learn and understand - the strategic fit analysis focuses on aligning an organization's internal capabilities with external environmental conditions. - the conceptual components for the strategic management process. - the resource utilization, improved performance, and long-term growth.
Prerequisite	Knowledge on strategic management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept and importance of Strategic Fit Analysis in organizations.	K2
CO2	Examine market trends and competitive dynamics affecting business strategies.	K3
CO3	Explain various tools and techniques of strategic fit analysis.	K4
CO4	Analyze the application of agile strategy in modern business operations.	K5
CO5	Create a strategy that uses feedback and continuous alignment to achieve organizational objectives	K6

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

26IBP1CA	STRATEGIC FIT ANALYSIS
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Strategic Management & Strategic Fit Meaning of strategy - Definition of strategic management - levels of strategic management process - Meaning and Importance of strategic fit- Evolution of strategic thinking- Strategic fit in a dynamic business environment- Vision, Mission, objectives and quality policy- Strategic levels. Case Study on Strategic Levels.	15	Text Book & E-Resources
II	Internal and External Environment Analysis Organizational resources and capabilities - Core competencies - Value chain analysis - Organizational culture and structure - Environmental appraisal: Purpose and nature of external analysis -GAP analysis- PESTLE analysis - Porter's five force analysis- Market trends and competitive dynamics- Stakeholder analysis. Case Study on Value Chain Analysis.	15	Text Book & E-Resources
III	Tools and Techniques for Strategic Fit Analysis BCG approach -SWOC analysis - TOWS matrix - Balanced scorecard - VRIO Framework - Henry mintzberg's model of strategy development -Abell's model of business - McKinsey 7S model. Case Study on BCG approach.	15	Text Book & E-Resources
IV	Strategies for Globalization and Strategic Edge Diversification - Mergers and acquisition - Turnaround management - Turnkey contracts - strategic edge: Business process reengineering, lean six sigma- Contemporary strategic issues, Strategies for internet economy. Agile strategy in business operations, Sustainability and ESG strategies, AI and Machine learning in strategic decision-making Case Study on Mergers and acquisition.	15	Text Book
V	Strategic Implementation, Measuring and Evaluating Strategic Fit. Strategy implementation: Organization and strategy implementation - Establishing profit centers by business, product or service - Leadership and behavioral challenges- Key performance indicators (KPIs)- Strategic control Systems- Feedback and continuous alignment Case Study on Leadership and behavioral challenges	12	Text Book
Total		72	

Note: Case studies related to the above topics to be discussed examined externally. (Section D: Compulsory question for case studies.)
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Text book	1.	Srinivasan. R, 2025, "Strategic Management", 7th Edition, PHI Learning Pvt. Ltd, New Delhi.
	2.	Robert M. Grant, 2023, "Contemporary Strategy Analysis", 11th Edition, Wiley, USA.
Reference Books	1.	Fred David, Forest David, Meredith David, 2023, "Strategic Management Concept", 18th Edition, Pearson Education Service, London.
	2.	Subba Rao. P, 2025, "Business Policy and Strategic Management", 2nd Edition, Himalaya Publishing House, Bengaluru.
	3.	K. Aswathappa, 2024, "Business Environment for Strategic Management", 2nd Edition, Himalaya Publishing House, Bengaluru.
	4.	C.N Sontakki, Neeti Gupta, Anuj Gupta, 2017, "Strategic Management", 3rd Edition, Kalyani Publishers, Bengaluru.

Journal and Magazines	Strategic Management IJSM-JOURNAL)
E-Resources and Website	https://onlinecourses.nptel.ac.in/noc24_mg112/preview?

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 - I							
CORE PRACTICAL: FINANCIAL MODELING IN ADVANCED EXCEL							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CRP1CP	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	Analyse financial models using advanced Excel tools like Solver, Scenario Manager, and Goal Seek.	K4
CO3	Inspect the use of financial functions like FV, PV, NPV, IRR, and PMT in practical business scenarios.	K4
CO4	Evaluate the impact of financial decisions using depreciation, loan amortization, and rate functions.	K5
CO5	Design dynamic dashboards using pivot tables, VLOOKUP, and HLOOKUP functions for business insights.	K6

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

26CRP1CP	CORE PRACTICAL: FINANCIAL MODELING IN ADVANCED EXCEL
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S.No	List of Programs
1	Data Handling: Creation of data, Formatting Data and Data Consolidation.
2	Program to apply what if analysis in Goal Seek, Scenario Manager and Solver Tool.
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, IPMT and PPMT function
7	Creating of table and using various mathematical and statistical functions.
8	Calculation of depreciation via a straight-line method using (SLN), Written down Value Method (VDB) function.
9	Using VLOOKUP, HLOOKUP and XLOOKUP functions for the database
10	Creating, formatting and Adding New Calculated Field and consolidating Pivot Table for the given data.
11	Create excel dash board by adding tables and Charts
12	Working Between Multiple Active Work Books in Excel.

