

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. - KalapattiRoad, Coimbatore-641048, Tamil Nadu, India

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REGULATIONS 2024-25 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 2024-25 and onwards)

Programme: M.Com CS

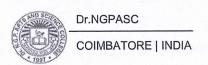
Eligibility:

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 Tami Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce with Corporate Secretaryship Degree Examination** of this College after a Programme of study of two Academic Years.

Programme Educational Objectives:

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

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



PROGRAMME OUTCOMES:

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

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

PG Credit Distribution:

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

PG CURRICULUM M.COM (CS) AY 2024-25

Course Code	Course	Course Name	L	Т	P		uction	Exam	N	lax Ma	rks	Credits
	Category					Week	Week Total		CIA	ESE	Total	
First Semes	ter											
24CRP1CA	Core - I	Advanced Company Law and Practice	6		-	6	72	3	25	75	100	4
24CRP1CB	Core - II	Advanced Corporate Accounting	5	1		6	72	3	25	75	100	4
24CRP1CC	Core -III	Corporate Governance	5	-	-	5	60	3	25	75	100	4
24IBP1CÁ	Core -IV	Strategic Human Resource Management	5	-	-	5	60	3	25	75	100	4
24CRP1CP	Core Practical - I	Financial Modeling in Advanced Excel	-	-	4	4	48	3	40	60	100	2
24CRP1DA		Environmental Laws										
24CRP1DB	DSE -I	Intellectual Property Rights	4	-	-	4	48	3	25	75	100	4
24CMP1DB		Financial Markets and Services						5				
	Tota	al	25	1	4	30	360				600	22

Course Code	Course	Course Name	L	Т	P		uction	Exam	M	Iax Ma	ırks	Credits	
	Category					Week	Total	(h)	CIA	ESE	Total		
Second Semes	ster												
24CRP2CA	Core - V	General Law and Practice	5	-	-	5	60	3	25	75	100	3	
24CRP2CB	Core - VI	Secretarial and Management Audit	5		-	5	60	3	25	75	100	3	
24COP2CA	Core - VII	Direct Tax	5	1	-	6	72	3	25	75	100	4	
24CMP2CA	Core - VIII	Business Finance	5	-	-	5	60	3	25	75	100	4	
24DAP2EA	EDC	Business Analytics	5	-		5	60	3	25	75	100	4	
24CRP2DA		Economic and Other Legislation											
24CRP2DB	DSE - II	Corporate Compliance Management And Due Diligence	4	-		4	48	3	25	75	100	4	
24CMP2DB		Banking Services											
	Total		29	1	-	30	360				600	22	

Course Code	Course	Course Name	L	Т	P	Instru Ho		Exam	Max Marks			Credits	
	Category	0.001.00 / 10.000	2			Week	Total	(h)	CIA	ESE	Total		
Third Semes	ter												
24COP3CA	Core - IX	Business Research	5	-	-	5	60	3	25	75	100	4	
24CRP3CA	Core - X	Industrial and Labour Legislation	4	,	-	4	48	3	25	75	100	4	
24CRP3CB	Core - XI	Forensic Audit	4	-	-	4	48	3	25	75	100	4	
24CRP3CC	Core -XII	Corporate Funding and Listing to Stock Exchanges	4	-	-	4	48	3	25	75	100	4	
24CRP3CD	Core - XIII	Indirect Tax	5	-	-	5	60	3	25	75	100	4	
24CRP3CT	Core- XIV	Internship And Viva Voce	-	•	-	-	-	3	40	60	100	2	
24COP3CP	Core Practical - II	Statistical Tools For Research	-	,	4	4	48	3	40	60	100	2	
24CRP3DA		Corporate Restructuring Law and Practice											
24CRP3DB	DSE -III	Corporate Social Responsibility	4	-	-	4	48	3	25	75	100	4	
24CMP3DB		Financial Derivatives											
	Tota	I	26	-	4	30	360				800	28	

Course Code	Course	Course Name	L	Т	P	Instru Hours		Exam	M	lax M	arks	Credits	
	Category					Week	Total	(h)	CIA	ESE	Total		
Fourth Sem	ester												
24CRP4CA	Core-XV	Cost and Management Accounting	6	-	-	6	72	3	25	75	100	4	
24COP4CA	Core- XVI	Security Analysis and Portfolio Management	4		-	4	48	3	.25	75	100	4	
24CRP4CV	Core- XVII	Project	-	-	16	16	192	3	80	160	200	8	
24CRP4DA		InsolvencyLaw and Practice											
24CRP4DB	DSE -IV	Drafting, Appearances and Pleadings	4		-	4	48	3	25	75	100	4	
24CMP4DB		Fintech Services											
	Total		14	-	16	30	360				500	20	
	Grand To	otal								7	2500	92	

