

INTRODUCTION

The Department of Corporate Secretaryship was established in 2001 in our college. The Department consists of well Qualified Staff Members. The present industrial situation is Consist of privatization, globalization and Liberalization nature. The Industrial growth is not in developed form, it is an developing one. now a day's lot of small, medium and large scale industries situate in all over countries., these are companies are expect well qualified personnel for their day to day administration and them convenience., because present industrial environment consist of not only limited people, that company have lot of stakeholder and shareholder, and it is not ensure all activities are run by proper management and personnel, so various industrial and companies Act, regulate all business concern through proper Legislation and based on the certain norms. Therefore most of the corporate companies are recommended well qualified company secretaries for legal management purpose. So the Department of corporate secretaryship course is trained and make the lot of secretarial students. The Department also Encourages and Guides the Students who are willing to take up the ACS Course. The Ambition of our Department is to make the students undergoing the course to complete the intermediate ICSI within the stipulated period of 2 years.

AIM

The syllabus of this program is aimed at preparing the students with the latest developments and put them on the right track to fulfill the present requirements.

ELIGIBILITY FOR ADMISSION:

A Candidate who has Passed B.Com (Corporate Secretaryship), B.Com (CS.CA), B.Com.B.Com.(CA), B.Com(Electronic Banking), B.Com (Accounting and Finance), B.Com(Banking and Insurance), B,Com (International Business), B.Com (PA), B.Com (Cooperation), B.Com(FA) B.B.A., B.B.A(RM), B.B.A(IB) B.B.A.(CA) and B.B.M .or any Degree with this University or any of the above Degree of any other University accepted by the Guidelines of Periyar University, as equivalent there to shall be eligible for admission to M.Com (Corporate Secretaryship).

PROGRAMME OUTCOMES

REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAME WORK (CBCS) FOR UNDER GRADUATE	
Programme	M.COM(CORPORATE SECRETARYSHIP)
Programme Code	24PCY
Duration	PG –Two Years
Programme Outcomes (POs)	PO1:Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context PO2:Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making PO3:Ethical Value Ability to incorporate equality, ethical and legal value-based perspectives to all organizational activities PO4:Communication Skill Ability to develop communication, managerial and interpersonal skills. PO5:Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals. PO6:Employability Skill Inculcate contemporary business practices to enhance employability Skill in the competitive environment.. PO7:Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur PO8:Contribution to Society Succeed in career endeavors and contribute significantly to society. PO9: Multi cultural competence . Possess knowledge of the values and beliefs of multiple cultures and a global perspective. PO10:Moral and ethical awareness /reasoning Ability to embrace moral /ethical values in conducting one's life.

Programme Specific Outcomes (PSO)

Programme Specific Outcomes (PSOs)	PSO1–Placement: To prepare the students who will demonstrate respectful engagement others ideas, behaviours, beliefs and apply diverse frame Reference to decisions and actions. PSO2-Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate start-ups and high potential organizations. PSO3–Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development PSO4–Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world. PSO5 –Contribution to the Society: To contribute to the development to the society by collaborating with stake holders for mutual benefit
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	Pos										PSOs				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	PS01	PS02	PS03	PS04	PS05
CLO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Level of Correlation between POs and PSOs (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*);

1 – Low, 2 – Medium, 3 – High, 0 – No Correlation

I YEAR

Sl. NO	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-I											
1	Core I	24S1PCY01	Business Finance	4	3	0	5	7	25	75	100
2	Core II	24S1PCY02	Digital Marketing	4	3	0	5	7	25	75	100
3	Core III	24S1PCY03	Banking and Insurance	3	3	0	4	6	25	75	100
4	Elective I	24S1PCYE01 (Or) 24S1PCYE02	I A- Advanced Company Law and Secretarial Practice (or) I B-Corporate Due Diligence	3	2	0	3	5	25	75	100
5	Elective II	24S1PCYE03 (Or) 24S1PCYE04	II A-Drafting and Conveyancing (or) II B-Forex Management	3	2	0	3	5	25	75	100
			TOTAL				20	30			500

Sl. NO	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER–II											
1	Core IV	24S2PCY04	Strategic Cost Managemen	3	3	0	5	6	25	75	100
2	Core V	24S2PCY05	Advancd Corporate Accounting	3	3	0	5	6	25	75	100
3	Core VI	24S2PCY06	Setting up of Business Entities	3	2	0	4	6	25	75	100
4	Elective III	24S2PCYE05 (Or) 24S2PCYE06	III A-Strategic Corporate Management(or) III B- Strategic Management	2	2	0	3	4	25	75	100
5	Elective IV	24S2PCYE07 (Or) 24S2PCYE08	IV A-Corporate Restructuring Law and Practice (or) IV B-Security Analysis and Portfolio Management	2	2	0	3	4	25	75	100
6	SEC(NME–I)	24S2PCYN01	Cyber Security	1	1	0	2	2	25	75	100
7	Common paper	24S2PHR01	Human Rights	1	1	0	1	2	25	75	100
			TOTAL				23	30			700

Sl. NO	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER–III											
1	Core VII	24S3PCY07	Taxation	3	3	0	5	6	25	75	100
2	Core VIII	24S3PCY08	Research Methodology	3	3	0	5	6	25	75	100
3	Core IX	24S3PCYP01	Computer in Business	3	3	0	5	6	25	75	100
4	Core X	24S3PCY09	International Business-	3	3	0	4	6	25	75	100
5	Elective V	24S3PCYE09	A-Secretarial, Management and Systems Audit	1	2	0	3	3	25	75	100
		24S3PCYE10	B-Forensic Audit								
6	SEC (NME–II)	24S3PCYN02	Fundamentals of GST	1	2	0	2	3	25	75	100
7	Add On	24S3PCYIT1	Internship/Industrial Activity				2				
			TOTAL				26	30			600

Sl. NO	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER–IV											
1	CoreXI	24S4PCY10	Corporate and Economic Laws	3	3	0	5	6	25	75	100
2	Core XII	24S4PCY11	Human Resource Analytics	3	3	0	5	6	25	75	100
3	Core XIII	24S4PCYPR1	Project with Viva-Voce	5	5	0	7	10	25	75	100
4	ElectiveVI	24S4PCYE11	A–Insolvency Law and Practice	2	3	0	3	5	25	75	100
		24S4PCYE12	B-Derivative Market								
		24S4PCYE13	C-Cost and Management Accounting								
5	SEC- Professional Competency Skill	24S4PCYPC01	Business Ethics	2	1	0	2	3	25	75	100
6		24S4PCYXO1	Extension Activity	-	-	0	1	-	-	-	-
			TOTAL				23	30			500
			OVERALL TOTAL SEMESTER (I –IV)				92				2300

CORE I – BUSINESS FINANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCY01	Core I	Theory	Y	Y	-	7	5

Learning Objectives

- ❖ To outline the fundamental concepts in finance.
- ❖ To estimate and evaluate risk in investment proposals.
- ❖ To evaluate leasing as a source of finance and determine the sources of start up financing.
- ❖ To examine cash and inventory management techniques.
- ❖ To appraise capital budgeting techniques for MNCs.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the important finance concepts	P01,P02,P03
CO2	Estimate risk and determine its impact on return	PO5,P06
CO3	Analyze the leasing and other sources of finance for start ups	PO2.P04
CO4	Summarize cash, receivable and inventory management Techniques	PO2,P03
CO5	Evaluate techniques Incorporating risk factor	PO5,P06

CORE I – BUSINESS FINANCE

Unit	Details	No. of Hours
I	Management of Corporate Finance: Business Finance: Meaning, Objectives, Scope-Time Value of money: Meaning, Causes Compounding–Discounting–Sinking F und Deposit Factor–Capital Recovery Factor Multiple Compounding–Effective rate of interest–Doubling period (Rule of 69 and Rule of 72) –Practical problems..	18
II	Risk Management and Sources of Finance: Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return– General pattern of Risk and Return– Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk. Sources of Finance–Meaning,Classifications of Funds.	18
III	Financing , Leasing and Leverage: 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.- Leverage-Meaning-Types of Leverage- ➤ A Case Study on Rent Pricing of Financial Leasing	18
IV	Working Capital Management,Cash, Receivable and Inventory Management: Working Capital-Meaning ,Types,Assessment of working capital Requirments.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: Techniques of inventory management.- ➤ Case Study – Understanding The Working Capital Financing Strategy.(Report Writing)	18
V	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 . Self Study- ARR-Accounting Rate Return)	18
	Total	90
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text books

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

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE II DIGITAL MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCY02	Core II	Theory	Y	Y	-	7	5

Learning Objectives

- ❖ To assess the evolution of digital marketing.
- ❖ To appraise the dimensions of online marketing mix.
- ❖ To infer the techniques of digital marketing.
- ❖ To analyse online consumer behaviour.
- ❖ To interpret data from social media and to evaluate game based marketing.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Analyze the dynamics of digital marketing	PO2,PO5
CO2	Gain knowledge of online marketing mix	P01,PO4
CO3	Acquire the digital media channels	PO4,P06
CO4	Demonstrate the online consumer behavior	PO2,PO3,P07
CO5	Analyse the social media data	PO2,PO5

Unit	Details	No. of Hours
I	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, Hyper local marketing–Opportunities for digital marketing Professionals–Digital Marketing for SMBs (Small & Medium Businesses)Career Opportunities in Digital Marketing Latest Trends In Digital Marketing	18
II	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 ononline Marketing mix decisions:7 P’S of marketing mix- Case Study-on 4P’S of Marketing Mix	18
III	Digital media channels: Digital media channels– Search engine marketing– PRE– 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 –Meta verse marketing–Advantages and Disadvantages of digital media channels–Meta verse marketing–Case Study–.PPC(Pay Per Click)	18
IV	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–Database marketing–Electronic consumer relationship management–Goals–Process–Benefits –Role–Next generation CRM.	18
V	Analytics and Gamification: Digital Analytics – Concept – Measurement framework – Demystifying webdata–Owned social metrics – Measurement metrics for Facebook, Twitter, You Tube, Slide Share, Pinterest, Instagram, Snap chat and Linked In – 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. Self study-Consumer perception on E-Marketing	18
	Total	90
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

