



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2023-24 for Post Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

M.Com CS Degree

(For the students admitted during the academic year 2023-24 and onwards)

Programme: M.Com CS

Eligibility:

A pass in any one of the following Degree Programme of BCS/B.Com (CS)/ B.Com/BBM/B.C.S (CA)/B.Com (CS) (CA) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce with Corporate Secretaryship Degree Examination** of this College after a Programme of study of two Academic Years.

Programme Educational Objectives:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of Post-Graduation:

1. To produce competent Company Secretaries through appropriate teaching programmes.
2. To provide right skills, attitudes and values among the students by imparting training in reputed Companies / Corporate.
3. To make students competent in taking up wide range of responsible positions in the Secretarial, Legal, Finance, Accounts, Personnel and Administrative departments.
4. To impart the most current knowledge and skills for the individuals to get them placed at middle level professionals in the corporate sector.
5. To make the students to prepare for the Company Secretaryship Programme.



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PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	To produce competent professionals like Company secretaries, Chartered Accountants, Cost and Management Accountants through appropriate teaching programmes.
PO2	To provide right skills, attitudes and values by imparting training in reputed Companies / Corporate.
PO3	To understand the law and best practices in key function matters and to apply them in Secretaryship functions and ensure corporate compliance.
PO4	To develop the skills of research, analyzing, evaluating problems and taking business decisions.
PO5	To acquire knowledge to nurture in intellectual, interpersonal and societal skills.



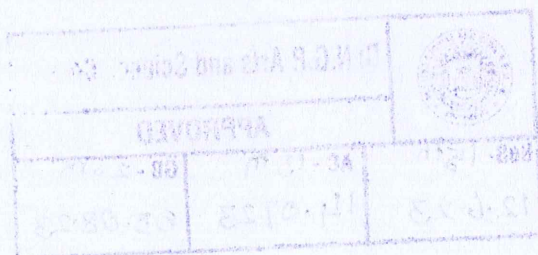
PG Credit Distribution:

Part	Subjects	No. of Papers	Credit		Semester No.
III	Core	15	13 x 04 = 52	58	I – IV
			02 x 03 = 06		
	Core Practical	02	02 x 02 = 04		I & III
	Elective	04	04 x 04 = 16		I - IV
	EDC	01	01 x 04 = 04		II
	Industrial Training	01	01 x 02 = 02		III
	Project Work	01	01 x 08 = 08		IV
TOTAL CREDITS			92		-



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Coimbatore - 414 008
Department of Higher Education
Government of Karnataka
Bos. Chairman

M.Com.CS (Students admitted during the A.Y.2023-24)

CURRICULUM
M.COM CS PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
235CR2A1CA	Core - I	ADVANCED COMPANY LAW AND PRACTICE	6	-	-	3	25	75	100	4
235CR2A1CB	Core - II	ADVANCED CORPORATE ACCOUNTING	5	1	-	3	25	75	100	4
235CR2A1CC	Core -III	CORPORATE GOVERNANCE	5	-	-	3	25	75	100	4
235IB2A1CA	Core -IV	HUMAN RESOURCE MANAGEMENT	5	-	-	3	25	75	100	4
235CR2A1CP	Core Practical -I	FINANCIAL MODELING IN ADVANCED EXCEL	-	-	4	3	40	60	100	2
235CR2A1DA	DSE -I	ENVIRONMENTAL LAWS	4	-	-	3	25	75	100	4
235CR2A1DB		ETHICS GOVERNANCE AND SUSTAINABILITY								
235CM2A1DB		FINANCIAL MARKETSAND SERVICES								
Total			25	1	4				600	22


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

		
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APPROVED		
BoS- 15 th	AC- 15 th	GB- 20 th
12/6/23	14/7/23	5/8/23




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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits	
							CIA	ESE	Total		
Second Semester											
235CR2A2CA	Core - V	GENERAL LAW AND PRACTICE	5	-	-	3	25	75	100	3	
235CR2A2CB	Core - VI	SECRETARIAL AND MANAGEMENT AUDIT	5	-	-	3	25	75	100	3	
235CO2A2CA	Core - VII	DIRECT TAX	5	1	-	3	25	75	100	4	
235CM2A2CA	Core - VIII	BUSINESS FINANCE	5	-	-	3	25	75	100	4	
234DA2A2EA	EDC	BUSINESS ANALYTICS	5	-	-	3	25	75	100	4	
235CR2A2DA	DSE - II	ECONOMIC AND OTHER LEGISLATION	4	-	-	3	25	75	100	4	
235CR2A2DB		CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE									
235CM2A2DB		BANKING SERVICES									
Total			29	1	-				600	22	


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BoS- 16th 17.10.2023	AC - 16th 13.12.23	GB - 21st 5.1.2024




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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
235CO2A3CA	Core - IX	BUSINESS RESEARCH METHODS	5	-	-	3	25	75	100	4
235CR2A3CA	Core - X	INDUSTRIAL AND LABOUR LEGISLATION	4	-	-	3	25	75	100	4
235CR2A3CB	Core - XI	FORENSIC AUDIT	4	-	-	3	25	75	100	4
235CR2A3CC	Core -XII	CORPORATE FUNDING AND LISTING TO STOCK EXCHANGES	4	-	-	3	25	75	100	4
235CR2A3CD	Core -XIII	INDIRECT TAX	5	-	-	3	25	75	100	4
235CR2A3CT	IT	INTERNSHIP AND VIVA VOCE	-	-	-	3	40	60	100	2
235CO2A3CP	Core Practical -II	STATISTICAL TOOLS FOR RESEARCH	-	-	4	3	40	60	100	2
235CR2A3DA	DSE -III	CORPORATE RESTRUCTURING LAW AND PRACTICE	4	-	-	3	25	75	100	4
235CR2A3DB		CORPORATE SOCIAL RESPONSIBILITY								
235CM2A3DB		FINANCIAL DERIVATIVES								
Total			26	-	4				800	28



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
235CR2A4CA	Core-XV	COST AND MANAGEMENT ACCOUNTING	6	-	-	3	25	75	100	4
235CO2A4CA	Core-XVI	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	-	-	3	25	75	100	4
235CR2A4CV	Core-XVII	PROJECT AND VIVA VOCE	-	-	16	3	80	120	200	8
235CR2A4DA	DSE - IV	INSOLVENCY LAW AND PRACTICE	4	-	-	3	25	75	100	4
235CR2A4DB		DRAFTING, PLEADINGS AND APPEARANCES								
235CM2A4DB		FINTECH SERVICES								
Total			14	-	16				500	20
Grand Total									2500	92


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DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during

Semesters I - IV

Semester I (Elective I)

S.No.	Course Code	Name of the Course
1	235CR2A1DA	ENVIRONMENTAL LAWS
2	235CR2A1DB	ETHICS GOVERNANCE AND SUSTAINABILITY
3	235CM2A1DB	FINANCIAL MARKETS AND SERVICES

Semester II (Elective II)

S.No.	Course Code	Name of the Course
1	235CR2A2DA	ECONOMIC AND OTHER LEGISLATION
2	235CR2A2DB	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE
3	235CM2A2DB	MERCHANT BANKING AND FINANCIAL SERVICES

Semester III (Elective III)

S.No.	Course Code	Name of the Course
1	235CR2A3DA	CORPORATE RESTRUCTURING LAW AND PRACTICE
2	235CR2A3DB	CORPORATE SOCIAL RESPONSIBILITY
3	235CM2A3DB	FINANCIAL DERIVATIVES

Semester IV (Elective III)

S.No.	Course Code	Name of the Course
1	235CR2A4DA	INSOLVENCY LAW AND PRACTICE
2	235CR2A4DB	DRAFTING, PLEADINGS AND APPEARANCES
3	235CM2A4DB	FINTech SERVICES



EXTRA CREDIT COURSES

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

Semester III

S. No.	Course Code	Course Name
1	235CR2ASSA	MARKETING COMMUNICATION
2	235CR2ASSB	ORGANIZATIONAL DESIGN, DEVELOPMENT AND CHANGE



PG REGULATION (R5)
(2023-24 and onwards)
(OUTCOME BASED EDUCATION WITH CBCS)

Effective from the academic year 2023-24 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications, Cognitive Systems, Artificial Intelligence and Machine Learning and Cyber Security and Data Analytics etc.

1.2 Programme: Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2023–2025 refers to students belonging to a 2-year Degree programme admitted in 2023 and completing in 2025.

1.4 Course: Refers to component of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

a) Core Courses A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) Extra Departmental Course (EDC): A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.



c) **Discipline Specific Elective Course (DSE):** Elective courses are offered under main discipline/ subject of study.

d) Internship/Industrial Training (IT)

Students must undertake industrial / institutional training for a minimum of 15 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

e) **Project Work:** It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

f) **Extra credits** Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

g) **Advanced Learner Course (ALC):** ALC is doing work of a higher standard than usual for students at that stage in their education. Research work / internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

2. STRUCTURE OF PROGRAMME

- Core Course
- Extra Departmental Course (EDC)
- Discipline Specific Elective (DSE)
- Industrial Training (IT)
- Project

3. DURATION OF THE PROGRAMME

M.Sc. /M.Com. / M.A. Programme must be completed within 2 Years (4 semesters) and maximum of 4 Years (8 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



4. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organised by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his attendance. Every student shall have a minimum of 75% as an overall attendance.

5. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course as follows,

Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

Total : 100 Marks

i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	5
2	Model (All 5 Units) (On completion of 85 th working day)	5
3	Attendance	05
4	Library Usage	05
5	Skill Enhancement *	05
Total		25

Breakup for Attendance Marks:

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1



Note:

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

Break up for Library Marks:

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

Note:

In exception, the utilization of e-resources of library will be considered.

***Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation/Term paper, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation, Seminar and Assignment.

Components for Skill Enhancement

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> Engagement in class Listening Skills Behaviour
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> Identification of the problem Case Analysis Effective Solution using creativity/imagination
3	Field Study	<ul style="list-style-type: none"> Selection of Topic Demonstration of Topic Analysis & Conclusion
4	Field Survey	<ul style="list-style-type: none"> Chosen Problem Design and quality of survey Analysis of survey



5	Group Discussion	<ul style="list-style-type: none"> • Communication skills • Subject knowledge • Attitude and way of presentation • Confidence • Listening Skill
6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> • Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	<ul style="list-style-type: none"> • Chosen Domain • Quality of the work • Analysis of the Report • Presentation
8	Book Review	<ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	<ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	<ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	<ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	<ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation
13	Assignment	<ul style="list-style-type: none"> • Content and Style • Spelling and Grammar • References



ii) Distribution of External Marks

Total : 75
Written Exam : 75

Marks Distribution for Practical course

Total : 100
Internal : 40
External : 60

i) Distribution of Internals Marks

S. No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	10
3	Test 2	10
4	Observation Notebook	05
Total		40

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Practical	40
2	Record	10
3	Viva- voce	10
Total		60

Practical examination shall be evaluated jointly by Internal and External Examiners.

A) Mark Distribution for Project

Total : 200
Internal : 80
External : 120

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	30
2	Review II	40
3	Attendance	10
Total		80



ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work & Presentation	100
2	Viva -voce	20
Total		120

Evaluation of Project Work shall be done jointly by Internal and External Examiners.

6 . Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in 3rd semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd semester. Out of 2 NPTEL proposed courses, at least 1 course should cover content/syllabus of exempted core paper in 3rd semester.

Mandatory

The exempted core paper in the 3rd semester should be submitted by the students for approval before the end of 2nd semester

Credit transfer will be decided by equivalence committee



S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	
2			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	

NPTEL Courses to be carried out during semester I - II.					
S. No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in 3 rd Semester
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	
Class Advisor		HoD		Dean	

7. Internship/Industrial Training

Mark Distribution for Internship/ Industrial Training

Total	:	100
Internal	:	40
External	:	60

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	15
2	Review II	20
3	Attendance	5
Total		40



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ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Internship /Industrial training Presentation	40
2	Viva -voce	20
Total		60

Internship/ Industrial training shall be evaluated jointly by Internal and External Examiners.

9. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Curricular/Co-Curricular/ Extracurricular activities carried out other than the regular class hours.

A student is permitted to earn a maximum of 10 extra Credits during the programme period. A maximum of 1 credit under each category is permissible.

