MASTER DEGREE COURSE
M.COM CORPORATE SECRETARYSHIP
SEMESTER SYSTEM WITH CREDITS
(Effective from the academic year 2023-2024)

REGULATIONS

1. ELIGIBILITY FOR ADMISSION

A Candidates who have passed B.Com Degree not less than three years duration of Madras University or any other degree accepted as equivalent thereto by the Syndicate of Madras University.

2. ELIGIBILITY FOR THE AWARD OF DEGREE

A Candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in our College which is affiliated to the University of Madras for a period of not less than two academic years, passed the examinations of all the Four Semesters prescribed earning 90 credits and fulfilled such conditions as have been prescribed therefor.

3. DURATION

a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year comprise of the third and fourth semesters .The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY

The Main Subject of study for Bachelor Degree shall consist of the following

PART-I: CORE COURSES Consisting of (a) Core Course (b) Elective Course (c)Extra – Disciplinary Course and (d) Project.

PART-II: Soft skill courses and Internship program.

5. SCHEME OF EXAMINATION

Scheme of Examination shall be enclosed in APPENDIX - I

6. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

I. Candidates shall register their names for the First Semester Examination after the admission in the PG Courses.
II. Candidates shall be permitted to proceed from the First Semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester Subjects.
III. Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the college from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the Semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed semester by re-joining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the college from time to time.

7. PASSING MINIMUM

A candidate shall be declared to have passed in each paper/practical of the Main Subject of study wherever prescribed, if he/she secures NOT LESS THAN 50% of the marks prescribed for the examination. He/she shall be declared to have passed the whole examination, if he/she passes in all the papers and project wherever prescribed as per the scheme of examinations earning 90 CREDITS.

8. CLASSFICATION OF SUCCESSFUL CANDIDATES

i) PART-I: CORE COURSES Consisting of (a) Core Course (b) Elective Course (c)Extra –Disciplinary Course and (d) Project.

Successful candidates passing the examinations for Core Courses together and securing the marks 1)60 percent and above (2) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the FIRST CLASS (EXEMPLARY/DISTINCTION/FIRST CLASS) and SECOND CLASS respectively.

9. RANKING

Candidates who pass all the examinations prescribed for the course in the FIRST APPEARANCE ITSELF ALONE are eligible for Classification/Ranking/Distinction.

PG DEPARTMENT OF M.Com (Corporate Secretaryship)
(Effective from the academic year 2023-2024)
ALLOCATION OF CREDITS

Part	Course Component	No. of Papers	Credits per paper	CIA/ IA Marks	ESE Marks	CIA+ESE = Aggregate Marks	Total Marks = No. of papers x Aggregate Marks	Credits
Part-I	Core-Theory	3+2+3 =8	4	25	75	100	8x 100 =800	12+8+12=32
Part-I	Core-Practical	2+2+1 =5	2	25	75	100	5x 100 =500	4+4+2= 10
Part I	Extra Disciplinary	1+1=2	3	25	75	100	2x 100 =200	3+3=6
Part I	Elective	4	3	25	75	100	4X100=400	12
Part I	Internship	1	2	25	75	100	1X100=100	2
Part I	Project and Viva-Voce	1	20	25	75	100	1X 100=100	20
Part II	Soft skill	4	2	25	75	100	4 X 100=400	8
	TOTAL	25				PART-I	2100	90

Credit Distribution for PG Programme in Commerce
M.Com (Corporate Secretaryship)

FIRST YEAR - FIRST SEMESTER				
Part	**Subject Code**	**Title of the Course**	**Credits**	**Hours**
Part-I	23P851A	Core I - Business Finance	**5**	**7**
	23P851B	Core II - Digital Marketing	**5**	**7**
	23P851C	Core III - Banking and Insurance	**4**	**6**
	23E851A 23E851B	Elective I A - **Company Law and Secretarial Practice** (23E851A) Elective I B - Corporate Due Diligence (23E851B)	**3**	**5**
	23E851C 23E851D	Elective II –(A) - Drafting and conveyancing (23E851C) (B)– **Forex Management**(23E851D)	**3**	**5**
			20	**30**
FIRST YEAR - SECOND SEMESTER				
Part	**Subject Code**	**Title of the Course**	**Credits**	**Hours**
Part-I	23P852A	Core IV - Strategic Cost Management	**5**	**6**
	23P852B	Core V – Advanced Company Accounting	**5**	**6**
	23P852C	Core VI - Setting up of Business Entities	**4**	**6**

