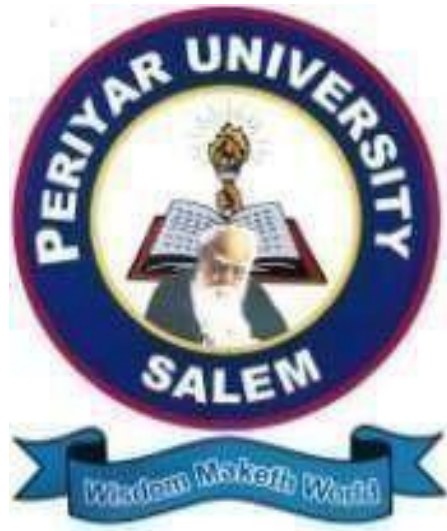


PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR
SALEM – 636 011



DEGREE OF MASTER OF COMMERCE
CHOICE BASED CREDIT SYSTEM
SYLLABUS FOR
M.COM.(CORPORATE SECRETARYSHIP)
FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2023 – 2024 ONWARDS

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- i. PO and PSO Description
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M.COM., CORPORATE SECRETARYSHIP

Programme Objectives:

This Post Graduate Degree programme facilitates meeting the increasing demand for learning compliances in a dynamic environment of ever changing regulatory framework for enhanced employability. It encompasses advancements in the fields of corporate laws, finance, marketing, management, accounting, law, taxation, entrepreneurship, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations. Blended with practical training and industrial exposure the program offers the advantage of gaining rich experience and professional acumen of a company secretary. The program has a distinguished appeal for those who desire to practice in the field of secretaryship. It also provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitate industry exposure, ensuring job readiness and confidence to become job providers.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM (CORPORATE SECRETARYSHIP)
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill</p> <p>Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill</p> <p>Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value</p> <p>Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill</p> <p>Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill</p> <p>Capability to lead themselves and the team to achieve organizational</p>

	<p>goals.</p> <p>PO6: Employability Skill</p> <p>Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p>PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p>PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p>PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p>PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one's life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 – Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development</p> <p>Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p>

	<p>PSO4 – Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>
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Credit Distribution for PG Programme

Semester-I	Credit	Semester-II	Credit	Semester-III	Credit	Semester-IV	Credit
1.1. Core-I	5	2.1. Core-IV	5	3.1. Core-VII	5	4.1. Core-XI	5
1.2 Core-II	5	2.2 Core-V	5	3.2 Core-VII	5	4.2 Core-XII	5
1.3 Core – III	4	2.3 Core – VI	4	3.3 Core – IX	5	4.3 Project with Viva-Voce	7
1.4 Discipline Centric Elective -I	3	2.4 Discipline Centric Elective – III	3	3.4 Core (Industry Module) – X	4	4.4 Elective VI (Industry Entrepreneurship)	3
1.5 Generic Elective -II	3	2. Generic Elective -IV	3	3.5 Discipline Centric Elective – V	3	4.5 Skill Enhancement Course - Professional Competency Skill	2
		2.6 NME-I	2	3.6-NME-2	2	4.6 Extension Activity	1
		Human Rights	1	3.7 Internship/ Industrial Activity	2		
	20		23		26		23
	Total Credit Points						92

Core - Papers **09 x 5 = 45**

Core - Papers **03 x 4 = 12**

Elective (Generic / Discipline Centric) **6x 3 = 18**

Skill Enhancement Course **3 x 2 = 6**

Human Rights **1 x 1 = 1**

Internship/ Industrial Activity **1 x 2 = 2**

Project Viva- Voce **1 x 7 = 7**

Extension Activity **1 x 1 = 1**

Total Credits **92**

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions require students to recall information from the course content Knowledge questions usually require students to identify information in the text book. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to break down something into its component parts. Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills 	

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO)
MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

PERIYAR UNIVERSITY,SALEM – 636 011.

For candidates admitted from the academic year 2021-2022 onwards

Under New Choice Based Credit System (CBCS)

DEPARTMENT OF CORPORATE SECRETARYSHIP

Scheme for M.Com. (CORPORATE SECRETARYSHIP) Programme

Study Component	Semester	Courses	Credit	Total Credits	Marks	Total Marks
Core Course – Theory	I,II,III and IV	11	5,4	53	100	1100
Core Industry Module	III	1	4	4	100	100
Project with Viva-Voce	IV	1	7	7	100	100
Elective (Discipline centric)	I,II, III and IV	6	3	18	100	600
Skill Enhancement (Generic elective)	II, III and IV	3	2	6	100	300
Internship	III	1	2	2		
Human Rights	II	1	1	1	100	100
Extension Activity	IV	1	1	1		
TOTAL		25		92		2300

Credit Distribution for PG Programme in Commerce

SEMESTER I

M.Com. Corporate Secretaryship

Course Code		Title of the Course	Credit	Hours per Week	Internal	ESE	Total
23PCYCT01	Core I	Business Finance	5	7	25	75	100
23PCYCT02	Core II	Digital Marketing	5	7	25	75	100
23PCYCT03	Core III	Banking and Insurance	4	6	25	75	100
23PCYME01 23PCYME02	Elective I Discipline Centric	A-Company Law and Secretarial Practice(or) B-Corporate Due Diligence	3	5	25	75	100
23PCYME03 23PCYME04	Generic Elective II	A- Drafting and Conveyancing(or) B- Forex Management	3	5	25	75	100
		Total	20	30			500

SEMESTER II

Course Code		Title of the Course	Credit	Hours per Week	Internal	ESE	Total
23PCYCT04	Core IV	Strategic Cost Management	5	6	25	75	100
23PCYCT05	Core V	Corporate Accounting	5	6	25	75	100
23PCYCT06	Core VI	Setting up of Business Entities	4	6	25	75	100
23PCYME05 23PCYME06	Elective III Discipline Centric	A - Strategic Corporate Management (or) B - Strategic Management	3	4	25	75	100
23PCYME07 23PCYME08	Generic Elective IV	A - Corporate Restructuring Law and Practice (or) B - Security Analysis and Portfolio Management	3	4	25	75	100
23PCYNE01	SEC (NME –I)	Cyber Security	2	2	25	75	100
	Common Paper	Human Rights	1	2	25	75	100
		Total	23	30			700

*Internship during Summer Vacation: The credits shall be awarded in semester III Statement of Marks

SEC - Skill Enhancement Course

SECOND YEAR

SEMESTER III

Course Code		Title of the Course	Credit	Hours per Week	Int.	ESE	Total
23PCYCT07	Core VII	Core VII - Taxation	5	6	25	75	100
23PCYCT08	Core VIII	Core VIII - Research Methodology	5	6	25	75	100
23PCYCT09	Core IX	Core IX - Computers in Business	5	6	40	60	100
23PCYCT10	Core X	Core Industry Module / International Business	4	6	25	75	100
23PCYME09 23PCYME10	Elective V	A -Secretarial, Management and Systems Audit (or) B - Forensic Audit	3	3	25	75	100
23PCYNE02	SEC (NME –II)	Fundamentals of GST	2	3	25	75	100
23PCYINT01	Add On	Internship/Industrial Activity	2	-			
		Total	26	30			600

SEMESTER IV

Course Code		Course	Credit	Hours per Week	Int.	ESE	Total
23PCYCT11	Core XI	Corporate and Economic Laws	5	6	25	75	100
23PCYCT12	Core XII	Human Resource Analytics	5	6	25	75	100
23PCYCP01		Project with Viva - Voce	7	10	25	75	100
23PCYME07 23PCYME08	Elective VI	A -Insolvency Law and Practice (or) B - Derivative Market	3	5	25	75	100
	SEC - Professional Competency Skill	Business Ethics	2	3	25	75	100
		Extension Activity	1	-			
		Total	23	30			500
		Overall Total (Semester I to IV)	92				2300

M.Com. Corporate Secretaryship**First Year****Core –I****Semester I****BUSINESS FINANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS FINANCE		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I (18 hrs) Introduction to Business Finance and Time value of money Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes - Compounding - Discounting - Sinking Fund Deposit Factor - Capital Recovery Factor - Multiple Compounding- Effective rate of interest - Doubling period (Rule of 69 and Rule of 72) - Practical problems.
UNIT II(18 hrs) Risk Management Risk and Uncertainty: Meaning - Sources of Risk - Measures of Risk - Measurement of Return - General pattern of Risk and Return - Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) - Methods of Risk Management-Hedging currency risk.
UNIT III (18 hrs)

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning - Types of Lease Agreements - Advantages and Disadvantages of Leasing - Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)**Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance - Cash Cycle - Minimum Operating Cash - Safety level of cash - Optimum cash balance - Receivable Management: Meaning - Credit policy - Controlling receivables: Debt collection period, Ageing schedule, Factoring - Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives - EOQ with price breaks - ABC Analysis.