Category	Credit
Self study Course	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/ Awards	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy	1
Representation in State / National level celebrations	1
Awards/Recognitions/Fellowships	1
Advanced Learner Course (ALC)*	2

Credit shall be awarded for achievements of the student during the period of study only.

GUIDELINES

Self study Course

A pass in the self study courses offered by the department.

The candidate should register the self study course offered by the department only in the III semester.



CA/ICSI/CMA(Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

CA/ICSI/CMA(Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.

Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Development of model/ Products /Prototype /Process/App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy

Representation in State/ National level celebrations

State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.

Awards/Recognitions/Fellowships

Regional/ State / National level awards/ Recognitions/Fellowships

***Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education.

Research work/internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



QUESTION PAPER PATTERN

CIA Test I : [1½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5= 04 Marks	MCQ	25 Marks	Marks secured will be converted To 5 mark
Section - B	3 x 2 = 06 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	3 x 05 = 15 Marks			

CIA Test II/ Model [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Marks	MCQ		
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	75 Marks	Marks secured will be converted To 5 mark
Section - C	5 x 8 = 40 Marks			
Section - D	1 x 10 = 10 Marks	Compulsory Question		

End Semester Examination [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Marks	MCQ	75 Marks
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	5 x 8 = 40 Marks		
Section - D	1 x 10 = 10 Marks	Compulsory Question	



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CA	ADVANCED COMPANY LAW AND PRACTICE	CORE	6	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The regulatory framework of companies.
- The provisions of the Companies Act, 2013
- Its schedules, rules, notifications, circulars, clarifications there under including case laws

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the Nature and Forms of Business Enterprise and the concept of Corporate personality	K3
CO2	Classify Kinds of companies, Documents involved in Incorporation and alteration of AOA and MOA	K3
CO3	Contrast the concept of capital and financing of companies	K4
CO4	Arrange the provisions relating to meetings, resolution and Company Management	K5
CO5	Analyze the provisions relating to acceptance of deposits, Investment, Guarantee and providing security	K4

MAPPING WITH PROGRAMME OUTCOMES

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



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 type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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M.Com.CS (Students admitted during the A.Y.2023-24)

235CR2A1CA	ADVANCED COMPANY LAW AND PRACTICE	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction 14 h

Company as a business medium – Business Enterprise -Nature and forms - Types - Nature and functions of companies - Concept of corporate personality and nature of corporate – Company as a person, resident, citizen - Case studies relating to Corporate Personalities

Unit II Incorporation and its Consequences 14 h

Formation of a company - Types of companies – Memorandum of Association - Content - Alteration-Articles of Association - Promoters – Meaning, Importance, position, duties and liabilities – Corporate transactions – Pre-incorporation contracts - Doctrine of ultra-vires and common seal - Protection of persons dealing with a company – Doctrine of constructive notice - Doctrine of indoor management and lifting of corporate veil - Case studies relating to Promotion and Lifting of Corporate Veil

Unit III Financial Structure and Membership 15 h

Concept of capital and financing of companies - Types of shares - Equity with differential rights - Issue of shares - Employee stock option scheme - Private placement - Share capital – Alteration of share capital - Prospectus – Types of prospectus – Abridged prospectus – Statement in lieu of prospectus – Misrepresentations and penalties - Debt capital – Types - New developments in Debenture trust deed and trustees - Conversion - Redemption - Creation of Charges - Share Certificates and Share Warrants - Membership –Rights and Privileges of members - Transfer and transmission of securities in physical and depository modes - Case studies relating to issue and misrepresentation of Prospectus - Case studies relating to Transfer and transmission of securities in physical and depository mode.

Unit IV Management and Control of Companies 15 h

Directors – Managing and whole-time Directors - Appointment/Re-appointment – Qualifications - Disqualifications - Remuneration -Vacation of office - Retirement - Resignation and Removal - Powers - Duties - Role - Company Secretary -



Appointment -Re-appointment - Powers and Duties - Meetings of Directors and committees - Minutes and Evidence - Kinds of meetings and resolution - procedure to convene general and other meetings - Role of chairman - Powers - Division of powers between Board and General Meetings - Acts by directors - Monitoring and Management - Case studies relating to Directors, their Appointment/Re-appointment and vacation of office

Unit V Borrowing powers and Deposits

14 h

Borrowing powers and Deposits - Invitation, acceptance, renewal, repayment, default and remedies - Law relating to Investments and giving Guarantees and providing security - Deposits - Investments - E-Governance under Companies Act - Case studies relating to Borrowing powers of Directors

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

Text Books

- 1 Kapoor.N.D, 2019, "Elements of Company Law", 31st Edition, Sultan Chand & Sons, New Delhi.
- 2 Gogna.P.P.S, 2016, "A Textbook of Company Law", 11th Edition, Sultan Chand & Sons, New Delhi.

References

- 1 Kappor. G. K. & Sanjai Dhamija, 2022, "Company law and practice- Acomprehensive text book Companies Act 2013", 24th Edition, Taxman's Publication, New Delhi.
- 2 Ravi Puliani & Mahesh Puliani, 2019, "Companies Act, 2013" (As amended by the Companies Amendment Second Ordinance Act 2019), 32nd Edition, Jain Book agency, New Delhi.
- 3 Ghosh. P. K, 2017, "Company Law and Practice - Part I", 4th Edition, Sultan Chand & Sons, New Delhi.
- 4 Bahi. J.C, 2016, "Secretarial Practice in India practices", N.M. Tripathi (P) Ltd, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts, principles and practices of company accounts in accordance with statutory requirements.
- The financial statements of Joint Stock Companies, Banking and Insurance companies
- The emerging Accounting Practices

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	Illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	Analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	Summarize the final accounts of companies	K5
CO5	Categorize the concept of consolidated inflation accounting statement	K5

MAPPING WITH PROGRAMME OUTCOMES

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



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 type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Amalgamation , Absorption and Reconstruction 14 h

Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction (Excluding inter-company holdings) - Case studies relating to External Reconstruction.

Unit II Consolidated Balance Sheet As Per AS 21 15 h

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Holdings - Case studies relating to Holding companies.

Unit III Accounts of Banking and Insurance Companies 15 h

Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Case studies relating to Banking Companies.

Unit IV Final Accounts of Companies 14 h

Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration - Case studies relating to Final Accounts of Companies.

Unit V Inflation and Emerging Accounting Practices 14 h

Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS - Case studies relating to IFRS.

Note: Distribution of Marks Problems 80% and Theory 20%.

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



Text Books

- 1 Maheswari. S.N and Suneel. K. Maheshwari, 2020, "Corporate Accounting", 5th Edition, Vikas Publishing House, New Delhi.
- 2 Wilson. M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai

References

- 1 Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts", 18th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
- 2 Gupta R. L. and Radhasamy, 2020, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
- 3 Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
- 4 Reddy T.S. and Murthy. A, 2020, "Corporate Accounting", Margham Publications, Chennai



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CC	CORPORATE GOVERNANCE	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Corporate Governance concepts and its developments
- The structure and effectiveness of board of directors
- Various forum of Corporate Governance

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Apply the code of corporate governance in any business concern	K3
CO2	Evaluate the board performance of a corporate business enterprise	K5
CO3	Understand corporate governance standards in Indian companies.	K2
CO4	Identify the Legislative framework of Corporate Governance	K3
CO5	Dissect ethical business practices in any business concern	K2

MAPPING WITH PROGRAMME OUTCOMES

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



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



235CR2A1CC	CORPORATE GOVERNANCE	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Corporate Governance 12 h

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 studies relating to Corporate Governance Structure.

Unit II Structure and Effectiveness of Board 14 h

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 studies relating to Composition of Board.

Unit III Corporate Governance in Indian Companies 12 h

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 studies relating to Listing Agreement.

Unit IV Corporate Governance Forums 12 h

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 studies relating to National Foundation for Corporate Governance

Unit V E – Governance 10 h

E – Governance – Trends in E-Governance – Ethical imperatives in Corporate Governance – Case Study Analysis (Board Report, Annual Report) - Case studies relating to E – Governance and Ethics.

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



Text Books

- 1 Inderjit Dube "Corporate Governance", 2014, Lexis Nexis Butterworths Wadhwa, Nagpur.
- 2 Sampath. K. R, 2006, "Law of Corporate Governance: Principles and Perspective", 2nd Edition, Snow white Publications P Ltd.

References

- 1 Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snow white Publications P Ltd.
- 2 Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc GrawHill
- 3 Fernando. A. C, "Business Ethics – An Indian Perspective", 3rd Edition, Pearsons Publications.
- 4 ICSI study material - <https://www.icsi.edu/academic-corner/>



Course Code	Course Name	Category	L	T	P	Credit
235IB2A1CA	HUMAN RESOURCE MANAGEMENT	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The importance of human resource management.
- The role and functions of the various human resource activities in an organization.
- The necessity of retaining the Employees.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Highlight the importance of Human resource management in an organization.	K2
CO2	Describe the process of job analysis and recruitment.	K2
CO3	Interpret the concept of placement & employee training.	K3
CO4	Infer the issues in training, appraising and compensating internal employees.	K4
CO5	Explain the concept of job satisfaction and stress management.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

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 type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235IB2A1CA	HUMAN RESOURCE MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Human Resource Management 12 h

Introduction to human resource management - Characteristics - Scope of HRM - Objectives - Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager - Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation - Recent techniques in HRM.

Case study on Qualities of HR Manager

Unit II Job analysis & Recruitment 12 h

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job design - Concept - Approaches - Methods. Recruitment and Selection: Process- Sources of recruitment - Techniques- Testing and competency mapping.

Case study on Job analysis

Unit III Placement & Employee Training 12 h

Placement and induction-Concept of placement and induction - Objectives - Advantages- Steps to make induction effective. Employee training: Concept -Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness.

Case study on Training and development

Unit IV Performance Appraisal & Job Evaluation 12 h

Performance appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job evaluation: Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods- Establishing strategic pay plans - Pay for performance and financial incentives - Benefits and services.

Case study on Performance appraisal



Unit V Job Satisfaction & Employee Relations

12 h

Job satisfaction – Concept – Measurement – Determinants – Quality of work life – Concept – Measure – Dimension – Principles. Employee relations: Building positive employee relations – Safety, health and risk management – Management of stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management.

Case study on Employee Equality

Note: Case Study examined externally (Section C: Compulsory question)

Text Books

- 1 Gupta C.B, 2020, "Human Resource Management Text and Cases", 15th Edition, Sultan Chand & Sons, New Delhi.
- 2 Subba Rao. P, 2018, "Human Resource Management", 8th Edition, Himalaya Publishing House, New Delhi.

References

- 1 Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th Edition, Tata McGraw Hill Education, New York, United States.
- 2 Khanka S.S, 2013, "Human Resource Management Text and Cases", 5th Edition, S Chand Company Private Limited, New Delhi.
- 3 Prasad. L.M, 2010, "Human Resource Management", 2020 Edition, Sultan Chand & Sons, New Delhi.
- 4 Garry Dessler & Varkey, 2009, "Human Resource Management", 15th Edition, Pearson, New Delhi.



235CR2A1CP	FINANCIAL MODELING IN ADVANCED EXCEL	SEMESTER I
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Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Calculation of the future value of a particular investment by Using Future Value (FV) function.
2	Using FVSCHEDULE function to calculate the future value with variable interest rate.
3	Calculation of the present value of an investment using Present value (PV) function.
4	Find out the Net Present Value of an investment by using NPV XNPV function.
5	Calculation of periodical payment required to pay off of loan by Using PMT and PPMT function.
6	Using IRR and MIRR function to calculate the Internal Rate of Return of an Investment for investment decision.
7	Find out the interest rate needed to pay off the loan in full for a given period of time by using RATE function.
8	Calculation of depreciation via a straight-line method using SLN function.
9	Creating of table and using various mathematical and statistical functions.
10	Creation of different charts for various business transactions.
11	Creating Pivot Table for the given data.
12	Using V lookup functions for the database.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1DA	ENVIRONMENTAL LAWS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Environmental laws.
- Environmental Jurisprudence from around the world.
- Recent Amendments in Environmental law.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret Environment and pollution concepts	K3
CO2	Extend the Water Prevention and Control of Pollution Act	K3
CO3	Illustrate the provisions in the Air Prevention and Control of Pollution Act.	K4
CO4	Outline the knowledge in Environment Protection Act	K4
CO5	Express various provisions under The National Green Tribunal Act, 2010	K5

MAPPING WITH PROGRAMME OUTCOMES

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



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 type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CR2A1DA	ENVIRONMENTAL LAWS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Concept of Environment and Pollution 10 h

Meaning of Environment - Meaning of pollution-Kinds of pollution - Effects of pollution - Industrial Development and legal control-Exploitation of Environment - IPC, CRPC and Constitutional Perspectives of Environmental Laws - DPSP - Fundamental Rights and its relationship with Environment - Judicial Approach: Right to healthy Environment - Right to education - Right to Information - Case studies relating to Fundamental Rights and its relationship with Environment.