	23E852A 23E852B	Elective III (A) –Strategic Corporate Management (23E852A) (B)- Strategic Management (23E852B)	**3**	**4**
	23E852C 23E852D	Elective IV (A) - **Security Analysis and Portfolio Management** (23E852C) (B) - Corporate Restructuring Law and Practice (23E852D)	**3**	**4**
Part-II	23852S1	NME I - Advanced Excel Practical (23852S1)	**2**	**4**
		Summer Internship/Industrial Activity		
		Total	**22**	**30**
SECOND YEAR - THIRD SEMESTER				
Part	**Subject Code**	**Title of the Course**	**Credits**	**Hours**
Part-I	23P853A	Core VII - Business Taxation	**5**	**6**
	23P853B	Core VIII – Research Methodology	**5**	**6**
	23P8531	Core IX - Computers in Business - **Practical**	**5**	**6**
	23P853C	Core X – Corporate and Economic Laws	**4**	**6**
	23E853A 23E853B	Elective V – (A) Secretarial, Management and Systems Audit (23E853A) (B) Forensic Audit(23E853B)	**3**	**3**
Part-II	238523SA	NME II - Management Information Systems	**2**	**3**
	238523SI	Internship/Industrial Activity	**2**	**-**
		TOTAL	**26**	**30**
SECOND YEAR - FOURTH SEMESTER				
Part	**Subject Code**	**Title of the Course**	**Credits**	**Hours**
Part-I	23P854A	Core XI - Human Resource Analytics	**5**	**6**
	23P854B	Core XI – International Business	**5**	**6**
	23E854A 23E854B	Elective VI (A) – Insolvency Law and Practice (23E854A) (B) Derivative Market (23E854B)	**3**	**4**
	23P8541	Project with VIVA-Voce	**7**	**10**
	23854SA	SEC- Consumer Protection and Consumer rights	**2**	**4**
	23854EA	EXTENNSION ACTIVITY	**1**	**-**
		TOTAL	**23**	**30**
		TOTAL	**91**	

Internship during summer vacation – The Credits shall be awarded in semester III statement of marks

M.Com Corporate Secretaryship

First Year Core –I Semester I

BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P851A	**BUSINESS FINANCE**		6	-	-	-	5	7	25	75	100

Learning Objectives

1 To outline the fundamental concepts in finance

2 To estimate and evaluate risk in investment proposals

3 To evaluate leasing as a source of finance and determine the sources of startup financing

4 To examine cash and inventory management techniques

5 To appraise capital budgeting techniques for MNCs

Course Units

UNIT I **(18 hrs)**

Introduction to Business Finance and Time vale of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT II **(18 hrs)**

Risk Management

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

UNIT III **(18 hrs)**

Start-up Financing and Leasing

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

UNIT IV **(18 hrs)**

Cash, Receivable and Inventory Management

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

UNIT V **(18 hrs)**

Multi National Capital Budgeting

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

QUESTION PAPER PATTERN

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to

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

Books for study:

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand &Sons, New Delhi.
2. Khan M.Y &Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10thEdition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. Corporate Secretaryship

First Year Core – Semester I

DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P851B	**DIGITAL MARKETING**		6	-	-	-	5	7	25	75	100

Learning Objectives

1 To assess the evolution of digital marketing

2 To appraise the dimensions of online marketing mix

3 To infer the techniques of digital marketing

4 To analyse online consumer behaviour

5 To interpret data from social media and to evaluate game based marketing

Course Units

UNIT I (18 hrs)

Introduction to Digital Marketing

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

UNIT II (18 hrs)

Online marketing mix

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

UNIT III **(18 hrs)**

Digital media channels

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

UNIT IV **(18 hrs)**

Online consumer behavior

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

UNIT V **(18 hrs)**

Analytics and Gamification

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

QUESTION PAPER PATTERN

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes:

Students will be able to:

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

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition,Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.

3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta,(2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital MarketingTutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Core – III Semester I**

BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P851C	**BANKING AND INSURANCE**		6	-	-	-	4	6	25	75	100

Learning Objectives

1 To understand the evolution of new era banking

2 To explore the digital banking techniques

3 To analyse the role of insurance sector

4 To evaluate the mechanism of customer service in insurance and the relevant regulations

5 To analsye risk and its impact in banking and insurance industry

Course Units

UNITI **(18 hrs)**

Introduction to Banking

Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking.Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT II **(18 hrs)**

Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III **(18 hrs)**

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insuranceorganisationstructure.InsuranceIntermediaries:InsuranceBroker–InsuranceAgent-SurveyorsandLossAssessors-ThirdPartyAdministrators(HealthServices) – Procedures-Code of Conduct.

UNIT IV **(18 hrs)**

Customer Services in Insurance

Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance –Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V **(18 hrs)**

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk

Management by Individuals and Corporations – Tools for Controlling Risk.

Question paper pattern

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

First Year Elective –I A Semester I

COMPANY LAW AND SECRETARIAL PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E851A	**COMPANY LAW ANDSECRETARIAL PRACTICE**		4	-	-	-	3	5	25	75	100

Learning Objectives

1 TounderstandthevariousprovisionsofincorporationunderCompaniesAct,2013

2 To gainknowledgeabouttheprovisionsrelatingtoDirectors

3 To evaluatethe secretarial practiceonmeetings

4 Tounderstand theprovisionsrelatedtoinspection andinvestigations

5 To provideinsightsonLODR regulations

Course Units

UNIT I (12 hrs)

E-Governance and Registration

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

UNIT II **(12 hrs)**

Appointment and Removal of Directors

Directors – Appointment – Position of Directors – Restriction of Appointment of Directors – Qualification and Disqualification of Directors – Duties and liabilities of Directors – Managing Director – Appointment – Power and Duties - Procedures for appointment – resignation - Removal and vacation of office directors (including independent directors, small shareholders' directors).