UNIT V (18 hrs)**Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered - International sources of finance - Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return - Capital rationing - Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Books for study:

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices" , 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and

Cases” , 8th Edition, McGraw Hill Education, New Delhi.

3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice” , 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), “Financial Management” , 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management” , 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems” , 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management” , 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. Corporate Secretaryship**First Year****Core – II****Semester I****DIGITAL MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units**UNIT I (18 hrs)****Introduction to Digital Marketing**

Digital Marketing - Transition from traditional to digital marketing - Rise of internet - Growth of e-concepts - Growth of e-business to advanced e-commerce - Emergence of digital marketing as a tool - Digital marketing channels - Digital marketing applications, benefits and challenges - Factors for success of digital marketing - Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

UNIT II**(18 hrs)****Online marketing mix**

Online marketing mix - E-product - E-promotion - E-price - E-place - Consumer segmentation - Targeting - Positioning - Consumers and online shopping issues - Website characteristics affecting online purchase decisions - Distribution and

implication on online marketing mix decisions - Digitization and implication on online marketing mix decisions.

UNIT III(18 hrs)

Digital media channels

Digital media channels - Search engine marketing - ePR - Affiliate marketing - Interactive display advertising - Opt-in-email marketing and mobile text messaging, Social media and viral marketing - Online campaign management using - Facebook, Twitter, Instagram, Snapchat, Pinterest - Metaverse marketing -Advantages and disadvantages of digital media channels - Metaverse marketing.

UNIT IV

(18 hrs)

Online consumer behavior

Online consumer behavior - Cultural implications of key website characteristics - Dynamics of online consumer visit - Models of website visits - Web and consumer decision making process - Data base marketing - Electronic consumer relationship management - Goals - Process - Benefits - Role - Next generation CRM.

UNIT V

(18 hrs)

Analytics and Gamification

Digital Analytics - Concept - Measurement framework - Demystifying web data - Owned social metrics - Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn - Earned social media metrics - Digital brand analysis - Meaning - Benefits - Components - Brand share dimensions - Brand audience dimensions - Market influence analytics - Consumer generated media and opinion leaders - Peer review - Word of mouth - Influence analytics - Mining consumer generated media - Gamification and game based marketing - Benefits - Consumer motivation for playing online games.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing" , 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) "Digital Marketing" , Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics" , Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial" , Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing" , Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) "Digital Marketing" , Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing" , John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach" , Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing" , Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) "Digital Marketing" 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Core – IIISemester I****BANKING AND INSURANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

UNIT I	(18 hrs)
Introduction to Banking	
Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking - Electronic Payment Systems- Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT - RTGS - VSAT-SFMS-SWIFT.	
UNIT II	(18 hrs)
Contemporary Developments in Banking	
Distributed Ledger Technology – Blockchain: Meaning - Structure of Blockchain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in	

banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III	(18 hrs)
Indian Insurance Market	
History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.	
UNIT IV	(18 hrs)
Customer Services in Insurance	
Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service – Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	
UNIT V	(18 hrs)
Risk Management	
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

1. n Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. India
2. ra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. Mishra
3. Em

mett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.

4. Theo
Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. Sund
haramKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gord
on & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupt
a P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective –I A****Semester I****COMPANYLAW AND SECRETARIAL PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPANYLAWANDSECRETARIALPRACTICE		4	-	-	-	3	4	25	75	100
	Learning Objectives										
1	To understand the various provisions of incorporation under Companies Act, 2013										
2	To gain knowledge about the provisions relating to Directors										
3	To evaluate the secretarial practice on meetings										
4	To understand the provisions related to inspection and investigations										
5	To provide insight on LODR regulations										

Course Units**UNIT I (12 hrs)****E-Governance and Registration**

E-Governance (MCA-21- Important Features-CIN,DIN,DSC, CFC, SRN,etc; E- Forms and Online filing and Inspection of documents- Incorporation of Company - different business models - Formal Company, Dormant Company, One-Person Company. Section 8 Company and Producer Company - Central Registration. - Integrated process for incorporation. Drafting of Pre incorporation contracts, validity. Memorandum and Articles of Association and other agreements - Entrenchment provision in the articles - Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered.

UNIT II (12 hrs)**Appointment and Removal of Directors**

Directors - Appointment - Position of Directors - Restriction of Appointment of Directors - Qualification and Disqualification of Directors - Duties and liabilities of Directors - Managing Director - Appointment - Power and Duties - Procedures for appointment - resignation - Removal and vacation of office directors (including

independent directors, small shareholders' directors).

UNIT III

(12 hrs)

Procedure related to committee meetings and general meetings

Procedure relating to board meetings, Committees- Audit Committee, Nomination and Remuneration Committee, Shareholders Committee and CSR Committee- Whistle blowers mechanism, Nomination Policy, CSR Policy and Risk Management Policy.

Committee meetings and general meetings - Circular resolution, Drafting notices, Agenda Papers, Minutes and matters connected therewith particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2- Secretarial Audit.

UNIT IV (12 hrs)

Inspection and Investigation

Inspection and Investigation - Inspection of documents, Books of accounts, Registers - Power of ROC to call for information - Investigation of the affairs of the company - Powers of inspector- Inspector's Report.

UNIT V (12 hrs)

Procedure related to LODR regulations

Procedure relating to Inter-corporate loans and investments and related party transactions - LODR regulations on related party transactions -Procedure for ascertainment of divisible profits and declaration of dividends - Payment of dividend - Claiming of unclaimed and unpaid dividend - Transfer of unclaimed dividend to IEPF.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the procedures relating to incorporation of a company.	K2
CO 2	Summarise the duties, responsibility, appointment and disqualification of directors.	K2
CO 3	Develop familiarity on different types of meetings, committees and its procedure.	K3
CO 4	Recall the provisions related to inspection and investigations.	K1
CO 5	Explain the procedure for intercorporate loans and investment.	K2

Books for study:

1. Balachandran V and Govindarajan M (2016), "A Student Handbook on Company Law and Practice", Vijay Nicole, Chennai

2. Kapoor G.K and Sanjay Dhamija (2022), “Company Law and Practice” , 26th Edition, Taxmann Publications, New Delhi.
3. Munish Bhandari (2022), “Bestword's A Handbook on Corporate and Economic Laws” , 31st Edition, Bestword Publications Pvt. Ltd., New Delhi
4. Avtar Singh (2022), “Company Law” , 17th Edition, Eastern Book Company Pvt. Ltd,
5. Bharat Bhushan, Kapoor N.D, Rajni Abbi, Rajiv Kapoor, (2021) “Corporate Laws” , Sultan Chand & Sons, New Delhi

Books for reference:

1. Kuchal M.C, “Secretarial Practice” Vikas Publications (Pvt) Ltd., Hyderabad
2. Taxmann's Companies Act 2013 with Rules, Taxmann Publications, New Delhi
3. Ramaiya, A Ramaiya Guide to the Companies Act, 2013, LexisNexis Publishers, Gurgaon, Haryana

Web references:

1. https://www.icsi.edu/media/webmodules/23112021_Company_Law.pdf
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective – I B****Semester I****CORPORATE DUE DILIGENCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE DUE DILIGENCE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To facilitate understanding the concept and application of due diligence
2	To understand the viability of gathering information about an organization or party to identify issues during a contractual relationship.
3	To understand the types of Global Depository Receipts and its regulatory framework
4	To analyse the importance of due diligence in Mergers and Amalgamation process
5	To understand the concept of compliance management and preparation of due diligence report

Course Units

UNIT I	(12 hrs)
Introduction	
Due Diligence: Introduction and Meaning – Purpose – Differences between Due Diligence and other Audits - Steps in Due Diligence - Important factors to be kept in mind before, during and after Due Diligence- Types of Due Diligence – Finance, Legal, Management and Other Benefits and Limitations in Due Diligence.	
UNIT II	(12 hrs)
Due Diligence on Issue of Securities	
SEBI (Issue of Capital and Disclosure Requirements), Regulations: Due Diligence on IPO / FPO - Due Diligence on preferential issue.	
UNIT III	(12 hrs)
Due Diligence on Global Depository Receipts	

Types of Depository Receipts - Regulatory framework of Depository Receipts within and outside India - Indian Depository Receipts - Rights Issue of Indian Depository Receipts.

UNIT IV (12 hrs)

Due Diligence on Mergers and Amalgamations

Due Diligence Process - Activity Chart for Due Diligence - Preparation of Scheme of Amalgamation - Impact of Due Diligence on Valuation - HR and Cultural Due Diligence - Corporate Governance - Due Diligence – Environmental Due Diligence.

