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MINUTES OF THE FIFTEENTH BOARD OF STUDIES MEETING

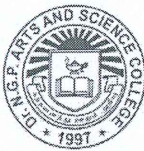
Faculty: Commerce

Board: Corporate Secretaryship

The Meeting of Board of Studies (BoS) was held as given below:

Name of the Body	BoS
Department	Commerce with Corporate Secretaryship
Meeting No.	15
Date and Time	12/06/2023, 10.00 a.m.
Venue	C Block - Board Room
Members Attended	The details are given in the ANNEXURE -I

AGENDA	
1.	Discussion on UG Curriculum and Syllabus for 2023-26 Batch adopting R5 Regulations
2.	Discussion on syllabi for Part III and Self Study Courses for Third semester UG - 2022-25 Batch.
3.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) for 2022 - 25 Batch.
4.	Discussion on Part I(Tamil/ Hindi/ French/ Malayalam) Course offered by the Language Departments for the third semester for the Batch 2022-25
5.	Discussion on Part II (Professional English) Course offered by the English Department for the third semester for the Batch 2022-25.
6.	Discussion on Value Added Certificate Course (VACC).
7.	Discussion on Curriculum and Syllabus for Core and Discipline Specific Elective (DSE) Courses for first semester PG 2023-25 Batch adopting R5 Regulations.
8.	Discussion on syllabus for Part III and Self Study Courses for the third semester PG 2022-24 Batch.
9.	Any other matters.

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		15th

MINUTES OF THE FIFTEENTH BOARD OF STUDIES MEETING


Faculty: Commerce

Board: Corporate Secretaryship


The Chairman of BoS welcomed all the Panel members for the meeting. The items listed in the agenda were taken for discussion.

The following are the minutes of the meeting:

Item - 01	Discussion on UG Curriculum and Syllabus for 2023-26 Batch adopting R5 Regulations.
Discussion	The board members discussed the Curriculum and syllabus for the Batch 2023-26.
Resolution	The board approved the same.
Item - 02	Discussion on syllabi for Part III and Self Study Courses for Third semester UG - 2022-25 Batch.
Discussion	<p>225CM1A3CA: Cost Accounting</p> <ul style="list-style-type: none"> The syllabus approved by the Board of Studies in Commerce with Computer Applications was placed for endorsement. <p>225CR1A3CA: Company Law and Secretarial Practice-I</p> <ul style="list-style-type: none"> CS Karthick suggested the topic, E - Governance under Companies Act in Unit - V. <p>225CR1A3CB: General Law</p> <ul style="list-style-type: none"> Dr. S.P. Mathiraj, suggested to include the topic, Indian Evidence Act-1872 in Unit - IV. <p>225CR1A3SP: DBMS and SQL – Practical (New Course)</p> <ul style="list-style-type: none"> The topic, Single Row Functions in Unit III, suggested by Dr. Anbukarasi. <p>Self - Study Courses with one credit each introduced for the Batch 2022-25</p> <p>225CR1A3SA: Basics of Commercial Forms- Practical (New Course)</p> <p>225CR1A3SB: Assertive Communication - Practical (New Course)</p>
Resolution	The Board members approved the syllabi.
Item - 03	Discussion on syllabi for Part III - Inter Disciplinary Course (IDC) for 2022 – 25 Batch.
Discussion	<p>222MT1A3IA: Business Mathematics</p> <ul style="list-style-type: none"> The unified syllabus approved by Board of Studies in Mathematics was placed for endorsement. <p>225CR1A3IA: Business Law (New Course)</p> <ul style="list-style-type: none"> Dr.S.P. Mathiraj, suggested to include the content Recent Amendments in unit - V <p>225CR1A3IB: Cyber Law (New Course)</p> <ul style="list-style-type: none"> Dr. S. Maheskumar, suggested to Replace the content of unit - V as Penalties and Offences.

