



(An Autonomous Institution)
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(Accredited by NBA-AICTE, New Delhi, Accredited by NAAC with "A" Grade)
Madagadipet, Puducherry - 605 107



School of Arts & Science

Minutes of Fifth Meeting of Board of Studies for B.Com (Corporate Secretaryship)

The Fifth Meeting of Board of Studies for Bachelor of Commerce (Corporate Secretaryship) (B.Com - CS) Programme was held on 24th September 2022, Saturday at 03.30 P.M. via Zoom Meeting (Great Learning Platform) with the Head of the Department in the Chair.

The following members were present for the BoS meeting.

S. No.	Name of the Member	Designation
1	Dr. Bala Sendhil Kumar G. Professor and Head, B.Com (CS) School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Chairman
2,	Dr. C. VETHIRAJAN Professor and Head, Department of Corporate Secretaryship, Alagappa University, Karaikudi.	Pondicherry University Nominee
3	Dr. P. CHELLASAMY Professor, Department of Commerce, Bharathiar University, Coimbatore.	Subject Expert (Academic Council Nominee)
4	Dr. M. LALITHA Professor and Head, Department of Commerce, Thiruvalluvar University College of Arts and Science, Thiruvennainallur, Villupuram Dt.	Subject Expert (Academic Council Nominee)
5	CS G. BALASUBRAMANIAM Vice President & Company Secretary, Ramesh Iron & Steel Company India Private Ltd., Coimbatore.	Member (Industry representative)
6	Dr. Sivasacty Assistant Professor, Department of Commerce and Management, School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Internal Member
7	Mr. K. Kandasamy Assistant Professor, Department of Commerce and Management, School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Internal Member



8	Ms. S. Jeeja Assistant Professor, Department of Commerce and Management, School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Internal Member
9	Ms. M. Abirami @ Manoranjitham Assistant Professor, Department of Commerce and Management, School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Internal Member
10	Dr. R. Rajendiran Assistant Professor, Department of Tamil, School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Internal Member
11	Mr. R. Srinivasan Assistant Professor, Department of English School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Internal Member

Agenda of the Meeting

Item No.: BoS / B.Com-CS 5.1

- Welcome Address.
- . To confirm the minutes of the fourth meeting of Board of Studies.

Item No.: BoS / B.Com-CS 5.2

To discuss and approve the improvisations in the Curriculum Structure of the B.Com -Corporate Secretaryship Programme (V & VI Semester).

Item No.: BoS/B.Com-CS 5.3

Discussion and Approval of Practicals & Skill Development Courses in V & VI Semester of the B.Com - Corporate Secretaryship Programme.

Item No.: BoS/B.Com-CS 5.4

Any other item with the permission of chair.

Minutes of the Meeting

The meeting deliberated on the agenda items that had been approved by the Chairman.

Item No.: BoS / B.Com-CS 5.1

Dr. G. Bala Sendhil Kumar, Chairman, BoS opened the meeting by greeting and introducing the external members to the internal members and meeting thereafter deliberated on the approved agenda items.

Confirmation of the Minutes of the Fourth meeting of the Board Members held on 24th February 2022 at 3.15 PM was done by presenting the summary of suggestions made (related to second year curriculum and Online Course) by the Board Members and the actions taken by the Department in the process of implementing those suggestions. A Suggestive List of Courses recommended for Online Course by the Students of B.Com. (Corporate Secretaryship) program was presented to the Board. Members have unanimously agreed to the list below and suggested not to limit to list, so that students will have more choice of learning Online Courses.

SI. No.	Title of the Online Course	Offered by	Course Duration
1	Advanced Corporate Strategy	SWAYAM	06 weeks
2	Business Planning & Project Management	SWAYAM	12 weeks
3	Front Accounting - business accounting system	SWAYAM	08 weeks
4	Introduction to GST	SWAYAM	12 weeks
5	Business Environment	-SWAYAM	08 weeks
6	Business Communication	SWAYAM	12 weeks

Item No.: BoS/B.Com-CS 5.2

Certain improvisation in the Third Year Curriculum and Syllabi of B.Com. Corporate Secretaryship program (listed below) were proposed to the Board Members for discussion.

- Online Certification Course in the 6th Semester is shifted to 5th semester to enable students to complete the online course much earlier to avoid last minute contingencies.
- The Practical courses Banking Practical is shifted to 6th semester which was earlier in 5th semester so as to accommodate Online Certification Course in 5th Semester.



B.Com Corporate Secretaryship – Fifth BoS – Meeting

- Employability Enhancement Course in the 5th and 6th semester are removed to enhance students to concentrate more on Placement Training.
- ❖ Interpersonal and Team Skills Skill Development Course in 6th Semester is removed as these portions are covered in Placement Training.
- ❖ Corporate seminar in the 5th semester is added along with Corporate Colloquium (Skill Development Course) in 6th semester which shall have 2 credits.
- Industry Analysis Report in 6th semester is renamed as Project.
- ❖ Discipline Specific Course Managerial Accounting in 6th Semester is renamed as "Management Accounting for Managerial Decisions" as per the suggestions made by Members of the Board of Studies.

After a detailed discussion the Board unanimously approved the modifications listed above. The modified Curriculum of B.Com. Corporate Secretaryship presented in Annexure 1. The syllabi of the 5th and 6th Semester (presented in Annexure 2) was also approved by the Board Members after discussion.

Item No.: BoS/B.Com-CS 5.3

Practicals & Skill Development Courses in V & VI Semester of the B.Com - Corporate Secretaryship (listed below) was presented to Board Members for approval.