UNIT V (12 hrs)

Due Diligence Report and Compliance Management

Due Diligence Report and Compliance Management -Format of Due Diligence Report - Important Contents of Due Diligence Report - Possible Hurdles in Due Diligence - Measures to overcome the hurdles in Due Diligence - Sample Due Diligence Questionnaire- Compliance Management: Meaning - Significance of Corporate Compliance Management - Role of Information.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply finance, legal and management concepts of due diligence	K3
CO 2	Analyse due diligence concepts applied to issue of securities	K4
CO 3	Summarise the types of Global Depository Receipts and its regulatory framework	K2
CO 4	Identify the importance of due diligence in Mergers and Amalgamation process	K3
CO 5	Apply the concept of compliance management in the preparation of due diligence report	K3

Books for study:

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence” , 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation” , John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence” , Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics”

15th Edition, A J Publications, Chennai, Tamilnadu.

Books for reference:

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence” , Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence” ,Wiley & Sons, Incorporated, John, New Jersey.

Web references:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective –II A****Semester I****DRAFTING AND CONVEYANCING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DRAFTING AND CONVEYANCING		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To acquire knowledge on drafting and conveyancing and the general principles to be adopted for drafting all sorts of deeds.
2	To familiarize with the secretarial procedure in drafting the various resolutions and recording of minutes of meetings.
3	To understand the procedure to be followed for Memorandum of Association and Articles of Association.
4	To understand the provisions to be complied with for drafting of notice, agenda, resolutions and minutes of the meetings.
5	To prepare documents based on secretarial practice

Course Units

UNIT I (12 hrs) Drafting and Conveyancing Drafting and Conveyancing: Meaning - Distinction between Drafting and Conveyancing - General principles of drafting all sorts of deeds and conveyancing and other writings - Guidelines for use of particular words and phrases for drafting and conveyancing - Basic components of deeds - Document- Various kinds of deeds- Components of deeds - Engrossment and stamping of a deed.
UNIT II (12 hrs) Secretarial practices in drafting

Secretarial practices in drafting - Principles relating to drafting of various resolutions - Preparation of agenda for committee, board, shareholders meetings - Drafting and recording of minutes.

UNIT III

(12 hrs)

Drafting and conveyancing relating to various deeds

Drafting and conveyancing relating to various deeds - Drafting of agreements - Important points in regard to drafting of contracts - Collaboration agreements - Drafting of a bill, Gift- deeds of Power of Attorney- Revocable and Irrevocable Power of Attorney - Power of Attorney by a company, Stamp duty, Construction and registration of Power of Attorney.

UNIT IV

(12 hrs)

Drafting of agreements

Drafting of agreements- Drafting of various commercial agreements, guarantees, counter guarantees, bank guarantees, outsourcing agreements, service agreements- Electronic contracts.

UNIT V (12 hrs)

Drafting of agreements under the Companies Act

Drafting of agreements under the Companies Act - Drafting of Memorandum of Association and Articles of Association - Underwriting and brokerage agreements - Shareholders agreements- Contract of appointment of Managing Director, Manager and Company Secretary.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the procedure regarding drafting and conveyancing	K2
CO 2	Apply these secretarial practices in drafting	K3
CO 3	Illustrate various deeds	K2
CO 4	Apply skills in drafting agreements	K3
CO 5	Explain agreements pertaining to company law	K2

Books for study:

1. Chaturvedi R.N(2018), "Pleadings, Drafting & Conveyancing", Central Law Publications, Allahabad
2. Murali Manohar (2004), "Art of Conveyancing and Pleading", 2nd Edition, Eastern Book Company, Bangalore
3. Myneni S.R. (2022), "Drafting, Pleading and Conveyancing", Asia Law House,

Hyderabad.

Books for reference:

1. Agarwal P.K. (2014), “Drafting, Pleading and Conveyancing” , Samudhvab Publisher, Kolkatta
2. Sarkar (2022), “Guide To Drafting, Pleading & Conveyancing (Forms & Precedents)” , Premier Publishing Company, Allahabad
3. ICSI Study Material - Drafting, Pleadings and Appearances

Web references:

1. https://www.icsi.edu/media/webmodules/Drafting_Pleadings_Appearances_22112022.pdf
2. <https://yusuflaw.com/wp-content/uploads/2020/07/Law-on-Drafting-Pleading-Conveyancing-YAL.pdf>
3. [http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20\(1\).pdf](http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20(1).pdf)

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective – II B****Semester I****FOREXMANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	FOREXMANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand international business models and financing functions
2	To analyse the effect of exchange rate systems and policies on multi currency trade
3	To evaluate the various derivative instruments available in the foreign exchange market
4	To understand the role of various credit instruments and documents in international finance
5	To evaluate the role of governing institutions and their schemes to promote foreign trade policy

Course Units

UNIT I	(12 hrs)
Introduction to International Financial Management	
International Financial Management (IFM): An Overview - Scope - International Business and its Models - Nature of International Financing Functions - Factors Leading to International Financial Functions - IFM and Domestic Financial Management - World Bank: Objectives and Functions.	
UNIT II	(12 hrs)
Exchange Rate Mechanism	
Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory - Flow Model - Asset market models - Factors determining Exchange Rate - Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates - Hedging against Exchange rate fluctuations - Exchange Rate Mechanism: Exchange Rate Systems and Policies - Central Bank Intervention - Monetary and Portfolio Balance.	

UNIT III	(12 hrs)
Foreign Exchange Market and Derivative Instruments	
ForeignExchangeMarket:SpotandForwardCurrencyExchange - Derivative instruments traded in the foreign exchangemarket-CurrencyForwardsandFutures-CurrencyOptions - OptionsversusForwardsofFutures - Pricing of Currency Options- Currency Swaps - Mechanics and Pricing of Interest Rate andCurrencySwaps -SwapValuation.	
UNIT IV	(12 hrs)
Foreign Trade Contracts and Documents	
Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter ofCredit -Types -OperationsofLetterofCredit - DocumentsusedinForeignTrade -Incoterms - Export Promotion and Schemes: Institution for Export Promotion - Advisory boards -Export PromotionOrganisation -Serviceinstitutes -SchemesforExport PromotionunderCurrentEXIM Policy.	
UNIT V	(12 hrs)
FOREX Management in India	
Fixed and fluctuating rates-rupee convertibility-NOSTRO-VOSTRO-LORO Accounts- Exchange control measures- Relevance- Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India - Non Resident Deposits and Investments.	

CourseOutcomes

Studentswillbeableto

CO No.	CO Statement	Knowledge level
CO 1	Examine the contribution of international institutions in maintaining equitable financial trade and functions	K4
CO 2	Analyse the factors determining the exchange rate mechanisms and policies	K4
CO 3	Apply the theories to evaluate the derivative instruments traded in the foreign exchange market	K3
CO 4	Explain the procedures relating to foreign trade	K2
CO5	Summarise exchange control measures	K2

Books for study:

1. Jeevanandam C (2020), "Foreign Exchange and Risk Management", 17th Edition, Sultan Chand and Sons, New Delhi.
2. Paresh Shah (2015), "Forex Management", Dreamtech Press India Pvt. Ltd, New Delhi.
2. Deepak Tandon (2006), "Forex Management and Business Strategy", 1st Edition, Skylark Publications, New Delhi.
3. Sunil Kumar (2016), "Foreign Exchange Management", Galgotia Publishing Company, New Delhi.

Books for reference:

1. Rajwade A.V. and Desai H.G. (2014), "Foreign Exchange, International Finance and Risk Management", 5th Edition, Shroff Publishers & Distributors Pvt. Ltd, Navi Mumbai.
2. Easha Sharma, "Foreign Exchange Management", Golden House Publication, New Delhi.
3. Kilani D.T., "Foreign Exchange Management Manual", Snow White Publications, Mumbai.

Web references:

1. https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf
2. <https://backup.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf>
3. https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_document/IB.pdf

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	3	2	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3
CO4	2	2	2	3	3	2	3	2	2
CO5	2	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Core – IV****Semester II****STRATEGIC COST MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC COST MANAGEMENT		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I	(18 hrs)
Introduction to Strategic Cost Management	
Introduction to Strategic Cost Management (SCM) - Need for SCM - Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management - Cost of Quality - Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System - Benefits of Lean System - Just in Time (JIT) - Kaizen Costing.	
UNIT II(18 hrs)	
Cost Control and Reduction	
Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope - Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles - Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits - Learning Curve: Meaning, Learning curve ratio and applications.	

UNIT III**(18 hrs)****Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decisionmaking and its Application in Budgeting - Practical problems.