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Resolution	The Board unanimously approved the IDC syllabi.
Item - 04	Discussion on Part I (Tamil/ Hindi/ French/ Malayalam) Course offered by the Language Departments for the third semester for the Batch 2022-25
Discussion	<ul style="list-style-type: none"> • 221TL1A3TA-Tamil-III • 221TL1A3HA-Hindi-III • 221TL1A3FA- French-III • 221TL1A3MA-Malayalam-III <p>The unified syllabi approved by the Board of Studies in Languages was placed for endorsement</p>
Resolution	The Board members approved the syllabi for the above Courses
Item - 05	Discussion on Part II (Professional English) Course offered by the English Department for the third semester for the Batch 2022-25.
Discussion	221EL1A3EA – Professional English III <p>The unified syllabus approved by the Board of Studies in English was placed for endorsement</p>
Resolution	The Board unanimously approved the syllabus.
Item - 06	Discussion on Value Added Certificate Courses (VACC).
Discussion	VACC GST Skill Acquisition <ul style="list-style-type: none"> • The unified syllabus approved by the Board of Studies in Commerce Accounting and Taxation for 2022-23 Batch was placed for endorsement. HCL- Introduction to Capital Markets and Investment Banking Operations <ul style="list-style-type: none"> • The unified syllabus approved by the Board of Studies in Commerce with Computer Application for 2022-23 Batch was placed for endorsement.
Resolution	The Board members approved the Value-Added Certificate Courses.
Item - 07	Discussion on Curriculum and Syllabus for Core and Discipline Specific Elective (DSE) Courses for first semester PG 2023-25 Batch adopting R5 Regulations.
Discussion	The board members discussed the Curriculum and syllabus for the Batch 2023-25.
Resolution	The board approved the same.
Item - 08	Discussion on syllabus for Part III and Self Study Courses for the third semester PG 2022-24 Batch.
Discussion	225CO2A3CC: Business Research Methods <ul style="list-style-type: none"> • The unified syllabus approved by Board of Studies in Commerce was placed for endorsement. 225CR2A3CA: Industrial and Labour Legislation (New Course) 225CR2A3CB: Forensic Audit (New Course) 225CR2A3CC: Corporate Governance 225CR2A3CD: Indirect Tax

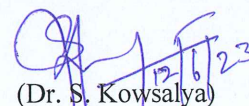
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	<ul style="list-style-type: none"> Dr. S. Maheskumar, suggested to include SGST in the title of unit - III. 225CR2A3CP: Statistical Tools for Research –II Discipline Specific Elective (DSE) courses were included to impart domain specific knowledge in Law, Corporate and Finance. 225CR2A3DA: Corporate Restructuring Law and Practice <ul style="list-style-type: none"> CS Karthick, suggested to include the topic, Liquidation in Unit - V. 225CR2A3DB: Corporate Social Responsibility 225CM2A3DC: Financial Derivatives <ul style="list-style-type: none"> The syllabus approved by the Board of Studies in Commerce with Computer Applications was placed for endorsement. Self - Study Courses with one credit each introduced for the Batch 2022-24. 225CR2ASSA: Marketing Communication 225CR2ASSB: Organizational Design, Development and Change
Resolution	The Board members approved the syllabi.
Item - 09	Any other matters.
Discussion	<ul style="list-style-type: none"> The board members discussed and suggested the Panel of Examiners. The board members suggested the following courses as VACC for 2022-23 Batch. Valuation and Business Modelling E-Business Model. Filing procedures and Practices. Environmental and Social Governance CSR Practices.
Resolution	The Board unanimously recommended the Value-Added Certificate Courses (VACC) for the upcoming batches.


Cont'd...

The chairman of Board of Studies (BoS) thanked all the members for their active participation and cordially invited them for the next meeting.