S. No.	Semester	Course Type	Course Code	Course Title
1	5	Skill Enhancement Course	A20CSS505	Drafting Notices, Agenda, Resolutions and Minutes
2	5	Project	A20CSP515	Company Internship Report
3	6	Practical	A20CSL620	Banking Practical
4	6	Skill Enhancement Course	A20CSS606	Corporate Colloquium
5	6	Project	A20CSP619	Project

The Practicals & Skill Development Courses in V & VI Semester of the B.Com - Corporate Secretaryship was approved by the board members.

Item No.: BoS / B.Com-CS 5.4

No other item was considered for further discussion in the First Meeting of BoS of B.Com - Corporate Secretaryship.

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B.Com Corporate Secretaryship - Fifth BoS - Meeting

The Minutes of the Fifth Meeting of Board of Studies for Bachelor of Commerce (Corporate Secretaryship) (B.Com - CS) Programme held on 24th September 2022, Saturday is signed by the members who attended the meeting:

S. No.	Name of the Member	Designation	Signature			
1	Dr. Bala Sendhil Kumar G. Professor and Head, B.Com (CS) School of Arts and Science Sri Manakula Vinayagar Engineering College, Puducherry	Chairman	My			
2	Dr. C. VETHIRAJAN Professor and Head, Department of Corporate Secretaryship, Alagappa University, Karaikudi.	Pondicherry University Nominee	June.			
3	Dr. P. CHELLASAMY Professor, Department of Commerce, Bharathiar University, Coimbatore.	Subject Expert (Academic Council Nominee)	=			
4	Dr. M. LALITHA Professor and Head, Department of Commerce, Thiruvalluvar University College of Arts and Science, Thiruvennainallur, Villupuram Dt.	Subject Expert (Academic Council Nominee)	ri. calitta			
5	CS G. BALASUBRAMANIAM Vice President & Company Secretary, Ramesh Iron & Steel Company India Private Ltd., Coimbatore.	Member (Industry representative)	1.0%			
6	Dr. Sivasacty Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College Puducherry	Internal Member	B3-2-5			
7	Mr. K. Kandasamy Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	K. Kan Bring			
8	Ms. S. Jeeja Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College Puducherry	Internal Member	g.La			
9	Ms. M. Abirami @ Manoranjitham Assistant Professor, Department of Commerce and Management, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	of dus.			

10	Dr. R. Rajendiran Assistant Professor, Department of Tamil, School of Arts and Science Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	R.V
11	Mr. R. Srinivasan Assistant Professor, Department of English, School of Arts and Science Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	Jens

Dr. G. Bala Sendhil Kumar Professor and Head - B.Com (CS) Chairman - BoS / B.Com (CS)

Dr. S. Muthulakshmi Dean - School of Arts & Science

ANNEXURE 1

BACHELOR OF COMMERCE CORPORATE SECRETARYSHIP

STRUCTURE FOR UNDERGRADUATE PROGRAMME

SI. No	Course Category	Breakdown of Credits						
1	Modern Indian Language (MIL)	6						
2	English (ENG)	6						
3	Discipline Specific Core Courses (DSC)	77						
4	Discipline Specific Elective Courses (DSE)	16						
5	Inter-Disciplinary courses (IDC)	16						
6	Skill Enhancement Courses (SEC)	12						
7	Employability Enhancement Courses (EEC*)	-						
8	Ability Enhancement Compulsory Courses (AECC)	6						
9	Open Electives (OE)	4						
10	Online Courses (OC)	2						
11	Extension Activity (EA)	1						
	Total							

SCHEME OF CREDIT DISTRIBUTION - SUMMARY

SI.	Course Category		Credi	Total				
No.	Course Category	1	11	111	IV	V	VI	Credits
1	Language (MIL)	3	3	-	-	-	-	6
2	English (ENG)	3	3	-		-	-	6
3	Discipline Specific Core Courses 9 9 10 13 18 18 (DSG)		. 77					
4	Discipline Specific Elective Courses (DSE)	-	-	4	4	4	4	16
5	Inter-Disciplinary Courses (IDC)	4	4	5	3	-		16
6	Skill Enhancement Courses (SEC)	2	2	2	2	2.	2	12
7	Employability Enhancement Courses (EEC*)	-	-	-	-	-	-	-
8	Ability Enhancement Compulsory Courses (AECC)	2	2	-	2	-		6
9	Open Electives (OE)	0	-	2	2	- '	<u>.</u>	4
10	Online Courses (OC)			-	-	2	-	2
11	Extension Activity (EA)	-	1	-	_	1	- 2	.1
-	Total	23	24	23	26	26	24	146

^{*} EEC will not be included for the computation of "Total of Credits" as well as "CGPA".

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B.Com. (Corporate Secretaryship)

For those who are admitted in AY 2020-21

		SE	MESTER - I							
SI.	Course Code	Course Title	Category	Pe	rio	ds	Credits	Max. I	Marks	′
No.	Course code	Oourse Title	Category	L	Т	Р	Oreans	CAM	ESM	Total
Theo	Theory									19
1	A20TAT101	Tamil - I	MIL	3	0	0	3	25	75	100
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20CST101	Financial Accounting	DSC	4	1	0	5 .	25	75	100
4	A20CST102	Commercial Law	DSC	4	0	0	4	25	75	100
5	A20CSD101	Essentials of Management	IDC	4	0	0	4	25	75.	100
Skill	Enhancement C	ourse					-			
6	A20CSS101	Communication Skills	SEC	0	0	4	2	100	0	100
Empl	oyability Enhan	cement Course								
7	A20CSC101	Certification Course - I*	EEC	0	0	4	0	100	0	100
Abilit	y Enhancement	Compulsory Course					1			
8	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							23	425	375	800