Text Books	1.	Ritu Arora, 2023, "Mastering in Advanced Excel", 1 st Edition, BPB Publication, New Delhi.
	2.	Bill Jelen, 2024, "Microsoft Excel: Igniting Excel Mastery, 7 th Edition Packt Publishing Ltd., New Delhi.

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	26CRP1DA	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	Explain the concepts of environment, pollution, and constitutional perspectives.	K3
CO2	Analyze the provisions of the Water (Prevention and Control of Pollution) Act, 1974 in practical scenarios.	K4
CO3	Examine the provisions of the Air (Prevention and Control of Pollution) Act, 1981.	K4
CO4	Evaluate the effectiveness of the Environment Protection Act.	K5
CO5	Design legal strategies or compliance frameworks based on the National Green Tribunal Act, 2010 for resolving environmental disputes.	K6

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

26CRP1DA	DSE: ENVIRONMENTAL LAWS
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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
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
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
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
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	9	Text Book

	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.		
	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, 2024 "Environmental Law", 8 th Edition, Central Law Publications, Allahabad.
	2.	Economic and Labour Law, 2026, ICSI Material.
Reference Books	1.	Paramjit S. Jaswal, Nishtha Jaswal, Vibhuti Jaswal, 2024, "Environmental Law", Allahabad Law Agency, Allahabad.
	2.	Vijaysekhar R D, 2025, "Environmental Law", 9 th Edition, LLB Guides.
	3.	Justice Doabia T. S., 2017, 4 th Edition "Environmental and Pollution Laws in India", 3 rd 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 Visit and Survey method
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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	26CRP1DB	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	Explain the concepts, significance, and legal framework of IPR.	K4
CO2	Analyze and apply the provisions and procedures of Patent Law in practical contexts.	K4
CO3	Evaluate the legal framework relating to Trademarks and Copyrights.	K5
CO4	Analyze the provisions relating to Industrial Designs and Geographical Indications.	K4
CO5	Design strategies for commercialization and protection of Intellectual Property Rights.	K6

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

26CRP1DB

DSE: INTELLECTUAL PROPERTY RIGHTS

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to IPR Concept of Property - Theories of Properties - Intellectual Property - Meaning, Relevance, Business Impact, Protection of Intellectual Property - Need - IPR & WTO agreement - IPR as Human Rights - Determining Financial Value of Intellectual Property Rights - Intellectual Property Rights in the Cyber World. Case Study: IPR in Cyber world.	9	Text book
II	Patents Act, 1970 Introduction to Patent - Objectives - Product, Process Patent & Terminology - The Patents Act, 1970 - Patent Amendment Rules 2016 to 2024 - Patentable Subject Matter - Duration - Elements of Patentability - Procedure for Filing of Patent Application - Types of Applications - Procedure for opposition and Revocation - Software and Business Method Patenting. Case Study: Application of Patent.	9	Text book
III	Trademarks and Copyrights Introduction to Trademarks - Definition and Concept - Kinds - Registration and Unregistered Trademarks - Procedure for Registration of Trade mark. Copyrights - Introduction - Significance - Nature - International Copyright - Registration of Copyright - Author & Ownership - Copyright pertaining to Software. Case study: Author and Ownership.	10	Text book
IV	Industrial Designs and Geographical Indications Introduction - Significance - Application Design Registration - Classification of Designs - Cancellation of registration of designs - Copyright in Registered Design - Penalties. Geographical Indications - Introduction - Origin - Registration Process - Appeal, Offences and Penalties. Case Study: Copy Right in Designs	10	Text book
V	Trade Secrets and Biological Diversity. Introduction to Trade Secrets - Pros & Cons - Essentials of Trade Secret Protection - Protection of Trade Secrets in India - International Protection of Trade Secrets. Biological Diversity - Introduction - Significance - IPR and Biodiversity - National Biodiversity Authority - Functions and Powers - State Biodiversity Board - Functions - Duties of Central and State Governments in sustainable development of biological diversity. Case study: Assignment of Biological Diversity.	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.	Intellectual Property Rights - Law and Practice, 2026, ICSI Study Material.
	2.	Waderhra. B.L, Lexis, 2025, "Law relating to Intellectual Property Rights", 5 th Edition, Nexis Publication.
Reference Books	1.	Ahuja. V.K, 2025, "Intellectual Property Rights in India", Lexis Nexis Publication.
	2.	Srinivasulu. N.S, Lexis, 2023, "Law relating to Intellectual Property Rights", Nexis Publication
	3.	Dr. M. K. Bhandari, 2024, "Law relating to Intellectual Property Rights", Central Law Publications.
	4.	Damodar Reddy. S.V., 2017, "Intellectual Property Rights - Law and Practice", 2 nd Edition, Asian Law House..