Date: 12/06/2023


 (Dr. S. Kowsalya)

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

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Syllabus

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR1A3CA / COMPANY LAW AND SECRETARIAL PRACTICE - I

Unit	Existing	Changes
I	Introduction of Companies Act, 2013 Company – Definition – Characteristics – Kinds of Companies – Doctrine of lifting the Corporate Veil – Incorporation of a Company and LLP – Promotion of a Company - Company Secretary – Appointment, Legal position – Qualification – Duties and Liabilities of a Secretary – MCA-21.	
II	Memorandum of Association & Articles of Association Memorandum of Association - Forms – Contents – Procedures for Alteration Secretarial duties – Articles of Association – Forms and Contents - Procedures for Alteration - Constructive Notice - Doctrine of Indoor Management - Difference between Memorandum and Articles. Case Study: Doctrine of Indoor Management	Case Study: Doctrine of Indoor Management
III	Prospectus Prospectus – Types - Contents – Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rule - Statement in Lieu of Prospectus – Legal formalities - Secretarial duties with regard to Prospectus. Case Study: Misrepresentation of Prospectus	Misrepresentation of Prospectus - Golden Rule. Case Study: Misrepresentation of Prospectus
IV	Share Capital Share Capital – Kinds of Capital – Alteration of Share Capital – Procedures – Issue and Allotment of Shares - Book building scheme- Share Certificate – Transfer and Transmission of shares – E - Forms - Secretarial Duties.	
V	Borrowing Powers & E – Governance Borrowing Powers – Registration of Charges - Creation of Charges - Modification and Satisfaction of Charge - Loans - Deposits – Investments – E - Governance under Companies Act. Case Study: Borrowing Powers of the company	Creation of Charges- Modification and Satisfaction of Charge Case Study: Borrowing Powers of the company

Note: Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS: 16%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR1A3CB / GENERAL LAW


Unit	Content
I	Sources of Law Sources of Law – English Law – Customs – Judicial precedents – Interpretation of statutes – need general principles of Interpretation – Internal and external aids to interpretation primary and other rules.
II	Constitution of India Constitution of India – Salient features – Fundamental rights – Directive principles of State Policy – Legislative Powers of Union and State - Writ Jurisdiction of High Courts and Supreme courts - Different types of Writs – Habeas Corpus, Mandamus, Prohibition. Quo – Warranto and certiorari. Case Study: Directive principles of State Policy
III	The code of Civil Procedure 1908 The code of Civil Procedure 1908 – Elements and structure of civil courts - Basic understanding of summary proceedings - Appeals, Reference, Review and Revision, and Tortuous liability – General Principle – Kinds – General defense – Judicial and Extra Judicial remedies. Case Study: The code of Civil Procedure, 1908.
IV	The Criminal Procedure Code 1973 The Criminal Procedure Code, 1973 - Offences menseria cognizable and non-cognizable offences bail - Continuing offences - Searches -Limitation for taking cognizable offences. The Indian Evidence Act, 1872 - Objectives and relevant facts.
V	The Transfer of property Act 1882 The Transfer of property Act, 1882 important definitions - Properties which cannot be transferred -Rule against perpetuities Pendens - Provisions relating to sale, Mortgage,Charge,Lease and Gift. Case Study:Transfer of property Act, 1882.

Note:Case study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR1A3SP / DATABASE MANAGEMENT SYSTEM THEORY AND SQL - PRACTICAL