UNIT III **(12 hrs)**

Procedure related to committee meetings and general meetings

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

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

UNIT IV **(12 hrs)**

Inspection and Investigation

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

UNIT V **(12 hrs)**

Procedure related to LODR regulations

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

Question paper pattern

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes:
Students will be able to:

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

Books for study:

1. Balachandran V and Govindarajan M (2016), "A Student Handbook on Company Law and Practice", Vijay Nicole, Chennai
2. Kapoor G.K and Sanjay Dhamija (2022), "Company Law and Practice", 26th Edition, Taxmann Publications, New Delhi.
3. Munish Bhandari (2022), "Bestword's A Handbook on Corporate and Economic Laws", 31st Edition, Bestword Publications Pvt. Ltd., New Delhi
4. Avtar Singh (2022), "Company Law", 17th Edition, Eastern Book Company Pvt. Ltd,
5. Bharat Bhushan, Kapoor N.D, Rajni Abbi, Rajiv Kapoor, (2021) "Corporate Laws", Sultan Chand & Sons, New Delhi

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Elective – I B** **Semester I**

CORPORATE DUE DILIGENCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E851B	**CORPORATE DUE DILIGENCE**		4	-	-	-	3	5	25	75	100

Learning Objectives

1 To facilitate understanding the concept and application of due diligence

2 To understand the viability of gathering information about an organization or party to identify issues during a contractual relationship.

3 To understand the types of Global Depository Receipts and its regulatory framework

4 To analyse the importance of due diligence in Mergers and Amalgamation process

5 To understand the concept of compliance management and preparation of due diligence report

Course Units

UNIT I **(12 hrs)**

Introduction

Due Diligence: Introduction and Meaning – Purpose – Differences between Due Diligence and other Audits - Steps in Due Diligence - Important factors to be kept in mind before, during and after Due Diligence- Types of Due Diligence – Finance, Legal, Management and Other Benefits and Limitations in Due Diligence.

UNIT II **(12 hrs)**

Due Diligence on Issue of Securities

SEBI (Issue of Capital and Disclosure Requirements), Regulations: Due Diligence on IPO / FPO - Due Diligence on preferential issue.

UNIT III **(12 hrs)**

Due Diligence on Global Depository Receipts

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

UNIT IV **(12 hrs)**

Due Diligence on Mergers and Amalgamations

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

UNIT V **(12 hrs)**

Due Diligence Report and Compliance Management

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

Question paper pattern

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

1. Anoop JainC. S, (2022), "Secretarial Audit, Compliance Management and Due Diligence", 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), "Due Diligence, An MA Value Creation", John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), "A Practical Guide to Financial Due diligence", Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop JainC S (2022), "Governance, Risk Management, Compliance and Ethics" 15th Edition, A J Publications, Chennai, Tamilnadu.

Books for reference:

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

Web references:

1. https://www.icsi.edu/media/portals/70/241120123.pdf
2. https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-DD&CCM-PDF%20FILE.pdf
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4. https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

First Year Elective –II A Semester I

DRAFTING AND CONVEYANCING

Course Code	**Title of the Course**	**Category**	**L**	**T**	**P**	**O**	**Credits**	**Inst. Hours**	**Marks**		
									CIA	**External**	**Total**
23E851C	**DRAFTING AND CONVEYANCING**		4	-	-	-	3	5	25	75	100

Learning Objectives

1 To acquire knowledge on drafting and conveyancing and the general principles to be adopted for drafting all sorts of deeds.

2 To familiarize with the secretarial procedure in drafting the various resolutions and recording of minutes of meetings.

3 To understand the procedure to be followed for Memorandum of Association and Articles of Association.

4 To understand the provisions to be complied with for drafting of notice, agenda, resolutions and minutes of the meetings.

5 To prepare documents based on secretarial practice

Course Units

UNIT I **(12 hrs)**

Drafting and Conveyancing

Drafting and Conveyancing: Meaning - Distinction between Drafting and Conveyancing - General principles of drafting all sorts of deeds and conveyancing and other writings - Guidelines for use of particular words and phrases for drafting and conveyancing - Basic components of deeds – Document- Various kinds of deeds- Components of deeds -Engrossment and stamping of a deed.

UNIT II **(12 hrs)**

Secretarial practices in drafting

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

UNIT III **(12 hrs)**

Drafting and conveyancing relating to various deeds

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

UNIT IV **(12 hrs)**

Drafting of agreements

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

UNIT V **(12 hrs)**

Drafting of agreements under the Companies Act

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

Question paper pattern

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course out comes:
Students will be able to:

CO No.	CO Statement	Knowledge

		level
CO 1	Explaintheprocedure regardingdraftingand conveyancing	K2
CO 2	Demonstrate thesecretarial practices indrafting	K2
CO 3	Illustrate variousdeeds	K2
CO 4	Demonstrate skills in draftingagreements	K2
CO 5	Explain agreementspertainingtocompanylaw	K2

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Elective – II B** **Semester I**

FOREX MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E851D	**FOREX MANAGEMENT**		4	-	-	-	3	5	25	75	100

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

Course Units

UNIT I **(12 hrs)**

Introduction to International Financial Management

International Financial Management (IFM): An Overview – Scope – International Business and its Models – Nature of International Financing Functions - Factors Leading to International Financial Functions -IFM and Domestic Financial Management –World Bank Objectives and Functions.

