DHANRAJ BAID JAIN COLLEGE

(Autonomous)

(Owned & Managed Tamil Nadu Educational and Medical Foundation)

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor, Thoraipakkam, Chennai – 600097
Approved by the Government of Tamilnadu
Affiliated to the University of Madras
Co-Education
Re-Accredited with ‘A’ Grade by NAAC

DEPARTMENT OF CORPORATE SECRETARYSHIP

M.COM – C.S

SYLLABUS

(WITH EFFECT FROM 2026-2027)

Total No. of Semesters : 4

Total No. of Credits : 91

CONTENTS

M.COM., CORPORATE SECRETARYSHIP

Programme Objectives:

This Post Graduate Degree programme facilitates meeting the increasing demand for learning compliances in a dynamic environment of ever changing regulatory framework for enhanced employability. It encompasses advancements in the fields of corporate laws, finance, marketing, management, accounting, law, taxation, entrepreneurship, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations. Blended with practical training and industrial exposure the program offers the advantage of gaining rich experience and professional acumen of a company secretary. The program has a distinguished appeal for those who desire to practice in the field of secretaryship. It also provides the framework to enhance the learner‟s acumen, logical and analytical thinking through mandatory internships and research projects which facilitate industry exposure, ensuring job readiness and confidence to become job providers.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	**M.COM (CORPORATE SECRETARYSHIP)**
Programme Code	85
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 quality, 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 skills 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. **PO 9 Multicultural competence** Possess knowledge of the values and beliefs of multiple cultures and a global perspective. **PO 10: Moral and ethical awareness/reasoning** Ability to embrace moral/ethical values in conducting one‟s life.

Programme Specific Outcomes (PSOs)	**PSO1 – Placement** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups 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. **PSO 5 – Contribution to the Society** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test, Model Examination	**40 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**60 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions requires students to recall information from the course content. • Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	• Demonstrating comprehension of facts and ideas by organizing, comparing, translating, interpolating, and interpreting information in their own words. • These questions go beyond simple recall and require students to combine data together.
Application (K3)	• Students must solve problems by using or applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
Analyse (K4)	• Analytical questions ask students to break something down into its component parts. • Analysing requires students to identify reasons, causes, or motives and to reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make a judgment about something. • Questions ask students to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have a single right answer.
Create (K6)	• Questions in this category challenge students to engage in creative and original thinking. • Focuses on developing original ideas and problem-solving skills.

PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
PSO1	**3**	**3**	**3**	**3**	**3**
PSO2	**3**	**3**	**3**	**3**	**3**
PSO3	**3**	**3**	**3**	**3**	**3**
PSO4	**3**	**3**	**3**	**3**	**3**
PSO5	**3**	**3**	**3**	**3**	**3**

Credit Distribution for M.Com (CS) PG Programme

Semester–I	**Credit**	**Semester-II**	**Credit**	**Semester-III**	**Credit**	**Semester–IV**	**Credit**
1.1. Core-I	5	2.1. Core-IV	5	3.1. Core-VII	5	4.1. Core-XI	5
1.2 Core-II	5	2.2 Core-V	5	3.2 Core-VII	5	4.2 Core-XII	5
1.3 Core – III	4	2.3 Core – VI	4	3.3 Core – IX	5	4.3 Project with Viva-Voce	7
1.4 Discipline Centric Elective -I	3	2.4 Discipline Centric Elective – III	3	3.4 Core (Industry Module) – X	4	4.4 Elective VI (Industry Entrepreneurship)	3
1.5 Generic Elective -II	3	2. Generic Elective -IV	3	3.5 Discipline Centric Elective – V	3	4.5 Skill Enhancement Course - Professional Competency Skill	2
		2.6 NME-I	2	3.6-NME-2	2	4.6 Extension Activity	1
				3.7 Internship/ Industrial Activity	2		
	20		**22**		**26**		**23**
	Total Credit Points						**91**

REGULATIONS

1. ELIGIBILITY FOR ADMISSION

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

2. ELIGIBILITY FOR THE AWARD OF DEGREE

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

3. DURATION

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

4. COURSE OF STUDY

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

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

PART-II: Soft skill courses and Internship program.