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters I -IV

Semester I (Elective I)

S. No.	Course Code	Name of the Course			
1	24CRP1DA	Environmental Laws			
2	24CRP1DB	Intellectual Property Rights			
3	24CMP1DB	Financial Markets and Services			

Semester II (Elective II)

S. No.	Course Code	Name of the Course
1	24CRP2DA	Economic and Other Legislation
2	24CRP2DB	Corporate Compliance Management and Due Diligence
3	24CMP2DB	Banking Services

Semester III (Elective III)

S. No.	Course Code	Name of the Course			
1	24CRP3DA	Corporate Restructuring Law and Practice			
2	24CRP3DB	Corporate Social Responsibility			
3 .	24CMP3DB	Financial Derivatives			

Semester IV (Elective III)

S. No.	Course Code	Name of the Course
1	24CRP4DA	Insolvency Law and Practice
2	24CRP4DB	Drafting, Appearances and Pleadings
3	24CMP4DB	Fintech Services

EXTRA CREDIT COURSES

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

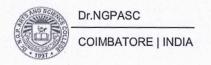
Semester III

S. No.	Course Code	Course Name
1	24CRPSSA	Marketing Communication
2	24CRPSSB	Organizational Design, Development and Change

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

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COMBATOR	APPROVED						
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SEMESTER I

CORE I: Advanced Company Law and Practice

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24CRP1CA	ADVANCED COMPANY LAW AND PRACTICE	Core	72	-	-	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

Prerequisite Knowledge on Company Law and Practice and case laws.

CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Illustrate the Nature and Forms of Business Enterprise and the concept of Corporate personality	К3
CO2	Classify Kinds of companies, Documents involved in Incorporation and alteration of AOA and MOA	К3
CO3	Contrast the concept of capital and financing of companies	K4
CO4	Arrange the provisions relating to meetings, resolution and Company Management	K5
CO5	Analyze the provisions relating to acceptance of deposits, Investment, Guarantee and providing security	K4

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

Unit	Content	Hours	E-Contents / Resources
I	Introduction Company as a business medium – Business Enterprise – Nature and forms - Types - Nature and functions of companies - Concept of corporate personality and nature of corporate – Company as a person, resident, citizen. Case study: Corporate Personalities	14	Text Book
П	Incorporation and its Consequences Formation of a company - Types of companies - Memorandum of Association - Content - Alteration-Articles of Association - Promoters - Meaning, Importance, position, duties and liabilities - Corporate transactions - Pre-incorporation contracts - Doctrine of ultra-vires and common seal - Protection of persons dealing with a company - Doctrine of constructive notice - Doctrine of indoor management and lifting of corporate veil. Case study: Promotion and Lifting of Corporate Veil.	14	Reference Book
III	Financial Structure and Membership Concept of capital and financing of companies - Types of shares - Equity with differential rights - Issue of shares - Employee stock option scheme - Private placement - Share capital - Alteration of share capital - Prospectus - Types of prospectus - Abridged prospectus - Statement in lieu of prospectus - Misrepresentations and penalties - Debt capital -Types - New developments in Debenture trust deed and trustees - Conversion - Redemption - Creation of Charges - Share Certificates and Share Warrants - Membership -Rights and Privileges of members - Transfer and transmission of securities in physical and depository modes - Case studies relating to issue and misrepresentation of Prospectus. Case study: Transfer and transmission of securities in physical and depository mode.	15	Text Book

	Management and Control of Companies		
IV	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 -Reappointment -Powers and Duties - Meetings of Directors and committees - Minutes and Evidence - Kinds of meetings and resolution - procedure to convene general and other meetings - Role of chairman - Powers-Division of powers between Board and General Meetings- Acts by directors - Monitoring and Management. Case study: Directors, their Appointment/ Re-appointment and vacation of office.	15	Reference Bok
V	Borrowing powers and Deposits - Invitation, acceptance, renewal, repayment, default and remedies - Law relating to Investments and giving Guarantees and providing security - Deposits - Investments - E-Governance under Companies Act. Case study: Borrowing powers of Directors	14	Text Book
	Total	72	

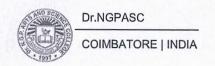
Note: Case Study examined externally (Section C: Compulsory question.)