		SE	MESTER - II							
SI.	Course	Course Title	Cotomony		Periods		Credits	Max.		
No.	Code	Course Title	Category	L	·T	Р	Credits	CAM	ESM	Total
Theo	ory									
1	A20TAT202	Tamil - II	MIL	3	0	.0	3.,	25	75	100
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20CST203	Advanced Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CST204	Company Formation and Share Capital	DSC	4	0	0	4	25	75	100
5	A20CSD202	Entrepreneurship and Innovation	IDC	3	0	2	4	25	75	100
Skill	Enhancement	Course								
6	A20CSS202	Documentation and Presentation Skills	SEC	0	0	4	2	100	0	100
Emp	loyability Enha	ncement Course	377 20-9-	100	u. 1	啦	Seeding.	Edwirt-		
7	A20CSC202	Certification Course - II*	EEC	0	0	4	0	100	0	100
Abili	ty Enhancemer	nt Compulsory Course	©.			10	Ċ.		7	
8	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Exte	nsion Activity									
9	A20EAL201	National Service Scheme	EA	0	0	2	1 1	100	. 0	100
							24	525	375	900

^{*} Employability Enhancement Course are to be selected from the list in Annexure III

SY Curriculum

B.Com. (Corporate Secretaryship)

For those who are admitted from AY 2021-22

	SEMESTER – I										
SI.	Course	Course Title	Category	Pe	rio	sk	Credits	Max. Marks			
No.	Code	Oduse Title	Category	L	T	P	Credits	CAM	ESM	Total	
Theo	Theory										
1	A20FRT101	French - I	MIL	3	0	0	3	25	75	100	
	A20TAT101	Tamil - I	IVIIL	J			3	20	. 73	100	
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100	
3	A20CST101	Financial Accounting	° DSC	4	1	0 '	5	25	75	100	
4	A20CST102	Commercial Law	DSC	4	0	0	4	25	75	100	
5	A20CSD101	Essentials of Management	IDC	4	0	0	4	25	75	100	
Skill	Enhancement	Course									
6	A20CSS101	Communication Skills	SEC	0	0	4	2	100	0	100	
Empl	loyability Enha	ncement Course									
7	A20CSC101	Certification Course - I*	EEC	0	0	4	0	100	0	100	
Abilit	ty Enhancemer	nt Compulsory Course							*		
8	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100	
Ŀ		ъ					23	425	375	800	

		SEM	IESTER - II						WA (III)	
SI.	Course	Course Title	Catamana	Periods				Max. I		
No.	Code	Course Title	Category	L	T	Р	Credits	CAM	ESM	Total
The	ory									
1	A20FRT202	French - II	MIL	3	0	0	3	25	75	100
	A20TAT202	Tamil - II	IVIIL		U	U	3	23	13	100
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20CST203	Advanced Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CST204	Company Formation and Share Capital	DSC	4	0	0	4	25	75	100
5	A20CSD202	Entrepreneurship and Innovation	IDC	3	0	2	4	25	75	100
Skill	Enhancement	Course	- a				1411			
6	A20CSS202	Documentation and Presentation Skills	SEC	0	0	4	2	100	0	100
Emp	loyability Enha	ncement Course								
7	A20CSC202	Certification Course - II*	EEC	0	0	4	₀ 0	100	0	100
Abili	ty Enhancemer	nt Compulsory Course								
8	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Exte	nsion Activity			- 5		#5,7 1	ajitu it .	10		- E
9	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
						e-J	24	525	375	900

^{*} Employability Enhancement Course are to be selected from the list in Annexure III

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	SEMESTER – III									
SI. Course Code		Course Title	Category	Category Periods		Credits	Max. Marks			
No.	Course Coue	Course Thic	Category		T	Р	Orcuito	CAM	ESM	Total
Theo	Theory						75			
1	A20CST305	Company Accounts-I	DSC	4	1	0	5	25	75	100
2	A20CST306	Company Administration and Management	DSC	4	0	0	4	25	75	100
3	A20CSD303	Elementary Statistics	IDC	3	0	0	3	25	75	100
4	A20CSE3XX	DSE-I**	DSE	4	0	0	4	25	75	100
5	A20XXO3XX	Open Elective – I***	OE	2	0	0 °	2	25	75 ຶ	100
Pract	ical									
6	A20CSP307	Introduction to MCA21 Portal	DSC	0	0	2	1	40	60	100
7	A20CSL304	Elementary Statistics Lab	IDC	0	0	4	2	50	50	100
Skill	Enhancement Co	ourse						1,		
8	A20CSS303	Excel Skills	SEC	0	0	4	2	100	0	100
Empl	oyability Enhanc	ement Course	_				1 =			
9	A20CSC303	Certification Course - III*	EEC	0	0	4	0	100	0	100
							23	415	485	900

		SEM	ESTER - IV							
SI.	Course Code	Course Title	Catagoni	Periods			Credits	Max. Marks		
No. Course code		Course Title	Category	L	Т	Р	Credits	CAM	ESM	Tota
The	ory									
1	A20CST408	Company Accounts-II	DSC	4	1	0	5	25	75	100
2	A20CST409	Company Meetings and Winding up	DSC	4	0	0	4	25	75	100
3	A20CSD405	General Laws	IDC	3	0	0	3	25	75	100
4	A20CSE4XX	DSE-II** ·	DSE '	4	0	0	4	25	75	100
5	A20XXO4XX	Open Elective – II***	OE	2	0	0	2	25	75	100
Proje	ect						~_			
6	A20CSP410	Company Internship	DSC	0	0	8	4	40	60	100
Skill	Enhancement C	ourse	*				e de la companya de l	Anni Arbiti	State which	
7	A20CSS404	Computerised Accounting using Tally	SEC	0	0	4	2	100	0	100
Emp	loyability Enhan	cement Course		ŋ,	ù.	D p	source to it		wychymi	
· 8	A20CSC404	Certification Course - IV*	EEC	0	0	4	⇔ 0	100	0 0	100
Abili	ty Enhancement	Compulsory Course	965)	100	774	2014	gerin in second		a uporto	
9	A20AET403	Value Education	AECC	2	0	0	2	100	0	100
		·					26	465	435	900