Unit	Content
I	Introduction to RDBMS Introduction - Database Management System versus RDBMS - Data Definition Language – Creating, Altering, Dropping Tables – Types of Keys. 1. Design a Database for Student Information using DDL Commands. 2. Create a Table and Perform Basic Key Operations: i) Set the Primary Key ii) Set the Foreign Keys.
II	Data Manipulation Data Manipulation Language – Insertions, Updation, Deletion and Select Command – Transaction Control Statements - Constraints. 1. Insert Records for Student Database using DML Commands. 2. Write a SQL Queries to Retrieve Data from Employee Table.
III	SQL Functions Built-in-Functions - Single Row Functions - Character, Number, Date, Conversion Function - Group Functions - Grouping Data - Having Clause - Nesting Group Functions. 1. Develop SQL Queries to Implement the given Aggregate Functions i) Sum, ii) Count, iii) Average, iv) Maximum, v) Minimum, vi) Group by Clause & Having Clause. 2. Develop SQL Queries to Implement the Single Row Functions: i) Case Conversion Function, ii) Character Function, iii) Number Function, iv) Date Function. 3. Develop SQL Queries to Implement Nested Subqueries: i) Set Membership (In, Not In), ii) Set Comparison (Some, All), iii) Empty Relation (Exists, Not Exists), iv) Check for existence of Duplicate Tuples (Unique, Not Unique)
IV	Operators Operators: Joins – Types of joins - Set operators - Views - Creating, Removing and Altering Views. 1. Develop SQL Queries to Implement the Set Operations: i) Union, ii) Union all, iii) Intersect, iv) Distinct 2. Develop SQL Queries to Implement the Join Operations: i) Natural Join, ii) Inner Join, iii) Outer Join – Left Outer, Right Outer, Full Outer, iv) Using Join Conditions. 3. Write SQL Queries to Restrict and Sorting Data from Student Table.
V	Fundamentals of PL/SQL Fundamentals of PL/SQL - Reserved Words, User - defined Identifiers - PL/SQL Block Structure - Cursors - Implicit, Explicit Cursors. 1. Develop SQL Queries to Create a Views and Expand it. 2. Write a PL/SQL Procedure to Deposit Amount to Bank Database.

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III


Course Code/ Name:225CR1A3IA / CYBER LAW

Unit	Content
I	Cyber Crimes Meaning - Nature - Kinds of Cyber Crimes: Computer misuse, Identity theft, Grooming and Harassment, Hacking, Viruses, criminal damage and Mail bombing, Denial of service attack, Obscenity, Child abuse, Stalking, Morphing, Web Jacking, Phishing, Cyber terrorism, Bandwidth theft, Cyber Warfare, Convention on cybercrime. Case Study: Cyber Crimes
II	Privacy in Cyberspace Digitization, Personal data and data industry - Data Protection Principles - Conditions for processing of personal data - CCTV, RFID Tracking, Data Retention and Identity - Cookies Regulation - Interception and Monitoring by Government.
III	Defamation Tort of Defamation, Digital defamation – Publication and Republication, Liability of Intermediary, Digital defamation and User Generated Content (UGC) - Social Sites. Case study: Digital defamation
IV	Human Rights and Information Technology Civil Liberties – Free speech and Art.19(1)(a) of the Constitution – Privacy and Art.21 of the Constitution – Data Collection and Storage, Freedom of Speech and Social Responsibility, Censorship – Indecency – Pornography – Determination of Standards for Provisions of IPC and Information Technology Act, 2000. Case study: Freedom of Speech and Social Responsibility.
V	Penalties and Offences Penalties and Offences under IT Act, 2000 - Penalty for Misrepresentation, Publishing False Digital Signature Certificate - Offences - Types - Tampering with Computer Source Documents - Hacking with computer system.

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input checked="" type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics

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		15th

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name:225CR1A3IA / BUSINESS LAW