5. SCHEME OF EXAMINATION

Scheme of Examination shall be enclosed in APPENDIX - I

6. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

I. Candidates shall register their names for the First Semester Examination after the admission in the PG Courses.

II. Candidates shall be permitted to proceed from the First Semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester Subjects.

III. Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the college from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the Semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed semester by re-joining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the college from time to time.

7. PASSING MINIMUM

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

8. CLASSFICATION OF SUCCESSFUL CANDIDATES

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

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

9. RANKING

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

PG DEPARTMENT OF COMMERCE M.Com (Corporate Secretaryship)
(Effective from the academic year 2026-2027)
ALLOCATION OF CREDITS

Part	Course Component	No. of Papers	Credits	CIA/ IA Marks	ESE Marks	CIA+ESE	Total Marks	Credits
Part-I	Core-Theory	2+2+2+2= 8	5	25	75	100	8x 100 =800	40
	Core-Theory	3	4	25	75	100	3x 100 =300	12
	Core-Practical	1	5	25	75	100	1x 100 =100	5
	Elective	6	3	25	75	100	6X100=600	18
	Project and Viva-Voce	1	7	25	75	100	1X100=100	7
Part II	Soft skill	3	2	25	75	100	3 X 100=300	6
	Internship	1	2					2
	Extension Activities	1	1					1
	TOTAL	24				PART-I	2200	91

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

FIRST YEAR - FIRST SEMESTER						
Part	**Subject Code**	**Title of the Course**	**Credits**	**Hours**	**CIA**	**ESE**
Part-I	26P851A	Core I - Financial Management	**5**	**7**	**25**	**75**
	26P851B	Core II - Digital and Online Marketing	**5**	**7**	**25**	**75**
	26P851C	Core III - Banking and Insurance Management	**4**	**6**	**25**	**75**
	26E851A 26E851B	Elective I (A) - **Company Law and Secretarial Practice** (B) - Corporate Due Diligence	**3**	**5**	**25**	**75**
	26E851C 26E851D	Elective II –(A) - Drafting and conveyancing (B)– **Foreign Exchange Management**	**3**	**5**	**25**	**75**
			20	**30**		
FIRST YEAR - SECOND SEMESTER						
Part	**Subject Code**	**Title of the Course**	**Credits**	**Hours**	**CIA**	**ESE**
Part-I	26P852A	Core IV - Cost and Management Strategy	**5**	**6**	**25**	**75**
	26P852B	Core V – Advanced Company Accounting	**5**	**6**	**25**	**75**
	26P852C	Core VI - Setting up of New Business	**4**	**6**	**25**	**75**
	26E852A 26E852B	Elective III (A) – **Corporate Management** Strategy (B)- Strategic Management	**3**	**4**	**25**	**75**
	26E852C 26E852D	Elective IV (A) - **Management of Security Analysis and Portfolio** (B) - Corporate Restructuring Law and Practice	**3**	**4**	**25**	**75**
Part-II	26852S1	Soft skill- I – Advertising and media Management	**2**	**4**	**25**	**75**
		Summer Internship/Industrial Activity				
		Total	**22**	**30**		

M.Com Corporate Secretaryship
First Year Core –I Semester I
BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26P851A	BUSINESS FINANCE		6	-	-	-	5	6	40	60	100

Learning Objectives

1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

UNIT I	**(18 hrs)**
Financial Management- meaning, scope, objectives and functions. Financial Analysis and Control; Overview of Indian Financial System- Legal, Regulatory and tax framework.	
UNIT II	**(18 hrs)**
Time value of Money; Instruments of Long Term Finance, Cost of Different Sources of Raising Capital. Cost of Capital - Computation for each source of finance and weighted average cost of capital - EBIT -EPS Analysis - Operating Leverage - Financial Leverage - problems	
UNIT III	**(18 hrs)**
Investment and Capital Structure Decisions - Net Income Approach - Net Operating Income Approach - MM Approach; Valuation and Rates of Return; Method of Capital Budgeting.	
UNIT IV	**(18 hrs)**
Working Capital Management - Definition and Objectives - Working Capital Policies - Factors affecting Working Capital requirements - Forecasting Working Capital requirements (problems) - Cash Management - Receivables Management and – Inventory Management - Working Capital Financing - Sources of Working Capital and Implications of various Committee Reports.	
UNIT V	**(18 hrs)**
Internal Financing and Dividend Policy - Types of Divided Policy - Dividend Policy and share valuation - CAPM. Financial Modeling.	