^{*} Employability Enhancement Course are to be selected from the list in Annexure III
** Discipline Specific Electives are to be selected from the list given in Annexure I
*** Open electives offered by the Departments are listed in Annexure II

		SEME	STER - V							
SI.	Course Code	Course Title	Catagons	Pe	erio	ds	Cradita	Max. Marks		
No.	Course Code	Course Title	Category	L	T	Р	Credits	CAM	ESM	Total
Theo	Theory									
1	A20CST511	Company Accounts-III	DSC	3	1	0	4	25	75	100
2	A20CST512	Income Tax Law and Practice	DSC	4	0	0	4	25	75	100
3	A20CST513	Modern Banking	DSC	4	0	0	4	25	75	100
4	A20CST514	Economic and Other Legislations	DSC	4	0	0	4	25 ຶ	75	100
5	A20CSE5XX	DSE-III**	DSE	4	0	0	4	25	75	100
Proje	ect		= i,=					-		
6	A20CSP515	Company Internship Report	DSC	0	0	4	2	40	60	100
Onlir	ne Course									и ў 2
7	7 A20CSM501 Online Course OC		0	0	4	2		uccessf ompletion		
Skill	Skill Enhancement Course									
8	A20CSS505	Drafting Notices, Agenda, Resolutions and Minutes	SEC	0	0	4	2	100	0	100
	26 265 435 700							265	435	700

		SEME	STER - VI							
SI.	Course Code	Course Title	Category	P	Periods		Credits	Max. Marks		
No.	3,000			L	T	Р	- Crount	CAM	ESM	Total
Theo	ory									
1	A20CST616	Management Accounting for Managerial Decisions	DSC	3	1	0	4	25	75	100
2	A20CST617	Fundamentals of Financial Management	DSC	4	ó	0	4	25	75	100
3	A20CST618	Goods and Services Tax	DSC	4	0	0	. 4	25	75	100
4	A20CSE6XX	DSE-IV**	DSE	4	0	0	4	25	75	100
Proje	ect									
5	A20CSP619	Project	DSC	0	. 0	8	4	40	60	100
Pract	tical								7	2.55
6	A20CSL620	Banking Practical	DSC	0	0	4	2	100	0	100
Skill	Enhancement Co	ourse								
7	A20CSS606	Corporate Colloquium	SEC	0	0	4	2	100	0	100
	G				Ç		24	340	360	700

^{**} Discipline Specific Electives are to be selected from the list given in Annexure I



Annexure I Discipline Specific Electives (DSE)

Disciplin	ne Specific Electiv	res (DSE-I) - Offered in Third Semester
SI. No.	Course Code	Course Title
1	A20CSE301	Business and Commercial Knowledge
2	A20CSE302	Elements of Insurance
3 %	A20CSE303	Practical Auditing
Disciplin	ne Specific Electiv	es (DSE-II) - Offered in Fourth Semester
SI. No.	Course Code	Course Title
4	A20CSE404	Business Economics
5	A20CSE405	Principles of Marketing
6	A20CSE406	Risk Management
Disciplin	ne Specific Electiv	es (DSE-III) - Offered in Fifth Semester
SI. No.	Course Code	Course Title
7	A20CSE507	Corporate Compliance
8	A20CSE508	Ethics and Sustainability
9	A20CSE509	Organisational Psychology
Disciplin	ne Specific Electiv	es (DSE-IV) - Offered in Sixth Semester
SI. No.	Course Code	Course Title
10	A20CSE610	Business Policy and Strategy
11	A20CSE611	Corporate Governance
12	A20CSE612	Intellectual Property Rights

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B.Com. (Corporate Secretaryship)

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Annexure - II

OPEN ELECTIVE COURSES

	Open Elective - I (Offered in Semester III)					
SI. No	Course Code	Course Title	Offering Department			
.1	A20BTO301	Biotechnology for human welfare	Bioscience			
2	A20BTO302	Food Processing	Bioscience			
3	A20BTO303	Food Technology	Bioscience			
4	A20CHO304	Food Analysis (Practical)	Chemistry			
5	A20CHO305	Molecules of Life (Practical)	Chemistry			
6	A20CHO306	Water Analysis (Practical)	Chemistry			
7	A20CMO307	Fundamentals of Accounting and Finance	Commerce and Management			
8	A20CMO308	Fundamentals of Management	Commerce and Management			
9	A20CMO309	Fundamentals of Marketing	Commerce and Management			
10	A20CPO310	Data Structures	Computational Studies			
11	A20CPO311	Programming in C	Computational Studies			
12	A20CPO312	Programming in Python	Computational Studies			
13	A20ENO313	Conversational Skills	English			
14	A20ENO314	Fine-tune your English	English			
15	A20ENO315	Interpersonal Skills	English			
16	~ A20MAO316	Mathematical Modelling	Mathematics *			
17	A20MAO317	Quantitative Aptitude - I	Mathematics			
18	A20MAO318	Statistical Methods	Mathematics			
19	A20VCO319	Event Management	Media Studies			
20	A20VCO320	Graphic Design	Media Studies			
21	A20VCO321	Role of social media	Media Studies			
22	A20NDO322	Basic Food Groups	Food Science			
23	A20NDO323	Life Style Management	Food Science			
24	A20NDO324	Nutritive Value of Foods	Food Science			
25	A20PHO325	Astrophysics .	Physics			
26	A20PHO326	Basic of Modern Communication System	Physics			
27	A20PHO327	Bio-Physics	Physics			
28	A20TMO328	அடிப்படை தமிழ்	Tamil			
29	A20TMO329	வாழ்வியல் இலக்கணம்	Tamil			
30	A20TMO330	புதுக்கவிதைப் பட்டறை	Tamil .			