UNIT II **(12 hrs)**

Exchange Rate Mechanism

Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory - Flow Model - Asset market models - Factors determining Exchange Rate - Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates - Hedging against Exchange rate fluctuations - Exchange Rate Mechanism: Exchange Rate Systems and Policies - Central Bank Intervention - Monetary and Portfolio Balance.

UNIT III **(12 hrs)**

Foreign Exchange Market and Derivative Instruments

Foreign Exchange Market: Spot and Forward Currency Exchange – Derivative instruments traded in the foreign exchange market-Currency Forwards and Futures-Currency Options –Options versus Forwards or Futures - Pricing of Currency Options- Currency Swaps - Mechanics and Pricing of Interest Rate and Currency Swaps –Swap Valuation.

UNIT IV **(12 hrs)**

Foreign Trade Contracts and Documents

Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter of Credit –Types –Operations of Letter of Credit – Documents used in Foreign Trade –Incoterms - Export Promotion and Schemes: Institution for Export Promotion - Advisory boards -Export Promotion Organisation –Service institutes –Schemes for Export Promotion under Current EXIM Policy.

UNIT V **(12 hrs)**

FOREX Management in India

Fixed and fluctuating rates-rupee convertibility-NOSTRO-VOSTRO-LORO Accounts- Exchange control measures- Relevance- Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India - Non Resident Deposits and Investments.

Question paper pattern

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	

Section a (2 marks)Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks)Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks)Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	2	2	3	2	3	3

CO2	3	3	3	3	2	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3
CO4	2	2	2	3	3	2	3	2	2
CO5	2	3	2	3	3	3	3	3	3

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

First Year Core – IV Semester II

STRATEGIC COST MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P852A	**STRATEGIC COST MANAGEMENT**		6	-	-	-	5	6	25	75	100

Learning Objectives

1 To analyse the aspects of strategic and quality control management

2 To analyse and select cost control techniques

3 To apply activity based costing for decision making

4 To utilise transfer pricing methods in cost determination

5 To apply cost management techniques in various sectors

Course Units

UNIT I **(18 hrs)**

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II **(18 hrs)**

Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

UNIT III **(18 hrs)**

Activity Based Cost Management

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

UNIT IV (18 hrs)

Transfer Pricing

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

UNIT V **(18 hrs)**

Cost Management in Agriculture and IT sector

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to

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

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5thEdition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1stEdition, HimalayaPublishing House Pvt Ltd, Mumbai.

3. Sexena V. K., (2020), "Strategic Cost Management and PerformanceEvaluation", 1stEdition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Core – V** **Semester II**

ADVANCED COMPANY ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P852B	**ADVANCED COMPANY ACCOUNTING**		6	-	-	-	5	6	25	75	100

Learning Objectives

1 To understand the accounting treatment for issue of shares

2 To determine profits for fire and marine insurance

3 To prepare consolidated financial statements

4 To account for price level changes

5 To adopt financial reporting standards

Course Units

UNIT 1 **(18 hrs)**

Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

UNIT II **(18 hrs)**

Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III **(18 hrs)**

Consolidated financial statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.

UNIT IV **(18 hrs)**

Contemporary Accounting Methods

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

UNIT V **(18 hrs)**

Financial reporting

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

Theory: 25%; Problems: 75%

Question Pattern

SECTION	**UNIT - I**		**UNIT - II**		**UNIT - III**		**UNIT - IV**		**UNIT - V**		**TOTAL**
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
A (2 Marks) Answer any 10 Out of 12	1	1	2	1	1	1	2	1	1	1	12
B (5 marks) Answer any 5 Out of 8	1	1	-	1	1	1	-	1	1	1	8
C(10 Marks) Answer any 3 Out of 5	1	-	-	1	-	1	-	1	-	1	5
TOTAL	3	2	2	3	2	3	2	3	2	3	25

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financialstatementsofcompaniesasperscheduleIIIofCompaniesAct,2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by	K5

	preparingconsolidatedfinancialstatementsofholdingcompaniesin accordancewithAS21.	
CO4	Analyse contemporary accounting methods	K4
CO5	ExamineFinancialReporting based on appropriate AccountingStandardsandprovisionsofCompaniesAct2013withrespecttoCorporate SocialResponsibility	K4

Books for study:

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

Books for reference:

1. ArulanandamM.A &Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II",19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2ndEdition,Sultan Chand &Sons, New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Core – VI** **Semester II**

SETTING UP OF BUSINESS ENTITIES

	Title of the Course	C a	L	T	P	O	C	I	Marks

Course Code									CIA	External	Total
23P852C	**SETTING UP OF BUSINESS ENTITIES**		6	-	-	-	4	6	25	75	100