Unit	Existing	Changes
I	Significance of Contract Contracts - Essentials of Contract - Agreements - Void - Voidable and Illegal Contracts - Express and Implied Contracts - Executed and Executory Contracts - Absolute and Contingent Contracts - Offer - Legal Rules as to Offer and Lapse of Offer - Acceptance - Rules as to Acceptance - Create Legal Relation - Capacity of Parties to Create Contract	Indian Contract Act, 1872 Meaning of Law - Indian Contract Act, 1872 Difference between Contract and Agreement Capacity to contract. Case Study: Capacity to contract.
II	Consideration Consideration - Legal Rules as to Consideration - Stranger to a Contract and Exceptions - Contract without Consideration - Consent - Coercion - Undue Influence – Misrepresentation - Fraud - Mistake of Law and Mistake of Fact - Legality of Object - Unlawful and Illegal Agreements - Effects of Illegality - Wagering Agreements	Case Study: Remedies for Breach of Contract.
III	Breach of Contract Discharge of Contract - Breach of Contract - Remedies for Breach of Contract - Bailment and Pledge	Special Contracts Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Law of Mortgage - Mortgage vs. Pledge
IV	Contract of Sale Formation of contract of Sale - Sale and Agreement to Sell – Sale by Non - owners – Documents of title to Goods – Conditions and Warranty – Rules of Caveat Emptor - Right of Lien - Termination of Lien - Right of Resale - Right of Stoppage in Transit - Unpaid Vendor's Rights.	Case Study: Sale of Goods Act, 1930
V	Law of Agency Creation of Agency - Classification of Agents - Relations of Principal and Agent - Delegation of Authority - Relation of Principal with Third Parties - Personal Liability of Agent - Termination of Agency.	Information Technology Act, 2000 Definitions - Digital signatures – Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers - Recent amendments.

PERCENTAGE OF SYLLABUS (NEW COURSE) :100 %



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BoS

15th

COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights




Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

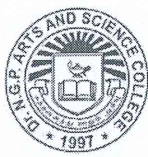
Board: Corporate Secretaryship

Semester: III

Course Code/ Name:225CR1A3SA / Basics of Commercial Forms– Practical

S.No	Content
1	Filling up account opening forms.
2	Draft application for deposit of cash in savings a/c, DD application/Mobile banking/Net banking/Video banking with necessary information
3	Specimen of a bearer cheque, General crossing cheque and special crossing cheque, fill it.
4	Show the types of loans granted by the Commercial Banks in the form of a chart.
5	Types of banks (a) Private banks (b) Nationalised banks (c) Scheduled Banks (d) Cooperative banks (e) Special purpose banks (f) Foreign banks
6	Explain the five-year plan and NITI Aayog.
7	Various committees and their roles and responsibilities.
8	Central and State Government Schemes for public .
9	Investment schemes available in various institutions.
10	Top Ten leading corporate in the world /India and their CEO's (All details of the Company)
11	Explain the concept of Financial Inclusion
12	Merging of Banking Companies.
13	E-Banking Services

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name:225CR1A3SB/ SOFT SKILLS (PRACTICAL)

Unit	Content
I	Self Development and Assessment Self-Assessment - Self-Awareness - Perceptions and Attitudes - Values and Belief Systems - Personal Goal Setting - Career Planning - Self-Esteem - Building of Self Confidence – Self Introduction.
II	Verbal and Nonverbal Spoken Communications Verbal and Nonverbal Spoken Communications - planning, preparation, delivery and feedback - Assessment of activities like: Public speaking - Group Discussions - Oral Presentation skills - Perfect interview - Listening and observation skills - Body Language - Use of presentation graphics - Use of presentation aids - study Communication Barriers.
III	Written Communications Technical Writing – Resume Writing - Technical reports - Project Proposals - Brochures - Newsletters - Technical Articles - Technical Manuals. Official / Business Correspondence - Business Letters - Memos - Progress Reports - Minutes of Meeting - Event Reporting - Use of Style, Grammar and Vocabulary for effective Technical writing - Use of Tools - Guidelines for technical Writing - Publishing.
IV	Ethics and Etiquettes Business Ethics - Etiquettes in social as well as office settings - E-mail etiquettes - Telephone Etiquettes - Engineering ethics, and ethics as an IT Professional - Civic Sense.
V	Leadership and Interpersonal Communications Leaders – their skills, roles, and responsibilities - Vision, Empowering, delegation, motivating others, organizational skills - Problem Solving and conflict management, team building, interpersonal skills - Organizing and conducting meetings, decision making, giving support Other Skills – Managing Time, Meditation, Understanding roles of Engineer's and their responsibilities - Exposure to work environment and culture in today's job places - improving personal memory - Study skills that include Rapid Reading - Notes Taking, Complex problem solving and creativity.