CORE II DIGITAL MARKETING

Text books

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

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	1	0	0	0
CO3	2	2	1	2	2	2	3	0	0	0
CO4	2	2	1	2	2	2	1	0	0	0
CO5	3	3	2	3	3	3	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution toPOs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE III – BANKING AND INSURANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCY03	Core III	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand the evolution of new era banking.
- ❖ To explore the digital banking techniques.
- ❖ To analyse the role of insurance sector.
- ❖ To evaluate the mechanism of customer service in insurance and the relevant Regulations.
- ❖ To analyse risk and its impact in banking and insurance industry.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Relate the transformation in banking from traditional to new age	PO2,P08
CO2	Apply modern techniques of digital banking	PO1,P03
CO3	Evaluate the role of insurance sector	PO5 ,PO6
CO4	Examine the regulatory mechanism	PO4,P07
CO5	Assess risk mitigation strategies	PO5.P06

CORE III – BANKING AND INSURANCE

Unit	Details	No. of Hours
I	Introduction to Banking: Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift –Fin tech Overview-Fin tech 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– E-Banking vs financial Services(NEFT–RTGS–VSAT–SFMS–SWIFT)	18
II	Contemporary Developments in Banking: Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain – Types of Block Chain- Differences between DLT and Block chain-Benefits of Block chain and DLT-Unlocking the potential of Block chain–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 re imagined with AI. Cloud banking- Meaning - Benefits in switching to Cloud Banking.: ❖ Recent Trends in AI Banking Services.(PPT Presentation)	18
III	Indian Insurance Market: History of Insurance in India–Definition and Functions of Insurance–Insurance Contract–Indian Insurance Market–Reforms in Insurance Sector–Insurance Organization– Insurance organization structure .Insurance Intermediaries: Insurance Broker–Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services)–Procedures-Code of Conduct . ➤ .Case Study-on Insurance Policies..	18
IV	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.	18

V	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..- Self-Study- IRDA EXAM	18
	Total	90
➤ Case studies , and ❖ PPT Related to the above topics are to be considered for Internal Exam Only		

Text books

- ❖ Indian Institute of banking and Finance(2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
- ❖ Mishra MN & Mishra SB,(2016), “Insurance Principles and Practice”, 22nd Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.
- ❖ Emmett, Vaughan, Therese Vaughan M.,(2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
- ❖ Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finan Fin Tech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Reference books

- ❖ Sund Haram KPM & Varshney P.N.,(2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
- ❖ .Gord On & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ Gupta P.K.(2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology hand book for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web Resources

- ❖ <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
- ❖ https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TEC H

%20IV% 20YEAR% 20II% 20SEM%20BCT%20(R18A0534)%20NOTES%20
Final%20 PDF.pdf

❖ [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page
No108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	1	3	3	3	1	2	0	0
CO2	3	3	3	3	3	3	2	2	0	0
CO3	2	2	1	2	2	2	3	1	0	0
CO4	3	2	2	1	2	2	2	2	0	0
CO5	3	3	1	3	3	3	3	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE–I A– ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCYE01	Elective I-A	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To understand the various provisions of incorporation under Companies Act, 2013.
- ❖ To gain knowledge about the provisions relating to Directors.
- ❖ To evaluate the secretarial practice on meetings.
- ❖ To understand the provisions related to inspection and investigations.
- ❖ To provide insights on LODR regulations.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the procedures relating to incorporation of a company	PO2,PO3,P04
CO2	Summarize the duties, responsibility, appointment Disqualification of directors.	PO2,PO5,P07
CO3	Develop familiarity on different types of meetings, committees and its procedure	PO3,P06
CO4	Recall the provisions related to inspection and investigations	PO1,PO2
CO5	Analyze the procedure for inter corporate loans investment.	PO2,P07

ELECTIVE–I A– ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE

Unit	Details	No. of Hours
I	E-Governance , Registration and Shares: E-Governance (MCA-21– Important Features-CIN,DIN,DSC, CFC, SRN, etc; E- Forms and Online filing and Inspection of documents- Kinds Of Company-Formation of Company –. Memorandum and Articles of Association and other agreements — Procedure for alteration of clauses of Memorandum of Association and Articles of Association.. Shares and Share Capital-Meaning,Kinds-Allotment and Alteraion of Share Capital. ➤ Case Study-To Fill the MCA 21 Form.	15
II	Company Management: Directors– Appointment– Position of Directors– Restriction of Appointment Directors – Qualification and Disqualification of Directors– Duties and liability of Directors– ManagingDirector–Appointment–PowerandDuties-Proceduresfor appointment–resignation- Removal and vacation of office directors(including Independent directors, small share holders’ directors).	15
III	Company Meeting, and Audit: Procedure relating to board meetings, Committees- Audit Committee, Nomination and Remuneration Committee, Shareholders Committee. Committee meetings and general meetings-Circular resolution ,Drafting notices, Agenda Papers, Minutes and matters connected there with particularly requirements relating to Secretarial Standard1 and Secretarial Standard2- Secretarial Audit.Auditing:Appointment,Qulifications,Rights Duties and Liabilities. ➤ Case Study:on E-Meeting	15
IV	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.	15
V	Procedure related to LODR regulations and Winding Up: Procedure relating to Inter-corporate loans and investments and related party actions LODR regulations on related party transactions-Procedure for ascertainment invisible profits and declaration of dividends–Payment of dividend–Claiming of aimed and unpaid	15

	dividend –Transfer of unclaimed dividend to IEPF –Winding up- Meaning-Modes of Winding Up- Consequences of Winding Up.- .Self Study-company Practicing Secretary	
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Balachandran V and Govindarajan M(2016),“A Student Hand book on Company Law and Practice”, Vijay Nicole, Chennai
- ❖ KapoorG.Kand Sanjay Dhamija(2022),“Company Law and Practice”26thEdition, Taxmann Publications, New Delhi.
- ❖ Munish Bhandari(2022), “Bestword's A HandbookonCorporateandEconomicLaws”,31st Edition, Best word Publications Pvt Ltd., New Delhi
- ❖ Avtar Singh(2022),“Company Law”,17thEdition,Eastern Book Company Pvt. Ltd, .Bharat Bhushan,KapoorN.D,RajniAbbi,RajivKapoor,(2021)“CorporateLaws”,Sultan Chand & Sons, New Delhi

Reference books

- ❖ Kuchal M.C, “Secretarial Practice” Vikas Publications(Pvt)Ltd., Hyderabad
- ❖ Taxmann's Companies Act 2013withRules,Taxmann Publications, New Delhi
- ❖ Ramaiya, A Ramaiya Guide to the Companies Act, 2013, Lexis Nexis Publishers, Gurgaon, Harya

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	0	0	0
CO2	3	3	3	3	3	3	3	0	0	0
CO3	3	3	3	3	3	3	3	0	0	0
CO4	3	3	3	3	3	3	3	0	0	0
CO5	3	3	3	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE-I B – CORPORATE DUE DILIGENCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCYE02	E;ective I-B	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To facilitate understanding the concept and application of due diligence.
- ❖ To understand the viability of gathering information about an organization or party to identify issues during a contractual relationship.
- ❖ To understand the types of Global Depository Receipts and its regulatory framework.
- ❖ To analyse the importance of due diligence in Merger sand Amalgamation process.
- ❖ To understand the concept of compliance management and preparation of due diligence report.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Apply finance, legal and management concepts of due diligence	P01,PO3
CO2	Analyze due diligence concepts applied to issue of securities	PO4,PO5
CO3	Summarize the types of Global Depository Receipts and its regulatory framework	PO2,PO3,PO6
CO4	Identify the importance And Amalgamation process	P01,PO3
CO5	Apply the concept of compliance management in the preparationof Due diligence report	PO3,P08

ELECTIVE-I B – CORPORATE DUE DILIGENCE

Unit	Details	No. of Hours
I	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	15
II	Due Diligence on Issue of Securities: SEBI (Issue of Capital and Disclosure Requirements), Regulations: Due Diligence on IPO/FPO-Due Diligence on preferential issue. Investor complaints are handled in SEBI.	15
III	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 DepositoryReceipts.	15
IV	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. Case Study- Due Diligence on Acquisition	15
V	Due Diligence Report and Compliance Management: Due Diligence Report and Compliance Management -Format of Due Diligence Re Important Contents of Due Diligence Report-Possible Hurdles in Due Diligence-Meto overcome the hurdles in Due Diligence - Sample Due Diligence Questionnaire Compliance Management: Meaning-Significance of Corporate Compliance Management Role of Information. Self-Study: Legal Due Diligence	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Anoop Jain C.S,(2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19thEdition, AJ Publications Chennai, Tamilnadu.
- ❖ William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley& Sons,Inc.,New Jerse
- ❖ Chatterjee B. D(2020),“A Practical Guide to Financial Due diligence”, Blooms berry Publications,1st Edition, New Delhi
- ❖ AnoopJain CS (2022),“Governance, Risk Management, Compliance and Ethics” 15thEdition, A J Publications and environmental impact. 2nd ed., CRC press.