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. Corporate Secretaryship

First Year Core – Semester I

DIGITAL AND ONLINE MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26P851B	**DIGITAL AND ONLINE MARKETING**		6	-	-	-	5	7	40	60	100

Learning Objectives

1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

UNIT - 1	Overview of Computer and Web Technology, Architecture of Cyber Space, World Wide Web, Advent of Internet, Internet Infrastructure for Data-transfer and Governor, Internet Society.
UNIT - 2	Overview of Computer and Web Technology, Architecture of Cyber Space, World Wide Web, Advent of Internet, Internet Infrastructure for Data-transfer and Governor, Internet Society.
UNIT - 3	Introduction to Social Media Marketing, Social Media Marketing Plan, Facebook Ads, Creating Facebook ads, Ads Visibility, Business Opportunities and Instagram options, Optimization of Instagram profiles, integrating Instagram with a Web site and other social networks, Keeping Up with The Posts.
UNIT - 4	Digital Payments; Internet Banking, National Electronics Fund Transfer (NEFT) Real Time Gross Settlement (RTGS), Immediate Payment Services (IMPS). Digital Financial tools: Understanding OTP (One Time Password), QR (Quick Response)Code, UPI (Unified Payment Interface), AEPS (Aadhar Enabled Payment System),USSD (Unstructured Supplementary Service Data), Card(Debit, Credit), E-Wallet, POS(Point Of Sale).
UNIT - 5	Creating Bussiness Accounts on Youtube, Youtube Advertising, Youtube Analytics, E-mail Marketing, E-Mail Marketing Plan, E-mail Marketing Campaign Analysis, Keeping Up With Coversions, Digital Marketing Budgeting- Resource Planning, Cost Estimating, Cost Budgeting, Cost Control.

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	**Unit-I**	**Unit-II**	**Unit-III**	**Unit-IV**	**Unit-V**	**From any unit**	**TOTAL**
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes:

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Core – III Semester I**

BANKING AND INSURANCE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26P851C	**BANKING AND INSURANCE MANAGEMENT**		6	-	-	-	4	6	40	60	100

Learning Objectives

1. To understand the evolution of new era banking
2. To explore the digital banking techniques
3. To analyse the role of insurance sector
4. To evaluate the mechanism of customer service in insurance and the relevant regulations
5. To analyse risk and its impact in banking and insurance industry

SYLLABUS

UNIT-I	**Management and Principles of Bank:** Banking System in India, Principles of Banking, The Banking Regulation Act, 1949, Creation of Money, Electronic Banking System, Role of Reserve Bank of India. **Principles of Insurance:** Introduction, History of Insurance Policies, Types, Policies Conditions and Principles of Insurance
UNIT-II	**Management of Bank Policies:** Bank's Investment Policies, Different Loan Policies, Credit Management in Bank. **Nature of Insurance Business:** Nature of Insurance contract Insurance Contract VS Wage sing Contract, Importance of Insurance- Uses of Insurance Business
UNIT-III	**Management of Deposit and Advances.** Opening of a Account, Types of Deposit Account, Importance of CRM, Types of Advances
UNIT-IV	**Investment Report:** Nature of Bank Investment, SLR Requirement & Investment, Nature and Significance of Investment Management, Fundamental of Security Investment. **Role of Insurance Agents:** Meaning and Definition of Agents Recruitment and selection of Agents, Training of Agents, Duties of Agents, Code of Conduct for Agents, Rights
UNIT-V	**Management of Finance** Bank Accounts, Records, Reports, Statement of Advances, Profit and Loss accounts, Balance Sheet and reports. **Management Principles in Insurance:** Management function in Insurance, hierarchy, Individual and group behaviour, Management of personnel of manager, Management process of selection, Training , Promotion