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Open Elective – II (Offered in Semester IV)					
SI. No.	Course Code	Course Title	Offering Department		
1	A20BTO401	Herbal Technology	Bioscience		
2	A20BTO402	Vermiculture	Bioscience		
3	A20BTO403	Biotechnology for Society 5	Bioscience,		
4	A20CHO404	C++ Programming and its Application to Chemistry	Chemistry		
5	A20CHO405	Computational Chemistry Practical	Chemistry		
6	A20CHO406	Instrumental Methods of Analysis	Chemistry		
7	A20CMO407	Essential Legal Awareness	Commerce and Management		
8	A20CMO408	Essentials of Insurance	Commerce and Management		
9	A20CMO409	Practical Banking	Commerce and Management		
10	A20CPO410	Database Management Systems	Computational Studies		
11	A20CPO411	Introduction to Data Science using Python	Computational Studies		
12	A20CPO412	Web Development	Computational Studies		
13	A20ENO413	Functional English	English		
14	A20ENO414	English Next-India	English		
15	A20ENO415	English for Competitive Exam	English		
16	A20MAO416	Discrete mathematics	Mathematics		
17	A20MAO417	Operations Research	Mathematics		
18	A20MAO418	Quantitative Aptitude - II	Mathematics		
19	A20VCO419	Basics of News Reporting	Media Studies		
20	A20VCO420	Scripting for media	Media Studies		
21	A20VCO421	Video Editing	Media Studies		
22	A20NDO422	Food Labelling	Food Science		
23	A20NDO423	Hygiene and Sanitation	Food Science		
24	A20NDO424	Nutrition for Adolescent ·	Food Science		
25	A20PHO425	Digital Electronics	Physics		
26	A20PHO426	Geo-Physics	Physics		
27	A20PHO427	Space Science	Physics		
28	A20TMO428	சிறுகதைப் பயிற்சி	Tamil		
29	A20TMO429	செய்தி வாசிப்பு பயிற்சி	Tamil		
30	A20TMO430	நிகழ்த்துக்கலை	Tamil		

Curriculum

B.Com. (Corporate Secretaryship)

Annexure - III

EMPLOYABILITY ENHANCEMENT COURSES - CERTIFICATION COURSES (Not included in CGPA and Credits computation)

Certification Course - I, II, III & IV (To be chosen from the below list but not limited)

SI. No	ς Course Title
1	MS Office
2	Advanced Excel
3	Tally
4	Digital Marketing
5	Microsoft 365 fundamentals
6	Block Chain
7	Artificial Intelligence
8	Investment & trading Strategies
9	Foundation of Stock Market Investing
10	Google Analytics

Curriculum

ANNEXURE - 2

SYLLABI - SEMESTER 5 & 6

A20CST511

COMPANY ACCOUNTS-III

L T P C Hrs 3 1 0 4 60

Course Objectives

- To show the ability to prepare financial statements of companies
- · To understand the consolidation of final accounts of holding and subsidiary companies
- To understand the preparation of financial statements of banking companies
- To understand the preparation of financial statements of insurance companies
- To show the ability to prepare cash flow statements

Course Outcomes

After completion of the course, the students will be able to

- **CO1** Compute the Profits or Losses of Joint Stock Companies by preparing Financial Statements.
- CO2 Demonstrate an understanding of Accounting for Holding Companies
- CO3 Solve the problems in Accounting for Banking Companies
- **CO4** Demonstrate the Preparation of Financial Statements of Insurance Companies
- CO5 Prepare and Analyse the Cash Flow Statement.

UNIT I FINANCIAL STATEMENTS OF COMPANIES

(12 Hrs)

Financial Statements – Different Types of Financial Statements: Interim and Ånnual statements – Financial Statements Template and Form as per Schedule III of the Companies Act, 2013 – Excel format of Financial Statements. Treatment of Special Items during Financial Statements Preparation: Depreciation Provisions and Reserves – Managerial Remuneration – Corporate Social Responsibility Spend – CSR Expenditure and Reporting. Practical Problems.

UNIT II HOLDING COMPANIES

(12 Hrs)

Meaning of Holding and Subsidiary Companies – Wholly owned and Partly owned subsidiary company – Minority Shareholder – Consolidated Financial Statements – Consolidated Balance Sheet and Consolidated Profit and Loss Account – Computation of Minority Interest – Treatment of Goodwill, Preacquisition profits, and Bonus shares issued by subsidiary. Practical Problems.

UNIT III FINANCIAL STATEMENTS OF BANKING COMPANIES

(12 Hrs)

Bank Accounts – General Information relating to Bank Accounts – Legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) – Preparation of Profit and Loss Account – Assets classification – Preparation of Balance Sheet.

UNIT IV FINANCIAL STATEMENTS OF INSURANCE COMPANIES

(12 Hrs)

Insurance Companies – Books maintained by Insurance Companies – Explanation of special sterms peculiar to insurance business – Accounting for Life Insurance Business – Life Assurance Fund – Net Liability - Valuation Balance Sheet – Preparation of Final Accounts of Life and General Insurance Business as per the provisions of IRDA Act.

UNIT V CASH FLOW ANALYSIS

(12 Hrs)

Cash flow analysis: Meaning – features – Usefulness and Limitations – Computation of cash from operations - Cash flow statement AS-3.

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Text Books

- R.L. Gupta & M. Radhaswamy, "Corporate Accounting Vol.1", Sultan Chand & Sons, 15th Edition, 2013.
- 2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015.
- 3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 2015.