Reference books

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

Web Resources

- ❖ <https://www.icsi.edu/media/portals/70/241120123.pdf>
- ❖ <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
- ❖ 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
- ❖ <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	0	2	0	0
CO2	3	3	3	3	3	3	0	2	0	0
CO3	3	3	3	3	3	3	0	1	0	0
CO4	3	3	3	3	3	3	0	2	0	0
CO5	3	3	3	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective-II A – DRAFTING AND CONVEYANCING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCYE03	Elective II A	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To acquire knowledge on drafting and conveyancing and the general principles to be adopted for drafting all sorts of deeds.
- ❖ To familiarize with the secretarial procedure in drafting the various resolutions a Recording of minutes of meetings.
- ❖ To understand the procedure to be followed for Memorandum of Association and Articles of Association.
- ❖ To understand the provisions to be complied with for drafting of notice, agenda, Resolutions and minutes of the meetings.
- ❖ To prepare documents based on secretarial practice.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the procedure regarding drafting and conveyancing	PO2,PO5
CO2	Apply the secretarial practices in drafting	PO3,PO4
CO3	Acquire the various deeds	PO2,PO6
CO4	Summarize the skills in drafting agreements	PO3,PO7
CO5	Recall the agreements pertaining to company law	PO1,PO2

Elective-II A – DRAFTING AND CONVEYANCING

Unit	Details	No. ofHours
I	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-Endoresment and stamping of a deed.	15
II	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.Case Study-Prepare to AGM	15
III	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..Case Study;- Drafting A Complint	15
IV	Drafting of agreements: Drafting of agreements- Drafting of various commercial agreements, guarantees, counter Guarantees, bank guarantees, out sourcing agreements, service agreements- Electronic contracts. Kinds of Drafting Agreement.	15
V	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. Self-Study-Sale of Goods Act 1930	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Chaturvedi R.N(2018), “Pleadings, Drafting & Conveyancing”, Central Law Publications, Allahabad.
- ❖ Murali Manohar (2004),“Art of Conveyancing and Pleading”, 2ndEdition, Eastern Book Company, Bangalore.

Reference books

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

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/Drafting_Pleadings_Appearences_22112022.pdf
- ❖ <https://yusuflaw.com/wp-content/uploads/2020/07/Law-on-Drafting-Pleading-Conveyancing-YAL.pdf>
- ❖ [http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20\(1\).pdf](http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20(1).pdf)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	3	0	0	0
CO3	3	3	2	3	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE –II B FOREX MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCYE04	Elective II B	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To understand international business models and financing functions.
- ❖ To analyse the effect of exchange rate systems and policies on multi currency Trade.
- ❖ To evaluate the various derivative instruments available in the foreign exchange Market.
- ❖ To understand the role of various credit instruments and documents in International finance.
- ❖ To evaluate the role of governing institutions and their schemes to promote Foreign trade policy.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the contribution of international institutions in maintaining equitable financial trade and functions	PO4,PO7
CO2	Analyse the factors determining the exchange rate mechanisms and Policies	PO3,P04
CO3	Apply the theories to evaluate the derivative instruments traded in The foreign exchange market	P01,PO3,P05
CO4	Explore the procedures relating to foreign trade	PO2,P03
CO5	Summarise exchange control measures	PO2,P06

ELECTIVE –II B FOREX MANAGEMENT

Unit	Details	No. of Hours
I	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..	15
II	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 tExchange rate fluctuations- Exchange Rate Mechanism: Exchange Rate Systems and Policies –Central Bank Intervention-Monetary and Portfolio Balance. Case Study: Types of Exchange Rate Mechanisms.	15
III	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.	15
IV	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 –In co terms - Export Promotion and Schemes: Institution for Export Promotion- Advisory boards- Export Promotion Organisation- Service institutes -Schemes for Export Promotion under CurrentEXIM Policy..	15
V	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. Self-Study: EXIM Bank.	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	3	0	0	0
CO3	3	3	2	3	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core– IV STRATEGIC COST MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCY04	Core IV	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To understand the aspects of strategic and quality control management.
- ❖ To analyse and select cost control techniques.
- ❖ To apply activity based costing for decision making.
- ❖ To utilize transfer pricing methods in cost determination.
- ❖ To evaluate the cost management techniques in various sectors.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the strategic cost management and QC	PO2,P03,P04
CO2	Utilize the appropriate technique for cost control	PO3,PO5
CO3	Make use of activity based costing in practice	PO3,P06
CO4	Evaluate the transfer pricing methods to solve problems	P01,PO3,P05
CO5	Construct cost structure for Agriculture and IT sector	PO3,PO8

Core– IV STRATEGIC COST MANAGEMENT

Unit	Details	No. of Hours
I	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) – ➤ Case Study: on Standard Costing in Profit Planning	18
II	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 Kaizen Costing -Meaning and Definition – Principles –Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits–Learning Curve: Meaning, Learning curve ratio and applications..5 C's of cost.Case Study:Cost Volume Profit Analysis.	18
III	Activity Based Cost Management: Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting–Practical problems: ABC Formula – ➤ case Study :on Cost Benchmarking	18
IV	Transfer Pricing: Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs- Practical Problems.	18
V	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. Self Study-Pricing Decisions	18
	Total	90
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	0	2	0	0
CO2	3	3	2	3	3	3	0	2	0	0
CO3	3	3	2	3	3	3	0	2	0	0
CO4	3	3	2	3	3	3	0	1	0	0
CO5	3	3	1	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core– V– ADVANCED CORPORATE ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCY05	Core V	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To understand the accounting treatment for issue of shares.
- ❖ To determine profits for fire and marine insurance.
- ❖ To prepare consolidated financial statements.
- ❖ To account for price level changes.
- ❖ To adopt financial reporting standards.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	P02,P05
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	PO1,P03
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	PO5,P06
CO4	Analyze contemporary accounting methods	PO4,P08
CO5	Evaluate the Financial Reporting based on Appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	PO4,P07

Core– V– ADVANCED CORPORATE ACCOUNTING

Unit	Details	No. of Hours
I	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: Profit prior Incorporation ➤ Case Study-Kinds of Shares	18
II	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. ➤ Case Study-Ind AS 104 Insurance	18
III	Consolidated financial statements: Consolidated financial statements as per AS21: Consolidated Profit and Loss Account–Minority interest–Cost of control–Capital reserve–Inter-company holdings–Preparation of consolidated Balance Sheet.	18
IV	Contemporary Accounting Methods: Accounting for price level changes–Social responsibility accounting–Human resource accounting-Forensic Accounting.Valuation of Intangible Assets and Shares: Value Added Statement, Economic Value Added, Market Value Added, and Shareholder Value Added.	18
V	Financial reporting: Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS5, AS10, AS19, AS20) Corporate Social Responsibility: Meaning ,Key provisions of Companies Act,2013, Accounting for CSR expenditure, Reporting of CSR, Presentation And disclosure in the financial statements. Self-Study-Preference shares –Kinds	18
	Total	90

THEORY: 20%; PROBLEMS: 80%
➤ Case studies Related to the above topics are to be considered for Internal Exam Only

Text Books

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

Reference books

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

Web Resources

- ❖ <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- ❖ <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- ❖ <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	1	1	0	0
CO2	3	3	3	3	2	3	2	2	0	0
CO3	3	3	2	3	3	3	3	1	0	0
CO4	3	3	3	3	3	3	2	2	0	0
CO5	3	3	3	3	3	3	2	1	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core– VI – SETTING UP OF BUSINESS ENTITIES

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCY06	Core VI	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand the start-up landscape and its financing.
- ❖ To analyse the formation and registration of Section company.
- ❖ To outline the concept to LLP and business collaboration.
- ❖ To understand the procedure for obtaining registration and license.
- ❖ To create ware ness about the legal compliances governing business entities.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Compare the various avenues of acquiring finance to setup a business entity	P02,P05
CO2	Recall the legal requirements for Section8 Company	PO1,P03
CO3	Examine the provisions for LLP and joint venture	PO4,P07
CO4	Analyze the registration and licensing procedure	PO4,P06
CO5	Evaluate the compliance of regulatory framework regarding environment	PO4,P07

Core– VI – SETTING UP OF BUSINESS ENTITIES

Unit	Details	No. of Hours
I	Startups in India: Types of business organizations–Factors governing selection of an organization- Startups – Evolution – Definition of a Startup – Startup landscape in India – Start up India policy – Funding support and incentives – Indian states with Startup policies –Exemptions for startups– Life cycle of a Startup– Important points for Startups–Financing options available for Startups – Equity financing – Debt financing – Venture capital financing– IPO–Crowd funding–Incubators- Mudra banks– Successful.Case Study- Factories Act, 1948;	18
II	Not-for-Profit Organizations: 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 :Difference between NGO and NPO	18
III	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.- Hindu Undivided Family; Sole Proprietorship;	18
IV	Registration and Licenses: Registration and Licenses: Introduction– Business entity registration– Mandatoryregistration – 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 . Case study; Form 61A	18

V	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. Self-Study- IEC (Import and Export Code)	18
	Total	90
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

- ❖ Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
- ❖ The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal / Lexis Nexis, Noida
- ❖ The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal / Lexis Nexis, Noida
- ❖ Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA

- ❖ Daniel Sitarz,(2011)“Sole Proprietorship: Small Business Start- up Kit”, 3rd Edition, Nova Publishing, USA.