Unit II The Water (Prevention and Control of Pollution) Act, 1974 10 h

Introduction - Definitions - Central and State Board for prevention and control of Water Pollution-Joint boards - Powers and Functions of Board - Prevention and Control of Water Pollution - Funds, Accounts and Audit - Penalties and Procedure - Case studies relating to prevention and control of Water Pollution.

Unit III The Air (Prevention and Control of Pollution) Act, 1981 10 h

Introduction - Definitions - Central Pollution Control Board - State Pollution Control Board - Constitution of State and Central Boards - powers and functions of Boards - Prevention and Control of Air Pollution - Funds, Accounts and Audit - Penalties and Procedure - Case studies relating to Prevention and Control of Air Pollution.

Unit IV The Environment Protection Act, 1986 09 h

Introduction - Definitions - Appointment of officers - powers and functions - Rules to regulate Environmental Pollution - Prevention control and abatement of environmental Pollution - Cognizance of offence - Case studies relating to Prevention and Control of Environment pollution.

Unit V The National Green Tribunal Act, 2010 09 h

Introduction - Definitions - Establishment of Tribunal - Composition of Tribunal - Qualifications - Appointment of Chairperson, Judicial Member and Expert Member - Term of office - Other conditions - Resignation - Salaries, allowances and other terms and conditions of service - Removal / Suspension of Chairperson, Judicial Member and Expert Member - Staff of Tribunal - Application or appeal to Tribunal



-Procedure and powers of Tribunal - Execution of award or order or decision of Tribunal - Penalty for failure to comply with orders of Tribunal - Case studies relating to execution of award or decision of Tribunal.

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

Text Books

- 1 Tripathi S.C, 2019, "Environmental Law", 7th Edition, Central Law Publications, Allahabad.
- 2 Economic and Labour Law-ICSI Material

References

- 1 Paramjit S. Jaswal, NishthaJaswal, VibhutiJaswal , 2022"Environmental Law", 5th Edition, Allahabad Law Agency, Allahabad
- 2 Gurdip Singh, 2016, "Environmental Law", 2nd Edition, Eastern Book Company, Karnataka
- 3 Justice DoabiaT.S.,2017,"Environmental and Pollution Laws in India", 3rd Edition, LexisNexis Publication, Haryana.
- 4 ArunaVenkat, 2011, "Environmental law and Policy", Latest Edition, PHI Learning Private Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A1DB	ETHICS GOVERNANCE AND SUSTAINABILITY	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Ethics, emerging trends in good governance practices and sustainability
- Legislative Framework of Corporate Governance
- Corporate Social Responsibility and Corporate Sustainability

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the concept of Business Ethics, Corporate Governance, Ethics theories.	K3
CO2	Analyze Ethical principles in Business , ethical Committee and Social and Ethical Accounting	K4
CO3	Contrast the Legislative Framework of Corporate Governance in India, Corporate Governance and Shareholder Rights and SEBI Guidelines	K4
CO4	Interpret Corporate Social Responsibility and Corporate Sustainability	K3
CO5	Summarize sustainability reporting, Contemporary Developments and Integrated Reporting	K5

MAPPING WITH PROGRAMME OUTCOMES

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



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



235CR2A1DB	ETHICS GOVERNANCE AND SUSTAINABILITY	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Ethics and Governance 09 h

Introduction - Governance through Inner Conscience - Ethics in Business. The Concept of Business Ethics - Corporate Governance Ethics - Theories of Ethics: Deontological Theories - Kantian Ethics - Teleological Theories - Utilitarian Approach - Virtue Theory - Justice Theory - Theory of Egoism - Theory of Relativism - Scope of Business Ethics - Advantages of Business Ethics - Case studies relating to Business Ethics.

Unit II Ethical Principles in Business 10 h

Organization Structure and Ethics - Role of Board of Directors - Ethics Programme - Best Practices in Ethics Programme - Features of Good Ethics Programme - Code of Ethics-Code of Conduct - Preamble - General Moral Imperatives - Specific Professional Responsibilities - Specific Additional Provisions for Board Members and Management Committee Members - Compliance with the Code - Credo - Ethics Training and Communication - Ethics Committee - Integrity Pact - Concept of whistle-blower - Social and Ethical Accounting - Ethics Audit - Ethical Dilemma - Case studies relating to concept of whistle-blower.

Unit III Legislative Framework of Corporate Governance 09 h

Introduction, Need and Scope - Evolution of Corporate Governance - Developments in India - Developments in Corporate Governance (A Global Perspective) - Elements of Good Corporate Governance. Legislative Framework of Corporate Governance Under: Listing Agreement- SEBI Guidelines- Companies Act. Corporate Governance in PSUs - Banks - Insurance Companies - Case studies relating to Corporate Governance in Banks and Insurance Companies

Unit IV Corporate Sustainability 10 h

Meaning and Scope - Corporate Social Responsibility and Corporate Sustainability- Sustainability Terminologies and Meanings - Sustainability an Imperative - Sustainability Case Studies - Triple Bottom Line (TBL).



Unit V Corporate Sustainability Reporting Frameworks 10 h

Elements of sustainability reporting - Business Responsibility Reporting in India - Global Reporting Initiative (GRI) - Transition to G4 Guidelines - UN Global Compact - CSR Reporting Frameworks - UN-Principles for Responsible Investment - Sustainability Indices - Benefits of Sustainability Reporting - Challenges In Mainstreaming Sustainability Reporting - Contemporary Developments - Integrated Reporting - Development of Successful Sustainability Report - Sustainability Reporting - Case Studies relating to CSR Reporting Frameworks.

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

Text Books

- 1 Inderjit Dube, 2014, "Corporate Governance", Lexis Nexis Butterworths Wadhwa, Nagpur..
- 2 Sampath. K. R, 2006, "Law of Corporate Governance: Principles and Perspective", 2nd Edition, Snow white Publications P Ltd.

References

- 1 Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snow white Publications P Ltd...
- 2 Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata McGrawHill
- 3 Fernando. A. C, "Business Ethics - An Indian Perspective", 3rd Edition, Pearsons Publications..
- 4 ICSI study material - <https://www.icsi.edu/academic-corner/>



Course Code	Course Name	Category	L	T	P	Credit
235CM2A1DB	FINANCIAL MARKETS AND SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Intricacies of Indian financial system for better financial decision making
- Functioning of various segments of the financial markets
- Various instruments traded in the financial markets

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the financial system in India	K2
CO2	Describe various concepts and services in the finance markets	K1
CO3	Analyse the activities undertaken in stock exchange and SEBI guidelines.	K4
CO4	Interpret various innovative financial services and instruments.	K3
CO5	Evaluate the performance of mutual funds and venture capital.	K4

MAPPING WITH PROGRAMME OUTCOMES

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



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 type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CM2A1DB	FINANCIAL MARKETS AND SERVICES	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Financial System in India 10 h

Functions of Financial system- Financial concepts Financial assets- Financial intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development.

Unit II Money Market 10 h

Money Market: Definition - Money market Vs. Capital Market - Features, Types-Importance & Composition of Money market - Call money market - Discount market - Bill Market Scheme - Treasury bill market - money market instruments - commercial papers - Deficiencies of Indian money market.

Unit III Capital Market 10 h

Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange -Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI

Unit IV Merchant Banking and Depositories 10 h

Merchant banking in India: Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services.

Unit V Mutual Fund, Venture Capital and Credit Rating Services 08 h

Mutual Funds: Classification of Mutual Funds -Advantages and Limitations of Mutual Funds - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs. Conventional



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M.Com.CS (Students admitted during the A.Y.2023-24)

Financing - Characteristics of Venture capital - Stages of Venture Capital Financing. Credit Rating Services : Process of Credit Rating - Advantages & Limitations of Credit Rating - Credit Rating Agencies in India.

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


1. Case Study on Indian Financial System.
2. Case Study on Money Market Operations.
3. Case Study Capital Market Operations
4. Case Study on Indian Merchant Banking System.
5. Case Study on Operations of Mutual Funds.

Text Books

- 1 E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.
- 2 N.K Gupta, Monika Chopra, 2021, "Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.

References

- 1 Dr.S.Gurusamy , 2015, " Financial Markets and Institutions", McGraw - Hill Education.
- 2 Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers , New Delhi.
- 3 L.M. bhole, 2015, "Financial Institutions and Markets", McGraw-Hill education
- 4 Dr.L. Natarajan ,2016. "Financial Markets and Services", Margham Publications, Chennai


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



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APPROVED		
BoS- 15 th	AC - 15 th	GB - 20 th
12.6.23	14.07.23	05.08.23



M.Com.CS (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
235CR2A2CA	GENERAL LAW AND PRACTICE	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Interpretation of statutes.
- The transfer of property act and laws related to registration.
- The recent amendments in general laws.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Principles of Interpretation.	K3
CO2	Analyze the civil procedure code with jurisdiction.	K4
CO3	Demonstrate Transfer of Property Act and Indian Trust Act.	K3
CO4	Identify legal issues arising from Arbitration and Conciliation Act.	K3
CO5	Interpret the features of Registration Act and Indian Stamp Act.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input checked="" 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



235CR2A2CA	GENERAL LAW AND PRACTICE	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Interpretation of Statutes 10 h

General principles of Interpretation - Internal and External aids - Primary and Other Rules. Constitution of India - Nature - Fundamental Rights - Directive Principles of State Policy - Freedom of Trade - Commerce and Intercourse - Constitutional provisions relating to State Monopoly.

Case study: Fundamental Rights.

Unit II Civil Procedure Code, 1908 and Limitation Act, 1963 10 h

Civil Procedure Code, 1908: Structure of civil courts and their jurisdiction - Orders judgment and decree, stay of suits - Repudiate basic understanding of summary proceedings - Appeals - Reference - Review and Revision.

Limitation Act, 1963: Period for different types of suits - Extension of Periods.

Case study: Appeals.

Unit III Transfer of Property Act, 1882 and Indian Trust Act, 1882 15 h

Transfer of Property Act, 1882: Movable and Immovable Property - Properties which cannot be transferred - Provisions relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim - Easementary rights.

Indian Trust Act, 1882: Concepts - Creation - Duties and Liabilities - Beneficiaries - Rights and Power - Disabilities.

Case study: Sale of Movable and Immovable Property.

Unit IV Society Registration Act, 1860 and Arbitration and Conciliation Act, 1996 15 h

Society Registration Act, 1860: Concepts - Registration Procedure - Benefits: Education, Health, Employment.

Arbitration and Conciliation Act, 1996: Arbitration Agreement - Definitions - Appointment of Arbitrator - Powers - Award - Remission - Setting - Modification and Filing - Stay of Legal Proceedings. Conciliation: Proceedings - International Commercial Arbitration.

Case study: Arbitration.



Unit V Registration Act, 1908 and Indian Stamp Act, 1989 10 h

Registration Act, 1908: Registrable Documents: Compulsory, Optional and Place of Registration - Consequences of Non-Registration - Miscellaneous Provisions.

Indian Stamp Act, 1989: Methods - Consequences of Non-Stamping and Under Stamping - Impounding of Instruments - Construction of Instruments for Stamp Duty Payable - Allowance and Refund.

Case study: Registration and Stamping.

Note: Case Study examined externally (Section C: Compulsory question)

Text Books

- 1 ICSI Study Material, 2022, "Jurisprudence Interpretation and General Laws.
- 2 Rajini Abbi and Kapoor N.D, 2013, "General Laws", Latest Edition, Sultan Chand & Sons Pvt. Limited, New Delhi.