Text Book	1.	Kapoor.N.D, 2019, "Elements of Company Law", 31st Edition, Sultan
	1.	Chand & Sons, New Delhi.
	2.	Gogna.P.P.S, 2016, "A Textbook of Company Law", 11thEdition,
	2.	Sultan Chand & Sons, New Delhi.
Reference		Kappor.G. K. & Sanjai Dhamija, 2022, "Company law and practice-A
Books	1.	comprehensive text book Companies Act 2013", 24th Edition,
DOOKS		Taxman's Publication, New Delhi.
		Ravi Puliani & Mahesh Puliani, 2019, "Companies Act, 2013" (As
	2.	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,
	3.	Sultan Chand & Sons, New Delhi
	4.	Bahi.J.C, 2016, "Secretarial Practice in India practices", N.M. Tripathi
	4.	(P) Ltd, Chennai

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

Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion
Discussion

Focus of the Course	Company laws and Management , Skill development
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SEMESTER I

CORE II: Advanced Corporate Accounting

Semester	Course Code	Course Name	Category	L	Т	P	Credits
I	24CRP1CB	ADVANCED CORPORATE ACCOUNTING	Core	60	12	-	4

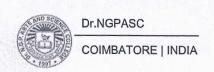
Preamble This course has been designed for students to learn and understand

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

Prerequisite Knowledge on Corporate Accounting Practices and Accounting Standards.

Course O	atcomes (COs)	
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	Illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	Analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	Summarize the final accounts of companies	K5
CO5	Categorize the concept of consolidated inflation accounting statement.	K5

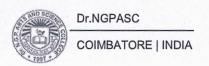
Mapping with	Program Out	comes:			
COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	1	✓	✓	1
CO2	✓	✓	✓	1	✓
CO3	✓	✓	√	✓	✓
CO4	✓		✓	✓	✓
CO5		1	1	1	✓



Unit	Content	Hours	E-Contents / Resources
I	Amalgamation, Absorption and Reconstruction Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities–Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction - Inter-company holdings. Case studies relating to External Reconstruction.	14	Reference Book.
п	Consolidated Balance Sheet As Per AS 21 Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit -Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings. Case studies relating to Holding companies.	15	Text Book
ш	Accounts of Banking and Insurance Companies Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses. Case studies relating to Banking Companies.	15	Reference Book.
IV	Final Accounts of Companies Preparation and Presentation of Final accounts of Companies – Form and Contents of Balance sheet and profit and loss account – Managerial remuneration. Case studies relating to Final Accounts of Companies.	14	Text Book
v	Inflation and Emerging Accounting Practices Inflation Accounting – CPP – CCA – COSA – MWCA – Gearing method – Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 – Introduction to IFRS. Case studies relating to IFRS.	14	Text Book
	Total	72	

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

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



Text Book	1.	Maheswari.S.N and Suneel.K.Maheshwari, 2020, "Corporate
	1.	Accounting", 5th Edition, Vikas Publishing House, New Delhi.
	2.	Wilson.M, 2020, "Advanced Corporate Accounting" [Revised Edition],
	۷.	Scitech Publications India Pvt Ltd, Chennai .
		Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced
	1.	Accounts",18th Edition, Volume II, S. Chand and Company Ltd., New
		Delhi.
Reference	2.	Gupta R. L. and Radhasamy, 2020,"Advanced Accountancy", Volume
Books	۷.	I and II, Sultan Chand and Sons, New Delhi.
DOOKS	3.	Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I
	3.	and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy.A, 2020, "Corporate Accounting", Margham
	4.	Publications, Chennai.

	1. Journal of Accounting and Finance, Volume 24, No 1, 2024
Journal and Magazines	2. Journal of Corporate Accounting and Finance,
Magazines	3. Accounting Today Magazine - 2024
	1. https://www.accountingtoday.com/magazine/accounting-today-
E-Resources and Website	<u>april-2024</u>
	2. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710
	3. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371
	4. http://www3.interscience.wiley.com/journal/60500170/home

Learning Methods C

Focus of the Entrepreneurial development, Skill development and employability.
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SEMESTER I

CORE III: Corporate Governance

Semester	Course Code	Course Name	Category	L	Т	P	Credits
I	24CRP1CC	CORPORATE GOVERNANCE	Core	60	- 1 5 - 10 5 - 105	-	4

Preamble This course has been designed for students to learn and understand

- Corporate Governance Concepts and Whistle blower policy
- Regulatory Framework of Corporate Governance in India
- various forum of Corporate Governance and Annual Report