Course Units

Course Outcomes

Students will be able to

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

Books for study:

1. **Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.**
2. **Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.**

3. **Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.**
4. **Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)**

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Elective –I A** **Semester I**

COMPANY LAW AND SECRETARIAL PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E851A	COMPANY LAW AND SECRETARIAL PRACTICE		4	-	-	-	3	5	40	60	100

Learning Outcomes

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

Course Units

UNIT I **(12 hrs)**

E-Governance and Registration

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

UNIT II **(12 hrs)**

Appointment and Removal of Directors

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

UNIT III **(12 hrs)**

Company meetings

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

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

UNIT IV **(12 hrs)**

Inspection and Investigation

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

UNIT V **(12 hrs)**

Procedure related to LODR regulations

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes:

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

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

CORPORATE DUE DILIGENCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E851B	**CORPORATE DUE DILIGENCE**		4	-	-	-	3	4	40	60	100

Learning Objectives

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

Course Units

UNIT I **(12 hrs)**

Introduction

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

UNIT II **(12 hrs)**

Due Diligence on Issue of Securities

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

UNIT III **(12 hrs)**

Due Diligence on Global Depository Receipts

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

UNIT IV **(12 hrs)**

Due Diligence on Mergers and Amalgamations

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

UNIT V **(12 hrs)**

Due Diligence Report and Compliance Management

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

Question paper pattern

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

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

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

Web references:

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

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

DRAFTING AND CONVEYANCING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E851C	DRAFTING AND CONVEYANCING		4	-	-	-	3	4	40	60	100

Learning Objectives

1. To acquire knowledge on drafting and conveyancing and the general principles to be adopted for drafting all sorts of deeds.
2. To familiarize with the secretarial procedure in drafting the various resolutions and recording of minutes of meetings.
3. To understand the procedure to be followed for Memorandum of Association and Articles of Association.
4. To understand the provisions to be complied with for drafting of notice, agenda, resolutions and minutes of the meetings.
5. To prepare documents based on secretarial practice

Course Units

UNIT I **(12 hrs)**

Drafting and Conveyancing

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

UNIT II **(12 hrs)**

Secretarial practices in drafting

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

UNIT III **(12 hrs)**

Drafting and conveyancing relating to various deeds

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

UNIT IV **(12 hrs)**

Drafting of agreements

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

UNIT V **(12 hrs)**

Drafting of agreements under the Companies Act

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

Question paper pattern

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

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explaintheprocedure regardingdraftingand conveyancing	K2
CO 2	Demonstrate thesecretarial practices indrafting	K2
CO 3	Illustrate variousdeeds	K2
CO 4	Demonstrate skills in draftingagreements	K2
CO 5	Explain agreementspertainingtocompanylaw	K2

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

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

FOREIGN EXCHANGE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E851D	FOREIGN EXCHANGE MANAGEMENT		4	-	-	-	3	4	40	60	100

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

Course Units

UNIT I **(12 hrs)**

Introduction to International Financial Management

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

UNIT II **(12 hrs)**

Exchange Rate Mechanism

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

UNIT III **(12 hrs)**

Foreign Exchange Market and Derivative Instruments

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

UNIT IV **(12 hrs)**

Foreign Trade Contracts and Documents

Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter of Credit –Types –Operations of Letter of Credit – Documents used in Foreign Trade –Incoterms - Export

Promotion and Schemes: Institution for Export Promotion - Advisory boards -Export Promotion Organisation –Service institutes –Schemes for Export Promotion under Current EXIM Policy.