References

- 1 Zad N.S, 2019, "Industrial Labour and General law", 5th Edition, Taxman's Publications, New Delhi.
- 2 Shukla M.C, "Mercantile Law", Latest Edition, Sultan Chand & Sons Pvt. Limited, New Delhi.
- 3 Gulshan S.S, 2018, "General and Commercial Laws", 10th Edition, Sultan Chand & Sons, New Delhi.
- 4 <https://www.icsi.edu/academic-corner/>



Course Code	Course Name	Category	L	T	P	Credit
235CR2A2CB	SECRETARIAL AND MANAGEMENT AUDIT	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of secretarial/securities audit.
- Role of company secretaries in advisory services.
- Concepts of management audit.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of Secretarial Audit.	K3
CO2	Construct reports of banks and financial institutions.	K4
CO3	Analyze the various provisions under securities audit and initiatives of SEBI to protect investors.	K4
CO4	Summarize management methods and performance.	K5
CO5	Infer the functions and responsibilities of internal auditor.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<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 type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CR2A2CB	SECRETARIAL AND MANAGEMENT AUDIT	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Secretarial Audit 12 h

Introduction - Concepts - Objectives - Scope - Periodicity and format for secretarial audit report - Appointment of Secretarial Auditor - Duties - Power - Checklist/ worksheet for Secretarial Audit under various corporate laws and covenants of loan agreements entered by financial institutions - Secretarial standards.

Case study: Corporate laws and covenants of loan agreements.

Unit II Search and Status Report 12 h

Meaning - Preparation of report from registrar of companies' records for banks and financial institutions - Scope - Importance - Verification of documents relating to charges - Requirements of various financial institutions and other corporate lenders.

Case study: Verification of documents for charges.

Unit III Securities Audit 12 h

Meaning - Need - Scope - Ensuring proper compliance of provisions relating to issue and transfer of securities - Preventing fraudulent and unfair trade practices including insider trading - Initiatives of the SEBI to protect the interest of the investors.

Case study: Fraudulent and unfair trade practices and Insider trading.

Unit IV Internal Audit 12 h

Forms of Audit: Propriety Audit, Compliance Audit and Efficiency Audit; Internal Audit and Statutory Audit provisions of Companies Act, 2013: Nature - Scope and Techniques - Procedure for appointment of Internal Auditor - Functions and Responsibilities - Organizational Status and Internal auditing functions.

Case study: Compliance Audit.

Unit V Management Audit 12 h

Meaning - Objectives - Nature - Scope - Principles - Appraisal of Management Methods and Performance - Organizing needs for Management Audit - Advantages - Governance Audit.



Case study: Management Audit and Governance Audit.

Note: Case Study examined externally (Section C: Compulsory question)

Text Books

- 1 Balachandran V and Ravichandran K.S, 2013, "Secretarial, Securities and Management Audit", Bharat Law House Pvt. Ltd.
- 2 Taxman, SEBI Manual, 2019, "Secretarial Audit, Compliance Management and Due Diligence", Bharat Law House Pvt. Ltd, New Delhi.

References

- 1 ICSI Study Material, Mamta Bhargava, "Compliances and Procedures under SEBI Law", Bharat Law House Pvt Ltd, New Delhi.
- 2 ICSI Study Material on "Secretarial Management and System Audit", New Delhi.
- 3 Pandab S.K, 2017, "Secretarial Audit Compliance Management and Due Diligence", Law point publications.
- 4 Annop Jain, 2018, "Secretarial Audit Due Diligence and Compliance Management", AJ Publications.



Course Code	Course Name	Category	L	T	P	Credit
235CO2A2CA	DIRECT TAX	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- about provisions of direct tax with regard to IT Act, 1961.
- the provisions and procedure to compute total income under five heads of income.
- various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand income tax laws and determine the residential status of an assessee.	K2
CO2	compute total income of an assessee under the head salary and house property.	K4
CO3	calculate of total income in business and profession and capital gain.	K4
CO4	ascertain the total income of an individual and computation of tax liability.	K4
CO5	organize the powers and functions of income tax authority and procedures in filing of return.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

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 type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CO2A2CA	DIRECT TAX	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Income Tax 13 h

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

Case study on exempted incomes.

Unit II Income from Salaries & House Property 17 h

Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value-Determination of Annual value-Let-out house-Self occupied house-Deductions out of annual value.

Case study on allowances given to employees.

Unit III Profit and Gains of Business 15 h

Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains - Determination of cost of acquisition and improvement.

Case study on allowed and disallowed expenses.

Unit IV Income from Other Sources 15 h

Income from Other Sources: General incomes -Specified incomes-Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U)- Assessment of Individuals.

Case study on assessment of individuals.

Unit V Income Tax Authorities 12 h

Income Tax Authorities – Powers – Functions - Procedure for Assessment: Income tax returns - Filing of Returns – Belated returns – Forms of returns of income – PAN-Types of Assessment - Collection of Tax.

Case study on filing of returns.



Note: 80% Problem 20% Theory

Case Studies related to the above Topics to be discussed Examined Externally.

(Section C : Compulsory question for Case Studies)

Text Books

- 1 Gaur, and Narang, 2023-24. Income Tax Law & Practice [Forty Third Editions]. Kalyani Publishers, Chennai.
- 2 Mehrotra, H.C., and Goyal, S.P. 2023-24. Income Tax Law & Accounts [Fifty Sixth Edition]. Sahitya Bhawan Publication, Agra.

References

- 1 Vinoth K. Singhanian, and Kapil Singhanian, 2023-24. Direct Taxes Laws & Practices [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
- 2 Hariharan.N, Income Tax Law & Practices , [Eleventh Edition], Vijay Nicole Imprints Pvt Ltd, Chennai.
- 3 Jeevarathinam, M., and Vijay Vishnu kumar, C. 2023-24. Income Tax Law & Practices Scitech Publications India Pvt. Ltd., Chennai.
- 4 Kapil Singhanian.2023-24. Income Tax Law & Practices, [Sixth Edition], Taxmann Publication Pvt. Ltd., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A2CA	BUSINESS FINANCE	CORE	5		-	4

PREAMBLE

This course has been designed for students to learn and understand

- the fundamental concepts in finance
- the risk in investment proposals and evaluate leasing as a source of finance and determine the sources of startup financing
- The cash and inventory management techniques and appraise capital budgeting techniques

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain important finance concepts	K2
CO2	Estimate risk and determine its impact on return	K2
CO3	Explore leasing and other sources of finance for startups	K3
CO4	Summaries cash receivable and inventory management techniques	K4
CO5	Evaluate techniques of long term investment decision incorporating risk factor	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<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 type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CM2A2CA	BUSINESS FINANCE	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Business Finance and Time value of money 10 h

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 Risk Management 12 h

Risk and Uncertainty: Meaning - Sources of Risk - Measures of Risk - Measurement of Return - General pattern of Risk and Return - Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) - Methods of Risk Management - Hedging currency risk).

Unit III Startup Financing and Leasing 11 h

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 Cash, Receivable and Inventory Management 13 h

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 Capital Budgeting and Rationing techniques 14 h

Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered -sources of finance - Techniques to evaluate 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.



Note: Section C: Compulsory question for case study

Distribution of Marks: Problem 40 % and Theory 60%

1. Case Study on Time value of money
2. Case Study on Relationship between Risk and Returns
3. Case Study on Startups and Concepts of Leasing
4. Case Study on cash cycle and Credit policy
5. Case Study on Risk analysis in Capital Budgeting

Text Books

- 1 Khan M.Y & Jain P.K, (2018), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi..
- 2 Shashi K Gupta, R.K. Sharma and Neeti Gupta (2018), Financial Management Theory and Practice, 10th Revised Edition, Kalyani Publishers, New Delhi. .

References

- 1 Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi: Tata McGraw-Hill Publishers
- 2 Pandey, I.M (2021). Financial Management. (Twelfth Edn.) Delhi: Pearson Publishing Pvt.Ltd,
- 3 Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai
- 4 Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi
- 5 <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
- 6 <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
- 7 <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>



Course Code	Course Name	Category	L	T	P	Credit
234DA2A2EA	BUSINESS ANALYTICS	EDC	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of data processing, data warehousing and data modeling
- The different statistical techniques to analyze business data
- Analysis of data using spreadsheets

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of data processing, business intelligence	K2
CO2	Apply the concepts of data warehouse for data storage	K3
CO3	Understand the techniques of data modeling and enterprise reporting	K2
CO4	Analyze and apply the appropriate statistical technique for a managerial problem	K4
CO5	Apply data analysis techniques for real-world decision-making problems using spreadsheets	K3

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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



234DA2A2EA	BUSINESS ANALYTICS	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Data Processing Architectures and BI 12 h

Key Purpose of Using IT in Business - Enterprise Applications - Types of Digital Data - Structured Data - Unstructured Data - Semi Structured Data - OLTP - OLAP - OLAP Architectures - OLAP Operations - BI Component Framework - BI Users - BI Applications - BI Roles and Responsibilities

Unit II Data Warehouse and Data Mart 12 h

Need for Data Warehouse - Definition - Data Mart - ODS - Goals - Components of Data Warehouse - Extract, Transform, Load - Data Integration - Data Integration Technologies - Data Quality - Data Profiling.

Unit III Data Modeling Techniques 12 h

Data Modeling Basics - Types of Data Model - Data Modeling Techniques - Fact Table - Dimension Table - Dimension Models - Dimension Modeling Life Cycle - Enterprise Reporting - Balanced Scorecard - Dashboards

Unit IV Statistical Analysis 12 h

Statistics in Analysis - Data, Data Description and Summarization - Statistical Tests - Hypothesis and t-Test - Correlation Analysis - Regression - ANOVA - F-Test - Time Series Analysis

Unit V Data Analysis with Spreadsheets 12 h

Importing and Exporting Data in Excel - Formulas and Functions: Logical, Summarizing, Statistical and Financial Functions - Data Visualization with Charts - Complex Data Analysis: ANOVA in Excel - Forecasting in Excel



Text Books

- 1 R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016, 2nd Edition, Wiley India Pvt. Ltd
- 2 Manisha Nigam, 2019, Data Analysis with Excel, BPB Publications

References

- 1 S. Christian Albright, Wayne L. Winston, Business Analytics: Data Analysis & Decision Making, 2019, 6th Edition, Cengage Learning India.
- 2 Regi Mathew, Business Analytics for Decision Making, 2020, Pearson Education
- 3 Ramesh Sharda, Dursun Delen, Efraim Turban, Business Intelligence and Analytics: Systems for Decision Support, 2018, Pearson Education.
- 4 Asslani Arben, Business Analytics with Management Science Models and Methods, 2017, Pearson Education



Course Code	Course Name	Category	L	T	P	Credit
235CR2A2DA	ECONOMIC AND OTHER LEGISLATION	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Competition Act.
- Consumer protection laws and its application.
- Intellectual property laws.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Dissect the provisions relating to Competition Act.	K3
CO2	Illustrate consumer protection councils and Right to Information Act.	K4
CO3	Employ the regulations under Foreign Exchange Management Act.	K3
CO4	Categorize provisions under intellectual property laws.	K5
CO5	Summarize the Benami Transactions Prohibition Act and Prevention of Money Laundering.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" 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



235CR2A2DA	ECONOMIC AND OTHER LEGISLATION	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I The Competition Act, 2002 9 h

Definition - Anti Competitive Agreements - Prohibition of Abuse of Competitive Position - Combinations - Competition Commission of India - Powers - Duties - Benches of the Commission - Procedure for Inquiry on Complaints - Investigation of Combination - Power to grant Interim Relief - Compensation - Appearance before the Commission.

Case study: Competitive Agreements.

Unit II Consumer Protection Act, 2019 and Right to Information Act, 2005 10 h

Consumer Protection Act, 2019: Objectives - Definitions - Rights of Consumers - Consumer Protection Council - Mediation. Product Liability: Manufacturer, Service Provider - Exception - Offences and Penalties - Measures to prevent unfair trade practices in e-commerce and direct selling - Three Tier Forums.

Right to Information Act, 2005: Definitions - Public Information Officers - Assistant Public Information Officers - Procedure - Not disclosed Information under the Act - Time Limit for Providing Information - Fees - Information Commission Appeals - Offences and Penalties.

Case study: Right to Information Act, 2005.