Prerequisite Knowledge on corporate governance accountability, transparency, fairness and responsibility

Course Outcomes (COs)				
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level		
CO1	Apply the code of corporate governance in any business concern	K3		
CO2	Evaluate the Corporate Governance Structure in business enterprise	K5		
CO3	Understand Regulatory Framework of Corporate Governance in Indian companies.	K2		
CO4	Identify the Corporate Governance Forums in India and International Perspective.	K3		
CO5	Dissect Annual Report and E – Governance of a business concern.	K2		

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

Unit	Content	Hours	E-Contents / Resources
I	Introduction to Corporate Governance: Corporate Governance — Concept — Need and Scope — Consequences of poor Corporate Governance — Evolution and Development — Principles of Corporate Governance — Whistle blower policy - Types of whistle blower - Management structure for Corporate Governance — Corporate Governance-Issues and Challenges. Case study: Corporate Governance Structure.	12	Text Book
п	Structure and Composition of Board: Board Composition – Role and Responsibilities of Board – Boards Charter – Meetings and its Process – Board Committees and their functions: Audit Committee, Legal Compliance Committee and Stakeholders Relationship Committee – Appraisal of Board performance – Transparency and Disclosure – Internal control system and Risk Management. Case study: Composition of Board.	12	Text Book& e- Resource
Ш	Regulatory Framework of Corporate Governance in India: Corporate Governance in Indian Companies – (Clause 49 of Listing Agreement) – Beneficiaries of Corporate Governance – Shareholders activism – Investors protection – Shareholders Rights – Role of institutional Investors – Corporate Social Responsibilities and Good Corporate Citizenship. Case study: Listing Agreement.	12	Reference Book
IV	Corporate Governance Forums: Various Corporate Governance Forums – Common Wealth Association for Corporate Governance (CACG) – National Foundation for Corporate Governance (NFCG) – Legislative framework of Corporate Governance in India – International Perspective. Case study: National Foundation for Corporate Governance.	12	Youtube
V	Annual Report: Contents of annual report - Corporate governance report - Audit committee - Nomination and remuneration - Stakeholders grievance committee - Review of audit report - E - Governance - Trends in E-Governance. Case study: Annual report	12	E- Resource
	Total	60	

Text Book	1.	Bansal C L, "Corporate Governance", 2014, Anurag Jain for Excel Books, Delhi
	2.	Dr.M.Devarajan ,2018, "Corporate Governance", Narain Publications
	1.	Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snowwhite Publications P Ltd.
Reference Books	2.	Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc GrawHill
DOOKS	3.	Fernando. A. C, "Business Ethics – An Indian Perspective", 3rd Edition, Pearsons Publications.
Control of the second	4.	ICSI study material - https://www.icsi.edu/academic-corner/

	1. Indian Journal of Corporate Governance, bi-annual refereed journal
	2. Corporate Governance: An International Review, Online
	ISSN:1467-8683 ISSN:0964-8410 Edited By: Konstantinos
Journal and	Stathopoulos and Till Talaulicar
Magazines	3. https://www.corporatecomplianceinsights.com/global-corporate-
	governance-trends-2024/
	4. https://www.sfmagazine.com/articles/2024/january/sustainability-
Son Transition	accounting-and-corporate-governance
	1. https://www.researchgate.net/publication/367177865_Corporate_go
	vernance_framework_in_India_An_overview
E-Resources	2. https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_
and Website	MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf
	3. https://www.india.gov.in/topics/industries/corporate-governance
	4. https://open.umn.edu/opentextbooks/textbooks/124

Learning Methods	Lecture method using PPT, Blended learning, Group discussion,
	Company visit and Article discussion.

Focus of the Course	Entrepreneurial	development,	Skill	development,	Innovations,		
1 deus di the Course	Constitutional Rights/ Human Values/ Ethics and employability.						

SEMESTER I

CORE IV: Strategic Human Resource Management

Semester	Course Code	Course Name	Category	L	T	P	Credits
I	24IBP1CA	STRATEGIC HUMAN RESOURCE MANAGEMENT	Core	60	-	-	4

Preamble This course has bee

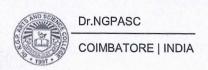
This course has been designed for students to learn and understand

- the relationship between strategic human resource management and corporate strategy.
- the importance of effective human resource strategy and how to manage the workforce diversity.
- various strategic human resource management issues.

Prerequisite Knowledge on basic human resource management concepts and process.