Reference Books

- M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts Vol.2", S.Chand & Sons, 19th Edition, 2017.
- 2. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9th Edition, 2018.
- 3. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education,

Web References

- https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20A uditing%20Practices.pdf
- 2. https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf
- 3. https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf
- 4. https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf
- 5. https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf

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INCOME TAX LAW AND PRACTICE

L T P C Hrs 4 0 0 4 60

Course Objectives

- To gain the knowledge of the provisions of income tax law relating to the topics.
- To gain ability to solve simple concerning assesses with the status of Individual.
- To compute the assessment procedure of income from house property.
- To effectively gain in depth knowledge on income from business and capital gains.
- To compute the deductions from gross total income.

Course Outcomes

After completion of the course, the students will be able to

- CO1 Acquire the complete knowledge of basic concepts of income tax.
- CO2 Compute the taxable income under salary.
- CO3 Analyse the assessment procedure for Income under house property.
- CO4 Calculate the Income from business or profession and capital gains.
- CO5 Assess the income from other sources and the deductions from GTI.

UNIT I CONCEPTS OF INCOME TAX

(12 hrs)

Brief History of Indian Income Tax -- Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, person, Income, casual Income, Gross Total Income, Agricultural Income-Residential status and scope of total income -Exempted Incomes u/s 10.

UNIT II INCOME FROM SALARY

(18 hrs)

Meaning - Definition - Basis of Charge- Advance Salary - Arrears of Salary - Allowances - Perquisites-Provident Fund - Profits in Lieu of Salary - Gratuity - Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 - Computation of Income from Salary.

UNIT III INCOME FROM HOUSE PROPERTY

(15 hrs)

Basis of Charge - Deemed Owners - Exempted Incomes from House Property - Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual value - computation of Income from House property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION - CAPITAL GAINS

(15 hrs)

Income from Business or Profession- Basic principle of arriving at business incomes-Losses incidental to trade- Capital gains- Definition of Capital Assets - Long term and short term - Transfers -Cost of acquisition - Cost of improvement - Exemptions on Capital gains.

UNIT V INCOME FROM OTHER SOURCES

(15 hrs)

Income from other sources: Definition - computation - Grossing up - Deductions and other relevant provisions. Set -off or carry forward and set off of losses - Deductions from Gross Total Income (GTI).

Text Books

- 1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications 2019.
- 2. Dr. M.C. Mehrotra Income tax law and accounts Sahithya Bhavan Publishers -2019.
- 3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.

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Reference Books

- 1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) 2019.
- 2. Bhagwati Prasad Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
- 3. Taxmann's-Income tax Act-66th edition-2021

Web References

- 1. https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx
- 2. https://cleartax.in/s/deductions-under-section24-income-from-house-property
- 3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
- 4. https://taxguru.in/income-tax/notes-income-sources.html
- 5. http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf

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A20CST513

MODERN BANKING

L T P C Hrs 4 0 0 4 60

Course Objectives

- To be familiar with types of banks and the central bank.
- To understand the banker and customer relationship.
- To be familiar with opening of bank account and types of bank account.
- · To understand about various bank lending options and products.
- To know about the recent trends in banking.

Course Outcomes

After completion of the course, the students will be able to

- CO1 Demonstrate their conceptual understanding of types of banks and functions of RBI.
- CO2 Elaborate the relationship between banker and customer.
- CO3 Walk through the procedure of opening bank account.
- CO4 Distinguish between different types of bank lending.
- CO5 Demonstrate an understanding of the recent trends in banking.

UNIT I BANKING THEORY

(12 Hrs)

Indian Financial System – an Overview. Central Bank, Commercial Banks, NBFCs, PDs, Fls, Cooperative Banks, Equity and Debt Market, IRDA.

Banking Regulation – Functions and Role of RBI – Tools of Monetary Control, Regulatory Restrictions on Lending – CRR, SLR. Definition and Functions of Commercial Banks - Retail Banking – Products – Role and Functions of CIBIL.

UNIT II BANKER AND CUSTOMER

(10 Hrs)

Banker and Customer – Meaning – Banker – Customer Relationship – Duration theory – Modern view – General and Special relationship – Special features in Banker-Customer Relationship – Lien – Secrecy – Appropriation of Payment – Right of Setoff.

UNIT III BANKING OPERATIONS: DEPOSITS

(10 Hrs)

Opening of an Account – Types of Deposit Account – Types of Customers – Modern Deposit Schemes – Modern Customer services – Customer Grievances – Bank Ombudsman scheme. KYC – Meaning and Significance – Requirements and Benefits.

UNIT IV BANKING OPERATIONS: LENDING

(16 Hrs)

Principles of Lending – Cardinal Principles – Working Capital, Term Loans; Credit Appraisal Techniques – Source of WC Funds and its estimation – Operating Cycle – Projected Net WC – Turnover Method, Cash Budget, Credit Monitoring and its management – Base Rate.

Priority Sector Advances – Targets, sub-targets. Agricultural Finance, Micro, Small and Medium Enterprises, Government Sponsored Schemes – SGSY, SJSRY, PMRY, SLRS.

Different modes of charging securities – Assignment, lien, set-off, hypothecation, pledge and mortgage. Non-Performing Assets – Definition, Income Recognition, Asset Classification, Provisioning Norms, CDR.

UNIT V TECHNOLOGY IMPACT ON BANKING

(12 Hrs)

Advanced Banking Technology – E Banking – Electronic Fund Transfer (EFT) – RBI Guidelines – Benefits of Electronic Clearing systems – E – Cheques – E Money – Real Time Gross Settlement (RTGs) – Benefits to Banker and Customer – National Electronic Funds Transfer (NEFT) – Immediate Payment Service (IMPS) - Core Banking.