UNIT V **(12 hrs)**

FOREX Management in India

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	**Unit-I**	**Unit-II**	**Unit-III**	**Unit-IV**	**Unit-V**	**From any unit**	**TOTAL**
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Core – IV** **Semester II**

COST AND MANAGEMENT STRATEGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26P852A	COST AND MANAGEMENT STRATEGY		6	-	-	-	5	6	40	60	100

Learning Objectives

1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I **(18 hrs)**

Introduction to Strategic Cost Management

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

UNIT II **(18 hrs)**

Cost Control and Reduction

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

UNIT III **(18 hrs)**

Activity Based Cost Management

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

UNIT IV (18 hrs)

Transfer Pricing

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

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3

3	Make use ofactivity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), "Strategic Cost Management and PerformanceEvaluation", 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

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

ADVANCED COMPANY ACCOUNTING

<table>
<tr><th rowspan="2">Course Code</th><th rowspan="2">Title of the Course</th><th rowspan="2">Category</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">O</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26P852B</td><td>ADVANCED COMPANY ACCOUNTING</td><td></td><td>6</td><td>-</td><td>-</td><td>-</td><td>5</td><td>6</td><td>40</td><td>60</td><td>100</td></tr>
</table>

Learning Objectives

1 To understand the accounting treatment for issue of shares

2 To determine profits for fire and marine insurance

3 To prepare consolidated financial statements

4 To account for price level changes

5 To adopt financial reporting standards

Course Units

UNIT 1 **(18 hrs)**

Issue of Shares and Final Accounts of Companies

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

UNIT II **(18 hrs)**

Insurance Company Accounts

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

UNIT III **(18 hrs)**

Consolidated financial statements

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

UNIT IV **(18 hrs)**

Temporary Accounting Methods

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

UNIT V **(18 hrs)**

Financial reporting

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

Theory: 25%; Problems: 75%

Question Pattern

<table>
<tr><th rowspan="2">SECTION</th><th colspan="2">UNIT - I</th><th colspan="2">UNIT - II</th><th colspan="2">UNIT - III</th><th colspan="2">UNIT - IV</th><th colspan="2">UNIT - V</th><th rowspan="2">TOTAL</th></tr>
<tr><td>Theory</td><td>Problem</td><td>Theory</td><td>Problem</td><td>Theory</td><td>Problem</td><td>Theory</td><td>Problem</td><td>Theory</td><td>Problem</td></tr>
<tr><td>A (2 Marks)
Answer any 10
Out of 12</td><td>1</td><td>1</td><td>2</td><td>1</td><td>1</td><td>1</td><td>2</td><td>1</td><td>1</td><td>1</td><td>12</td></tr>
<tr><td>B (5 marks)
Answer any 5
Out of 8</td><td>1</td><td>1</td><td>-</td><td>1</td><td>1</td><td>1</td><td>-</td><td>1</td><td>1</td><td>1</td><td>8</td></tr>
</table>

C(10 Marks) Answer any 3 Out of 5	1	-	-	1	-	1	-	1	-	1	5
TOTAL	3	2	2	3	2	3	2	3	2	3	25

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine financial reporting based on appropriate Accounting Standards and provisions of Companies Act, 2013 with respect to Corporate Social Responsibility	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

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

SETTING UP OF NEW BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26P852C	**SETTING UP OF NEW BUSINESS**		6	-	-	-	4	6	40	60	100

Learning Objectives

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

Course Units

UNIT I **(18 hrs)**

Start-ups in India

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

UNIT II **(18 hrs)**

Not-for-Profit Organisations

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

UNIT III **(18 hrs)**

Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration:

UNIT IV **(18 hrs)**

Registration and Licenses

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

UNIT V **(18 hrs)**

Environmental Legislations in India

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Elective – III A** **Semester II**

CORPORATE MANAGEMENT STRATEGY

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E852A	CORPORATE MANAGEMENT STRATEGY		4	-	-	-	3	4	40	60	100

Learning Objectives

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

Course Units

UNIT I **(12 hrs)**

Introduction to Strategic Management

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

UNIT II **(12 hrs)**

Environmental, Industry and SWOT Analysis

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

UNIT III **(12 hrs)**

Strategy formulation

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

UNIT IV **(12 hrs)**

Implementation of strategies

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

UNIT V **(12 hrs)**

Evaluation and control of strategy

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

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

Web references:

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

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretary ship)

First Year | **Elective – III B** | **Semester II**

CORPORATE MANAGEMENT STRATEGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E852B	CORPORATE MANAGEMENT STRATEGY		4	-	-	-	3	4	40	60	100