Unit III Foreign Exchange Management Act, 1999 9 h

Definition - Regulation and Management of Foreign Exchange - Dealings in holding Current Account and Capital Account Transactions - Export of Goods and Services - Realization and Repatriation of Exemptions for Authorized Persons - RBI Powers - Penalties - Appeals - Enforcement - Foreign Contribution and Regulations Act, 2010.

Case study: Export of Goods and Services.

Unit IV Intellectual Property Laws 10 h

Trade Marks Act, 1999: Objects - Registration - Licensing and Assignment - Rectification - Removal - Passing off and Infringement - Certification.

Indian Patents Act, 1970: Objects - Registration - Secrecy - Directions - Powers of



Controller of Patents - Surrender and Revocation - Infringement of Patents and Remedies - Patent Agents - International Arrangements.

Copyright Act, 1957: Objects - Schemes - Definitions (Sec. 2 - 8) - Copyright Office, Board - Copyright Subsists (Sec. 13) - Ownership, Rights - Licensing and Registration - International Copyright - Infringement - Civil Remedies.

Case study: Trade Marks, Patents and Copyright.

Unit V Benami Transactions Prohibition Act, 1988 and Prevention of Money Laundering Act, 2002 10 h

Benami Transactions Prohibition Act, 1988: Introduction - Definitions - Prohibition of benami transactions - Prohibition of the right to recover property held benami - Property held benami liable to confiscation - manner of service of notice - adjudication of benami property - Appeals and Offences.

Prevention of Money Laundering Act, 2002: Prevention - Problem and Adverse Effect - Methods - Offence - Attachment - Adjudication and confiscation.

Case study: Benami transactions and Money Laundering.

Note: Case Study examined externally (Section C: Compulsory question).

Text Books

- 1 Balachandran V, 2022, "Economic and Other Legislations", Vijay Nicole Imprints Pvt. Ltd., Chennai.
- 2 Kapoor G.K and Gulshan S.S, 2003, "Economic Labour and Industrial Laws", S.Chand & Sons, New Delhi.

References

- 1 Gupta S.P and Jain S.P, 2000, "Foreign Exchange Law and Practice", Taxmann Publications, New Delhi.
- 2 Neeraj Pandey and Khushdeep Dharni, 2014, "Intellectual Property Right", Latest Edition, PHI Learning Pvt. Ltd., New Delhi.
- 3 Jeevanandham C, 2016, "Foreign Exchange", Sultan Chand & Sons, New Delhi.
- 4 ICSI study material, "Economic & Commercial law", Latest Edition, Executive programme.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A2DB	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Compliances for different legislation.
- Basic due diligence exercise.
- Pre and post-capital issue work.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Apply the concept of Compliance Management.	K3
CO2	Represent about Certification, due diligence and signing.	K3
CO3	Examine about the Compliance Certificate.	K4
CO4	Analyze due diligence of Pre-capital issue work.	K4
CO5	Practice due diligence of Post-capital issue work.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<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



235CR2A2DB	CORPORATE COMPLIANCE MANAGEMENT AND DUE DILIGENCE	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Compliance Management 10 h

Concepts - Significance - Systems Approach to Compliance Management - Process of establishment of compliance management system - Absolute, Apparent and Adequate Compliance.

Case study: Compliance management system

Unit II Due Diligence, Certification and Signing 10 h

Due diligence: Need - Objectives - Scope - Types - Due Diligence Vs. Audit - Legal Due Diligence Process - Signing of documents under corporate and security laws - Certification - Meaning - Scope - Rules - Transfer of deeds. Declaration to incorporation of companies - Commencement of business and Annual Returns - Buy Back of Securities.

Case study: Certification under buy-back of securities.

Unit III Compliance Certificate 10 h

Concept - Need - Appraisal of Secretarial Compliances - Specimen compliance certificate. Securities management and compliances: Meaning - Need - Scope - Mechanism for Self-regulations.

Case study: Securities management and compliances.

Unit IV Due diligence of Pre-capital issue work 9 h

Appraisal of documents - Issue of capital: Prospectus, Letter of offer and other documents to be filed with SEBI - Registrar of Companies - Stock Exchange and other authorities - Ensuring compliance of listing and other requirements - Issue of securities by SMEs - Role of company secretary in issue of securities - Insider trading - Prevention of fraudulent practices.

Case study: Insider trading.

Unit V Due diligence of Post-capital issue work 9 h

Approval of post-capital issue compliances - Dispatch of refund order/Certificate to investors - Filing compliance certificate with SEBI and other authorities - Ensuring compliance of Listing Guidelines - Depository Receipts - Due diligence -



Regulatory framework – Parties, Approvals, Documentation and Process - Issue of ADRs, GDRs, IDRS and FCCBs.

Case study: Post-capital issue compliances.

Note: Case Study examined externally (Section C: Compulsory question).

Text Books

- 1 Verma. J.C, 2008, "Corporate Mergers, Amalgamations and Takeovers", Latest Edition, Bharat Publishing House, New Delhi.
- 2 Ramaswami. V.S. and Namakumari. S, 2001, "Strategic Planning formulation of Corporate Strategy", 2nd Edition, Macmillan India Ltd. New Delhi.

References

- 1 David M. Schweiger, "M &A Integration - A Framework for Executives and Managers", Latest Edition, Tata McGraw Hill Book Company, New Delhi.
- 2 Prakash Padya and Balakrishnan. R, "Compliance guide to Corporate Governance" (with check lists specimen/formats), Latest Edition, Taxmann's Publication.
- 3 Securities Management and Compliances, ICSI, New Delhi.
- 4 Secretarial Audit Compliance Management and Due Diligence, ICSI New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A2DB	BANKING SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The sources and application of revenue in banks and its regulatory frame work
- The diversification activities of banks
- The delivery channels in E-banking

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Discuss the regulatory framework in respect to banking regulation in Indian banking sector	K2
CO2	Analyse various sources and applications of funds in banks	K4
CO3	Interpret on the pattern of investment and risk management	K5
CO4	Examine various reasons for Diversification of banks into securities market	K3
CO5	Illustrate the E- banking services and Digital Currency	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<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 type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



235CM2A2DB	BANKING SERVICES	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Indian Banking System 10 h

Overview of Indian Banking system – Structure – Functions – Key Regulations in Indian Banking sector –RBI Act, 1934/ 2006 –Banking Regulation Act, 1949– Negotiable Instruments Act 1881/ 2002 – Definition: Banking- Customer-Relationship between Banker and Customer- Rights, Duties and obligations of a banker.

Unit II Sources and Applications of Bank Funds 10 h

Different forms of Deposits and Non-Deposit sources- Borrowing of funds by banks- Application of bank funds – Investments and Lending functions, Principles of bank lending- Types of lending – Different types of loans and Advances -Methods of granting advances- Secured and Unsecured advances.

Unit III Risk Management in Banks 10 h

Investment Management –Asset and Liability Management – Financial Distress – Signal to borrowers –Risk Management – Types of Risk - Credit risk, operational and Market risk- Risk Management Methodology – Forex – Credit market –and solvency risks – NPA's Provision – Current issues on NPA's.

Unit IV Diversification in Banking Activities 8 h

Diversification of banks into securities market, Mutual funds, Insurance business, Capital market, Clearing corporation, Merchant banking- Take-out Finance- Securitization- Reverse Mortgage Loans.

Unit V E-banking services 10 h

Delivery channels of Banking services- Branches- ATM- Phone banking, Kiosks- PC banking through Personal financial software and Proprietary software- Internet banking- Online Banking- Interactive TV- Smart card and E- Cash. Electronic Banking- Components/ Types- Advantages and Limitations- Digital currency: Characteristics- Types- Pros and Cons.



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

1. Case Study on rights and obligations of a banker
2. Case Study on borrowing of funds by banks
3. Case Study on the analyses of Credit risk, operational and Market risk
4. Case Study regarding diversification of banking services
5. Case Study on forecasting of cash demand at ATMs


Text Books

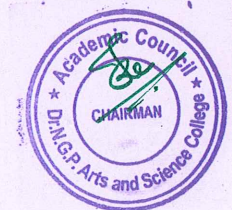
- 1 S.Natarajan and Dr.R. Parameswaran (2020), Indian Banking, S. Chand Publication
- 2 N.C. Majumdar (2015), A Textbook on fundamentals of Modern Banking, New Central Book Agency Ltd.

References

- 1 K C Shekhar and Lekshmy Shekhar (2020), Banking Theory and Practice, Vikas Publishing House Pvt Ltd.
- 2 N. Mukund Sharm, 2015, "Banking Services" - Himalaya Publishing House
- 3 Madu Viji & Swati Dhavan ,2016, "Merchant Banking & Financial Services", McGraw Hill Education.
- 4 Suresh Padmalatha , Justin Paul ,2017, "Management of Banking Services"- Pearson Education
- 5 Pratap G Subramanyam , 2012, "Investment Banking", Tata McGraw Hill.


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

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 16th 17.10.2023	AC- 16th 13.12.2023	GB- 21st 05.01.2023



Dr.NGPASC

COIMBATORE | INDIA

M.Com.CS (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
235CO2A3CA	BUSINESS RESEARCH METHODS	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the fundamentals of Research.
- about research design.
- about research design.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of research, types.	K2
CO2	develop a research design.	K3
CO3	analyze the methods for data collection.	K3
CO4	categorize the data analysis.	K4
CO5	determine and conclude the report.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<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



235CO2A3CA	BUSINESS RESEARCH METHODS	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Business Research 12 h

Business Research: - Definition and significance - Features of business research - The research process - Variable - Proposition - Types of research - Exploratory and causal research - Basic and applied research - Descriptive research - Phases of business research - Research Hypothesis - Characteristics - Research in an evolutionary perspective - Role of theory in research - Theory building - Induction and Deduction Theory.

(Theory only). Case study on Research hypothesis.

Unit II Research Design 10 h

Research Design - Definition - Types of research design - Exploratory and causal research design - Descriptive and experimental design - empirical research design - Types of experimental design - Validity of findings - Internal and external validity - Variables in research - Measurement and scaling - Different scales - Construction of instrument - Validity and reliability of instrument.

(Theory only). Case study on Designing a research.

Unit III Data Collection and Sampling 14 h

Data Collection: - Types of data - Primary Vs secondary data - Methods of primary data collection - Survey Vs observation - Experiments - Construction of questionnaire and instrument - Validation of questionnaire - Sampling plan - Sample size - Sampling methods - Determinants of optimal sample size - Sampling techniques - Probability Vs non-probability sampling methods.

(Theory and Problems). Case study on Sampling.

Unit IV Data Processing, Hypothesis 12 h

Data Processing: Processing stages - Editing - Coding and data entry - Validity of data - Qualitative Vs quantitative data analysis - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Testing of Hypothesis - Bivariate and multivariate statistical techniques - Factor analysis - Discriminant analysis - Cluster analysis - Interpretation.

(Problems only). Case study on Testing of hypothesis.

Unit V Research Report 12 h

Research Report: Different types - Contents of report - Need of executive summary - Chapterisation - Contents of chapter - Report writing stages - Readability - Comprehension - Tone - Final proof - Report format - Title of the report - Ethics in research - Subjectivity and objectivity in research.

(Theory only). Case study on key problems.



Note: Question paper shall contain 60% theory and 40% problem.

Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section D : Compulsory question for case studies)

Text Books

- 1 Kothari C. R., 2022, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.
- 2 Joy Joseph Puthussery, 2021, "Business Research Methods", 1st edition, ANE Books, New Delhi.

References

- 1 Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai.
- 2 William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.
- 3 Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.
- 4 Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A3CA	INDUSTRIAL AND LABOUR LEGISLATION	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Labour Legislations.
- the importance of industrial legislations to Labour, business and society.
- the Industrial disputes.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	understand the working conditions in factory.	K2
CO2	analyze the industrial disputes and explore contemporary skills	K2
CO3	identify the processes underlying in compensation of employees	K3
CO4	analyze the legislations relating to Gratuity and welfare of the workers	K4
CO5	contrast the Trade Unions Act, 1926	K4

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CR2A3CA	INDUSTRIAL AND LABOUR LEGISLATION	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I The Factories Act, 1948 09 h

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. Case study: Annual leave with wages.