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
- ❖ [https://www.mca.gov.in/MinistryV2/incorporation_company.html3\)](https://www.mca.gov.in/MinistryV2/incorporation_company.html3))
- ❖ <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
- ❖ <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
- ❖ https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%201986.pdf

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	2	0	0	0
CO2	3	2	2	3	2	3	1	0	0	0
CO3	3	3	2	3	3	3	2	0	0	0
CO4	3	3	3	3	3	3	2	0	0	0
CO5	3	3	3	3	3	3	1	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective –III A STRATEGIC CORPORATE MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCYE05	Elective III A	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the fundamentals of strategic management process.
- ❖ To provide a basic understanding of the nature and dynamics of strategy formulation.
- ❖ To expose to various perspectives and concepts in the field of Strategic Management.
- ❖ To understand the principles of strategy implementation and control in organizations.
- ❖ To develop skills to devise strategies to complexities of business.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Outline the fundamentals of strategic management process	PO2,P05
CO2	Experiment with a credible business analysis in a team setting	PO3,P04
CO3	Apply knowledge gained in basic courses to the formulation and implementation of strategy	P01,PO3,P05
CO4	Apply the concepts, tools and techniques to practical situationsfor diagnosing and solving organizational problems	P01,PO3,P05
CO5	Demonstrate capability of making decisions in dynamic business landscape.	PO2,P04,P06

Elective –III A STRATEGIC CORPORATE MANAGEMENT

Unit	Details	No. of Hours
I	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.	12
II	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, Stock holders' Expectations–Scenario planning. ➤ Case Study- Performance Appraisal and Incentives	12
III	Strategy formulation: Strategy formulation: A Business level strategy: Competitive advantages, Market focus, Market lifecycle, Business strategy for turnaround-Operational level strategy: The strategic role of operations, approaches, total quality management, core processes, re-engineering; shared and managerial guidelines to TQM and CPR-Corporate level strategy:..	12
IV	Implementation of strategies: Implementation of strategies: Organization structure, design, forms, change, tools and areas of strategy implementation-Leadership, functional policies and allocation of resources...	12
V	Evaluation and control of strategy: Evaluation and control of strategy: Issues, types and techniques, role of organizational systems- DuPont's Control Model– Balanced Score Card–Michael Porter's Framework for Strategic Management–Future of Strategic Management . Self-Study-Leadership Style and Theories	12
	Total	60
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

- ❖ Chandan J S & Nitish K. Sengupta, “Strategic Management”, Vikas Publishing, New Delhi.
- ❖ 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.
- ❖ Fred R. David, Purva Kansal and Forest R David (2019), “Strategic Management Concepts: A Competitive Advantage Approach”, 16th Edition, Pearson, Noida.

Web Resources

- ❖ <https://www.managementstudyguide.com/strategic-management-process.htm>
- ❖ <https://strategicmanagementinsight.com/tools/mckinsey-7s-model-framework/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	0	0	0	0
CO2	3	3	3	3	3	2	0	0	0	0
CO3	3	3	3	3	3	2	0	0	0	0
CO4	3	3	3	3	3	2	0	0	0	0
CO5	3	3	3	3	3	2	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Elective –III B – STRATEGIC MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCYE06	Elective III B	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand strategic management and its levels and phases.
- ❖ To analyse the dynamics of competitive strategic management techniques.
- ❖ To familiarize with the business and functional level strategies.
- ❖ To gain knowledge on organisational and strategic leadership.
- ❖ To apply latest concepts in strategy implementation and control.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Summarize strategic management principles at different levels and Phases	PO2,P04,P06
CO2	Analyze the dynamics of competitive strategic management Techniques	PO2,P03
CO3	Examine business and functional level strategies	PO4,P05,P07
CO4	Identify strategic leadership and organizational skills	P01,P03
CO5	Apply latest concepts in strategy implementation and control	P01,P03

Elective –III B – STRATEGIC MANAGEMENT

Unit	Details	No. of Hours
I	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 strategicManagement global economy.	12
II	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, Turn around, Retrenchment and Retreat, Corporate parenting.	12
III	Different Levels of Strategies: Business Level Strategies: Competitive Strategies at Business Level, Michael Porters Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy ,Human Resource Strategy, Research And Development.	12
IV	Organization and Strategic Leadership: Organization and Strategic Leadership: Organization Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	12
V	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. Self-Study-Leadership Management	12
	Total	60

Text Books

- ❖ Prasad L.M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi
- ❖ Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ .Gupta C.B.(2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.

Reference Books

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

Web Resources

- ❖ <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
- ❖ <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
- ❖ <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
- ❖ <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
- ❖ <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	2	0	0	0
CO2	3	3	3	3	3	2	2	0	0	0
CO3	3	3	3	3	3	2	1	0	0	0
CO4	3	3	3	3	3	2	1	0	0	0
CO5	3	3	3	3	3	2	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective –IV A – CORPORATE RESTRUCTURING LAW AND PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCYE07	Elective IV A	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To acquire knowledge about various strategies of Corporate.
- ❖ To understand the procedural aspects relating to meetings and petitions.
- ❖ To analyse the legal and procedural aspects of Mergers, Amalgamations and Takeovers.
- ❖ To understand the concept, need, modes and procedural aspects of Demerger and Reverse Merger.
- ❖ To understand the Global and National Scenario of Corporate Restructuring.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Identify the different strategies of Corporate Restructuring	PO3,P05
CO2	Summarize legal and procedural aspects relating to meetings	PO2,P06
CO3	Understand the legal and procedural aspects of Mergers, Amalgamation Takeovers	P01,PO2.P03
CO4	Analyze the different modes of Demerger and ReverseMerger	PO4.P08
CO5	Identify the procedural and practical aspects of Buyback ofShares by Companies	PO3,P05

Elective –IV A – CORPORATE RESTRUCTURING LAW AND PRACTICE

Unit	Details	No. of Hours
I	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. ➤ Case Study-On Amalgamation	12
II	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 petitionsincluding documentations..	12
III	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–Bail out Takeovers–Takeover of Sick-Units.	12
IV	Demergers: Difference between Demergers and Reconstructions- Modes of Demerger– By Agreement, Under scheme of arrangement, by Voluntary Winding Up–Reverse Mergers.	12
V	Buyback of shares, and Post Merger Re-Organisation Buyback of shares– Concept and necessity– Securities and Exchange Board of India Guidelines Procedure and Practice of buyback of shares. Accomplishment of Objectives –Profitability- Gains to post merger valuation-Measuring Post merger efficiency-Factors in post merger re-organisation. Self-Study-IBC 2016	12
	Total	60
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ SampathK. R.(2018), “Law and Procedure for Mergers/ Amalgamations, Takeovers, Joint Ventures, LLPs & Corporate Restructure”, 11th Edition, Snow White Publications Pvt. Ltd, Mumbai
- ❖ Ramanujam S.(2019), “Mergersetal”, 4th Edition, Lexis Nexis Butterworth India .
- ❖ Prasad G. Godbole (2013), “Mergers, Acquisitions and Corporate Restructuring”, 2nd Edition, Vikas Publishingt. Ltd, Mumbai

Reference books

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

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CR ILW_PI_Book.p df
- ❖ <https://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	0	2	0	0
CO2	3	3	2	3	3	3	0	2	0	0
CO3	3	3	2	3	3	3	0	2	0	0
CO4	3	3	2	3	3	3	0	2	0	0
CO5	3	3	2	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective –IV B – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCYE08	Elective IV B	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To become familiar with various Investment a venues and Portfolio Construction.
- ❖ To understand the Equity Shares, Preference Shares and Bonds valuation models.
- ❖ To learn about long-term and short-term investment analysis tools.
- ❖ To analyse with Portfolio theories.
- ❖ To gain knowledge in Portfolio performance methods.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the investment options and structure a portfolio	PO1, PO4
CO2	Assess the value of Equity Shares, Preference Shares and Bonds	P02,PO5
CO3	Examine stock Technical analysis	PO4,P05,P06
CO4	Analyze the various Portfolio Theories.	P03,PO4
CO5	Evaluate the portfolio performance.	PO5,P07

Elective –IV B – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Unit	Details	No. of Hours
I	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 assetal location-Factors Affecting Investment Decisions in Portfolio Management	12
II	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...	12
III	Fundamental Analysis and Technical Analysis: Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis–Dow Theory Types of Charts–Chart Patterns–Trend Analysis– Support Line and Resistance Line Volume Analysis– Indicators and Oscillators– Simple Moving Average–Exponential Moving Average–Relative Strength Index–Bollinger Band–Elliott Wave Theory.	12
IV	Efficient Market Hypothesis: Efficient Market Hypothesis–Markowitz Model, Arbitrage Pricing Theory–harpe’s Single index portfolio selection method–Capital Asset Pricing Model(CAPM).	12
V	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. Self-Study-SWOT Analysis	12
	Total	60

Text Books

- ❖ Prasanna Chandra(2021), “Investment Analysis and Portfolio Management”, 6th Edition, Mc Graw Hill, Noida, UP.
- ❖ Rustagi R P(2022),“Investment Analysis and Portfolio Management 5thEdition, Sultan Chand & Sons, New Delhi
- ❖ BhallaV.K.(2019),“Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi.

Reference books

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

Web References:

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	2	3	2	0	0	0
CO2	3	3	1	3	2	3	1	0	0	0
CO3	3	3	2	3	2	3	2	0	0	0
CO4	2	3	1	3	2	2	1	0	0	0
CO5	3	3	1	3	2	2	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution toPOs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Skill Enhancement – CYBER SECURITY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCYN01	Skill Enhancement	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To Learn Cyber security.
- ❖ To understand the Cybercrime and Cyber law.
- ❖ To learn Social Media Overview and Security.
- ❖ To analyse E-Commerce and Digital Payments.
- ❖ To gain knowledge in Digital Devices Security, Tools and Technologies for Cyber Security.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the Cyber security	PO2,PO5
CO2	Summarize Cybercrime and Cyber laws	PO2,P04
CO3	Gain knowledge the Social Media and Security	PO1,P06
CO4	Identify E-Commerce and Digital Payments	PO3.P08
CO5	Analyze the Digital Devices Security	PO4,P05

Skill Enhancement – CYBER SECURITY

Unit	Details	No. of Hours
I	Introduction to Cyber security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyber space, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyber space, Concept of cyber security, Issues and challenges of cyber security	6
II	Cybercrime and Cyber law: Classification of cybercrimes, Common cybercrimes- cybercrime targeting computers and mobiles, cybercrime against women and children, financial frauds, social engineering attacks, malware and ransom ware attacks, zero day and zero click attacks, Cyber criminals modus-operandi , Reporting of cybercrimes, Remedial and mitigation measures, Legal perspective of cyber-crime, IT Act 2000 and its amendments, Cybercrime and offences, Organizations dealing with Cybercrime and Cyber security in India, Case studies	6
III	Social Media Overview and Security: Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hash tag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.	6
IV	E-Commerce and Digital Payments: Definition of E- Commerce, Main components of E-Commerce, Elements of E- Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stakeholders, Modes of digital payments-Banking Cards, Unified Payment Interface (UPI), e- Wallets, Un structured Supplementary Service Data (USSD), Aadhar enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorized banking transactions. Relevant provisions of Payment Settlement Act, 2007	6
V	Digital Devices Security, Tools and Technologies for Cyber Security: End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Anti-virus, Management of	6

	host fire wall and Anti-virus, Wi- Fi security, Configuration of basic security policy and permissions.	
	Total	30

Text Books

- ❖ Cyber Crime Impact in the New Millennium, by R. C Mishra, Author Press. Edition 2010.
- ❖ Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
- ❖ Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson, 13th November, 2001)

Reference books

- ❖ Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.
- ❖ Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
- ❖ Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.
- ❖ Fundamentals of Network Security by E. Maiwald, McGraw Hill.