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

Course Units

UNIT I **(12 hrs)**

Introduction to Strategic Management

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

UNIT II **(12 hrs)**

Techniques for Strategic Management

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

UNIT III **(12 hrs)**

Different Levels of Strategies

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

UNIT IV **(12 hrs)**

Organisation and Strategic Leadership

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

UNIT V **(12 hrs)**

Strategy Implementation and Control

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	**Unit-I**	**Unit-II**	**Unit-III**	**Unit-IV**	**Unit-V**	**From any unit**	**TOTAL**
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes
Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2
CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used
Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

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

MANAGEMENT OF SECURITY ANALYSIS AND PORTFOLIO

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23E852C	MANAGEMENT SECURITY ANALYSIS AND PORTFOLIO		4	-	-	-	3	4	40	60	100

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

Course Units

UNIT I **(12 hrs)**

Investment and Portfolio Management

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

UNIT II **(12 hrs)**

Valuation of Securities

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

UNIT III **(12 hrs)**

Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences 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.

UNIT IV **(12 hrs)**

Efficient Market Hypothesis

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

UNIT V **(12hrs)**

Portfolio Performance Evaluation

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes

Students will be able to

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

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year **Elective – IV A** **Semester II**

CORPORATE RESTRUCTURING LAW AND PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26E852D	**CORPORATE RESTRUCTURING LAW AND PRACTICE**		4	-	-	-	3	4	40	60	100

Learning Objectives

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

Course Units

UNIT I **(12 hrs)**

Corporate Restructuring and Strategic Planning

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

UNIT II **(12 hrs)**

Legal and Procedural aspects related to meetings and petitions

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

UNIT III **(12 hrs)**

Takeovers

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

UNIT IV **(12 hrs)**

Demergers

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

UNIT V **(12 hrs)**

Buy back of shares

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

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes:

Students will be able to:

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

Books for study:

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

Books for reference:

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

Web references:

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

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**

M.Com. (Corporate Secretaryship)

First Year | **Skill Enhancement** | **Semester II**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26812SA	Advertising and Media Management	SEC	3	-	1*	-	2	4	40	60	100

*** Practical Exposure - The Practical exposure should be handled through various activities involved in concerned industries day to day operations**

Learning Objectives

1. To acquaint students with creative strategies in advertising
2. To educate students on the importance of media advertising
3. To assist students to create an Advertisement Copy
4. To acquaint students with creative strategies in advertising
5. To educate students on the importance of media advertising

Course Units

UNIT I **(12 hrs)**

Introduction - Meaning - definition and evolution of advertising

UNIT II **(12 hrs)**

Creative Strategy Management -Advertising copy - Design - Advertising layout – Principles of structure

UNIT III **(12 hrs)**

Advertising and Campaign Planning
Marketing strategy and situational analysis - DAGMAR method

UNIT IV **(12 hrs)**

Advertising Media Strategy
Role of media - Types of media - Media planning

UNIT V **(12 hrs)**

Media Management strategies
Media selection criteria - Advertising agencies

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of 12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Create their own Advertisement Copy	K1
CO 2	Analyze individual media businesses and understand the economic drivers of the media economy	K2
CO 3	Gain a perspective on the facets of media	K4
CO 4	Develop an integrated marketing plan using a wide variety of media	K2
CO 5	Create their own Advertisement Copy	K2

Books for study:

1.Belch. Advertising and Promotion. New Delhi, Tata McGraw Hill,2017
2.Kenneth, E. Clow & Donald E. Baack. Integrated Advertising Promotion & Marketing Communication. New Delhi: Prentice Hall, 2015.

Books for reference:

1.Bovee, John.Courtland. L.George, Dovel.P and Wood, Marian Burk. Advertising Excellence, New Delhi, Tata McGraw Hill. 1994
2. Wells. Advertising Principles and Practice, New Delhi, Prentice Hall of India, 2016 Christina Spurgeon. Advertising and New Media. USA Taylor &Francis, latest edition Appannaiah.H.R and Ramnath, Advertising and Media Management, Himalaya Publisher,2016

Journals:
Journal of Advertising
Journal of Advertising Research Journal of Advertising Education

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

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

High – 3 **Medium – 2** **Low – 1**