UNIT IV (18 hrs)**Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs - Practical Problems.

UNIT V (18 hrs)**Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective - Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting",

11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact>.
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Core – V****Semester II****CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE ACCOUNTING		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

UNIT 1	(18 hrs)
Issue of Shares and Final Accounts of Companies	
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 - Managerial remuneration.	
UNIT II	(18 hrs)
Insurance Company Accounts	
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	
Unit III	(18 hrs)
Consolidated financial statements	
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account- Minority interest - Cost of control - Capitalreserve - Inter-company holdings -Preparation of consolidated Balance Sheet.	
UNIT IV	(18 hrs)

Contemporary Accounting Methods

Accounting for price level changes - Social responsibility accounting - Human resource accounting - Forensic Accounting.

UNIT V(18 hrs)

Financial reporting

Financial reporting: Meaning, Objectives, Characteristics - Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) - Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting - Volume I & II" , 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II" , 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting - Volume - II" , 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting - Volume I & II" , 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting - II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Core – VI****Semester II****SETTING UP OF BUSINESS ENTITIES**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100
	Learning Objectives										
1	To understand the startup landscape and its financing										
2	To analyse the formation and registration of Section 8 company										
3	To outline the concept of LLP and business collaboration										
4	To understand the procedure for obtaining registration and license										
5	To create awareness about the legal compliances governing business entities										

Course Units**UNIT I****(18 hrs)****Startups in India**

Types of business organisations - Factors governing selection of an organisation - Startups - Evolution - Definition of a Startup - Startup landscape in India - Startup India policy - Funding support and incentives - Indian states with Startup policies - Exemptions for startups - Life cycle of a Startup - Important points for Startups - Financing options available for Startups - Equity financing - Debt financing - Venture capital financing - IPO - Crowd funding - Incubators - Mudra banks - Successful Startups in India.

UNIT II**(18 hrs)****Not-for-Profit Organisations**

Formation and registration of NGOs - Section 8 Company - Definition - Features - Exemptions - Requirements of Section 8 Company - Application for incorporation - Trust: Objectives of a trust - Persons who can create a trust - Differences between a public and private trust - Exemptions available to trusts - Formation of a trust - Trust deed - Society - Advantages - Disadvantages - Formation of a society - Tax exemption

to NGOs.

UNIT III

(18 hrs)

Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition - Nature and characteristics - Advantages and disadvantages - Procedure for incorporation - LLP agreement - Annual compliances of LLP-Business collaboration: Definition - Types -Joint venture: Advantages and disadvantages - Types - Joint venture agreement - Successful joint ventures in India-Special Purpose Vehicle - Meaning - Benefits - Formation.

UNIT IV

(18 hrs)

Registration and Licenses

Registration and Licenses: Introduction - Business entity registration - Mandatory registration - PAN - Significance - Application and registration of PAN - Linking of PAN with Aadhar -TAN - Persons liable to apply for TAN - Relevance of TAN - Procedure to apply for TAN -GST: Procedure for registration - Registration under Shops and Establishment Act -MSME registration - Clearance from Pollution Control Board - FSSAI registration and license - Trade mark, Patent and Design registration.

UNIT V

(18 hrs)

Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India” , 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law” , Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure” , 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success” , Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit” , 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%20C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective – III A****Semester II****STRATEGIC CORPORATE MANAGEMENT**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC CORPORATE MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the fundamentals of strategic management process
2	To provide a basic understanding of the nature and dynamics of strategy formulation
3	To expose to various perspectives and concepts in the field of Strategic Management
4	To understand the principles of strategy implementation and control in organizations
5	To develop skills to devise strategies to complexities of business

Course Units

UNIT I	(12 hrs)
Introduction to Strategic Management	
Nature and scope of strategic management -Levels of strategies, process of strategic management - Developing a Strategic Vision - Setting Objectives - Crafting Strategy - Strategies and Tactics - Importance of Corporate Strategy - the 7-S Framework - Board of Directors: Role and Functions - Board Functioning - Top Management: Role and Skills.	
	UNIT II (12 hrs)
Environmental, Industry and SWOT Analysis	
Environmental Analysis: Environmental Scanning - Industry Analysis - The Synthesis of External Factors - Internal Scanning - Value Chain Analysis - SWOT-Analysis: External and internal analysis, Stockholders' Expectations - Scenario planning.	
UNIT III	(12 hrs)
Strategy formulation	
Strategy formulation: A Business level strategy: Competitive advantages, Market focus,	

market life cycle, Business strategy for turnaround - Operational level strategy: The strategic role of operations, approaches, total quality management, core processes, re-engineering; shared and managerial guide lines to TQM and CPR - Corporate level strategy: Roles, forms, means, and benefits of diversification, role of managerial behaviour.

UNIT IV (12 hrs)

Implementation of strategies

Implementation of strategies: Organization structure, design, forms, change, tools and areas of strategy implementation -Leadership, functional policies and allocation of resources.

UNIT V (12 hrs)

Evaluation and control of strategy

Evaluation and control of strategy: Issues, types and techniques, role of organizational systems - Du Pont' s Control Model - Balanced Score Card - Michael Porter' s Framework for Strategic Management - Future of Strategic Management - Strategic Information System.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Outline the fundamentals of strategic management process	K2
CO 2	Experiment with a credible business analysis in a team setting	K3
CO 3	Apply knowledge gained in basic courses to the formulation and implementation of strategy	K3
CO 4	Apply the concepts, tools and techniques to practical situations for diagnosing and solving organisational problems	K3
CO 5	Demonstrate capability of making decisions in a dynamic business landscape.	K2

Books for study:

1. Cherunilam, F. (2016), "Strategic Management" , 4th Edition, Himalaya Publishing House, Mumbai.
2. Srinivasan, R., "Strategic Management - The Indian Context" , 6th Edition, PHI Learning, New Delhi.

3. Prasad L.M (2018), “Strategic Management” , Sultan Chand & Sons, New Delhi.

Books for reference:

1. Chandan J S & Nitish K. Sengupta, “Strategic Management” , Vikas Publishing, New Delhi.
2. Charles W. L. Hill, Melissa A. Schilling and Gareth R. Jones (2017), “Strategic Management: An Integrated Approach: Theory & Cases” , 12th Edition, Cengage Learning, New Delhi.
3. Fred R. David, PurvaKansal and Forest R David (2019), “Strategic Management Concepts: A Competitive Advantage Approach” , 16th Edition, Pearson, Noida

Web references:

1. <https://www.managementstudyguide.com/strategic-management-process.htm>
2. <https://strategicmanagementinsight.com/tools/mckinsey-7s-model-framework/>
3. <https://strategicmanagementinsight.com/tools/porters-five-forces/>

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	2	2	3
CO 2	3	3	3	3	3	2	2	2	3
CO 3	3	3	3	3	3	2	2	2	3
CO 4	3	3	3	3	3	2	2	2	3
CO 5	3	3	3	3	3	2	2	2	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective – III B****Semester II****STRATEGIC MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand strategic management and its levels and phases
2.	To analyse the dynamics of competitive strategic management techniques
3.	To familiarize with the business and functional level strategies
4.	To gain knowledge on organisational and strategic leadership
5.	To apply latest concepts in strategy implementation and control

Course Units

UNIT I	(12 hrs)
Introduction to Strategic Management	
Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	
UNIT II	(12 hrs)
Techniques for Strategic Management	
Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent - Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability,	

Expansion, Business Combinations - Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.
UNIT III (12 hrs) Different Levels of Strategies Business Level Strategies: Competitive Strategies at Business Level, Michael Porter' s Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.
UNIT IV (12 hrs) Organisation and Strategic Leadership Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.
UNIT V (12 hrs) Strategy Implementation and Control Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2
CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

Books for study:

1. Prasad L. M., (2018), "Strategic Management" , 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018)

“Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
 4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.

Books for reference:

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management” , 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management” , Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

Web references:

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective – IV A****Semester II****CORPORATE RESTRUCTURING LAW AND PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE RESTRUCTURING LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To acquire knowledge about various strategies of Corporate Restructuring.
2	To understand the procedural aspects relating to meetings and petitions
3	To analyse the legal and procedural aspects of Mergers, Amalgamations and Takeovers.
4	To understand the concept, need, modes and procedural aspects of Demerger and Reverse Merger.
5	To understand the Global and National Scenario of Corporate Restructuring

Course Units

UNIT I	(12 hrs)
Corporate Restructuring and Strategic Planning	
Corporate Restructuring -Meaning, Need, Scope and Modes - Global and National Scenario - Strategic Planning- Competitive advantage and core competence - Strategic Formulation- Routes for executive strategy: Start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.	
UNIT II (12 hrs)	
Legal and Procedural aspects related to meetings and petitions	
Meetings and Petitions: Concept, Need and Reasons - Legal Aspects - Procedural Aspects relating to commencing of meetings and presentations of petitions including documentations.	
UNIT III	(12 hrs)
Takeovers	
Takeovers: Meaning - Types of Takeovers - Legal Aspects - Securities and Exchange Board	

of India Takeover Regulations - Procedural Aspects - Economic Aspects - Financial Aspects
- Payment of Consideration - Bailout Takeovers - Takeover of Sick-Units.