Course Outcomes (COs)					
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level			
CO1	Understand the importance of Strategic Human resource management in an organization.	K2			
CO2	Explain the concept of workforce diversity and changing employment relationship	K2			
CO3	Interpret the importance of competency mapping and talent management	K3			
CO4	Analyse the challenges in strategic human resource management	K4			
CO5	Argue the global dimension in adoption of strategic Human resource management.	K4			

Mapping with P	rogram Outco	mes:			
COs / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓		1	1
CO2	✓	✓			✓
CO3	✓	✓	✓	✓	
CO4	✓	✓		✓	1
CO5 .	✓	✓	✓		



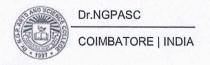
Unit	Content	Hours	E-Contents / Resources
Ι	Introduction to Strategic Human Resource Management Meaning- Evolution - Need, importance and types of strategic human resource management - A shift from traditional HRM to strategic HRM- Relationship Between Strategic Human Resource Management and Corporate Strategy- Challenges of Strategic HRM- HR architecture. Case study on HR Strategy.	12	Text Book, e-Resource & Article
п	Human Resource Strategy Introduction- Components of a well-designed HR strategy-Key steps in formulating an HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity. Case study on Managing workforce diversity.	12	Text Book & e-Resource
Ш	Competency and Potential Development HR Competencies - Competency mapping. Potential development: The concept and importance of talent management- Talent acquisition- Attracting and retaining talent- Career Planning - Succession planning: Elements of succession planning- Challenges of succession planning. Case study on talent management.	12	Reference Book & e-Resource & Article
IV	Strategic Human resource management issue: Managing employee relations- Employee engagement- Investment in training and development- Learning organization- Skill based pay- Variable pay- HR outsourcing- Factors driving the need to outsource- Stages of outsourcing- Retrenchment and redundancy. Case study on HR outsourcing.	12	Text Book & e-Resource
v	Global dimensions Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment.	12	e-Resource
	Case study on HR audit. Total	60	

Text Book		Ananda	Das	Gupta.	2020.	"Strategic	Human	Resource		
	1.	Manageme	ent",1s	t edition,	Taylor an	nd Francis gro	oup, New Y	ork.		
	2.		rce Manag	ement",2nd						
	4.	edition, Pe	dition, Pearson Education India.							
						Resource M				
	1.	Cases", 8t	h editi	on, Tata	McGraw	Hill Education	on, New Yo	ork, United		
		States								
Reference	2.	Gary Re	es, P	aul Smi	th, 2021	l, "Strategio	Human	Resource		
Books	4.	Managem	ent", 31	d edition,	, SAGE P	ublications L	td, New De	elhi.		
	3.	Jeffrey A	Mello	, 2019, "5	Strategic 1	Human Resou	irce Manag	gement",5th		
	3.	edition Co	engage	Learning	, United S	States.		yo Jak		
	1	Garry Des	sler &	Varkey,	2009, "H	uman Resour	ce Manage	ment",15th		
	4.	edition, Pe	earson,	New Dell	hi			Yan I		

	1 Chartagia hymnan magayina managamanti Emplayaa inyalyamant
	1. Strategic human resource management: Employee involvement,
	diversity, and international issues by Gary C. McMahan, Myrtle P.
	Bell, Meghna Virick, Human Resource Management Review Volume
Journal and	8, Issue 3, Autumn 1998, Pages 193-214.
Magazines	2. McKinsey article on Winning-with-your-talent-management-strategy
	3. The Power of Strategic Human Resource Management: Building a
Statute 25	Thriving Workforce by Praveen Putti (Talent Acquisition Specialist)
	1. https://ebooks.inflibnet.ac.in/mgmtp01/chapter/history-and-
	environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-
	hrm/
	2. https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%
E-Resources	20Human%20Resource%20Management%20MC-311(1).pdf
and Website	3. https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-
	Chapter2SHRM.pdf
	4. https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syll
	abus%20pdf%20files/Strategic%20Human%20Resource%20Manage
	ment%20Special%20Paper%205.pdf

Learning Methods	Lecture method using PPT, Blended learning, Gamification, Article discussion.
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Focus of the Course	Entrepreneurial development, Skill development and employability.	
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SEMESTER I

Core Practical -I: Financial Modeling in Advanced Excel

Semester	Course Code	Course Name	Category	L	Т	P	Credits
I	24CRP1CP	FINANCIAL MODELING IN ADVANCED EXCEL	CORE	-	ı	48	2