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: GLOBAL FINANCIAL MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CMP1DB	GLOBAL FINANCIAL MANAGEMENT	DSE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - the financial terms and components in business - the concept and principles of Globalisation - about the various international financial markets
Prerequisite	Knowledge on basic Financial Management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the theoretical framework of Global financial management	K2
CO2	Outline the balance of payment in the world and crypto transactions	K2
CO3	Analyze the international Financial Markets and floating rates	K4
CO4	Investigate the currency risk and Exposure	K4
CO5	Evaluate the Foreign Direct investment and its effect	K5

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

26CMP1DB	GLOBAL FINANCIAL MANAGEMENT
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Globalisation Meaning and Scope of Global Financial Management - Globalisation- Implications of Globalisation - Goals of International Financial Management - Scope of International Finance - International Monetary System - Bimetallism - Gold Standard - Bretton Woods System - Floating Exchange Rate Regime - European Monetary System - IMF - WTO - GATT. Case Study on International Monetary System	10	Text Book
II	Balance of Payments Introduction-Meaning of Balance of Payments - The Current Account - The Capital Account - Significance - Balance of Payments in the World - Balance of Payments Account of India- Digital Economy and BOP- Crypto transactions in BOP Accounting -Sustainable and Green Finance. Case Study on Balance of Payments	9	Text Book
III	International Financial Markets International Financial Markets - Sources of International Funds - Multilateral Development Banks - Governments/ Governmental Agencies - International Banks - Security Markets Instruments of International Financial Markets- International Equities - GDRs - ADRs - International Money Market and Bond Market Instruments - Euro Bonds - Repos - Euro Commercial Paper - Medium Term Notes - Floating Rate Notes - Loan Syndicates - Euro Deposits - Euro Issues in India. Case Study on International Financial Markets	10	Text Book and Reference Book
IV	Currency Risk and Exposure Currency Risk and Exposure - Types of Currency Risk - Management of Currency Risk - Concept and Measurement of Transaction Exposure - Techniques of Transaction Exposure Management - Translation Exposure - Methods - Transaction Exposure Vs. Translation Exposure - Exchange Risk Management -Operating Exposure - Measuring and Managing Operating Exposure. Case Study on Currency Risk	10	Text Book
V	Foreign Direct Investment (FDI) Introduction-Meaning of Foreign Direct Investment (FDI) - Forms of FDIs - FDI in World - Purpose of Overseas Investment - Benefits to the Host Countries - Effects of FDI - Political Risk -Impact of Geopolitical Tensions on FDI . Case Study on Foreign Direct Investment	9	Text Book
	Total	48	

Note:	Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question)
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Text book	1.	Joseph Anbarasu, 2021, "Global Financial Management", First Edition, Ane Books Pvt Limited, Delhi.
	2.	Kevin S, 2020, "Fundamentals of International Financial Management", First Edition, PHI Publications, Delhi.
Reference Books	1.	Alan C. Shapiro Paul Hanouna Jayanta Seal, 2023 "International Financial Management" Eleventh Edition, An Indian Adaptation.
	2.	Jeff Madura, 2020 "International Financial Management", Fifteenth Edition Cengage, MindTap learning, Delhi.
	3.	Dr. Ravi Kumar Sharma & Raj Kumar Singh, 2021 "Global Financial Management", First Edition, Thakur Publications, Hyderabad.
	4.	Dr. Rupesh Roshan Singh, 2019, "International Financial Management" Excel books Private Ltd, New Delhi.

Journal and Magazines	International Financial Management and Economics
E-Resources and Website	https://www.drnishikantjha.com/booksCollection/ , https://ddceutkal.ac.in/Downloads/UG_SLM/

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