Unit II The Industrial Disputes Act, 1947 10 h

Industrial dispute - Objectives - Definitions - Workman - Strikes - Types of Strike and their Legality - Lock-out - Layoff - Retrenchment - Closure - Special provisions - Unfair labour practices - Dispute settlement Machineries - Introduction to Standing Orders. Case study: Unfair labour practices.

Unit III Law of Wages 10 h

Payment of Wages Act, 1936 - Minimum Wages Act, 1948 - Payment of Bonus Act, 1965 - Equal Remuneration Act, 1976. Case study: Payment of Bonus.

Unit IV Social Security Legislations 10 h

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. Case study: Payment of Gratuity.

Unit V The Trade Unions Act, 1926 09 h

Definitions - Registration of trade union - Cancellation of registration - Functions - Rights and Privileges - Dissolution. Case study: Registration of trade union.

Note: Case Study examined externally (Section D : Compulsory question).



Text Books

- 1 Kapoor N.D, "Element of Industrial Law", 12th Edition, Sultan Chand & Sons, New Delhi
- 2 Anil. Sasane. P, 2014, "Industrial and Labour Laws", AIBTS Publishers India, New Delhi

References

- 1 ICSI Study Material, 2023, Industrial Labour and General Laws.
- 2 Kumar H.L, 2013, "Labor Laws", Latest Edition, Universal Law Publishing Pvt. Limited, New Delhi.
- 3 Srinivasan M.R, 2000, "Commercial and Industrial law", First Edition, Margham Publication, Chennai.
- 4 Padni P.K, 2008, "Labour and Industrial Laws", Second Edition, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A3CB	FORENSIC AUDIT	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concept of Corporate Fraud and Forensics Audit
- Role of Company Secretary in Forensic Audit
- The practical aspects of the Forensic Audit and its procedure

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret the concept of Fraud and Forensic Audit	K2
CO2	Insight to Forensic Audit Procedures	K2
CO3	Comprehend the Indian Evidence Laws of Forensic Audit	K4
CO4	Understand the Investigation mechanism	K3
CO5	Interpret the concept of Digital and Cyber Forensic	K3

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CR2A3CB	FORENSIC AUDIT	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Fraud and Forensic Audit 10 h

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

Unit II Corporate Frauds and Forensic Audit Procedures 10 h

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

Unit III Laws and Regulations of Forensic Audit 10 h

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

Unit IV Forensic Investigation 9 h

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

Unit V Cyber Crime and Data Extraction 9 h

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 Study Examined externally (Section D : Compulsory question.)



Text Books

- 1 Pipara G.C. 2020, "Forensic Audit Decoded - Unlocking the Secrets of Financial Accounting & Investigation", Taxmann, New Delhi.
- 2 Kamal Garg, 2019, "Forensic Audit", 1st Edition, Bharat Law House Pvt. Ltd, New Delhi.

References

- 1 The Institute of Company Secretaries of India, 2019, "Forensic Audit", 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 Davis Chris, "IT Auditing Using Controls to Protect Information Assets", Second Edition, Mc Graw Hill Publication.
- 4 Lawmann, 2023, "Forensic Evidence", Ramachandran, Agarwal Law House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A3CC	CORPORATE FUNDING AND LISTING TO STOCK EXCHANGES	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Indian Equity and Corporate funding.
- Debt funding instruments and institutions.
- The concept of listing in Indian stock exchanges.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret the Securities Exchanges Board of India, Initial Public Offer and Private Placement.	K3
CO2	Determine the concept of Venture Capital, Alternative Investment Fund, Angel Funds, Seed Funding and Private Equity	K3
CO3	Analyzing the Debt Funding and Indian Funding	K4
CO4	Examine the knowledge of Foreign Funding Instruments and Institutions	K4
CO5	Contrast the concept of Listing in Indian Stock Exchanges	K5

MAPPING WITH PROGRAMME OUTCOMES

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

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



Dr. NGPASC

COIMBATORE | INDIA

M.Com. CS (Students admitted during the A.Y.2023-24)

235CR2A3CC	CORPORATE FUNDING AND LISTING TO STOCK EXCHANGES	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Indian Equity - Public Funding 10 h

Securities and Exchange Board of India - Initial Public Offer (IPO) - Further Public Offer (FPO) - Preferential Allotment - Private Placement - Qualified Institutional Placement - Institutional Private Placement - Rights Issue - Fast Track Issue - Real Estate Investment Trust (REIT) - Infrastructure Investment Trust (Inv IT).
Case studies relating to Initial Public Offer (IPO).

Unit II Indian Equity - Private funding 9 h

Venture Capital - Alternative Investment Fund - Angel Funds - Seed Funding - Private Equity - Indian equity - Non Fund based - Bonus issue - Sweat Equity - ESOP. Case study: Venture Capital.

Unit III Debt Funding – Indian Fund Based 10 h

Debentures - Bonds - Masala Bonds - Bank Finance - Project Finance including machinery or equipment loan against property - Loan against shares - Working Capital Finance - Overdrafts - Cash Credits - Bill Discounting - Factoring etc. Islamic Banking - Indian Non - fund Based - Letter of Credit - Bank Guarantee - Stand by Letter of Credit. Case study: Debt Funding.

Unit IV Foreign Funding - Instruments & Institutions 10 h

External Commercial Borrowing (ECB) - American Depository Receipt (ADR)/ Global Depository Receipt (GDR) - Foreign Currency Convertible Bonds (FCCB) - Foreign Currency Exchangeable Bonds (FCEB) - International Finance Corporation (IFC) - Asian Development Bank (ADB) - International Monetary Fund (IMF).
Case study: Foreign Instruments.

Unit V Listing – Indian Stock Exchanges 9 h

Securities and Exchange Board of India - Listing Obligations and Disclosure Requirements - Regulations 2015 - Equity Listing (SME, Innovators Growth Platforms, ITP, Main) - Debt Listing - Post listing disclosures.
Case study: Listing Obligations and Disclosure Requirements.

Note: Case Study examined externally (Section D: Compulsory question).



Text Books

- 1 Sangeet Kedia, 2021, "Corporate Funding and Listing in Stock Exchanges", Sangeet Kedia's Publication.
- 2 Gordon. E, Natarajan. K, 2016, "Financial Services and Markets", 10th Edition, Himalaya Publishing House, New Delhi.

References

- 1 Corporate Funding and Listing in Stock Exchanges, ICSI, New Delhi.
- 2 Gurusamy .S, 2013, "Financial Markets and Institutions", 3rd Edition, Vijay Nicole Imprints (P) Ltd, Chennai.
- 3 Joseph, Anbarasu. D, 2014, "Financial Services" 3rd Revised Edition, Sultan Chand & Sons, New Delhi.
- 4 Radha .V, 2008, "Financial Services", 1st Edition, Prasanna & Co, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A3CD	INDIRECT TAX	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the Indirect Tax Structure.
- Central Goods and Service Tax Act and GST, 2017.
- Customs Law.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Analyze the indirect tax structure	K4
CO2	Identify the GST Registration procedure	K3
CO3	Acquire the knowledge on Composition Levy Scheme and Input Tax Credit	K3
CO4	Examine the Integrated Goods and Service Tax Act	K4
CO5	Summarize the types of Customs Duty and its valuation	K5

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CR2A3CD	INDIRECT TAX	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 14 h

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.

Unit II Registration under GST 12 h

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.

Unit III SGST & CGST Act, 2017 12 h

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 - E- Way Bill.

Case study: Input Tax Credit and Supply of Goods and Services.

Unit IV IGST Act, 2017 12 h

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.

Unit V Customs Law 10 h

Basic Concepts - Territorial Waters - High Seas - Types of Custom Duties, Valuation - Baggage Rules & Exemptions.

Case study: Customs Law.

Note: Case Study examined externally (Section D: Compulsory question.)

Distribution of Marks: 100% theory.



Text Books

- 1 Parameswaran. R, Viswanathan P. CA, 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.
- 2 Mehrotha. H.C and Agarwal. V.P, 2021, "Goods and Service Tax", 8th Revised Edition, Sahitya Bhawan Publications, Agra.

References

- 1 Tax Laws – ICSI Study material, New Delhi.
- 2 Advanced Tax Laws and Practice – ICSI Study material, New Delhi.
- 3 Mohd Rafi, 2018, "Indirect Taxation: containing GST and Customs", 19th Edition, Bharat Law House Pvt. Ltd.
- 4 Bansal. K. M. CA, 2021, "Taxxman's GST and Customs Law", 6th Edition, Taxxman's Publications Pvt. Ltd., New Delhi.



235CO2A3CP	CORE PRACTICAL: STATISTICAL TOOLS FOR RESEARCH	SEMESTER III
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Total Credits: 2

Total Instructions Hours: 48 h

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

Note: Out of 12 Programs, 12 are mandatory.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A3DA	CORPORATE RESTRUCTURING LAW AND PRACTICE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concepts, principles and practices of corporate restructuring in accordance with statutory requirements.
- the law and practice of Companies.
- Legal aspects of takeover and SEBI regulations

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the historical background and global scenario of corporate restructuring.	K2
CO2	Apply the planning, disinvestments and strategic alliances.	K3
CO3	Examine the legal aspects of merger and amalgamation.	K3
CO4	Analyze SEBI regulations on takeover.	K4
CO5	Validate the revival and restructuring of sick companies.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

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



Dr. NGPASC

COIMBATORE | INDIA

M.Com.CS (Students admitted during the A.Y.2023-24)

235CR2A3DA	CORPORATE RESTRUCTURING LAW AND PRACTICE	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction 9 h

Meaning of Corporate Restructuring - Need - Scope - Modes of Restructuring - Historical Background - National and Global Scenario. Case study: Restructuring of company.

Unit II Strategic Planning 10 h

Strategic Planning - Competitive Advantage - Core Competence - Strategy Formulation - Routes for Executing Strategy - Start Up - Mergers - Acquisitions - Takeovers - Disinvestments and Strategic Alliances. Case study : Acquisitions.

Unit III Mergers and Amalgamation 10 h

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.

Unit IV Takeover 9 h

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.

Unit V Insolvency and Bankruptcy Code, 2016 10 h

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.

Note: Case Study examined externally (Section D: Compulsory question.)



Text Books

- 1 Ramaswami. V.S. and Namakumari. S, 2001, "Strategic Planning formulation of Corporate Strategy", 2nd Edition, Macmillan India Ltd, New Delhi.
- 2 Verma. J.C, 2008, "Corporate Mergers, Amalgamations & Takeovers", Latest Edition, Bharat Publishing House, New Delhi.

References

- 1 David M. Schweiger, "M &A Integration - A Framework for Executives and Managers", Latest Edition, Tata McGraw Hill Book Company, New Delhi
- 2 ICSI Study, "Material on Corporate Restructuring - Strategies & Implications", Latest Edition, AIMA Publications, New Delhi.
- 3 Chandrater K. R, 2005, "Corporate Restructuring", First Edition, Bharat law house, New Delhi.
- 4 Prasad G Godbole, 2009, "Merger Acquisition and Corporate Restructuring", First Edition, Vikas Publishing house, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A3DB	CORPORATE SOCIAL RESPONSIBILITY	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Provisions of Corporate Social Responsibility.
- Legal framework of Corporate Social Responsibility
- CSR Reporting Trend in Developing Countries.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the strategies and CSR initiative in India	K2
CO2	Summarize the Regulatory Framework on CSR policy	K2
CO3	Analyze the provisions relating to CSR	K4
CO4	Outline the Global Reorganization of CSR	K4
CO5	Illustrate the provisions relating to Corporate Governance	K3

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CR2A3DB	CORPORATE SOCIAL RESPONSIBILITY	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I CSR in Indian Legislation 10 h

Scope - Definitions - Concept of CSR - CSR the Indian Scenario - Principles of CSR - CSR in Indian Legislation - Applicability Thresholds - CSR Committee - Composition - Board's Responsibilities towards CSR - CSR Policy and Annual Action Plan - CSR Activities/ Projects / Programs - Issues and Views on CSR Activities in general - CSR Implementation - Identifying appropriate Implementing Agency

Unit II Driving forces of Corporate Social Responsibility 10 h

CSR under Companies Act 2013 - 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.