Learning Objectives

1 To understand the startup landscape and its financing
2 To analyse the formation and registration of Section 8 company
3 To outline the concept of LLP and business collaboration
4 To understand the procedure for obtaining registration and license
5 To create awareness about the legal compliances governing business entities

Course Units

UNIT I **(18 hrs)**

Startups in India

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

UNIT II **(18 hrs)**

Not-for-Profit Organisations

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

UNIT III **(18 hrs)**

Limited Liability Partnership and Joint Venture

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

UNIT IV **(18 hrs)**

Registration and Licenses

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

UNIT V **(18 hrs)**

Environmental Legislations in India

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

Question paper pattern

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**

Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3

CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

First Year Elective – III A Semester II

STRATEGIC CORPORATE MANAGEMENT

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E852A	**STRATEGIC CORPORATE MANAGEMENT**		4	-	-	-	3	4	25	75	100

Learning Objectives

1 To understand the fundamentals of strategic management process

2 To provide a basic understanding of the nature and dynamics of strategy formulation

3 To expose to various perspectives and concepts in the field of Strategic Management

4 To understand the principles of strategy implementation and control in organizations

5 To develop skills to devise strategies to complexities of business

Course Units

UNIT I (12 hrs)

Introduction to Strategic Management

Nature and scope of strategic management -Levels of strategies, process of strategic management - Developing a Strategic Vision - Setting Objectives – Crafting Strategy – Strategies and Tactics – Importance of Corporate Strategy – the 7-S Framework – Board of Directors: Role and Functions – Board Functioning – Top Management: Role and Skills.

UNIT II (12 hrs)

Environmental, Industry and SWOT Analysis

Environmental Analysis: Environmental Scanning – Industry Analysis - The Synthesis of External Factors - Internal Scanning – Value Chain Analysis – SWOT-Analysis: External and internal analysis, Stockholders' Expectations – Scenario planning.

UNIT III (12 hrs)

Strategy formulation

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

UNIT IV (12 hrs)

Implementation of strategies

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

UNIT V (12 hrs)

Evaluation and control of strategy

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

1. Cherunilam, F. (2016), "Strategic Management", 4th Edition, Himalaya Publishing House, Mumbai.
2. Srinivasan, R., "Strategic Management – The Indian Context", 6th Edition, PHI Learning, New Delhi.
3. Prasad L.M (2018), "Strategic Management", Sultan Chand & Sons, New Delhi.

Books for reference:

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

Web references:

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

First Year

M.Com. (Corporate Secretary ship)
Elective – III B Semester II
STRATEGIC MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E852B	**STRATEGIC MANAGEMENT**		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I **(12 hrs)**

Introduction to Strategic Management

Introduction to Strategic Management:Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT II **(12 hrs)**

Techniques for Strategic Management

Dynamics of Competitive Strategy:Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies:Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT III **(12 hrs)**

Different Levels of Strategies

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

UNIT IV **(12 hrs)**

Organisation and Strategic Leadership

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT V **(12 hrs)**

Strategy Implementation and Control

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2

CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

Books for study:

1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand &Sons,New Delhi.
2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and AmitaMital, (2018) "StrategicManagement" 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), "Strategic Management" Latest Edition, S.Chand andCompany Ltd, Noida, Uttar Pradesh.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

First Year Elective – IV B Semester II

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E852C	**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**		4	-	-	-	3	4	25	75	100

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

Course Units

UNITI **(12 hrs)**

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT II (12 hrs)

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNITIII **(12 hrs)**

Fundamental Analysis and Technical Analysis

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

UNITIV (12hrs)

Efficient Market Hypothesis

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

UNIT V (12hrs)

Portfolio Performance Evaluation

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

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

First Year Elective – IV A Semester II

CORPORATE RESTRUCTURING LAW AND PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E852D	**CORPORATE RESTRUCTURING LAW AND PRACTICE**		4	-	-	-	3	4	25	75	100

Learning Objectives

1 To acquire knowledge about various strategies of Corporate Restructuring.

2 To understand the procedural aspects relating to meetings and petitions

3 To analyse the legal and procedural aspects of Mergers,Amalgamations and Takeovers.

4 To understand the concept, need, modes and procedural aspects of Demerger and Reverse Merger.

5 To understand the Global and National Scenario of Corporate Restructuring

Course Units

UNIT I (12 hrs)

Corporate Restructuring and Strategic Planning

Corporate Restructuring –Meaning, Need, Scope and Modes - Global and National Scenario - Strategic Planning- Competitive advantage and core competence - Strategic Formulation- Routes for executive strategy:Start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.

UNIT II (12 hrs)

Legal and Procedural aspects related to meetings and petitions

Meetings and Petitions: Concept, Need and Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions including documentations.

UNIT III (12 hrs)

Takeovers

Takeovers: Meaning – Types of Takeovers – Legal Aspects – Securities and Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units.