Web References:

- ❖ <https://www.legalserviceindia.com/article/l69-Internet-Linking.html>
- ❖ <https://www.becybersafe.com/more/links.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	2	3	0	1	0	0
CO2	3	3	1	3	2	3	0	2	0	0
CO3	3	3	2	3	2	3	0	1	0	0
CO4	2	3	1	3	2	2	0	2	0	0
CO5	3	3	1	3	2	2	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

COMPULSORY PAPER – FUNDAMENTALS OF HUMAN RIGHTS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PHR01	Fundamentals of Human Rights	Theory	Y	Y	-	2	1

Learning Objectives

- ❖ To learn about Basic Facets of Human Rights.
- ❖ To understand the development of human rights in India.
- ❖ To know the various rights pertaining to marginalized and other disadvantaged people.
- ❖ To help the students to know various human rights movements.
- ❖ To make the students to be aware of human rights redressal mechanisms.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the basic facets of human rights	PO1
CO2	Comprehend the Constitutional provisions of human rights in India	PO1,PO2
CO3	Grasp the rights of the marginalized and other disadvantaged people in India	PO4,PO6
CO4	Know the historical background of the various human rights movement in India.	PO4,PO5,PO6
CO5	Understand the redressal mechanism of the human rights violations	PO3,PO8

COMPULSORY PAPER – FUNDAMENTALS OF HUMAN RIGHTS

Unit	Details	No. of Hours
I	Introduction: Meaning and Definitions of Human Rights – Characteristics and Importance of Human Rights – Evolution of Human Rights – Formation, Structure and Functions of the UNO - Universal Declaration of Human Rights – International Covenants– Violations of Human Rights in the Contemporary Era	6
II	Human Rights in India: Development of Human Rights in India – Constituent Assembly and Indian Constitution Fundamental Rights and its Classification – Directive Principles of State Policy Fundamental Duties.	6
III	Rights of Marginalized and other Disadvantaged People: Rights of Women – Rights of Children – Rights of Differently Abled – Rights of Elderly - Rights of Scheduled Castes – Rights of Scheduled Tribes – Rights of Minorities – – Rights of Prisoners – Rights of Persons Living with HIV/AIDS – Rights of LGBT.	6
IV	Human Rights Movements: Peasant Movements (Tebhaga and Telangana) – Scheduled Caste Movements (Mahar and Ad-Dharmi) – Scheduled Tribes Movements (Santhal and Munda) – Environmental Movements (Chipko and Narmada Bachao Andolan) – Social Reform Movements (Vaikom and Self Respect).	6
V	Redressal Mechanisms: Protection of Human Rights Act, 1993 (Amendment 2019) – Structure and Functions of National and State Human Rights Commissions – National Commission for SCs – National Commission for STs – National Commission for Women – National Commission for Minorities – Characteristics and Objectives of Human Rights Education	6
	Total	30

Text Books

- ❖ Dr. S. Mehataj Begum, Human Rights in India: Issues and perspectives, APH Publishing Corporation, New Delhi, 2010
- ❖ Asha Kiran, The History of Human Rights, Mangalam Publications, Delhi, 2011
- ❖ Bani Borgohain, Human Rights, Kanishka Publishers & Distributors, New Delhi-2,2007

- ❖ Jayant Chudhary, A Textbook of Human Rights, Wisdom Press, New Delhi, 2011
- ❖ Anju Soni, Human Rights in India, Venus Publication, New Delhi, 2019.

Reference books

- ❖ Sudarshanam Gankidi, Human Rights in India: Prospective and Retrospective, Rawat Publications, Jaipur, 2019.
- ❖ Satvinder Juss, Human Rights in India, Routledge, New Delhi, 2020.
- ❖ Namita Gupta, Social Justice and Human Rights in India, Rawat Publications, Jaipur, 2021
- ❖ Mark Frezo, The Sociology of Human Rights, John Willy & Sons, U.K. 2014.
- ❖ Chiranjivi J. Nirmal, Human Rights in India: Historical, Social and Political Perspectives, Oxford University Press, New York, 2000..

Web References:

- ❖ www.un.org/rights/HRToday
- ❖ www.amnesty.org
- ❖ www.hrweb.org
- ❖ <https://www.youtube.com/watch?v=vDizUvyQTuo>
- ❖ <https://www.youtube.com/watch?v=WJsUfck01Js>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	2	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	2	3	2	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE VII -- TAXATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCY07	Core VII	Theory	Y	Y	-	6	5

Learning Objectives

- To identify deductions from gross total income and computation of income for different classes of assesses
- To understand the procedure for filing of returns and tax planning.
- To analyse the structure on international business taxation.
- To assess Goods and Services Tax and filing GST returns.
- To compute customs duty as per Customs Act

Course Outcomes		
Course Outcomes	On completion of this course, students will be able to	Programme Outcomes
CO1	Remember the provisions of income tax to determine taxable income	P01,P02,P03
CO2	Estimate the Plan of taxes	P03,P05
CO3	Illustrate the nuances of international business taxation	P02,P04
CO4	Summarize the provisions of GST	P02,P03
CO5	Evaluate the provisions of Customs Act	P02,P05

CORE VII – TAXATION

Unit	Details	No. of Hours
I	Assessment of persons(tax authority) Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE,80JJA,80JJA,80LA,80M,80P,80PA)–Assessment of Firms, AOP, BOI, Company and Co-operative society. Income Tax Authorities – Structure of authority-commissioner-Joint commissioner- functions-appointment-powers&duties.	18
II	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,Ownor lease, Retain or replace, Shutdown or continue.	18
III	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.	18
IV	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.- Case Study – Tax Evasion on GST	18
V	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	18
	Total	90
Case studies Related to the above topics are to be considered for Internal Exam Only		

Text books

- ❖ Vinod Sing hania and Kapil Singhania, Direct Taxes Law& Practice Professional Edition,Taxmann Publications, New Delhi.
- ❖ MehrotraH.C.andGoyalS.P,IncomeTaxincludingTaxPlanning&Management,SahityaBhawanPublications,Agra
- ❖ SekarG,“DirectTaxes”- A Ready Refresher,SitaramanC.&CoPvt.Ltd.,Chennai.
- ❖ BalachandranV,(2021)Textbook of GST and Customs Law, Sultan Chandand Sons, NewDelhi

- ❖ Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol. I and II), Aadhyaprakashan, Prayagraj (UP)

Reference books

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

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
- ❖ https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
- ❖ https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	0	0	0	0
CO2	3	3	3	3	3	3	0	0	0	0
CO3	3	3	3	3	3	3	0	0	0	0
CO4	3	3	3	3	3	3	0	0	0	0
CO5	3	3	3	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core –VIII RESEARCH METHODOLOGY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCY08	Core VIII	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To understand the fundamental of research
- ❖ To construct theoretical design and formulate hypotheses.
- ❖ To evaluate the data collection techniques
- ❖ To perform parametric and non- parametric tests
- ❖ To enhance report writing skills and develop ethical conduct in research

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Analyze the search concepts and recognize the research problem	PO4,PO5
CO2	Understand the research hypothesis and determine the sample size	PO2,PO5
CO3	Interpret the appropriate method for data collection	PO4,PO6
CO4	Gain knowledge the results of statistical tests	PO1,PO6
CO5	Identify the research report avoiding plagiarism	PO2,PO5

CORE VIII RESEARCH METHODOLOGY

Unit	Details	No. of Hours
I	Introduction Business Research - definition and significance- the research process- types of research.- exploratory and causal research - theoretical and empirical research -cross-sectional and time- series research- research questions/problems- research objectives-reviews- research hypotheses - characteristics- research in an evolutionary perspective - the role of theory in research.	18
II	Research Design and Measurement Research design - definition-types of research design- exploratory and causal research design- descriptive and experimental design-different types of experimental design .sampling plan- sample size- determinants optimal sample size- sampling techniques- probability Vs non-probability sampling methods- measurement and scaling -different scales -construction of instrument- validity and reliability of instrument.	18
III	Data Collection Meaning,Types of data - Primary Vs Secondary data - methods of primary data collection -survey Vs observation - experiments- construction of questionnaire and instrument- validation of questionnaire. Case Study-Interview Schedule vs Questionnaire	18
IV	Data Preparation and Analysis Data Analysis–, Mean, Median, Mode, Standard deviation, ANOVA, - Bivariate and multivariate statistical techniques- factor analysis - Discriminant analysis - cluster analysis - correlation - regression- multiple correlation and regression.Chi-Square. Data preparation - editing - coding- data entry- validity of data- qualitative Vs. quantitative	18
V	Report Design, Writing and Ethics in Business Research Research report - different types - contents of report - need of executive summary - chapterization - contents of chapter - Report writing- Steps in report writing - final proof - report format - title of the report - Ethics in research. Ethical behavior of research –Avoiding plagiarism, plagiarism checker tools.subjectivity and objectivity in research. Report Writing-Future research study approaches.	18
	Total	90
Case studies Related to the above topics are to be considered for Internal Exam Only		

Text books

- ❖ Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
- ❖ Kothari C.R and Gaurav Garg, (2020)“Research Methodology”–Methods and Techniques. New Age International (P) Limited, New Delhi.