Unit III CSR Spending and Corpus Funding 10 h

Applicability of CSR provisions - On-going project - Unspent Amount - Excess Spending - Surplus arising out of CSR projects - Administrative Overheads - Creation of Capital Asset - Corpus Funding - CSR Monitoring - CFO Certification - Impact Assessment - General or Special Directions - Specimen Board Resolutions for CSR - Penal Provisions. Case Study: Unspent Amount

Unit IV CSR policy 9 h

Factors influencing CSR policy - Managing CSR in an organization role of the human resource professional in CSR - Global Reorganization of CSR - ISO 14000 - SA8000 - AA1000 - Codes Formulated by Global compact - UNDP - Global Reporting Initiative. Case Study: CSR Policy.

Unit V CSR Reporting Trend in Developing Countries 9 h

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.

Note: Case Study examined externally (Section D: Compulsory question.)



Text Books

- 1 Blowfield, Michal and Alan Murray, 2019, "Corporate Social Responsibility", Fourth Edition, Oxford University Press, New Delhi.
- 2 Guidance_Note_on_CSR_Final.pdf (icsi.edu).

References

- 1 Christine Mallin, 2019, "Corporate Governance", 6th Edition, Oxford University Press, New Delhi.
- 2 Sherlekar S.A, 2009, "Ethics in Management", Himalaya Publishing House, New Delhi.
- 3 David Crowther & Guler Aras, 2008, "Corporate Social Responsibility", Latest Edition, Ventus Publishing.
- 4 William B. Werther and David Chandler, 2011, "Strategic Corporate Social Responsibility", Latest Edition, Sage Publication, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A3DB	FINANCIAL DERIVATIVES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the technical terminologies used in Derivatives trading
- the various derivative products
- about trading and clearance concept of derivatives product

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	explain the characteristics and participants in derivative market	K2
CO2	identify the forward and futures market trading mechanism	K2
CO3	assess the option trading strategies and pricing models	K3
CO4	examine the various types of Financial Swaps	K3
CO5	apply trading and clearance concept for margin settlement in derivatives	K4

MAPPING WITH PROGRAMME OUTCOMES

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

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/ Values/ Ethics



235CM2A3DB	FINANCIAL DERIVATIVES	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Derivatives 10 h

Derivatives: Introduction -Definition- Evolution of Derivatives in India-Structure of Derivatives markets-Need for Derivatives-Benefits of Derivatives-Types of Derivatives- Participants in Derivatives markets - Major Recommendations of Dr.L.C.Gupta Committee - Technical terminologies used in Derivatives trading- Derivatives Trading at NSE/BSE.

Case Study on Derivatives Trading at NSE/BSE

Unit II Forward and Futures Contracts 10 h

Forward-Definition-Features-Classification-Forward Trading Mechanism -Forward contract Vs Spot Contract-Futures Contract-Specifications - Margin Requirements-Types- Traders in Future Contract-Evolution of futures Market in India-Functions and Growth - Traders- Trading Mechanism - Hedging using Futures - Relationship between Future Prices, Forward Prices and Spot Prices.

Case Study on Trading Mechanism

Unit III Option Contracts 10 h

Options-Definition- Options Terminology- Types-Equity option Contracts in India- American and European Options - Option Trading Strategies-Option pay off- Intrinsic Value and Time value of options-Options Pricing models- Differences between Future and Option Contracts.

Case Study on Options Pricing models

Unit IV SWAPS 10 h

Swaps - Meaning - Nature - Evolution - Features - Types of Financial Swaps- Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swap - Equity Index Swap- Valuation of Interest rate SWAPs and Currency SWAPs Bonds.

Case Study on Equity Index Swap

Unit V Trading and Clearance 08 h

Trading & Clearance: Trading system: Trader Workstation-Clearing entities - Open position calculation - Margin and settlement - Regulatory Framework - Risk Management - Accounting Issues.

Case Study Risk Management

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



Text Books

- 1 Gupta S.L, 2021, "Financial Derivatives: Theory, Concepts and Problems", Hardcover
- 2 Somanthan, 2017, "Derivatives", McGraw Hill Publishing Company Limited., Chennai.

References

- 1 N.R.Parasuraman, 2021 , "Derivatives and Risk Management", McGraw Hill Publishing Company Ltd.,
- 2 Khatri Dhanesh Kumar, 2016, "Derivatives and Risk Management", PHI Learning Pvt Ltd.,
- 3 Prafulla Kumar Swain, 2015, "Fundamentals of Financial Derivatives", Himalaya Publishing House.
- 4 Rajiv Srivastava, 2014, "Derivatives and Risk Management", Oxford University Press.



235CR2ASSA	MARKETING COMMUNICATION	SEMESTER III
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Total Credit: 1

Syllabus

Unit 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.

Unit 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.

Unit 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.

Unit 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.

Unit V Recruitment and Management of sales force

Recruitment and Selection - Training and Development - Direction - Motivation - Compensation - Performance Appraisal - Sales Planning and Control - Market Analysis - Sales Budget - Sales Territory - Sales Quota.



Text Books

- 1 Kazmi, 2010, "Consumer Behaviour and Marketing Communication ", 1st Edition Excel Books, New Delhi
- 2 Varshney R.L, Gupta S.L, 2011, "Marketing Management", 3rd Edition, Sultan Chand and Sons, New Delhi

References

- 1 Rajan Saxena, 2011, "Marketing Management", 4th Edition, Tata McGraw Hill Education Pvt. Ltd
- 2 Memoria C.B, Joshi R.L. 1997, "Principles and Practice of Marketing in India" 1st Edition, Kitab Mahal, Allahabad
- 3 Mittal A.K, Agarwal S.B. 1996, "Marketing Management", 2nd Edition, Sanjeeva Prakashan, Uttra Pradesh.
- 4 David W. Cravans, Robert B.Woodruff , 1996, "Marketing Management , 1st Edition A.I.T.B.S Publishers and Distributors, New Delhi



235CR2ASSB	ORGANIZATIONAL DESIGN, DEVELOPMENT AND CHANGE	SEMESTER III
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Total Credit: 1

Syllabus

Unit I Understanding Organizations

Approaches to Understanding Organizations - Types of Organizations.

Unit II Organizational Design

Principles of Organizational Designs -Forms of Organizational Design.

Unit III Work Organization

Analyzing and Organizing Work - New Forms of Organization - Emerging Issues of Work Organization and Quality of Working Life.

Unit IV Organization Analysis

Organizational Diagnosis - Tools and Techniques - Questionnaire as a Diagnostic Tool - Interview as a Diagnostic Tool - Workshops - Task Forces and Other Methods.

Unit V Organizational Development and Change

Organizational Development - Alternative Interventions - Skills of Change Agents - Follow up and Consolidations - Institution Building.

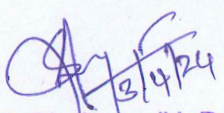



Text Books

- 1 Moshal B.S, 2012 "Organisational Theory and Behaviour" 3rd Edition Anes Books Pvt Ltd, New Delhi
- 2 Khanka S.S 2013, "Organisational Behaviour" 1st Edition, Nirja Publishers, New Delhi

References

- 1 Hiriappa. B, 2010, "Organisational Behaviour" , 1st Edition, New Age International Pvt Ltd, New Delhi.
- 2 Ahuja K.K, 1991, "Industrial Psychology and Organisational Behaviour", 1st Edition, Wisdom Ramesh Chander Khanna, New Delhi
- 3 Pradeep Kumar, Thakur.K.S. 2011, "Organisational Behaviour" 1st Edition, Wisdom Publications, New Delhi.
- 4 Mishra.M.N, 2008, "Organisational Behaviour" 4th Edition, Vikas Publishing House Pvt Ltd, New Delhi


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

 Dr.N.G.P. Arts and Science College		
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02.04.2024	17.04.2024	



Dr.NGPASC

COIMBATORE | INDIA

M.Com.CS (Students admitted during the A.Y.2023-24)

Course Code	Course Name	Category	L	T	P	Credit
235CR2A4CA	COST AND MANAGEMENT ACCOUNTING	CORE	6	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concepts, techniques and practices of cost.
- The various tools of Cost and Management Accounting.
- Management accounting and to develop skills for decision making.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the basic concepts of various elements of cost.	K3
CO2	Classify the various Methods of Costing.	K4
CO3	Estimate the Marginal Costing and Cost Volume Profit Analysis.	K4
CO4	Analyze the financial statements in management accounting.	K5
CO5	Evaluate and interpret the various tools of financial statement analysis.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CR2A4CA	COST AND MANAGEMENT ACCOUNTING	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Cost Accounting and Material Control 14 h

Cost Accounting - Introduction - Definition - Scope - Nature - Advantages and Limitations - Definition of Management Accounting - Scope - Nature - Advantages and Limitations - Difference between Financial Accounting, Cost Accounting and Management Accounting - Preparation of Cost Sheet.

Material Control - Meaning - Need - Essentials - Techniques of Material Control - EOQ and Levels of Stock - Methods of valuing Material Control: LIFO; FIFO; Average Stock Method and Base Stock Method.

Case Study: Methods of valuing Material.

Unit II Labour and Overheads 16 h

Labour Cost: Types of Labour - Labour Turnover - Remuneration and Incentives - Premium and Bonus.

Overheads: Meaning and Definition - Importance - Classification - Collection and Allocation of overheads - Absorption and control of overheads.

Case Study: Remuneration and Incentives.

Unit III Financial Statement Analysis 15 h

Financial statement: Meaning - Nature - Importance - Limitations. Financial Statement Analysis and Interpretation: Meaning - Objectives - Types of Analysis - Tools of Financial Statement Analysis - Limitations. Ratio analysis (Problems in Ratio Analysis only).

Case Study: Financial Statement Analysis

Unit IV Marginal Costing and Working Capital 12 h

Marginal Costing: Definition - Features - Advantages and Limitations - Cost Volume Profit Analysis - Break Even analysis - Margin of Safety.

Working Capital: Concepts - Factors determining Working Capital - Sources - Schedule of Changes in Working Capital.

Case Study: Working Capital.



Unit V Fund Flow Statement and Cash Flow Statement 15 h

Fund Flow Statement - Cash Flow Statement - Difference between Fund Flow Statement and Cash Flow Statement.

Case Study: Cash Flow Statement.

Note: Distribution of Marks - 80% Problem 20% Theory

Note: Case Studies related to the above Topics to be discussed Examined Externally. (Section D: Compulsory question for Case Studies).

Text Books

- 1 Jain S.P, Narang K.L, 2019, "Cost and Management Accounting", 16th Revised Edition, Kalyani Publishers, Ludhiana.
- 2 Shashi K. Gupta, Sharma R.K, and Neeti Gupta 2021, "Management Accounting", 15th Revised Edition, Kalyani Publishers, Ludhiana.

References

- 1 Gupta. K. L, 2018, "Advanced Cost Accounting", Revised and Enlarged Edition 2018, Sahitya Bhawan Publications, Agra
- 2 Murthy A. and Gurusamy. S, 2009, "Management Accounting", 2nd Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 3 Duncab Willamson, 2000, "Cost and Management Accounting", 2nd Edition, PH - 1, New Delhi.
- 4 Maheshwari. S. N, Sharad K. Maheshwari & Suneel, 2012, "Management Accounting", 3rd Edition, Vikas Publishing, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
235CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the advanced models and theories of security analysis and portfolio management.
- about risk and return framework for making sound investment decision.
- the investment decision making and investment process.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	label different avenues of investment.	K1
CO2	identify the relationship of risk and return, measurement of risk.	K3
CO3	develop the fundamental and technical analysis of the diverse investment avenues.	K3
CO4	analyze the application of portfolio management for the better investment.	K3
CO5	apply the tools and techniques for efficient portfolio management.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

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 type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



235CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Investment 8 h

Portfolio Management: Meaning - Securities : Meaning-nature and types of securities
Classification of assets, classification of financial instruments -Investment environment -
Investment process - Investment, Speculation and Gambling -Classification of Investors-
Investment Avenues- Factors affecting Investment Decisions - Lending sector and
borrowing sector.

Case study on security analysis.

Unit II Risk and Return 10 h

Risk and Return : Risk - Meaning -types -Contemporary issues in Investment
Management - Sources of Risk: Systematic and Unsystematic risk - managing the risk -
Risk with probability, Risk without probability - Measurement of return - Computation of
Risk and Return - percentage of return - Alpha, Beta - Computation of Alpha, Beta -
Measures of arithmetical progression, standard deviation, co-variance, co-efficient of
variance, Regression.