UNIT IV (12 hrs)

Demergers

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

UNIT V (12 hrs)

Buy back of shares

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes:
Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

1.https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CRILW_PI_Book.pdf

2. https://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

Second Year **PART - II SEC/NME ADVANCED EXEL**

Semester II

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23852S1	**Professional competency: ADVANCED EXEL- Lab**		4	-	-	-	2	4	25	75	100

PART –II NME – ADVANCED EXEL

ADVANCED EXCEL

UNIT - I

Workbook and worksheets - Navigation with keyboard, Tabs and ribbons, file menu, quick access toolbar, create print and save workbook, worksheet basics, protecting excel workbook and worksheet, importing and exporting data, co-authoring;

UNIT - II

Data and Formatting-Adding Data, Cut Copy Paste, Data fill, Data Movement, Cell Formatting, Conditional Formatting, Cell Operations, Reusable Lists, Data Validation, Sorting and Filtering, Tables.

UNIT - III

understanding formulas; operators in formula; named ranges; calculations; functions in formulas; relative and absolute addressing; referencing cells outside the worksheet and workbook;

UNIT - IV

functions - logical, summarizing, text, lookup, reference, data and time, math functions; error handling, formula auditing

UNIT – V

Charts types and uses, Chart depiction – column, line, pie, bar, bubble, histogram Analysis - Pivot Table, Pivot Charts, What If Analysis.

M.Com. (Corporate Secretaryship)

Second Year **Core – VII** **Semester III**

BUSINESS TAXATION

	Title of the Course	C a	L	T	P	O	C	I	Marks

Course Code									CIA	External	Total
23P853A	**BUSINESS TAXATION**		6	-	-	-	5	6	25	75	100

Learning Objectives

1 To identify deductions from gross total income and computation of income for different classes of assessees

2 To understand the procedure for filing of returns and tax planning

3 To analyse the structure on international business taxation

4 To assess Goods and Services Tax and filing GST returns

5 To compute customs duty as per Customs Act

Course Units

UNIT I **(18 hrs)**

Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II **(18 hrs)**

Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT III **(18 hrs)**

International business taxation

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

UNIT IV **(18 hrs)**

Goods and Services Tax

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

UNIT V **(18 hrs)**

Customs Act, 1962

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes
Students will be able to:

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

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra
3. SekarG, "Direct Taxes" - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar andYogendra Bangar, "Comprehensive Guide to Taxation"(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

Second Year Core – VIII Semester III

RESEARCH METHODOLOGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P853B	**RESEARCH METHODOLOGY**		6	-	-	-	5	6	25	75	100

Learning Objectives

1 To understand the fundamentals of research

2 To construct theoretical design and formulate hypotheses

3 To evaluate the data collection techniques

4 To perform parametric and non-parametric tests

5 To enhance report writing skills and develop ethical conduct in research

Course Units

UNIT I **(18 hrs)**

Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT II **(18 hrs)**

Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT III **(18 hrs)**

Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation –Secondary Data: Meaning and sources.

UNIT IV **(18 hrs)**

Data Analysis

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

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

UNIT V **(18 hrs)**

Preparation of Research Report

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

Theory: 75%; Problems: 25%

Course Outcomes
Students will be able to:

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

Books for study:

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

Books for reference:

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

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

Second Year **Core–IX** **Semester III**

COMPUTERS IN BUSINESS - PRACTICAL

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P8531	**COMPUTERS IN BUSINESS - practical**		2	-	4	-	5	6	25	75	100

Learning Objectives

1 To understand the fundamentals of SPSS

2 To compare the values obtained in t-test and ANOVA

3 To perform regression and non-parametric tests

4 To create company, groups and ledgers and obtain financial statements using Tally Prime

5 To understand inventory management and account for goods and services tax

Course Units

UNIT I **(18 hrs)**

Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.

UNIT II(18 hrs)

Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression.

UNIT III **(18 hrs)**

Non-parametric Tests in SPSS

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test

UNIT IV **(18 hrs)**

Introduction to Tally Prime

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

UNIT V **(18 hrs)**

Inventory and GST in Tally Prime

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

100% Practical

Course Outcomes

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

Second Year **Core – X** **Semester III**

CORPORATE AND ECONOMIC LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total

23P853C	**CORPORATE AND ECONOMIC LAWS**		6	-	-	-	4	6	25	75	100

Learning Objectives

1 To analyse current and capital account transactions and dealings in foreign currency under FEMA

2 To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act

3 To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act

4 To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act

5 To explain the registration and related procedures under Real Estate Act

Course Units

UNIT I **(18 hrs)**

Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

UNIT II **(18 hrs)**

Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT III **(18 hrs)**

Law relating to intellectual property rights

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

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

UNIT IV **(18 hrs)**

Prevention of Money Laundering Act, 2002

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

UNIT V **(18 hrs)**

Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees

– Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes
Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall important provisions of FEMA	K1
CO 2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4
CO 3	Summarise the process relating to obtaining copyrights and patents.	K2
CO 4	Examine the provisions of Money Laundering Act	K4
CO 5	Analyse the provisions relating to regulation of real estate	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