- ❖ Krishna swami and Ranganathan, (2011)“Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

Reference books

- ❖ .Donald R. Cooper, Pamela S. Schindler and J. K. Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).
- ❖ Sashi K. Gupta and Parneet Rangi, (2018) “Research Methodology”, Kalyani Publisher, Ludhiana.
- ❖ Sharma RD and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Web Resources

- ❖ https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_scienc_e_students/ln_research_method_final.pdf
- ❖ <https://ccsuniversity.ac.in/bridgelibrary/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- ❖ https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20ON OTES%20first.pdf
- ❖ <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	3	2	0	0	0
CO2	3	3	3	2	2	3	1	0	0	0
CO3	3	3	3	2	2	3	3	0	0	0
CO4	3	3	3	2	2	3	1	0	0	0
CO5	3	3	3	2	2	3	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE-IX – COMPUTER IN BUSINESS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCYP01	Core IX	Practical	-	Y	Y	6	5

Learning Objectives

- ❖ To understand the fundamentals of SPSS
- ❖ To compare the values obtained int-test and ANOVA
- ❖ To perform regression and non-parametric tests
- ❖ To create company, groups and ledgers and obtain financial statements using Tally Prime
- ❖ To understand inventory management and account for goods and services tax

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the data file in SPSS	PO2,P03,P04
CO2	Evaluate the samples	P01,PO3,P05
CO3	Gain knowledge the non-parametric tests	P01,PO4
CO4	Construct a company, form group sand get automated financial statements	PO4,P07
CO5	Analyze the automation of inventory	PO2,PO5

CORE IX – COMPUTER IN BUSINESS

Unit	Details	No. of Hours
I	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–Cronbachs Alpha test–Charts and graphs–Editing and copying SPSS output.	18
II	Parametric Tests in SPSS Compare means: One-sample t-test, Independent Sample t-test, Paired-sample t-test and One-way ANOVA, Two-way ANOVA– Correlation: Bi-variate, Partial and Multiple. Simple linear regression. Recent Trends in AI Banking Services. (PPT Presentation)	18
III	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.	18
IV	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 organization. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis– Practical problems.	18
V	Inventory and GST in Tally Prime Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Go down– 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.	18
	Total	90

Text books

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

Reference books

- KulasJohn, 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
- Rajathi .A, Chandran.P(2011), SPSS for You, MJP Publishers, Chennai
- Sangwan Rakesh(2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
- Lodha Roshan(2022),Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web Resources

- <https://www.spss-tutorials.com/basics/>
- <https://www.tallyclub.in/>
- <https://tallysolutions.com/business-guides/inventory-management-in-tallyerp9/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	3	2	2	3	3	1	0	0	0
CO2	3	3	2	2	3	3	2	0	0	0
CO3	3	3	2	2	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course coordinator

BOS Chairman

Core X- INTERNATIONAL BUSINESS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCY09	Core X	Theory	Y	Y	-	6	4

Learning Objectives

- To understand the concepts of International Business and International Business Environment
- To analyses the different theories of International Business.
- To understand the legal procedures involved in International Business.
- To evaluate the different types of economic integrations.
- To analyses the operations of MNC through real case assessment.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the concepts of International Business and International Business Environment	PO2,PO3,P04
CO2	Analyze different theorie so International Business	PO2,PO5,P07
CO3	Understand the legal procedures involved in International business	PO2,PO3,P04
CO4	Evaluate the different types of economic integrations.	PO5 ,PO6
CO5	Identify the operations of MNCs through real case assessment	PO1,P07

Core X – INTERNATIONAL BUSINESS

Unit	Details	No. of Hours
I	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. PPT-Reason for Recent Growth in IB	18
II	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 Eclectic Theory of International Production.	18
III	Legal frame work of International Business Legal frame work of International Business: Nature and complexities: Code and common laws and their implications to Business- International Business contract-Legal provisions,Payment terms. Case Study-Case Study on Investment Banking	18
IV	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 and UNCTAD.	18
V	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.	18
	Total	90
Case studies and ppt,Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

- Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc GrawHill Education, New York
- Alan Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	1	2	2	2	2	0	0	0
CO2	3	2	3	1	3	3	1	0	0	0
CO3	2	1	2	3	2	2	3	0	0	0
CO4	1	3	1	2	1	1	2	0	0	0
CO5	3	2	2	2	2	2	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE – V A - SECRETARIAL, MANAGEMENT AND SYSTEMS AUDIT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCYE09	Elective V A	Theory	Y	Y	-	3	3

Learning Objectives

- ❖ To understand the procedures relating to secretarial audit
- ❖ To gain knowledge on management audit
- ❖ To understand the Concept of Secretarial Audit Report
- ❖ To understand about the Documentation of Audit
- ❖ To recognize the duty of reporting fraud

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Summarise the Fundamentals of Secretarial, Management and Systems Audit	P01,P03
CO2	Gain knowledge the importance of Management Audit and Cost Audit	PO4,PO5
CO3	Understand the Audit Process and Documentation	PO2,PO3,PO6
CO4	Interpret the concept of Detection of Fraud and Reporting	P01,P03
CO5	Analyse Documentation Standards, Policies and Procedures, Audit Approach of Systems Audit	PO3,P08

ELECTIVE– V A – SECRETARIAL, MANAGEMENT AND SYSTEMS AUDIT

Unit	Details	No. of Hours
I	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.	9
II	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.	9
III	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	9
IV	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.	9
V	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–Norm sand Procedure for Computerization, Computers Control and Security.	9
	Total	45

Text Books

- Divya Bajpai(2022),“Secretarial Audit Compliance Management & Due Diligence”, 4th Edition, Taxmann, New Delhi.
- Anoop Jain C.S.(2022),“Secretarial Audit Compliance Management & Due Diligence”, 19th Edition, AJ Publications, New Delhi
- The Institute of Company Secretaries of India,“Secretarial Audit. Compliance Management and Due Diligence”, New Delhi.

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	0	2	0	0
CO2	3	3	2	3	3	3	0	2	0	0
CO3	3	3	2	3	3	3	0	1	0	0
CO4	3	3	2	3	3	3	0	2	0	0
CO5	3	3	2	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairma

Elective–V B – FORENSIC AUDIT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCYE10	Elective - V B	Theory	Y	Y	-	3	3

Learning Objectives

- ❖ To understand and analyse the concept of Corporate Fraud and Forensics Audit.
- ❖ To acquaint with the fundamentals of Forensic Audit
- ❖ To know the importance of Indian Laws towards Forensic Audit
- ❖ To explore different types of forensic investigation.
- ❖ To evolve an understanding about Digital and Cyber Forensic

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Summarise the concept of Fraud and Forensic Audit	PO2,PO5
CO2	Understand the Forensic Audit Procedures	PO3,PO4
CO3	Summarise the provisions of Indian Evidence Laws of Forensic Audit	PO2,P06
CO4	Gain knowledge the Investigation mechanism	PO3,P07
CO5	Analyse the concept of Digital and Cyber Forensic	PO1,PO2

Elective– V B FORENSIC AUDIT

Unit	Details	No. of Hours
I	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	9
II	Corporate Frauds and Forensic Audit Procedures Modern Day Scenario- Fundamentals of Forensic Audit- Fraud related Concept - Kindsof Frauds - Corporate Frauds: An Insight- Tools for handling Forensic Audit - Forensic Audit Thinking (Thinking Forensically) - Forensic Audit Procedures - Tools for handling Forensic Audit and the Role of Company Secretary-Role of CS as a Forensic Auditor-Power and Duties of Auditors.	9
III	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.	9
IV	Forensic Investigation Investigation Mechanism - Types of Investigations - Methods of Investigations - Finding Facts and Conducting Investigations: A Process Exemplified- Red Flags- Green Flags – Digital Forensic – Stages in forensic investigation in Digital forensic - Types of Digital evidence – Computer Forensic Methodology	9
V	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.	9
	Total	45

Text Books

- ❖ Pipara G.C.(2020),“Forensic Audit Decoded Unlocking The Secrets of Financial Accounting & Investigation” , Taxmann, New Delhi.
- ❖ The Institute of Company Secretaries of India,“Forensic Audit”,New Delhi.

- ❖ Kamal Garg(2019),“Forensic Audit”,1stEdition,Bharat Law House Pvt. Ltd, New Delhi.

Reference books

- ❖ ICAI–“StudyonForensic AccountingandFraud Detection”, New Delhi.
- ❖ Sandeep Baldava and Deepa Agarwal (2021), “Forensic Investigations and FraudReporting in India
- ❖ Practical insights to Predict, Prevent, Detect and InvestigateFrauds”,BloomsburyPublishing, New Delhi.
- ❖ Lawmann(2023),“ForensicEvidence”,Ramachandran,AgarwalLawHouse,NewDelhi.