UNIT IV (12 hrs)

Demergers

Difference between Demergers and Reconstructions - Modes of Demerger - By Agreement, Under scheme of arrangement, by Voluntary Winding Up - Reverse Mergers.

UNIT V (12 hrs)

Buy back of shares

Buy back of shares - Concept and necessity - Securities and Exchange Board of India Guidelines - Procedure and Practice of buyback of shares.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Identify the different strategies of Corporate Restructuring	K3
CO 2	Summarise legal and procedural aspects relating to meetings	K2
CO 3	Explain the legal and procedural aspects of Mergers, Amalgamations and Takeovers	K2
CO 4	Distinguish between different modes of Demerger and Reverse Merger	K4
CO 5	Identify the procedural and practical aspects of Buy back of shares by Companies	K3

Books for study:

1. Sampath K. R. (2018), "Law and Procedure for Mergers/ Amalgamations, Takeovers, Joint Ventures, LLPs & Corporate Restructure", 11th Edition, Snow White Publications Pvt. Ltd, Mumbai
2. Ramanujam S. (2019), "Mergers et al", 4th Edition, Lexis Nexis Butterworth India
3. Prasad G. Godbole (2013), "Mergers, Acquisitions and Corporate Restructuring", 2nd Edition, Vikas Publishing

Books for reference:

1. Ray, Kamal Ghosh, (2010), "Mergers and Acquisitions: Strategy, Valuation and Integration", PHI Learning Pvt. Ltd., New Delhi
2. ICSI Study Material - Corporate Restructuring, Valuation and Insolvency
3. Kwang S. Chung, Susan E. Hoag, J. Fred Weston (2015), "Mergers, Restructuring and Corporate Control", Pearson Education India Pvt. Ltd, Noida.

Web references:

1. https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CRILW_PI_Book.pdf
2. <https://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Elective – IV B****Semester II****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

UNIT I	(12 hrs)
Investment and Portfolio Management	
Investment - Meaning - Nature and scope of Investment - Investment vs Speculation - Type of Investors - Investment Avenues - Factors influencing the investment choice - Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	
UNIT II	(12 hrs)
Valuation of Securities	
Bond: Introduction - Reasons for issuing Bonds -Features of Bond - Types of Bonds - Determinants of bond safety -Bond Prices, Yields and Interest Rates -Measuring Price Volatility of Bonds-Macaulay Duration and Modified Duration - Preference Shares: Introduction - Features of Preference Shares - Preference Shares Yield - Holding Period Return - Yield to Call -Concept of Present Value - Equity Share Valuation Models.	

UNIT III**(12 hrs)****Fundamental Analysis and Technical Analysis**

Fundamental Analysis: Objectives - Economic Analysis, Industry Analysis, Company Analysis - Technical Analysis: Meaning- Assumptions - Pros and cons of technical analysis - Differences between fundamental analysis and technical analysis - Dow Theory - Types of Charts - Chart Patterns - Trend Analysis - Support Line and Resistance Line - Volume Analysis - Indicators and Oscillators - Simple Moving Average - Exponential Moving Average - Relative Strength Index - Bollinger Band - Elliott Wave Theory.

UNIT IV**(12hrs)****Efficient Market Hypothesis**

Efficient Market Hypothesis - Markowitz Model, Arbitrage Pricing Theory - Sharpe' s Single index portfolio selection method - Capital Asset Pricing Model (CAPM).

UNIT V (12hrs)**Portfolio Performance Evaluation**

Portfolio Performance Evaluation - Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe' s Ratio - Treynor' s Ratio - Jensen' s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management" , 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management" , 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management" , 19th Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management” , 7th Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management” , 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management” , 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management” , Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management” , S.Chand & Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**First Year****Skill Enhancement****SemesterII****CYBER SECURITY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Cyber Security		2	-	-	-	2	2	25	75	100
	Learning Objectives										
1.	To Learn Cyber security										
2.	To understand the Cyber crime and Cyber law										
3.	To learn Social Media Overview and Security										
4.	To analyse E - C o m m e r c e and Digital Payments										
5.	To gain knowledge in Digital Devices S e c u r i t y , Tools and Technologies for Cyber Security.										

Course Units

UNIT I	(6 hrs)
Introduction to Cyber security	
Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security	
UNIT II	(6 hrs)
Cyber crime and Cyber law	
Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi , Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India, Case studies.	
UNIT III	(6 hrs)

Social Media Overview and Security

Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.

UNIT IV

(6hrs)

E - C o m m e r c e and Digital Payments

Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorised banking transactions. Relevant provisions of Payment Settlement Act, 2007,

UNIT V (6hrs)

Digital Devices S e c u r i t y , Tools and Technologies for Cyber Security

End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Anti-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Identify the Cyber security	K3
CO 2	Summarise Cyber crime and Cyber laws	K2
CO 3	Explain the Social Media and Security	K2
CO 4	Identify E - C o m m e r c e and Digital Payments	K3
CO 5	Identify the Digital Devices S e c u r i t y	K3

Books for study:

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010. 2. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011) 3. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13th November, 2001) 4. Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd. 5. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers. 6. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd. 7. Fundamentals of Network Security by E. Maiwald, McGraw Hill.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Core – VII****Semester III****TAXATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	TAXATION		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To identify deductions from gross total income and computation of income for different classes of assesseees
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Course Units

UNIT I	(18 hrs)
Assessment of persons	
Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) - Assessment of Firms, AOP, BOI, Company and Co-operative society.	
UNIT II	(18 hrs)
Tax Returns and Tax planning	
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return-Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. - Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	
UNIT III	(18 hrs)

International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT IV**(18 hrs)****Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration - Procedure for registration under Schedule III - Amendment of registration - Rates of Tax of IGST, CGST, SGST/UGST- Assessment of GST- Self-assessment - Provisional assessment - Scrutiny of returns - Assessment of non filers of returns - Assessment of unregistered persons - Assessment in certain special cases - Tax Invoice - Credit and Debit Notes - Payment of Tax - Input Tax Credit - Anti profiteering -- Filing of Returns- Penalties - Prosecution - Appeal and Revision.

UNIT V**(18 hrs)****Customs Act, 1962**

Customs Act, 1962: Important Definitions - Basics - Importance of Customs Duty - Constitutional authority for levy of Customs Duty - Types of Customs Duty - Prohibition of Importation and Exportation of goods - Valuation of goods for Customs Duty - Transaction Value - Assessable Value - Computation of Assessable Value and Customs Duty.

Course Outcomes**Students will be able to:**

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi

2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, "Comprehensive Guide to Taxation" (Vol.I and II), Aadhyaprakashan, Prayagraj (UP).

Books for reference:

1. Sha R.G. and Usha Devi N., (2022) "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai.
5. Anurag Pandey, "Law & Practices of GST and Service Tax" - Sumedha Publication House, New Delhi.

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Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Core – VIII****Semester III****RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RESEARCH METHODOLOGY		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the fundamentals of research
2	To construct theoretical design and formulate hypotheses
3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

Course Units

UNIT I	(18 hrs)
Introduction to Research Methodology	
Research: Definition - Objectives - Motivations for research - Types of research - Maintaining objectivity in research - Criteria of good research - Applications of research in business - Formulating a research problem - Literature Review - Reasons for review - Reference management tools - Identification of research gap - Framing of objectives.	
UNIT II	(18 hrs)
Hypothesis Testing and Research Design	
Hypothesis - Formulation of hypothesis - Testing of hypothesis - Type I and Type II errors - Research design - Types of research design - Methods of data collection: Census, Sample survey, Case study - Sampling: Steps in sampling design, Methods of sampling - Testing of reliability and validity - Sampling errors.	
UNIT III	(18 hrs)
Data Collection	
Variable: Meaning and types - Techniques of data collection - Primary data: Meaning, Advantages and limitations - Techniques: Interview, Schedule, Questionnaire, Observation - Secondary Data: Meaning and sources.	
UNIT IV	(18 hrs)

Data Analysis

Data Analysis - Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test - Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test - Wilcoxon signed rank test - Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V**(18 hrs)****Preparation of Research Report**

Report preparation - Guidelines and precautions for interpretation - Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) - Mechanics of report writing - Ethics in Research - Avoiding plagiarism - Plagiarism checker tools - Funding agencies for business research.