Second Year **Elective – V A** **Semester III**

SECRETARIAL, MANAGEMENT AND SYSTEMS AUDIT

Subject Code	**Subject Name**	**Category**	**L**	**T**	**P**	**O**	**Credits**	**Inst. Hours**	**Marks**		
									CIA	**External**	**Total**
23E853A	**SECRETARIAL, MANAGEMENT AND SYSTEMS AUDIT**		4	-	-	-	3	3	25	75	100

Learning Objectives

1 To understand the procedures relating to secretarial audit

2 To gain knowledge on management audit

3 To understand the Concept of Secretarial Audit Report

4 To understand about the Documentation of Audit

5 To recognize the duty of reporting fraud

COURSE UNITS

UNIT I (12 hrs)

Introduction to Secretarial Audit

Secretarial Audit - Need for Secretarial Audit – Benefits - Scope Secretarial Audit & Company Secretary in Practice - Format of Secretarial Audit Report - Appointment of Secretarial Auditor – The Process - Penalty for Incorrect Secretarial Audit Report.

UNIT II (12 hrs)

Management Audit

Management Audit - Meaning, Definition- Objectives- Scope – Uses – Functions –Techniques and procedures- Management Audit Report- Contents - Cost Audit- Nature- Scope- Utility- Advantages of Cost Audit- Misconduct - Offences and Penalties.

UNIT III **(12 hrs)**

Audit process & documentation

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

UNIT IV **(12 hrs)**

Professional Responsibilities of Secretarial Audit

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

UNIT V (12 hrs)

Systems Audit

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course outcomes:
Students will be able to:

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

Books for study:

1. Divya Bajpai (2022), "Secretarial Audit Compliance Management & Due Diligence", 4th Edition, Taxmann, New Delhi.
2. Anoop Jain C.S, (2022), "Secretarial Audit Compliance Management & Due Diligence", 19th Edition, AJ Publications, New Delhi.

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

Second Year **Elective–V B** **Semester III**

FORENSIC AUDIT

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E853B	**FORENSIC AUDIT**		4	-	-	-	3	3	25	75	100

Learning Objectives

1 TounderstandandanalysetheconceptofCorporateFraudandForensicsAudit.

2 To acquaint with the fundamentals of Forensic Audit

3 To know the importance of Indian Laws towards Forensic Audit

4 To explore different types of forensic investigation.

5 To evolve an understanding about Digital and Cyber Forensic

COURSE UNITS

UNIT I (12 hrs)

Fraud and Forensic Audit

Meaning and Definition of Fraud- Meaning of Audit - Audit: An Adhering Significance- Stages of Audit- Meaning of Forensic Audit- Significance of Forensic Audit - Key Benefits of Forensic Audit - Need and Objectives: Forensic Audit - Fraud and Forensic Audit: An Introspect- Forensic Audit vis-à-vis Audit

UNIT II(12 hrs)

Corporate Frauds and Forensic Audit Procedures

Modern Day Scenario- Fundamentals of Forensic Audit - Fraud related Concept - Kinds of Frauds - Corporate Frauds: An Insight- Tools for handling Forensic Audit - Forensic Audit Thinking (Thinking Forensically) - Forensic Audit Procedures - Tools for handling Forensic Audit and the Role ofCompany Secretary - Role of CS as a Forensic Auditor - Power and Duties of Auditors.

UNIT III (12 hrs)

Forensic Audit: Laws and Regulations

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

UNIT IV (12 hrs)

Forensic Investigation

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

UNIT V (12 hrs)

Cyber Crime and Data Extraction

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

1. ICAI – "Study on Forensic Accounting and Fraud Detection", New Delhi.
2. Sandeep Baldava and Deepa Agarwal (2021), "Forensic Investigations and Fraud Reporting in India - Practical insights to Predict, Prevent, Detect and Investigate Frauds", Bloomsbury Publishing, New Delhi.
3. Lawmann (2023), "Forensic Evidence",Ramachandran, Agarwal Law House, New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)
Second Year NME Semester III

Management Information System

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23853SA	**Management Information System**		3	-	-	-	2	3	25	75	100

UNIT – I

The meaning and use MIS, System View of Business, Process of MIS, Development of MIS within the organization, Management Process, Information Needs, System Approach in Planning Organizing and Controlling MIS.

UNIT – II

Planning, Implementation and Controlling of ManagementInformation System.

UNIT – III

Fundamentals of Data Processing, Computer Operation of Manual Information System, Components of Computer Systems, Flow Chart, Conversion of Manual to Computer Based Systems, Computer Systems Software, Application Software, Telecommunication Modem.

UNIT – IV

Managerial Decision Making, characteristics and components ofDecision Support System.

UNIT – V

System Design: System design consideration, input/output design, forms design, file organization and database, data management,file design, program design, control and security.

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

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P854A	**HUMAN RESOURCE ANALYTICS**		6	-	-	-	5	6	25	75	100

Learning Objectives

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

Course Units

UNIT I **(18 hrs)**

Introduction to Human Resource Analytics

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT II (18 hrs)

Business Process and HR Analytics

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.