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR2A3CA /INDUSTRIAL AND LABOUR LEGISLATION


Unit	Content
I	The Factories Act, 1948 Definitions – Occupier - Agencies of the State Government to carry out administration of the Act - Health – Safety – Welfare – Working hours – Special provisions for Women and Young children - Annual leave with wages – Penalties.
II	The Industrial Disputes Act, 1947 Industrial dispute - Objectives - Definitions - Workman - Strikes - Types of Strike and their Legality - Lock-out - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Mechanisms – Introduction to Standing Orders.
III	Law of Wages Payment of Wages Act, 1936 - Minimum Wages Act, 1948 - Payment of Bonus Act, 1965 - Equal Remuneration Act, 1976.
IV	Social Security Legislations Employees' State Insurance Act, 1948 - Employees' Provident Funds and Miscellaneous Provisions Act, 1952 - Maternity Benefit Act, 1961 - Payment of Gratuity Act, 1972 - Apprentices Act, 1961 - Sexual Harassment of Women at Workplace
V	The Trade Unions Act, 1926 Definitions – Registration of trade union – Cancellation of registration – Functions – Rights and Privileges – Dissolution.

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

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR2A3CB / FORENSIC AUDIT

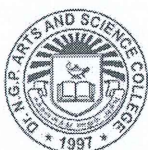
Unit	Content
I	Fraud and Forensic Audit Meaning and Definition of Fraud- Audit: Meaning - An Adhering Significance- Stages of Audit- Forensic Audit: Meaning - Significance - Key Benefits - Need - Objectives - Fraud and Forensic Audit: An Introspect- Forensic Audit vis-à-vis Audit. Case study: Fraud and Forensic Audit
II	Corporate Frauds and Forensic Audit Procedures Modern Day Scenario- Fundamentals of Forensic Audit - Fraud related Concept - Kinds of Frauds - Corporate Frauds: An Insight- 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. Case study: Corporate Frauds
III	Laws and Regulations of Forensic Audit Laws and Regulations - An Overview - 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. Case study: Indian Evidence Law
IV	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. Case study: Digital forensic
V	Cyber Crime and Data Extraction Cyber Crime: Introduction - Meaning - 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. Case study: Cyber Crime

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

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name:225CR2A3CC / CORPORATE GOVERNANCE

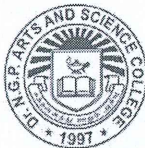
Unit	Content
I	Introduction to Corporate Governance Corporate Governance – Concept – Need and Scope – Consequences of poor Corporate Governance – Evolution and Development – Principles of Corporate Governance – Management structure for Corporate Governance – Corporate Governance-Issues and Challenges - Case study: Corporate Governance Structure.
II	Structure and Effectiveness of Board Board Composition – Role and Responsibilities of Board – Boards Charter – Meetings and its Process – Board Committees and their functions – Audit Committee, Legal Compliance Committee and Stakeholders relationship Committee – Appraisal of Board performance – Transparency and Disclosure – Internal control system and Risk Management - Case study: Composition of Board.
III	Corporate Governance in Indian Companies Corporate Governance in Indian Companies – (Clause 49 of Listing Agreement) – Beneficiaries of Corporate Governance – Shareholders activism – Investors protection – Shareholders Rights – Role of institutional Investors – Corporate Social Responsibilities and Good Corporate Citizenship - Case study: Listing Agreement.
IV	Corporate Governance Forums Various Corporate Governance Forums – Common Wealth Association for Corporate Governance (CACG) – National Foundation for Corporate Governance (NFCG) – Legislative framework of Corporate Governance in India – International Perspective - Case study: Related to National Foundation for Corporate Governance
V	E – Governance E – Governance – Trends in E-Governance – Ethical imperatives in Corporate Governance – Case Study Analysis (Board Report, Annual Report) -Case study:E – Governance and Ethics.