Theory: 80%; Problems: 20%**Course Outcomes**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Books for study:

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences" . SultanChand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" - Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences" ,Himalaya Publishing House, Mumbai.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology" , 12th Edition, Tata Mcgraw Hill, Noida (UP).

2. Sashi K.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce andManagement” , Anmol Publications, New Delhi

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/In_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Core–IX****Semester III****COMPUTERS IN BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPUTERS IN BUSINESS		2	-	4	-	4	6	40	60	100

	Learning Objectives
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non-parametric tests
4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

Course Units

UNIT I	(18 hrs)
Introduction to SPSS	
Opening a data file in SPSS - Variable view - Data view - Entering data into the data editor - Saving the data file- Table creation - Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution - Cronbach' s Alpha test - Charts and graphs - Editing and copying SPSS output.	
UNIT II(18 hrs)	
Parametric Tests in SPSS	
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression.	
UNIT III	(18 hrs)
Non-parametric Tests in SPSS	
Chi-square test - Mann Whitney' s test for independent samples - Wilcoxon matched pairs sample test- Friedman' s test- Wilcoxon signed rank test - Kruskal Wallis test	

UNIT IV**(18 hrs)****Introduction to Tally Prime**

Tally Prime: Introduction - Starting Tally Prime - Creation of a Company - Selecting company - Shutting a company - Altering company- Creating Accounting groups and ledgers - Vouchers - Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction - Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis - Practical problems.

UNIT V**(18 hrs)****Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters - Creation of stock group - Creation of Godown - Creation of unit of measurement - Creation of stock item - Entering inventory details in Accounting vouchers - Practical problems. GST: Introduction - Enabling GST - Defining tax details - Entries in Accounting vouchers - View invoice report - Practical problems.

100% Practical**Course Outcomes**

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Books for study:

1. Sundara Pandian.P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Core – X****Semester IV****CORE INDUSTRY MODULE****INTERNATIONAL BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL BUSINESS		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

Course Units**UNIT I****(18 hrs)****Introduction to International business**

International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT II (18 hrs)**Theoretical Foundations of International business**

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler' s Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning' s Eclectic Theory of International Production.

UNIT III**(18 hrs)**

Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.

UNIT IV**(18 hrs)****Multi-Lateral Agreements and Institutions**

Multi-Lateral Agreements and Institutions: Economic Integration - Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID - ADB- Regulatory role played by WTO andUNCTAD.

UNIT V**(18 hrs)****Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs - Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing - Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recalltheconceptsof International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explainthe legal procedures involved in International business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Elective – V A****Semester III****SECRETARIAL, MANAGEMENT AND SYSTEMS AUDIT**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECRETARIAL, MANAGEMENT AND SYSTEMS AUDIT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the procedures relating to secretarial audit
2	To gain knowledge on management audit
3	To understand the Concept of Secretarial Audit Report
4	To understand about the Documentation of Audit
5	To recognize the duty of reporting fraud

COURSE UNITS

UNIT I	(12 hrs)
Introduction to Secretarial Audit	
Secretarial Audit - Need for Secretarial Audit - Benefits - Scope Secretarial Audit & Company Secretary in Practice - Format of Secretarial Audit Report - Appointment of Secretarial Auditor - The Process - Penalty for Incorrect Secretarial Audit Report.	
UNIT II	(12 hrs)
Management Audit	
Management Audit - Meaning, Definition- Objectives- Scope - Uses - Functions - Techniques and procedures- Management Audit Report- Contents - Cost Audit- Nature- Scope- Utility- Advantages of Cost Audit- Misconduct - Offences and Penalties.	
UNIT III	(12 hrs)

Audit process & documentation

Preliminary Preparations- Questionnaire- Interaction-Audit program- Identification of applicable laws- creation of master checklist - Maintenance of Worksheet, working papers and audit trails- Identification of events/ corporate actions - Verification - Board composition - Board process-Systems and process - Identification of events having bearing on affairs of the Company, Auditing standard on Audit process & documentation.

UNIT IV (12 hrs)**Professional Responsibilities of Secretarial Audit**

Duty to report fraud - Reporting of Fraud by Secretarial Auditor - Fraud vs. Non-compliance - Speculation - Suspicion - Reason to believe - Knowledge - Reporting - Professional Responsibilities and Penalties - Record keeping - Reporting of fraud in Secretarial Audit Report.

UNIT V (12 hrs)**Systems Audit**

Systems Audit - Nature, Significance and Scope of Systems Audit - Steps Involved in Conducting Systems Audit - Systems Audit and Management Functions - Systems Audit of Computerized Secretarial Functions - Norms and Procedure for Computerization, Computers Control and Security.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise the fundamentals of Secretarial, Management and Systems Audit	K2
CO 2	Explain the importance of Management Audit and Cost Audit	K2
CO 3	Summarise Audit Process and Documentation	K2
CO 4	Interpret the concept of Detection of Fraud and Reporting	K2
CO 5	Analyse Documentation Standards, Policies and Procedures, Audit Approach of Systems Audit	K4

Books for study:

1. Divya Bajpai (2022), "Secretarial Audit Compliance Management & Due Diligence", 4th Edition, Taxmann, New Delhi.
2. Anoop Jain C.S, (2022), "Secretarial Audit Compliance Management & Due

Diligence” , 19th Edition, AJ Publications, New Delhi.

3. The Institute of Company Secretaries of India, “Secretarial Audit. Compliance Management and Due Diligence” , New Delhi.

Books for reference:

1. Sen Gupta N.K, “Changing pattern of Corporate Management” , Vikas Publishing House Pvt. Ltd, New Delhi.
2. Balachandran V. and Ravichandran K.S., Bharat, “Secretarial, Securities and Management Audit” , Law House, New Delhi
3. ICAI Study material - Cost and Management Audit, New Delhi
4. ICSI Study material - Information Technology and Systems Audit, New Delhi.

Web references:

1. <https://taxguru.in/company-law/corporate-compliance-management-secretarial-audit.html>
2. <https://cleartax.in/s/secretarial-audit>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Elective–V B****Semester III****FORENSIC AUDIT**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	FORENSICAUDIT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand and analyse the concept of Corporate Fraud and Forensics Audit.
2	To acquaint with the fundamentals of Forensic Audit
3	To know the importance of Indian Law towards Forensic Audit
4	To explore different types of forensic investigation.
5	To evolve an understanding about Digital and Cyber Forensic

COURSE UNITS

UNIT I	(12 hrs)
Fraud and Forensic Audit	
Meaning and Definition of Fraud- Meaning of Audit - Audit: An Adhering Significance- Stages of Audit- Meaning of Forensic Audit- Significance of Forensic Audit - Key Benefits of Forensic Audit - Need and Objectives: Forensic Audit - Fraud and Forensic Audit: An Introspect- Forensic Audit vis-à-vis Audit	
UNIT II	(12 hrs)
Corporate Frauds and Forensic Audit Procedures	
Modern Day Scenario- Fundamentals of Forensic Audit - Fraud related Concept - Kinds of Frauds - Corporate Frauds: An Insight- Tools for handling Forensic Audit - Forensic Audit Thinking (Thinking Forensically) - Forensic Audit Procedures - Tools for handling Forensic Audit and the Role of Company Secretary - Role of CS as a Forensic Auditor - Power and Duties of Auditors.	
UNIT III	(12 hrs)

Forensic Audit: Laws and Regulations

Forensic Audit: Laws and Regulations - Information Technology and Business Laws - International Laws and Practices - Indian Laws - Anti Bribery Code- Forensic Audit and Indian Evidence Law - Finding Facts - Relevant Facts -Admission of Evidence - Methods to Prove Cases.

UNIT IV (12 hrs)**Forensic Investigation**

Investigation Mechanism - Types of Investigations - Methods of Investigations - Finding Facts and Conducting Investigations: A Process Exemplified- Red Flags- Green Flags- Digital Forensic- Stages in forensic investigation in Digital forensic- Types of Digital evidence- Computer Forensic Methodology.

UNIT V (12 hrs)**Cyber Crime and Data Extraction**

Introduction to Cyber Crime - Cyber Crime-: Meaning and Definition - International Guidance to Cyber Forensics Laws - Necessity of International Standards - Categories of Cyber Crime- Types of Cyber Crime - Introduction to Data Extraction - Advantages of Using Data Extraction Tools - Ethical Hacking.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Summarise the concept of Fraud and Forensic Audit	K2
CO 2	Explain Forensic Audit Procedures	K2
CO 3	Summarise the provisions of Indian Evidence Law of Forensic Audit	K2
CO 4	Recall Investigation mechanism	K1
CO 5	Analyse the concept of Digital and Cyber Forensic	K4

Books for study:

1. Pipara G.C. (2020), "Forensic Audit Decoded - Unlocking The Secrets of Financial Accounting & Investigation" , Taxmann, New Delhi.
2. The Institute of Company Secretaries of India, "Forensic Audit" , New Delhi.
3. Kamal Garg (2019), "Forensic Audit" , 1st Edition, Bharat Law House Pvt. Ltd, New Delhi.