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Text Books

- 1. S.N.Maheshwari, "Banking Law and Practice", Kalyani Publishers, 1st Edition, 2005.
- 2. B.Santhanam, "Banking and Financial System", Margham Publications, 5th Edition, 2018.
- 3. K.P.M. Sundharam & P.N. Varshney, "Banking Law and Practice", Sultan Chand & Sons, 18th Edition, 2014.

Reference Books

- K.C. Shekhar & Lekshmy Shekhar, "Banking Theory and Practice", Vikas Publishing House, 21st Edition, 2018.
- 2. H.R. Machiraju, "Indian Financial System", Vikas Publishing House, 5th Edition, 2019.
- 3. Sukvinder Mishra, "Banking Law and Practice", S. Chand Publishing, 1st Edition, 2018.
- 4. K.P. Kandasami, S. Natarajan & S. Parameswaran, "Banking Law and Practice", S Chand Publishing, 4th Edition, 2019.
- 5. P.K. Srivatsava, "Banking Theory and Practice", Himalaya Publishing House, 12th Edition, 2020.

Web References

- 1. https://learningsessions.in/role-of-rbi-in-indian-banking-system/
- 2. https://www.papertyari.com/jaiib/
- 3. https://www.jagranjosh.com/articles/what-are-the-roles-and-functions-of-cibil-1445327240-1
- 4. http://www.iibf.org.in/moduleabcd.asp
- 5. https://version2.in/jyoti/everythingelse/cardinal-principles-of-lending/

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A20CST514

ECONOMIC AND OTHER LEGISLATIONS

L T P C Hrs 3 0 0 3 45

Course Objectives

- To provide expert knowledge in Foreign Exchange Management.
- To provide awareness towards in NBFCs.
- To provide expert knowledge in Competition Law.
- · To provide knowledge in Property Law.
- To provide knowledge in Anti-Corruption Law.

Course Outcomes

After completion of the course, the students will be able to:

- CO1: Understand the concept and importance of Foreign Exchange Management.
- CO2: Attain knowledge in Non-Banking Financial Companies.
- CO3: Know the rights availed in Competition Law.
- CO4: Perceives knowledge in Property Law and its required importance.
- CO5: Gain knowledge towards regulations in Anti Corruption Law.

Unit I FOREIGN EXCHANGE MANAGEMENT

(9 Hrs)

Foreign Exchange Management Act, 1999 – Introduction -Foreign Exchange Transactions & Compliances: Current and Capital Account Transactions; Acquisition & Transfer of Immovable Property in India and Abroad; Realization and Repatriation of Foreign Exchange; Brief information of other FEMA Regulations. Foreign Contribution (Regulation) Act, 2010: Introduction and Object, Eligible Contributor, Eligible Receiver, Registration, Offences and Penalties.

UNIT II NON-BANKING FINANCIAL COMPANIES

(9 Hrs)

Non-Banking Finance Companies (NBFCs): Definition; Types; Requirement of Registration as NBFC and exemptions from registration as NBFC; Micro Finance Institutions, Activities of NBFCs; Compliances by the NBFCs and requirements of approvals of RBI; Deposit Accepting and Non deposit Accepting NBFCs; Deemed NBFC;

UNIT III 'COMPETITION LAW '

(9 Hrs)

Competition Act, 2002 Competition Policy; Anti-Competitive Agreements; Abuse of Dominant Position; Overview of Combination and Regulation of Combinations; Competition Advocacy; Competition Commission of India; Appellate Tribunal.

Consumer Protection Act, 1986: Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies.

UNIT IV PROPERTY LAW

(9 Hrs)

Transfer of Property Act, 1882: Types of Properties; Properties which cannot be Transferred; Rule Against Perpetuities; Lis Pendens; Provisions Relating to Sale; Mortgage, Charge, Lease, Gift and Actionable Claim; Specific Performance.

UNIT V ANTI-CORRUPTION LAWS

(9 Hrs)

Benami Transaction Prohibitions (Act): Benami Property; Benami Transaction, Prohibition of Benami Transaction; Authority, Adjudication of Benami property.

Prevention of Money Laundering: Problem and adverse effect of money laundering; Methods of money laundering; Offence of money laundering; Attachment, adjudication and confiscation.

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Text Books

- 1. A. Mitchell Polinsky., "An Introduction to Law and Economics", Wolters Kluwer Law & Business, 3 August 2018.
- CA CS Munish Bhandari , "A Handbook on Corporate and Economic Laws", Bestword Publications Pvt. Ltd., 1 January 2018
- 3. CA kamal karg, "Handbook on corporate, allied and economics laws", bharat law house, 1 January 2017.

Reference Books

- 1. Snow White: Foreign Exchange Management Manual.
- 2. Statutory Manual
- 3. Statutory Guide for NBFCs with Law Relating to Securitisation and Reconstruction of Financial Assets-Taxmann (2017)
- 4. Law & Practice Relating to Special Economic Zones-Taxmann Publications Private Limited
- 5. T. Ramappa: Competition Law in India Policies, Issues, and Developments; Oxford University Press, New Delhi.

Web References

- https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Law s.pdf
- 2. https://incorpadvisory.in/blog/foreign-exchange-management-act-fema/
- 3. https://www.adb.org/publications/nonbanking-financial-companies-india
- 4. https://www.legalserviceindia.com/article/l307-Competition-Law-and-Intellectual-Property-Laws.html
- 5. https://www.mondaq.com/india/white-collar-crime-anti-corruption-fraud/1022326/anti-corruption-compliance-in-india.

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A20CSE507

CORPORATE COMPLIANCE

L T P C Hrs 4 0 0 4 60

Course Objectives

- To develop an understanding of the Corporate Compliance.
- To understand the documentation and maintenance of records.
- · To study how to Search and Report the Status.
- · To have a clear understanding of KYC.
- To make understand the signing and certification.