Sl.No.	Content
1	Program to apply what if analysis in Goal Seek, Scenario Analysis and Solver Tool.
2	Open Source Tools for the Data Management - Google Sheet, Google Forms, Open Office.Org Writer, Open Office.Org Calc.
3	Calculation of the future value of a particular investment by Using Future Value (FV), function.
4	Using FVSCHEDULE function to calculate the future value with variable interest rate.
5	Calculation of the present value of an investment using Present value (PV), NPV, XNPV, IRR and MIRR function.
6	Calculation of periodical payment required to pay off of loan by Using PMT and PPMT function.
7 .	Find out the interest rate needed to pay off the loan in full for a given period of time by using RATE function.
8	Creating of table and using various mathematical and statistical functions.
9	Calculation of depreciation via a straight-line method using (SLN), Written down Value Method (VDB) function.
10	Creating, formatting and Adding New Calculated Field and consolidating Pivot Table for the given data.
11	Using V lookup and H Lookup functions for the database.
12	Working Between Multiple Active Work Books in Excel.

SEMESTER I

DSE I: Environmental Laws

Semester	Course Code	Course Name	Category	L	Т	P	Credits
I	24CRP1DA	ENVIRONMENTAL LAWS	DSE	48	-	-	4

Preamble This course has been designed for students to learn and understand

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

Prerequisite Knowledge on basic Environmental Laws Provisions and Concepts

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

Mapping with	Program Out	comes:			
COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2	✓	✓			✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	√	✓
CO5	✓	1	✓	✓	1

Unit	Content	Hours	E- Contents / Resources
Ι	Concept of Environment and Pollution Meaning of Environment - Meaning of pollution-Kinds of pollution - Effects of pollution - Industrial Development and legal control-Exploitation of Environment -IPC, CRPC and Constitutional Perspectives of Environmental Laws - DPSP - Fundamental Rights and its relationship with Environment - Judicial Approach: Right to healthy Environment - Right to education - Right to Information. Case studies relating to Fundamental Rights and its relationship with Environment.	10	Text Book, e-Resource & Article
П	The Water (Prevention and Control of Pollution) Act, 1974 Introduction - Definitions - Central and State Board for prevention and control of Water Pollution-Joint boards - Powers and Functions of Board-Prevention and Control of Water Pollution-Funds, Accounts and Audit-Penalties and Procedure. Case studies relating to prevention and control of Water Pollution.	10	Text Book & e-Resource
ш	The Air (Prevention and Control of Pollution) Act, 1981 Introduction - Definitions-Central Pollution Control Board-State Pollution Control Board-Constitution of State and Central Boards-powers and functions of Boards-Prevention and Control of Air Pollution-Funds, Accounts and Audit-Penalties and Procedure. Case studies relating to Prevention and Control of Air Pollution.	10	Reference Book & e-Resource & Article
IV	The Environment Protection Act, 1986 Introduction-Definitions - Appointment of officers - powers and functions - Rules to regulate Environmental Pollution-Prevention control and abatement of environmental Pollution-Cognizance of offence. Case studies relating to Prevention and Control of Environment pollution.	09	Text Book & e- Resource

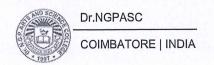
	The National Green Tribunal Act, 2010		
v	Introduction-Definitions-Establishment of Tribunal-Composition of Tribunal-Qualifications-Appointment of Chairperson, Judicial Member and Expert Member-Term of office-Other conditions-Resignation-Salaries, allowances and other terms and conditions of service-Removal / 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.	09	Reference Book & Journal & Magazines
	Total	48	

	1.	Tripathi S.C, 2019, "Environmental Law", 7th Edition, Central Law Publications, Allahabad.					
Text Book		Economic and Labour Law-ICSI Material.					
	2. Economic and Labour Law-ICSI Material.						
		Paramjit S. Jaswal, NishthaJaswal, VibhutiJaswal ,					
	1.	2022, "Environmental Law", 5th Edition, Allahabad Law Agency,					
		Allahabad.					
Reference	2.	Gurdip Singh, 2016, "Environmental Law", 2nd Edition, Eastern					
Books		Book Company, Karnataka.					
		Justice DoabiaT.S.,2017,"Environmental and Pollution Laws in					
	3.	India", 3rd Edition, LexisNexis Publication, Haryana.					
		ArunaVenkat, 2011, "Environmental law and Policy", Latest					
	4.	Edition, PHI Learning Private Ltd, New Delhi.					