Books for reference:

1. ICAI - "Study on Forensic Accounting and Fraud Detection" , New Delhi.

2. Sandeep Baldava and Deepa Agarwal (2021), “Forensic Investigations and Fraud Reporting in India - Practical insights to Predict, Prevent, Detect and Investigate Frauds” , Bloomsbury Publishing, New Delhi.
3. Lawmann (2023), “Forensic Evidence” ,Ramachandran, Agarwal Law House, New Delhi.

Web references:

1. <https://www.investopedia.com/terms/f/forensic-audit.asp>
2. <https://cleartax.in/g/terms/forensic-audit>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	2	3
CO 2	3	3	2	3	3	3	3	2	3
CO 3	3	3	2	3	3	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3
CO 5	3	3	2	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Skill Enhancement****Semester III****FUNDAMENTALS OF GST**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTRODUCTION TO GST		2	-	-	-	2	2	25	75	100

	Learning Objectives
1	➤ Acquire theoretical knowledge and practical exposure governing GST and Customs Laws.
2	➤ Develop the students with a working knowledge of principles and provisions of GST and customs law.
3	➤ To enable the students discuss the compliance related to documentation under the new GST regime.
4	➤ To enable the students to compute the Goods and Services Tax (GST) payable by a supplier after considering the eligible input tax credit.
5	➤ To enable the students analyze e the persons liable for registration and the persons not required to obtain registration under the GST Law.

COURSE UNITS

UNIT I (6 hrs) INTRODUCTION TAX SYSTEM AND GST : Introduction – Meaning – Features – Objectives of Taxation- Types of Taxes – Direct and Indirect taxes – Indirect tax Structure – Merit and Demerits of Indirect Taxes – Recent Developments in Indirect Taxes – Goods and Services Tax Act 2016 - Introduction – Features -- Benefits of GST Act
UNIT II (6 hrs) GOODS AND SERVICE TAX: Important Definitions – GST Council - Taxable persons – Levy and collection of GST – Forward and Reverse Charge - Time, Place and Value of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers –Powers to grant exemption from tax.
UNIT III <div style="text-align: right;">(6 hrs)</div>

Supply and Valuation

Meaning of Supply - Time of Supply – Valuation of supply – Industry Oriented :
Jobwork , Pure Agent, e-commerce – Anti Profiteering Measures –

Input tax Credit and GST Liability:

Eligibility and Conditions – Apportionment of credit and blocked credits – Input Service

Distributor – Reversal and reclaim of ITC – Ineligible ITC

UNIT IV (6 hrs)**Integrated Goods and Services Tax (IGST) and Compliance and Procedures:**

IGST :Inter state and Intra state supply –Import and export – Location of supplier and receiver in India and Outside India – Online information and database access or retrieval service – Refund – Zero rated supply – Power to make rules.

Compliance and Procedures :

Registration – Tax Invoice, Credit and Debit note, Amendments – e invoice – e way bill –

Returns and Forms – Payment of Taxes

UNIT V (6 hrs)

GST RETURNS: Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases
– Tax Invoice – E-Invoice- E-Way Bill – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electron c Commerce – Definitions - Collection of Tax at source.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	➤ To teach the features, and benefits of GST.	K1
CO 2	➤ To enable students to learn important definitions on GST	K2
CO 3	➤ To learn the registration procedure relating to GST	K2
CO 4	➤ To teach the various aspects of assessment of GST	K1
CO 5	To learn the important provisions of GST	K2

Books for study:

Goods & Services Tax and Customs Law: As Per Choice Based Credit System (CBCS) Syllabus. by **CA. Rohini Aggarwal** and **Dr. Neelam Goel**, Sultan Chand & Sons. (Current Edition).

S.S. Gupta, “GST Law & Practice”, Taxman Publication Pvt Ltd, New Delhi. (Current Edition),
2.V.S. DATEY., “ALL About GST”, Taxman Publication Pvt Ltd, New Delhi. (Current Edition).

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	2	3
CO 2	3	3	2	3	3	3	3	2	3
CO 3	3	3	2	3	3	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3
CO 5	3	3	2	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Core – XI****Semester IV****CORPORATE AND ECONOMIC LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE AND ECONOMIC LAWS		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To analyse current and capital account transactions and dealings in foreign currency under FEMA
2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5	To explain the registration and related procedures under Real Estate Act

Course Units

UNIT I	(18 hrs)
Introduction to Foreign Exchange Management Act, 1999	
Foreign Exchange Management Act, 1999: Introduction - Definitions - Current Account transactions - Capital Account transactions - Realisation, repatriation and surrender of foreign currency - Remittance of assets - Possession and retention of foreign currency or foreign coins - Authorised person - Adjudication and Appeal.	
UNIT II	(18 hrs)
Competition Act, 2002 and Consumer Protection Act, 2019	
Competition Act, 2002: Objective - Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.	
The Consumer Protection Act, 2019: Objects; Rights of consumers -Consumer Dispute	

Redressal Commissions - Consumer protection councils - Procedure for admission to complaints - Appeal against orders.

UNIT III

(18 hrs)

Law relating to intellectual property rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT IV

(18 hrs)

Prevention of Money Laundering Act, 2002

Prevention of Money Laundering Act, 2002: Offence of money laundering - Punishment for money laundering - Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries - Summons, Search and Seizure - Appellate Tribunal.

UNIT V

(18 hrs)

Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project - Registration of Real Estate agents - Functions and duties of promoter - Rights and duties of Allottees - Offences, penalties and adjudication - Specimen agreement for sale to be executed between the promoter and the allottee.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall important provisions of FEMA	K1
CO 2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4
CO 3	Summarise the process relating to obtaining copyrights and	K2

	patents.	
CO 4	Examine the provisions of Money Laundering Act	K4
CO 5	Analyse the provisions relating to regulation of real estate	K4

Books for study:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann' s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. AhujaV.K. and ArchaVashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	2	3	3	3	2	3
CO2	3	3	3	2	2	3	2	2	3
CO3	3	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	2	2	3	3	3	2	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Core – XII****Semester IV****HUMAN RESOURCE ANALYTICS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	HUMAN RESOURCE ANALYTICS		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Course Units

UNIT I	(18 hrs)
Introduction to Human Resource Analytics	
Human Resource Analytics: Introduction -Concept - Evolution - Importance - Benefits - Challenges - Types of HR Analytics - HR Analytics Framework and Models.	
UNIT II	(18 hrs)
Business Process and HR Analytics	
Business Process and HR Analytics: Introduction - Data Driven Decision Making in HR - Data Issues - Data Validity - Data Reliability - HR Research tools and techniques - Statistics and Statistics Modelling for HR Research.	
UNIT III	(18 hrs)
Introduction to HR Metrics	
HR Metrics: Introduction - Historical Evolution of HR metrics- Importance - Types of HR	

Metrics - Types of data - HR Metrics Design Principles -- HR Scorecard - HR Dashboards.

UNIT IV (18 hrs)

HR Analytics and Data

HR Analytics and Data: Introduction - HR Data Collection - Data quality - Big data for Human Resources - Process of data collection for HR Analytics - Transforming data into HR information - HR Reporting - Data Visualization - Root cause analysis.

UNIT V (18 hrs)

HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: Introduction - HR Predictive Modelling - Different phases - Predictive analytic tools and techniques - Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine the concept of human resource analytics	K4
CO 2	Apply the HR tools and techniques in decision making	K3
CO 3	Examine the different types of HR metrics and their relative merits	K4
CO 4	Make use of HR data in report preparation	K3
CO 5	Build models for predictive analysis	K3

Books for study:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****PROJECT WITH VIVA VOCE****Semester IV**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Project with Viva Voce		-	-	4	-	3	4	25	75	100

„PROJECT WORK“ has been prescribed as part of the syllabi to make the students understand the scientific and systematic method of finding out solutions to problems faced by the corporate sectors on various issues relating to functional areas. The candidate has to submit a Project Report at the end

Of the completion of project for evaluation .Candidates will be subjected to comprehensive oral examination on the basis of Project Report submitted by them. A Panel of examiners consisting of the HOD, the faculty member concerned and an external examiner will jointly evaluate the candidates and award the marks.