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	3	0	0	0
CO3	3	3	2	3	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

SEC (NME-II) FUNDAMENTALS OF GST

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCYN02	SEC (NME-II)	Theory	Y	Y	-	3	2

Learning Objectives

- ❖ To Acquire theoretical knowledge and practical exposure governing GST and Customs Laws
- ❖ To Develop the students with a working knowledge of principles and provisions of GST and customs law.
- ❖ To enable the students analyze e the persons liable for registration and the persons not required to obtain registration under the GST Law.
- ❖ To enable the students to compute the Goods and Services Tax (GST) payable by a supplier after considering the eligible input tax credit.
- ❖ To enable the students analyze e the persons liable for registration and the persons not required to obtain registration under the GST Law.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Gain knowledge the features,and benefits of GST.	PO1,PO4
CO2	understand the students to learn important definitions on GST	PO2,P03
CO3	Analyse the important provisions of GST	P02,P05
CO4	Understand the registration procedure relating to GST	P02,P05
CO5	Gain knowledge the various aspects of assessment of GST	PO1,P03

SEC (NME-II) FUNDAMENTALS OF GST

Unit	Details	No. of Hours
I	Introduction Tax System And Gst: Introduction–Meaning–Features–Objectives of Taxation- Types of Taxes – Direct and Indirect taxes – Indirect tax Structure – Merit and Demerits of Indirect Taxes – Recent Developments in Indirect Taxes – Goods and Services Tax Act 2016-Introduction – Features—Benefits of GST Act	9
II	Goods And Service Tax: Important Definitions – GST Council - Taxable persons – Levy and collection of GST – Forward and Reverse Charge - Time, Place and Value of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act-Appointment of Officers –Powers of officers – Powers to grant exemption from tax .	9
III	Gst returns: Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns –Assessment of non- filers of returns–Assessment of unregistered persons– Assessment in certain special cases–Tax Invoice–E-Invoice-E-Way Bill–Credit and Debit Notes –Payment of Tax–Tax Deducted at Source–Electronic Commerce – Definitions –Collection of Tax at source..	9
IV	Supply and Valuation Meaning of Supply–Time of Supply–Valuation of supply–Industry Oriented: Jobwork, Pure Agent , e-commerce – Anti Profiteering Measures. Input tax Credit and GST Liability: Eligibility and Conditions – Apportionment of credit and blocked credits – Input Service Distributor–Reversal and reclaim of ITC–Ineligible ITC	9
V	Integrated Goods and Services Tax (IGST) and Compliance and Procedures: IGST : Inter state and Intra state supply –Import and export – Location of supplier and receiver in India and Outside India – Online information and database access or retrieval service– Refund–Zero rated supply– Power to make rules. Compliance and Procedures: Registration–Tax Invoice, Credit and Debit note, Amendments–e-invoice–e-way bill– Returns and Forms –Payment of Taxes	9
Total		45

Text Books

- ❖ Goods & Services Tax and Customs Law: As Per Choice Based Credit System (CBCS) Syllabus by **C A. Rohini** Aggarawal and **Dr. Neelam** Goel, Sultan Chand & Sons. (Current Edition).
- ❖ S.S. Gupta, “GST Law & Practice”, Taxman Publication Pvt Ltd, New Delhi. (Current Edition),
- ❖ V.S. DATEY., “ALL About GST”, Taxman Publication Pvt Ltd, New Delhi. (Current Edition)

Reference books

- ❖ Fast Track Quick Revision Income Tax for A by AS K K Agarwal.
- ❖ Tax Saving & Investment guide : Income Tax of India by CA Shammi Prabhakar Singh.

Web Resources

- ❖ <https://studybird.in/course/e-filing/>
- ❖ <https://www.studocu.com/in/document/rani-durgavati-vishwavidyalaya/global-business-management/mcom-chapter-10-e-filing-of-itr/113829360>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	3	0	0	0
CO3	3	3	2	3	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core –XI CORPORATE AND ECONOMIC LAWS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCY10	Core XI	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To analyse current and capital account transactions and dealings in foreign currency under FEMA
- ❖ To understand un ethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act.
- ❖ To understand the procedure for obtaining patents and copyright under the Copy right and Patents Act.
- ❖ To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
- ❖ To explain the registration and related procedures under Real Estate Act

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the important provisions of FEMA	PO2,PO3,P04
CO2	Utilize the provisions of the Competition Act,2002and Consumer Protection Act to govern commercial competition and protect a consumer	PO3,PO5
CO3	Summarise the process relating to obtaining copy rights and patents.	PO3,P06
CO4	Gain knowledge the provisions of Money Laundering Act	P01,PO3,P05
CO5	Analyse the provisions relating to regulation of real estate	PO3,PO8

Core –XI CORPORATE AND ECONOMIC LAWS

Unit	Details	No. ofHours
I	Introduction to Foreign Exchange Management Act,1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender offoreigncurrency–Remittance of assets–Possession and retention of foreign currency or foreign coins–Authorised person –Adjudication and Appeal. Case Study: FEMA VIOLATION	18
II	Competition Act,2002 and Consumer Protection Act,2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position-Regulationof combinations-Competition Commission of India:Duties,Powers and Functions of Commission-AppellateTribunal. The Consumer Protection Act,2019:Objects;Rights of consumers–Consumer Dispute, Redressal Commissions-Consumer protection councils–Procedure foradmission to complaints–Appeal against orders.	18
III	Law relating to intellectual property rights Law relating to intellectual property rights: Introduction - The Copyright Act, 1957:Works in which copy right subsist-Ownership of copyright and the rights of the owner-Assignment of copyright - Disputes with respect to assignment of copyright- Term ofcopyright-Registrationofcopyright-Infringementof 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.–	18
IV	Prevention of Money LaunderingAct,2002 Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment formoney laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries–Summons,Search and Seizure–Appellate Tribunal	18
V	Real Estate(Regulation and Development)Act,2016 RealEstate (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 promoterand the allottee.	18
	Total	90
Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Munish Bandari(2022), A Text book on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
- ❖ Amit Vohra and Rachit Dhingra(2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
- ❖ Pankaj Garg(2021), Taxmanns Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi.

Reference books

- ❖ Sekar Gand Saravana Prasath B(2022), Students' Hand book on Corporate and Economic Law, Commercial Law Publishers (India) Pvt. Ltd., New Delhi
- ❖ Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
- ❖ Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	3	3	0	2	0	0
CO2	3	3	3	2	2	3	0	2	0	0
CO3	3	3	2	2	2	3	0	2	0	0
CO4	3	3	3	3	3	3	0	1	0	0
CO5	3	3	2	2	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core–XII HUMAN RESOURCE ANALYTICS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYC11	Core XII	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To understand the concept and framework of human resource analytics
- ❖ To evaluate the process of human resource analytics and the relevant research tools
- ❖ To illustrate the evolution, types and design of HR metrics.
- ❖ To deal with data collection and transformation.
- ❖ To adopt tools and techniques for predictive modeling

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	understand the concept of human resource analytics	P02,P05
CO2	Gain knowledge the HR tools and techniques in decision making.	PO1,P03
CO3	Analyse the different types of HR metrics and their relative merits	PO5,P06
CO4	understand the HR data in report preparation	PO4,P08
CO5	Summarise the models for predictive analysis	PO4,P07

Core–XII – HUMAN RESOURCE ANALYTICS

Unit	Details	No. of Hours
I	Introduction to Human Resource Analytics Human Resource Analytics: Introduction–Concept–Evolution-Importance–Benefits–Challenges-Types of HR Analytics–HR Analytics Framework and Models.	18
II	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–Statisticsand Statistics Modelling for HR Research.	18
III	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 Score card–HR Dash boards.	18
IV	HR Analytics and Data HR Analytics and Data:Introduction–HR Data Collection–Dataquality–Big data for Human Resources–Process of data collection for HRAnalytics–Transforming data into HR information–HR Reporting–Data Visualization–Root cause analysis. PPT- HRAnalytics Implementation	18
V	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-Soft ware solutions-Predictive Analytic Models for Quantitative Data-Steps Involved inpredictive analytics.	18
	Total	90
PPT,Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ NishantUppal(2020),Human Resource Analytics Strategic Decision Making,1stEdition,Pearson Education Pvt.Ltd., Chennai
- ❖ Sarojkumar and VikrantVerma(2022),HR analytics,ThakurPublication Pvt.Ltd,Lucknow.
- ❖ DipakKumar Bhattacharyya(2017), HR analytics: understanding theories and applications,1stEdition,Sage Publications India Private Limited,NewDelhi

Reference books

- ❖ Ramesh Soundararajan and Kuldeep Singh(2019), Winning on HR analytics, Sage

publishing, New Delhi

- ❖ Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
- ❖ Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	3	1	1	0	0
CO2	3	3	2	3	3	3	2	2	0	0
CO3	3	3	2	3	3	3	3	1	0	0
CO4	3	3	2	3	3	3	2	2	0	0
CO5	3	3	2	3	3	3	2	1	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinate

BOS Chairman

Core– XIII – PROJECT WITH VIVA VOCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYPR1	Core– XIII	PROJECT	Y	Y	-	10	7

“PROJECT WORK” has been prescribed as part of the syllabi to make the students understand the scientific and systematic method of finding outsolutions to problems faced by the corporate sectors on various issues relating to functional areas. The candidate has to submit a Project Report at the end of the completion of project for evaluation.Candidates will be subjected to comprehensive oral examination on the basis of Project Report submitted by them. A Panel of examiners consisting of the HOD,the faculty member concerned and an external examiner will jointly evaluate the candidates and award the marks.

Course Coordinator

BOS Chairman

Elective –VI A- INSOLVENCY LAW AND PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYE11	Elective VI	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To gain knowledge on Insolvency and Bankruptcy Code
- ❖ To evaluate the there cent developments in the arena of Insolvency Law and Bankruptcy code
- ❖ To understand the legal,procedural and practical aspects of Insolvency and its Resolution
- ❖ To analyse cross border insolvency laws and insolvency resolution.
- ❖ To evaluate code of conduct laid down for Insolvency practitioners.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Outline the concepts,need for the insolvency and Bankruptcy Code 2016.	PO2,P05
CO2	Gain knowledge the provisions relating to Corporate Insolvency Resolution Process,Insolvency resolution of corporate persons and Resolution strategies	PO3,P04
CO3	Analyse the legal provisions of Liquidation of Corporate Person,Companies and Adjudication and Appeals for Corporate Persons	P01,PO3,P05
CO4	Summarise the provisions relating to Cross Border Insolvency	P01,PO3,P05
CO5	Understand the Professional and Ethical Practices for Insolvency Practitioners.	PO2,P04,P06

Elective –VI A- INSOLVENCY LAW AND PRACTICE

Unit	Details	No. of Hours
I	Introduction to Insolvency and Bankruptcy Code Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	15
II	Corporate Insolvency Resolution Process Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan- Resolution Strategies: Restructuring of Equity and Debt-Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	15
III	Liquidation and Adjudication of Corporate Persons Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor-Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.	15
IV	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....	15
V	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.	15
	Total	75

Text Books

- ❖ Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
- ❖ 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.