	 Standford-environmental-law-journal-"Justice Gorsuch and the Future of Environmental Law", Volume-43, Issue-1, Page- 49
Journal and Magazines	2. Environmental Law: A Legal Research Guide by Christopher C. Dykes & Daniel G. Donahue Call Number: KF241.E58 D95 2018 Publication Date: 2018.
	3. Journal of Environmental Law, Journal of Environmental Law, Volume 35, Issue 3, November 2023, Pages 331–351,
	1. How Much Should the Polluter Pay? Indian Courts and the
E-Resources and	Valuation of Environmental Damage Journal of Environmental Law Oxford Academic (oup.com)
Website	 https://libguides.law.ucla.edu/environmental Environmental : Law360 : Legal News & Analysis

Learning Method s	Lecture method using PPT, Blended learning, Gamification,
	Field Trips and Nature Walks

Focus of the Course	Social Awareness ,Environment and employability.
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SEMESTER I

DSE I: Intellectual Property Rights

Semester	Course Code	Course Name	Category	L	Т	P	Credits
I	24CRP1DB	INTELLECTUAL PROPERTY RIGHTS	DSE	48	-	-	4

Preamble This course has been designed for students to learn and understand

- the Laws relating to Intellectual Property Rights.
- Patent Law and Procedures.
- Trademarks and Copyrights

Prerequisite Knowledge on business law and concepts

Course O	Course Outcomes (COs)					
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level				
CO1	Understand the concept of IPR.	K4				
CO2	Acquire the knowledge on Patent law.	K4				
CO3	Examine the law relating to trademarks & copy rights.	K5				
CO4	Summarize the Industrial designs and Geographical Indications.	K5				
CO5	Outline the Commercializing Intellectual Property Rights.	K5				

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

			E-
Unit	Content	Hours	
I	Introduction to IPR Concept of Property - Theories of Property - Intellectual property - Meaning, Relevance, Business Impact, Protection of Intellectual Property - Theories of IPR - Intellectual Property Rights as Human Right - Protection of IPR - IPR & WTO agreement - Determining Financial Value of Intellectual Property Rights - Intellectual Property Rights in the Cyber World. Case Study: IPR in Cyber world.	09	Text book & e-resources
п	Patent Law Introduction to Patent Law - Paris Convention - Berne convention - Concept of Patent, Product, Process Patents & Terminology - The Patents Act, 1970 - Patent Amendment Rules 2016 & 2017 - Patentable Subject Matter - Duration of Patents- Elements of Patentability- Novelty and Non-Obviousness - Procedure for Filing of Patent Application - Types of Applications- Procedure and Revocation. Case Study: Duration of Patents.	09	Reference book & e- resources
Ш	Trademarks and Copyrights Introduction to Trademarks - Definition and concept of Trademarks - Kinds- Indian Trademarks Law - Non-Registrable Trademarks - Procedure for Registration. Copyrights - Introduction - Nature - Indian Copyright Law - The Copyright Act, 1957 - Copyright works - Author & Ownership - Rights Conferred by Copyright - Copyright pertaining to Software& Internet and other Digital media - Remedies. Case study: Author and Ownership.	10	Text book & e-resources
IV	Industrial Designs and Geographical Indications Concept of Design - Procedure for Registration of Designs - Classification of Designs - Provisions of Copyright in designs - Penalties. Geographical Indications - Introduction - Features - Definitions - Goods - Registration Procedures - People entitled for registration - Offences and Penalties. Case Study: Copy Right in Designs.	10	Reference book & e- resources

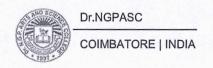
v	Commercializing Intellectual Property Rights: Competition and Confidentiality Issues, Antitrust Laws - Assignment of Intellectual Property Rights - Technology Transfer Agreements - Intellectual Property Issues in the Sale of Business - Legal Auditing of Intellectual Property - Due Diligence of Intellectual Property Rights in a Corporate Transaction - Management and Valuation of Intellectual Property . Case study: Assignment of Intellectual Property Rights.	10	Text book & e-resources
	Total	48	

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

Text Book	1.	ICSI - Study Material
	2.	Waderhra B.L, Lexis, 2016," Law relating to Intellectual Property Rights", Nexis Publication.
	1.	Srinivasulu. N.S, Lexis, 2023, "Law relating to Intellectual Property Rights", Nexis Publication
Reference Books	2.	DamodharReddy.S.V, 2019, "Intellectual Property Rights", Asia Law House.
BOOKS	3.	Neeraj Pandey,KhushdeepDharni, 2014, "Intellectual Property Rights", PHI Publications.
	4.	Ahuja. V.K, 2015, "Intellectual Property Rights in India", Lexis Nexis Publication.