Case study on risk and return of securities.

Unit III Security Analysis 12 h

Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in
Industry Analysis, Factors affecting Industry Analysis - Industry Life Cycle and Industry
Characteristics - Company Analysis - Tools for company analysis- Technical Analysis:
General Principles and Techniques of Technical Analysis, Evaluation of Technical
Analysis.

Case study on company analysis.

Unit IV Portfolio Theories 8 h

Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory,
Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's
Single index. portfolio selection method, Prospect Theory, Capital Asset Pricing Model
(CAPM), Security Market Line (SML) and Capital Market Line (CML)

Case study on Market Movement.

Unit V Portfolio Management 10 h

Meaning and Significance of Portfolio Management, Phases of Portfolio Management:
Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost
Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's
Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance.

Case Study on Portfolio Management.



Note: Case Studies related to the above Topics to be discussed Examined Externally. (Section D: Compulsory question for Case Studies)

Text Books

- 1 Kevin. S, 2022, Security Analysis and Portfolio Management, PHI Learning, New Delhi.
- 2 Prasanna Chandra, 2017, Investment Analysis and portfolio Management. New Delhi.

References

- 1 Punithavathi Pandian, 2022, Security Analysis and Portfolio Management, 2nd Edition, Vikas Publishing House, Noida.
- 2 Fischer. E. Donald, Jordon Ronald, 2018, Security Analysis and Portfolio Management, Pearson Publication, New Delhi.
- 3 Bhalla V. K , 2017, Investment Management: Security Analysis and Portfolio Management . 19 th Edn Sultan Chand & Sons, New Delhi.
- 4 Sharma. R.K. And Shashi K.Gupta , 2012, Security Analysis and Portfolio Management . 2nd Edition, Pearson Education, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A4DA	INSOLVENCY LAW AND PRACTICE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Insolvency and Bankruptcy the Concept.
- The Fast Track Corporation Insolvency Resolution Process.
- The Liquidation of Corporate Person.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Insolvency and Bankruptcy code.	K3
CO2	Acquire the knowledge in Corporate Insolvency Resolution Process.	K3
CO3	Analyze the Resolution Strategies.	K4
CO4	Explain the knowledge in Fast Track Corporation Insolvency Resolution Process	K4
CO5	Summarize Liquidation of Corporate Person.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

[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



235CR2A4DA	INSOLVENCY LAW AND PRACTICE	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Insolvency – Concepts and Evolution 10 h

Bankruptcy/Insolvency: Concept - Historical Developments of Insolvency Laws in India - Historical Background: UK Insolvency Framework; US Bankruptcy Laws - Report of the Bankruptcy Law Reforms Committee - Need for the Insolvency and Bankruptcy Code 2016 - Overall scheme of the Insolvency and Bankruptcy Code - Important Definitions - Institutions under Insolvency and Bankruptcy Code 2016. Case study: Insolvency.

Unit II Corporate Insolvency Resolution Process 10 h

Legal Provisions - Committee of Creditors - Procedure - Documentation - Appearance - Approval. Insolvency Resolution of Corporate Persons - Mandatory Contents of resolution plan - Submission of resolution plan - Approval of resolution plan - Monitoring Committee - Model time line. Case study: Corporate Insolvency Resolution.

Unit III Resolution Strategies and Fast Track Corporation Insolvency Resolution Process 10 h

Restructuring of equity and debt: Compromise and arrangement: Acquisition; Takeover and change of management - Sale of Asset. Fast Track Corporation Insolvency Resolution Process - Applicability for fast track process - Time period for completion of fast track process - Procedure for fast track process - Prepackaged insolvency process. Case study: Takeover.

Unit IV Liquidation of Corporate Person 9 h

Initiation of Liquidation - Stake Holders Consultation Committee - Powers and duties of Liquidator - Liquidation Estate - Distribution of assets - Dissolution of corporate debtor. Voluntary Liquidation of Companies - Procedure - Initiation of Liquidation - Effect of liquidation - Appointment - Remuneration - Completion of Liquidation - Model time line. Case study: Voluntary Liquidation



Unit V Cross Border Insolvency

9 h

Introduction - Global developments - UNCITRAL Legislative Guide on Insolvency Laws - UNCITRAL Model Law on Cross Border Insolvency - US Bankruptcy Code - 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.

Case study: Cross border transactions.

Note: Case Studies related to the above Topics to be discussed Examined Externally. (Section D: Compulsory question for Case Studies).

Text Books

- 1 Ravinder Agarwal C.A, 2018, "Insolvency & Bankruptcy Practice Manual", Taxmann's Publications, Chennai.
- 2 Sangeet Kedia, 2021, "Insolvency Law and Practice" Sangeet Kedia's Publication, New Delhi.

References

- 1 Taxmann, 2018, "Insolvency and Bankruptcy Law Digest", Taxman's Publications, Chennai.
- 2 Insolvency Law and practice, ICSI, New Delhi.
- 3 Ayush J. Rajani and Khushboo Shah Rajani, 2020, "Insolvency and Bankruptcy in India Law & Practice", Bloomsbury professionals India Publications, Delhi.
- 4 Taxmann, 2022, "Insolvency and Bankruptcy Law Manual", Taxmann's Publications, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
235CR2A4DB	DRAFTING, PLEADINGS AND APPEARANCES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Drafting Rules and Principles]
- The Concept of Pleadings.
- The Concept of Appearances and Art of Advocacy.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret the concept of Drafting.	K3
CO2	Analyze the General Principles of Conveyancing.	K4
CO3	Comprehend the concept of pleadings.	K3
CO4	Construct the various commercial Agreements.	K5
CO5	Dissect the concept of Appearances and Art of Advocacy.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CR2A4DB	DRAFTING, PLEADINGS AND APPEARANCES	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I General Principles of Drafting 9 h

Drafting and its rules - Use of Appropriate Words and Expressions - Aids to Clarity and Accuracy - Legal Implications and Requirements - Supreme Court Rules and other guiding principles for drafting.

Case Study: Drafting.

Unit II General Principles of Conveyancing 9 h

Meaning - Basic Requirements of Deeds of Transfers - Description of Deeds - Practices - Recitals - Testatum - Consideration of Operative Words - Exceptions and Reservations - Habendum - Testimonium - Signature and Attestation - Endorsement and Supplement Deeds - Wills - Encumbrances and gift deeds.

Case Study: Transfer of deeds.

Unit III Pleadings 10 h

Object of Pleadings - Fundamental Rules of Pleadings - Civil: Complaint Structure; Description of Parties - Written Statements, Interlocutory Applications - Original Petition - Criminal: Complaints - Miscellaneous Petition, Bail Application and Memorandum of Appeal and Revision - Drafting of Affidavit in Evidence - Application, Petitions - Witness - Improper Admission, Rejection - Appeal, Review, Suits, Undertakings, Indemnity Bonds, Writs, Legal Notices.

Case Study: Petition and Bail.

Unit IV Drafting of various Commercial Agreements 10 h

Guarantees - Counter Guarantees - Bank Guarantees - Outsourcing Agreements - Service Agreements - E-Contracts - Legal License - IPR Agreements - General and Special Power of Attorney - Pre-incorporation Contracts - Share Purchase Agreement - Shareholders Agreements and Other Agreements under the Companies Act, 2013.

Case Study: IPR Agreements

Unit V Appearances and Art of Advocacy 10 h

Requisites for entering appearances - Appearing before Tribunals - Quasi-judicial



Bodies such as NCLT/NCLAT/CCI/TRAI - Tax Authorities and Appellate Tribunals and authorities such as ROC/ RD/ RBI/ ED/Stock Exchange/ SEBI/ RERA - Art of advocacy.

Case Study: Competition Commission of India (CCI).

Note: Case Studies related to the above Topics to be discussed Examined Externally. (Section D: Compulsory question for Case Studies).

Text Books

1. "Drafting, Appearances and Pleadings" - ICSI Study Material 2020.
2. Myneni S.R, 2024, "Drafting, Pleading and Conveyancing", Asia Law House.

References

1. Kothari G.M., "Drafting, Conveyancing and Pleadings", Latest Edition, N.M. Tripathi (P) Ltd, Bombay.
2. Hargopal, Nitin Khanna & A.C. Moitra, "The Indian Draftsman; Guide to Legal Drafting", 10th Revised Edition, Vol. I & II, University Book Agency, Allahabad.
3. Bindra. N.S., "Conveyancing Drafting & Interpretation of Deeds", 7th Edition, Silver Volumes 1 to 5, Law Publishers, Allahabad.
4. Verma. J.C, "Commercial Drafting & Conveyancing", Latest Edition, Bharat Law House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
235CM2A4DB	FINTECH SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basics of FinTech and it's evolution.
- the innovative Fintech Products.
- the Machine Learning Models and Algorithms in FinTech.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept and evolution of FinTech, with a focus on global trends, recent developments, and India's unique FinTech landscape.	K2
CO2	Apply the concepts of accounting practices, decentralized ledger principles in block chain.	K3
CO3	Interpret the emerging concept of Crypto Currency Mechanism, enhancing the problem-solving and analytical skills.	K2
CO4	Analyze the data for decision-making in the modern business world	K4
CO5	Evaluate the practical skills in building and training models using Machine Learning.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

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



235CM2A4DB	FINTECH SERVICES	SEMESTER IV
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Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to FinTech 10 h

Concept and Evolution- Global Trends and Recent Developments - India FinTech insights- FinTech Adoption and Economics Forces- Opportunities and Challenges- Various financial Models and Classification- Fin Tech for Startups, Investors and Consumers - Fin Tech and Financial Services Transformation- Fin Tech Domains. Case Study on Collaboration of Financial Institutions and Startups.

Unit II Block Chain 09 h

History of Ledger and Accounting practices, Decentralized Ledger concepts and Business rules: Basics of block chain technology: Block chain Technology Stack- Blocks-Mining-Consensus-Distributed Databases-Ethereum Smart Con Contracts-Security. Case Study on Block chain Financial Products.

Unit III Crypto Currency 10 h

Crypto Currency: Evolution of Crypto currencies-A brief on ICO's-Block chain Frameworks Block chain Implementation: Block chain as a Financial System-Block chain for Provenance Tracking-Block chain for Interorganizational Record and Asset-keeping-Block chain for Multi-party Aggregation. Case Study on Crypto currencies.

Unit IV Analytics 10 h

Data Analytics-Introduction- Role of Analytics in the Modern World-Types of Analytics: Descriptive, Diagnostic, Predictive and Prescriptive-Data Analytics and Ethical Issues, Basics of Statistical Analysis: Descriptive and Inferential Statistics-Mean, Median, Mode, Standard Deviation, Covariance and Correlation. Basics of Python for Data Analysis: Installation of Anaconda-Data Types and Functions-Data Manipulation and Preparation, Data Visualization in Python and Sentiment Analysis. Case Study on Data Analytics in Finance.

Unit V Introduction to Machine Learning in FinTech 09 h

Machine Learning- Introduction - Evolution - Trends-Application-Best Practices-Machine Learning in future-Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering, Neural Networks: Perception Learning-Back propagation Learning-Object Recognition, Deep Learning - Keras:-Setting up



KERAS-Creating a Neural Network-Training Models and Monitoring-Artificial Neural Networks.

Case Study on Machine Learning in FinTech.

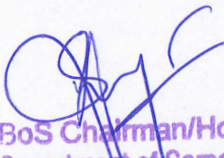
Note Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question for case studies)


Text Books

- 1 Sanjay Phadke , 2020, "Fintech Future : The Digital DNA of Finance", SAGE Publications.
- 2 Parag Y Arjunwadkar , 2018, FinTech: The Technology Driving Disruption in the Financial Services Industry", Auerbach Publications.

References

- 1 Susanne Chishti and Janos Barberis, 2016, " The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries".
- 2 Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, 2018, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave.
- 3 Abdul Rafay, 2019, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global.
- 4 Bernardo Nicoletti, 2017, "The Future of FinTech: Integrating Finance and Technology in Financial Services", Palgrave Macmillan.


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

 Dr.N.G.P. Arts and Science College		
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M.Com.CS (Students admitted during the A.Y.2023-24)