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

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name:225CR2A3CD / INDIRECT TAX


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

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

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

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Syllabus – New Course

Faculty: Commerce


Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR2A3CP/ STATISTICAL TOOLS FOR RESEARCH -II

Unit	Content
1	Run test for randomness - Sign test for location - Median test - Mann Whitney.
2	Wilcoxon test - Kolmogorov - Smirnov test.
3	Factor analysis and its types with sample data (Exploratory Factor Analysis, Confirmatory Factor Analysis, Principal Component Analysis)
4	Karl Pearson's and Spearman's Rank Correlation.
5	Simple Linear Regression, Multiple Linear Regression: Assumptions, Overall Significance, Multicollinearity, Variable Selection Methods.
6	Ratio Analysis for the sample data of companies.
7	Calculate CAMELS Model for the sample data of Banking companies.
8	Calculate the Growth Rate; Compound, Linear, Exponential, Logistic, and Annual Growth Rate.

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

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Syllabus

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR2A3DA / CORPORATE RESTRUCTURING LAW AND PRACTICE

Unit	Existing	Changes
I	Introduction Meaning of Corporate Restructuring - Need - Scope - Modes of Restructuring - Historical Background – National and Global Scenario - Case study: Restructuring of company.	Case study: Restructuring of company.
II	Strategic Planning Strategic Planning - Competitive Advantage - Core Competence – Strategy Formulation - Routes for Executing Strategy - Start Up – Mergers – Acquisitions – Takeovers - Disinvestments and Strategic Alliances - Case study: Acquisitions.	Case study: Acquisitions.
III	Mergers and Amalgamation Concept - Need – SEBI Regulations and Legal Aspects – Procedural Aspects Relating to Commencing of Meetings and Presentation of Petition including Documentation, Economic Aspects, Stamp Duty and Allied Matters, Payment of Consideration, Bail Out Takeover of Sick Units - Difference Between Demerger and Reconstruction, Modes of Demerger: By Agreement, Under Scheme of Arrangement, Tax Reliefs, Indian Scenario - Reverse Mergers- Case study: Related to Mergers and Amalgamation.	Case study: Related to Mergers and Amalgamation.
IV	Takeover Meaning and Concept - Types of Takeovers - Legal Aspects – SEBI Regulation on Takeover - Procedural Aspects - Economic Aspects - Financial Consideration Bailout Takeover of Sick Units - Case study: Takeovers of Companies.	Case study: Takeovers of Companies.
V	Insolvency and Bankruptcy Code, 2016 Definitions - Objectives – Scope – Insolvency and Bankruptcy Board – Insolvency Agency – Insolvency Resolution Professionals – Insolvency Resolution Process – Information utilities – Adjudicatory authorities – Insolvency Resolution Process for Individual, Partnership, LLP and Company- Liquidation and Dissolution of Company - Case study: Insolvency and Bankruptcy.	Liquidation and Dissolution of Company - Case study: Insolvency and Bankruptcy.

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

PERCENTAGE OF SYLLABUS : 14.8 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics

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Syllabus

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 225CR2A3DB / CORPORATE SOCIAL RESPONSIBILITY

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

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

PERCENTAGE OF SYLLABUS :10.9%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III


Course Code/ Name: 225CR2ASSA / MARKETING COMMUNICATION

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

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
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Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

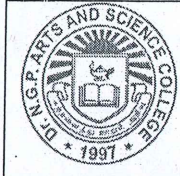
Course Code/ Name: 225CR2ASSB / ORGANIZATIONAL DESIGN, DEVELOPMENT AND CHANGE

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

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
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ATTENDANCE OF THE FIFTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce


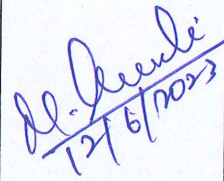
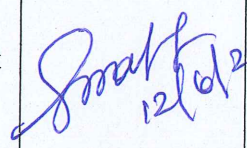
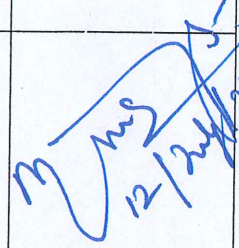
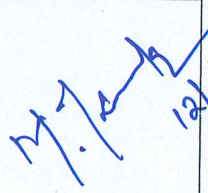
Name of the Board: Commerce with Corporate Secretaryship

Venue: C Block-Board Room

Date: 12/06/2023

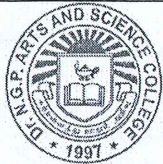
Time: 10.00 A.M.

The following members were present for the board of studies meeting

S. No.	NAME	DESIGNATION	SIGNATURE
1	Dr.S.Kowsalya Head of the Department(i/c) Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College, Coimbatore.	Chairman	
2	Dr.M.Anbukarasi Assistant Professor Department of Commerce Bharathiar University, Coimbatore - 641 046. Email : anbukarasi@buc.edu.in Ph:9442342585	VC nominee	
3	Dr.S.Mahes Kumar, Associate Professor, K.S.R College of Arts and Science (Autonomous), Tiruchengode. Email:smaheserode@gmail.com, Ph:9994888650	Subject Expert	
4	Dr.S.P.Mathiraj, Associate Professor, Department of Corporate Secretaryship, Alagappa University, Karaikudi-630003. Email:drmathiraj@gmail.com, Ph:91 9442215552	Subject Expert	
5	CS .M. Karthick, Company Secretary, SPP & Co., 165/1, Krishnarayapuram Thotta Salaigal, Mayiladum Parai, Chettipalayam, Coimbatore - 641201, Email: karthickmanush@gmail.com, Ph : 91-9789734355	Industrial Expert	

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6	Ms. Vikhashini C.T, Risk & Financial Advisory, Associate Analyst, Deloitte, Hyderabad- 500081 Email: vikhashiniviksh@gmail.com , Ph :91+ 80564-03298	Alumni	ABSENT
7	Ms.N.Pavithra II M. Com CS Dr. N.G.P. Arts and Science College, Coimbatore	Students Representative	
8	Ms.M.Bhuvaneshwari III.B. Com CS CA Dr. N.G.P. Arts and Science College , Coimbatore	Students Representative	M. Bhuvaneshwari
9	Dr. N. Kuppuchamy Associate Professor & Head Department of Tamil, Dr. N.G.P. Arts and Science College , Coimbatore	Co-opted Member	
10	Dr. R. Vithya Prabha Professor & Head Department of English, Dr. N.G.P. Arts and Science College , Coimbatore	Co-opted Member	R.V. Prabha 12/6/23
11	Dr.R.Sowrirajan Assistant Professor & Head Department of Mathematics, Dr. N.G.P. Arts and Science College , Coimbatore	Co-opted Member	
12	Dr.D.Parasakthi Professor & Head Department of Commerce, Dr. N.G.P. Arts and Science College , Coimbatore	Co-opted Member	
13	Dr. A.R. Kanagaraj Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
14	Dr. R. Senthilkumar Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
15	Mr. D. Senthilnathan Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	

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16	Dr. S. Jagatheeswari Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
17	Mr. R. Suresh Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
18	Mr. K. Mahendran Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
19	Dr.T.ChristyCresida Associate Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
20	Mrs. S. Archana Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
21	Mrs. R. Swarnalakshmi Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	ABSENT
22	Mrs. G. Ilakkia Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	
23	Ms. V. Preethika Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. Arts and Science College , Coimbatore	Internal Member	

Date: 12/06/2023

(Dr.S.Kowsalya)

BoS Chairman/HoD
Department of Corporate Secretaryship
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