Journal and Magazines	1.International Review of Intellectual property and Competition Law 2.Indian Journal of Intellectual Property Law 3. Journal of Intellectual Property Rights (JIPR), CSIR Publication
	4.The Journal of World Intellectual Property Rights
E-Resources and Website	 http://op.niscair.res.in/index.php/JIPR/article/view/6774 https://www.inderscience.com/info/inarticletoc.php?jcode=ijipm &year=2024&vol=14&issue=2 https://ijipl.nalsar.ac.in/wp-content/uploads/2023/08/1 MZA.pdf https://onlinelibrary.wiley.com/journal/17471796

Learning Method s	Lecture method using PPT, Peer group learning, Article discussion, Assignment, Seminar
Focus of the Course	Skill Development, Entrepreneurial Development, Employability, Innovations, Intellectual Property Rights and Social Awareness/Environment.



SEMESTER I

DSE I: Financial Markets and Services

Semester	Course Code	Course Name	Category	L	Т	P	Credits
I	24CMP1DB	FINANCIAL MARKETS AND SERVICES	DSE	48	-	-	4

Preamble This course has been designed for students to learn and understand

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

Prerequisite Knowledge on Indian Financial System

Course O	Course Outcomes (COs)				
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level			
CO1	Understand the financial system in India	K2			
CO2	Describe various concepts of money markets	K2			
CO3	Analyse the activities undertaken in stock exchange and SEBI guidelines	K4			
CO4	Interpret various innovative financial services and instruments	K3			
CO5	Evaluate the performance of mutual funds and venture capital	K4			

Mapping with	Program Out	comes:			
COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	1	✓
CO2	✓		Carlo Co		
CO3	✓	✓	✓	✓	✓
CO4	✓			1	
CO5	✓	✓	✓	7	1

Unit	Content	Hours	E- Contents/ Resources
I	Financial System in India Functions of Financial system- Financial concepts Financial assets- Financial Intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development. Case Study on Indian Financial System.	10	Text Book
	Money Market		
П	Definition – Money market Vs. Capital Market – Features, Types- Importance & Composition of Money market – Call money market – Treasury bill markets – commercial papers – Certificates of Deposits-Deficiencies of Indian money market. Case Study on Money Market Operations.	10	Reference Book
	Capital Market:		
Ш	New Issue Market – Distinction between new issue market and Stock Exchange -Functions of New Issue Market – Methods of Floating New Issues – Guidelines for new issue market- Instruments of Issue – Players in the New Issue Market. Secondary Market: Introduction – Functions of Stock Exchanges – Listing of Securities – Listing procedure – Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI. Case Study Capital Market Operations.	10	Text Book
	Merchant Banking and Depositories		
IV	Merchant banking in India - Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives - Functions of Depository - SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services. Case Study on Indian Merchant Banking System.	8	Reference Book
	Mutual Fund, Venture Capital and Credit Rating Services:		
v	Mutual Funds - Classification and types of Mutual Funds - Advantages and Limitations of Mutual Funds - Evaluation of Mutual Fund performance - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs.		Text Book

Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Agencies: Process of Credit Rating – Advantages and Limitations of Credit Rating – Credit Rating Agencies in India.		
Case Study on Operations of Mutual Funds.		
Total	48	

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

Text Book	1.	Gordon.E, Natarajan.K, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.					
	2.	Gupta. N.K, Monika Chopra, 2021, "Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi					
	1.	Gurusamy. S , 2015, " Financial Markets and Instiitutions", McGraw – Hill Education.					
Reference Books	2.	Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers, New Delhi.					
DOOKS .	3.	Bhole L.M, 2015,"Financial Institutions and Markets", Mcgraw-Hill education.					
	4.	Natarajan.L, 2016. "Financial Markets and Services", Margham Publications, Chennai.					

Journal and Magazines	Journal of Finance, Review of Financial Studies, The Financial Times and Outlook money.
E-Resources and Website	Financial Markets And Services Notes, PDF BBA BCOM 2024 (geektonight.com)

Learning	Chalk and Talk/Assignment/ Seminar
Methods	Chark and Tarky Assignment, Seminar
Memous	

Focus of the Course Skill Develo

Skill Development, Employability and Entrepreneurial Development

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Dr.N.G.P. Arts and Science Cotton

APPROVED

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03 M. Som, CS (Students admitted during the A.Y.2024-25)