UNIT III (18 hrs)

Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT IV (18 hrs)

HR Analytics and Data

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

UNIT V **(18 hrs)**

HR Analytics and Predictive Modelling

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	

Section a (2 marks) Answer any 10 out of o12	**3**	**2**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**2**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	2	2	3	3	3	3	3	3

CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

Second Year **Core – XII** **Semester IV**

INTERNATIONAL BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P854B	**INTERNATIONAL BUSINESS**		6	-	-	-	5	6	25	75	100

Learning Objectives

1 To understand the concepts of International Business and International Business Environment

2 To analyse the different theories of International Business.

3 To understand the legal procedures involved in International Business.

4 To evaluate the different types of economic integrations.

5 To analyse the operations of MNCs through real case assessment.

Course Units

UNIT I **(18 hrs)**

Introduction to International business

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

UNIT II (18 hrs)

Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market

Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.

UNIT III **(18 hrs)**

Legal framework of International Business

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

UNIT IV **(18 hrs)**

Multi-Lateral Agreements and Institutions

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

UNIT V **(18 hrs)**

Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to:

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

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

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Second Year **Elective – VI A** **Semester IV**

INSOLVENCY LAW AND PRACTICE

Course Code	**Title of the Course**	**Category**	**L**	**T**	**P**	**O**	**Credits**	**Inst. Hours**	**Marks**		
									CIA	**External**	**Total**
23E854A	**INSOLVENCY LAW AND PRACTICE**		4	-	-	-	3	4	25	75	100

Learning Objectives

1 To gain knowledge on Insolvency and Bankruptcy Code

2 To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code

3 To understand the legal, procedural and practical aspects of Insolvency and its resolution

4 To analyse cross border insolvency laws and insolvency resolution

5 To evaluate code of conduct laid down for Insolvency practitioners

Course Units

UNIT I (12 hrs)

Introduction to Insolvency and Bankruptcy Code

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency andBankruptcy Code 2016 - Important Definitions.

UNIT II (12 hrs)

Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors;Procedure; Documentation; Appearance; Approval.Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission ofresolution plan; Approval of resolution plan -ResolutionStrategies: Restructuring ofEquityand Debt – Compromiseand Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

UNIT III (12 hrs)

Liquidation and Adjudication of Corporate Persons

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

UNIT IV (12 hrs)

Cross Border Insolvency

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

UNIT V (12 hrs)

Professional and Ethical Practices for Insolvency Practitioners

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

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and BankruptcyCode2016.	K1
CO 2	AnalysetheprovisionsrelatingtoCorporateInsolvencyResolutionProcess, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4
CO 4	Summarise the provisions relating to Cross Border Insolvency	K2
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4

Books for study:

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

Books for reference:

1. Vats R.P., ApoorvSarvaria, YashikaSarvaria (2022), "Law & Practice of Insolvency & Bankruptcy", Taxmann,New Delhi
2. Taxmann's - Insolvency and Bankruptcy Law ManualTaxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

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Second Year **Elective – VI B** **Semester IV**

DERIVATIVE MARKET

Course Code	Title of the Course	Category	L	T	P	O	Credit	Inst.	Marks		
									CIA	Ext	Tot
23E854B	**DERIVATIVES MARKET**		4	-	-	-	3	4	25	75	100

Learning Objectives

1 To understand how futures and options markets work

2 To evaluate the basic derivatives and their applications in the financial risk management and investment.

3 To understand the theoretical underpinnings and the practical applications in real world of derivative securities.

4 To define the various types of payoff for buyer and identifying commodity markets

5 To a*nalyse* the commodities market and its role in trading

Course Units

UNIT I (12 hrs)

Introduction

Introduction to Derivatives – Definition of derivatives products – Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features.

UNIT II (12 hrs)

Futures contracts

Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and Other Yield Measures.

UNIT III (12 hrs)

Interest rate and Option

Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem.

UNIT IV (12 hrs)

Payoff for Buyer

Payoff for buyer (long futures) of futures – Pay off for seller (short futures) of futures-Hedging, Speculation and Arbitrage – Options pay off – Pay off profit for buyer of call options- Pay off profit for writer of call options. Hedging and speculation in options. Ito's Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks.

UNIT V (12 hrs)

Commodity Markets

Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk

Section	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	3	2	2	3	2	12
Section b (5 marks) Answer any 5 out of 8	1	2	2	1	2	08
Section c (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes
Students will be able to:

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

Books for study:

1. Somanthan, "Derivatives", Chennai, McGraw Hill Publishing Company Limited ,2017.
2. Boyle Patrick & McDougall Jessi," Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps" Paperback,2018.
3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi

Books for reference:

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

Web references:

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

14056

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 Medium – 2 Low – 1

M.Com. (Corporate Secretaryship)

Second Year PART - I Semester IV

PROJECT – VIVA VOCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23P8541	**PROJECT – VIVA VOCE**		4	-	-	-	7	10	25	75	100

M.Com. (Corporate Secretaryship)

Second Year Semester IV

SEC

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23854SA	**SEC- Consumer protection and consumer rights**		4	-	-	-	2	4	25	75	100