M.Com. (Corporate Secretaryship)**Second Year****Elective – VI A****Semester IV****INSOLVENCY LAW AND PRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INSOLVENCY LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To gain knowledge on Insolvency and Bankruptcy Code
2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
4	To analyse cross border insolvency laws and insolvency resolution
5	To evaluate code of conduct laid down for Insolvency practitioners

Course Units

UNIT I (12 hrs) Introduction to Insolvency and Bankruptcy Code Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.
UNIT II (12 hrs) Corporate Insolvency Resolution Process Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt - Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.
UNIT III (12 hrs)

Liquidation and Adjudication of Corporate Persons

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT IV (12 hrs)**Cross Border Insolvency**

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT V (12 hrs)**Professional and Ethical Practices for Insolvency Practitioners**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and Bankruptcy Code 2016.	K1
CO 2	Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4
CO 4	Summarise the provisions relating to Cross Border Insolvency	K2
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4

Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up” , 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 - Law & Practice” , 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice” , 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy” , Taxmann, New Delhi
2. Taxmann’ s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Elective – VI B****Semester IV****DERIVATIVES MARKET**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DERIVATIVES MARKET		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand how futures and options markets work
2	To evaluate the basic derivatives and their applications in the financial risk management and investment.
3	To understand the theoretical underpinnings and the practical applications in real world of derivative securities.
4	To define the various types of payoff for buyer and identifying commodity markets
5	To <i>analyse</i> the commodities market and its role in trading

Course Units

UNIT I	(12 hrs)
Introduction	
Introduction to Derivatives - Definition of derivatives products - Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features.	
UNIT II	(12 hrs)
Futures contracts	
Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and	

Other Yield Measures.
UNIT III (12 hrs) Interest rate and Option Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem.
UNIT IV (12 hrs) Payoff for Buyer Payoff for buyer (long futures) of futures - Pay off for seller (short futures) of futures- Hedging, Speculation and Arbitrage - Options pay off - Pay off profit for buyer of call options- Pay off profit for writer of call options. Hedging and speculation in options. Ito' s Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks.
UNIT V (12 hrs) Commodity Markets Evolution of Commodity Markets - Commodity markets in India - New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades -Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and market mechanics of different types of financial derivatives	K1
CO 2	Explain about future contracts	K2
CO 3	Determine interest rate risk	K5
CO 4	Explain various payoff for buyer of futures and other options like hedging and speculation.	K2
CO5	Identify the evolution of commodity markets and exchanges in India.	K3

Books for study:

1. Somanthan, "Derivatives", Chennai, McGraw Hill Publishing Company Limited, 2017.
2. Boyle Patrick & McDougall Jessi, "Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps" Paperback, 2018.

3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi

Books for reference:

1. Gupta S.L,(2017) " Financial Derivatives: Theory, Concepts and Problems" , 2nd Edition, PHI Learning Pvt Ltd.
2. Arthur A. Thompson; A.J. Strickland III, (2003) "Strategic Management: Concepts and Cases" , 4th Edition, Mcgraw-Hill, Noida
3. Derivatives & Risk Management, Rajiv Srivastava, (2013) 4th Edition, Oxford Publication House
4. Kolb W Robert&Overdhal A James, (2009), "Financial Derivatives: Pricing and Risk Management" , John Wiley & Sons,New Jersey

Web references:

1. https://onlinecourses.nptel.ac.in/noc19_mg39/preview
2. <https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	3	3	1	2	3	3	2
CO2	2	2	3	2	3	3	3	1	1
CO3	2	1	1	3	2	2	2	3	3
CO4	1	3	1	3	2	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)**Second Year****Skill Enhancement****Semester IV****BUSINESS ETHICS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS		2	-	-	-	2	2	25	75	100

	Learning Objectives
1	➤ To enable the students acquire knowledge about the principles of business, ethics.
2	➤ To provide knowledge on global development and best provisions in the corporate world.
3	➤ To Interpret and apply business ethics and morality in performing business activities.
4	➤ To provide an understanding of the concepts and practices in the area of Business Ethics.
5	Develop and apply moral philosophies as a leader in an organization's decision-making.

Course Units**UNIT I (6 hrs)****An Overview of Business Ethics**

Definition- and Nature of Business Ethics - Need and Benefit of Business Ethics – History of the development of Business Ethics – Arguments for and Business Ethics – Economic Issues, Competitive Issues Legal and Regulatory Philanthropic Issues – Framework for Ethical Decision Making

UNIT II (6 hrs)

Individual and Organizational Factors – The Role of Moral Philosophies in Decision Making- Ethical Theories – Teleology, Teleology Theory, Deontology, Virtue Ethics (Aristotle's Nicomachien Ethics) – Justice and Fairness – Theory of the Various Perspectives – Cognitive Moral Development – Moral Reasoning – The Role of Corporate Culture and Leadership – Structure and Business Ethics – Interpersonal Relationships in Organisation – The Role of Opportunity and Conflict

UNIT III (6 hrs)

External Context Ecology – The Dimensions of Pollution and Resource Depletion – The Ethics of Control – The Ethics of Conserving Delectable Resource – Consumers Markets and Consumer Protection- The Due Care Theory – The Social Costs Views – Advertising Ethics – Consumer Privacy.

UNIT IV (6 hrs)

Internal Context – Employee : Its Nature and Extent – Job Discrimination – Utility, Rights and Justice – Job Discrimination – Gender Issues – Job Discrimination, Employees Obligation to Firm - Job Discrimination, Firms Duties to Employees - Job Discrimination, The Employee Rights – The Need for Organisational Ethics Program – Code of Conduct – Ethics Training Programmes and Communication – System to Monitor and Enforce Ethical Standards – Ethical Audit

UNIT V (6 hrs)

Business Ethics in a Global Economy – Ethical Perception and International Business – Global Values – Various Ethical Issues Around the Globe – Various Ethical – Cross Cultural – Issues – Cross Religion and Cross Racial issues

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	➤ Evaluate the necessity of Business ethics and recognize the problems associated with them.	K1
CO 2	➤ Examine the various challenges relating to ethics in the workplace. Understanding the standards for managing ethics in the workplace, as well as gender sensitivity.	K2
CO 3	➤ Understanding how business, government, and society function interactively	K5
CO 4	Identify and discuss the consequences of unethical business practices.	K2
CO5	➤ Evaluate the necessity of Business ethics and recognize the problems associated with them.	K3

Books for study:

Reference and Textbooks:-

C.S.V.Murthy . (2021). *Business Ethics and Corporate Governance: Mumbai :Himalaya Publishing House*
G. Naga Raju and K. Viyyanna Rao (2017). *Business Ethics and Corporate Governance. Noida Wiley India Pvt. Ltd New*
Khanka S.S (2014). *Business Ethics and Corporate Governance (Principles and Practices). S. Chand Publishings*
Balachandran, V., & Chandrasekaran. (2019). *Corporate Governance Ethics and Social Responsibility. New Delhi: PHI.*
Govinda Bhat, K., & Sumitha Ayodhya. (2019). *Business Ethics and Corporate Responsibility. Himalaya*

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	3	3	1	2	3	3	2
CO2	2	2	3	2	3	3	3	1	1
CO3	2	1	1	3	2	2	2	3	3
CO4	1	3	1	3	2	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

M.Com. (Corporate Secretaryship)

Second Year

Semester IV

PART – II - EXTENSION ACTIVITIES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	EXTENSION ACTIVITIES		2	-	-	-	1	2			

It includes

- ☐ NSS/ NCC/ YRC/Physical Education (PYE)/ Eco Club (ECC)/ Red Ribbon Club(RRC)
- ☐ Women Empowerment Cell(WEC)
- ☐ OtherExtra-curricularactivities

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the semester examinations.

- ☐ 20% of marks for Regularity of **attendance**.
- ☐ 60% of marks for **Active Participation** in Classes/Camps/Games/special Camps/programmes in the college/ District/ State/ Universityactivities.
- ☐ 10% of marks for **Exemplaryawards/Certificates/Prizes**.
- ☐ 10% of marks for **Other Social components** such as Blood Donations, Fine Arts,etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

Model Question

Title of the paper

Time:3Hours

Max.Marks:75

QUESTION PAPER PATTERN FOR P.G. COURSE

PRACTICAL PAPER/DISSERTATION

Practical Training

40 Marks Internal + 60 Marks External = 100 Marks

PART – A

15 x 1 = 15 Marks

(Answer ALL the questions)

PART – B

5 X 2 = 10 Marks

(Open Choice: Answer ANY TWO Questions from each unit)

PART – C

5 X 10 = 50 Marks

(Either or Pattern: Answer ALL the questions)