- ❖ Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, EasternBookCompany, Bangalore.

Reference books

- ❖ VatsR.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
- ❖ Taxmann’s – Insolvency and Bankruptcy Law Manual Tax mann publications, New Delhi
- ❖ ICSI Study Material on Insolvency-Law and Practice, New Delhi

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	3	3	2	3	3	3	0	0	0	0
CO4	3	3	2	3	3	3	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective –VI B – DERIVATIVES MARKET

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYE12	Elective VI B	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To understand how futures and options markets work
- ❖ To evaluate the basic derivatives and their applications in the financial risk management and investment.
- ❖ To understand the theoretical underpinnings and the practical application in real world of derivative securities.
- ❖ To define the various types of pay off for buyer and identifying commodity markets
- ❖ To analyse the commodities market and its role in trading

Course Outcomes		
Course Outcomes	On completion of this course, students will be able to	Programme Outcomes
CO1	Gain knowledge the concepts and market mechanics of different types of financial derivatives	PO2,P04,P06
CO2	Analyse the future contracts	PO2,P03
CO3	Understand the interest rate risk	PO4,P05,P07
CO4	Evaluate the various payoff for buyer of futures and other options like Hedging and speculation.	P01,P03
CO5	Identify the evolution of commodity markets and exchanges in India	P01,P03

Elective –VI B– DERIVATIVES MARKET

Unit	Details	No. of Hours
I	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.	15
II	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.	15
III	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.	15
IV	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. Its Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks.	15
V	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	15
	Total	75

Text Books

- ❖ Somanthan, “Derivatives”, Chennai, McGrawHill Publishing Company Limited, 2017.
- ❖ Boyle Patrick & McDougall Jessi, “Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps” Paperback, 2018.
- ❖ Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi

Reference Books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	3	3	3	1	2	2	0	0	0
CO2	2	2	3	2	3	3	2	0	0	0
CO3	2	1	1	3	2	2	1	0	0	0
CO4	1	3	1	3	2	1	1	0	0	0
CO5	3	2	2	2	2	2	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairma

ELECTIVE VI-C- COST AND MANAGEMENT ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYE13	Elective VI C	Theory	Y	Y	-	5	3

Learning Objectives

- To familiarize the students with the various cost concepts, and elements of cost.
- To enable the students to prepare cost sheets.
- To enable the students to know the importance of management accounting and its implication in business.
- To develop the skills for preparation, analysis and interpretation of financial statements.
- To teach the mechanics of preparation of cash flow and funds flow statements.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the students with the various cost concepts, and elements of cost.	P01,P02,P03
CO2	Summarise the students to prepare cost sheets.	P03,P05
CO3	Gain knowledge the students to know the importance of management accounting and its implication in business.	P02,P04
CO4	Understanding the skills for preparation, analysis and interpretation of financial statements	P02,P03
CO5	Analyze the mechanics of preparation of cash flow and funds flow statements	P02,P05

ELECTIVE VI-C- COST AND MANAGEMENT ACCOUNTING –

Unit	Details	No. of Hours
I	Overview of Cost accounting Introduction: Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing - job order Costing.	15
II	Process Costing: Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and byproducts costing – accounting for joint products & byproducts.	15
III	Management Accounting an-overview Management Accounting–Definition–Scope–Objectives–Advantages and Disadvantages of Management accounting - Distinction between Financial and Management Accounting. Analysis of Financial Statements- Ratio Analysis.	15
IV	FundFlow and Cash Flow Staments Statements of changes showing Financial position – I(Fund Flow Statement) – Statement of changes showing in Financial position – II (Cash Flow Statements).	15
V	Marginal Cost Statements Marginal costing–Cost VolumeProfitAnalysis –BreakEvenAnalysis– Limitations– Decision Making and its analysis.	15
	Total	75

Theory-20% : Problems-80%

Text books

- ❖ S.P.Iyenger–Cost Accounting,Sulthan Chand & Sons.
- ❖ S.N.Maheswari–Principles of Cost Accounting,SulthanChand&Sons.
- ❖ T.S. Reddy Cost and Management Accounting
- ❖ Maheswari S.N–ManagementAccountingSulthanChandandSons.
- ❖ ManMohan and Goyal–ManagementAccounting.
- ❖ RSN.Pillai and Bhavathi.V–Management Accounting.

Reference books

- ❖ S.P.Jain&Narang K.L–Cost Accounting, Kalyani Publishers.
- ❖ N.K.Prasad–Cost Accounting Prasad, N. K- Principles And Practice Of Cost Accounting
- ❖ M.Pandey–Management Accounting, Vikas Publication.
- ❖ "Management Accounting" by T.S. Reddy & Dr. Y. Hariprasad Reddy
- ❖ "Management Accounting Book For BBA B.Com & M.Com of Various Universities" by Dr. K.L. Gupta

Web Resources

- ❖ <https://www.shiksha.com/m-com-subjects-chp>
- ❖ https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	1	3	3	3	1	2	0	0
CO2	3	3	3	3	3	3	2	2	0	0
CO3	2	2	1	2	2	2	3	1	0	0
CO4	3	2	2	1	2	2	2	2	0	0
CO5	3	3	1	3	3	3	3	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

**SEC–PROFESSIONAL COMPETENCY SKILL –
BUSINESS ETHICS**

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYPC01	SEC- Professional Competency Skill	Theory	Y	Y	-	3	2

Learning Objectives

- ❖ To enable the students acquire knowledge about the principles of business,ethics.
- ❖ To provide knowledge on global development and best provisions in the corporate world.
- ❖ To Interpret and apply business ethics and morality in performing business activities.
- ❖ To provide an understanding of the concepts and practices in the area of Business Ethics.
- ❖ To Develop and apply moral philosophiesa sale ader in an organizations decision-making.

Course outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Evaluate the necessity of Business ethics and recognize the Problems associated with them	PO3,P05
CO2	Gain Knowledge the various challenges relating to ethics in the work place. Understanding the standards for managing ethics in the work place, as well as gender sensitivity.	PO2,P06
CO3	Understanding how business, government, and Society function interactively	P01,PO2.P03
CO4	Identify and discuss the consequences of un ethical business Practices	PO4,P08
CO5	Evaluate the necessity of Business ethics and recognize the Problems associated with them.	PO3,P05

SEC–PROFESSIONAL COMPETENCY SKILL - BUSINESS ETHICS

Unit	Details	No. of Hours
I	An Overview of Business Ethics Definition- and Nature of Business Ethics - Need and Benefit of Business Ethics –History of the development of Business Ethics– Arguments for and Business Ethics–Economic Issues, Competitive Issues Legal and Regulatory Philanthropic Issues– Frame work for Ethical Decision Making.	9
II	Individual and Organizational Factors The Role of Moral Philosophies in DecisionMaking-Ethical Theories– Teleology,Teleology Theory, Deontology, Virtue Ethics (Aristotle’s Nicomachien Ethics) – Justice and Fairness– Theory of the Various Perspectives–Cognitive Moral Development–Moral Reasoning–The Role of Corporate Culture and Leadership – Structure and Business Ethics–Interpersonal Relationships in Organisation– The Role of Opportunity and Conflict	9
III	External Context Ecology The Dimensions of Pollution and Resource Depletion –The Ethics of Control – The Ethics of Conserving Delectable Resource –Consumers Markets and Consumer Protection-The Due Care Theory–The Social Costs Views–Advertising Ethics–Consumer Privacy.	9
IV	Internal Context – Employee : Its Nature and Extent – Job Discrimination – Utility, Rights and Justice–Job Discrimination– Gender Issues– Job Discrimination, Employees Obligation to Firm - Job Discrimination, Firms Duties to Employees - JobDiscrimination, The Employee Rights – The Need for Organisaitonal Ethics Program –Code of Conduct–Ethics Training Programmes and Communication–System to Monitor And Enforce Ethical Standards–Ethical Audit	9
V	Business Ethics in a Global Economy Ethical Perception and International Business–Global Values– Various Ethical Issues Around the Globe–Various Ethical–Cross Cultural –Issues– Cross Religion and Cross Racial issues	9
	Total	45

Text Books

- ❖ Armstrong, David. Managing by Storying Around. New York: Doubleday, 1992,pp.135–137.
- ❖ Arnold, Kristen. Team Basics: Practical Strategies for Team Success. Quebec: QPC Press, 2000.
- ❖ Beer, Michael, and Einsenstat, Russell. “The silent killers of strategy implementation and learning.” Sloan Management Review, Summer 2000, p. 29.

- ❖ Belanger, Peter. “How to lose gracefully.” TeleProfessional, January 1995, p. 52.

Reference books

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

Web Resources

- ❖ <https://www.investopedia.com/terms/b/business-ethics.asp>
- ❖ <https://www.ibe.org.uk/knowledge-hub/what-is-business-ethics.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	0	2	0	0
CO2	3	3	2	3	3	3	0	2	0	0
CO3	3	3	2	3	3	3	0	2	0	0
CO4	3	3	2	3	3	3	0	2	0	0
CO5	3	3	2	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted cvpercentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Extension Activity

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCYXO1	Extension Activity	Theory					1

It includes

- ❖ NSS/ NCC/ YRC/Physical Education (PYE)/ Eco Club (ECC)/ Red Ribbon
- ❖ Club(RRC)Women EmpowermentCell(WEC)
- ❖ Other Extra-curricular activities

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

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

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

Course Coordinator

BOS Chairman