Course Outcomes

After completion of the course, the students will be able to

CO1- Explain the importance of Corporate Compliance, management, risk and its updation.

CO2- Elucidate the documentation and the maintenance of records.

CO3- Establish the knowledge to search and report the status.

CO4 – Explain the implication of KYC.

CO5- Determine the requirements and necessity of signing and certification.

UNIT I COMPLIANCE FRAMEWORK

(12 hrs)

Introduction-Corporate Compliance Framework-Preparation of Compliance Chart-Content-Role of Company Secretary in Creation of Compliance - Periodical Compliance MIS - Compliance Risk - Review and Updation - Training and Implementation - Compliance Audit - Significance- Apparent, Adequate and Absolute Compliance- Secretarial Audit and Compliance Management System- Role of Company Secretaries In compliance Management - Need, benefits, scope and establishment-CCR- Entry wise, Activity wise and Sector wise Compliance - State and Local Laws Compliances - Compliances Requirements under Companies Act, 2013.

UNIT II DOCUMENTATION AND MAINTENANCE OF RECORDS

(12 hrs)

Introduction- purpose – Guiding Principles – Examples of Good and Poor Documentation Practices-Electronic Repository of Documents-Advantages of DMS – Physical Repository- Virtual and Physical Data Room-a comparison-Coding and nomenclature-circulation of documents-safety and retrieval of Records- Preservation of records- Setting up of Record Room- Privacy of Record and Its control – Suggestive steps for Protecting Confidential Information- Personal Data Protection Bills, 2019.

UNIT III SEARCH AND STATUS REPORT

(12 hrs)

Introduction -Purpose and Objective of Search and Status Report-Search and Status Report -Scope and Importance - Search of Charges Registered under Companies Act, 2013 - Transaction requiring Charge Registration - Search Report under Companies Act, 2013 - Search Report under IPR Laws - Property Title Search - Examination of Documents from Regulators Website - Inspection of Register of Charges - Verification of Documents - Compilation of Information - Format of Search Report Search Report under SEBI, RBI, Stock Exchanges - Stock Exchanges Search Report - Model Trademark Search Report - Property Title Search Report.

UNIT IV KNOW YOUR CUSTOMER

(12 hrs)

Introduction - Objectives of KYC - Meaning Of Customer under KYC - KYC Requirement in Various Transaction - Types of KYC, C-KYC, E-KYC - KYC of Directors by MCA - KYC of Companies - ICSI Guidelines on Know Your Members - Know Your Client (KYC) Norms for Company Secretary in Practice - Suggested Criteria to be adopted by Professional as KYC Norms - Risks upon Due KYC - Enhanced Due Diligence (EDD) in KYC - Characteristics of EDD - Customer Due Diligence in KYC - Regulatory Action on Violation of KYC Norms - Illustrative List of KYC Documents - KYC Documents for FPIs.



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UNIT V SIGNING AND CERTIFICATION

(12 hrs)

Concept of Pre-Certification - Historical Background - Various Certification by Company Secretary In Practice - Authentication of Documents - Points to be kept in mind with regard to Pre-Certification - Do's And Don'ts While Filling and Filing of E-Forms - Common Errors in E-Filing Preparation before Certification - Register of Certification - Peer Review - Signing and Certification of Annual Return - Time and Mode of Appointment of Practicing Company Secretary - Scope and Extent of Work for Practicing Company Secretary - Method of Verification - Detailed Scrutiny of Annual Return - Certification with Reservation /Qualification /Observations /Adverse Remarks.

Text Books

- 1. Sanjeev Gupta, "Company law procedure & Compliances", Bharat Publication, 2019
- 2. Twinkle Prusty, "Corporate Governance Compliance in Indian Industries: A Case Study", Regal Publications, 2008
- 3. R. I. (Bob) Tricker, "Corporate Governance: Principles, Policies, and Practices", OUP Oxford Publication, 3rd Edition, 2015.

Reference Books

- 1. Carole L. Basri, "Corporate Compliance", Carolina Academic, 2017.
- 2. John C. Vescera, "Chasing Corporate Compliance", Atmosphere Press, 1st Edition, 2021.
- 3. Sharon Oded, "Corporate Compliance", Edward Elgar Publishing, 1st Edition, 2013.

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- 1. www.mca.gov.in
- 2. www.sebi.gov.in
- 3. www.rbi.org.in
- 4. https://learn.g2.com/corporate-compliance
- 5. https://www.youtube.com/watch?v=hmcQFp2v1Z0

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ETHICS AND SUSTAINABILITY

L T P C Hrs 4 0 0 4 60

Course Objectives

- To understand the importance of Ethics in Business
- To acquire knowledge and capability to develop ethical practices
- · To instil moral and social values and loyalty
- · To appreciate the right of others
- · To create awareness on assessment of safety and risk

Course Outcomes

After completion of the course, the students will be able to

CO1 - Identify and analyse an ethical issue in the subject matter under investigation or in a relevant field

CO2- Identify the multiple ethical interests at stake in a real-world situation or practice

CO3- Articulate what makes a particular course of action ethically defensible

CO4 - Assess their own ethical values and the social context of problems

CO5 - Identify ethical concerns in research and intellectual contexts, including academic integrity, use and citation of sources, the objective presentation of data, and the treatment of human

UNIT IETHICS IN BUSSINESS

(12 hrs)

Introduction, meaning, nature and characteristics of ethics – business ethics – context and relevance of business ethics in today's business—five bottom lines of the future – organisation structure and ethics – four fundamental ethical principles – ethical dilemma – code of ethics – code of conduct – model code of business conduct and ethics – Advantages of business ethics.

UNIT IISUSTAINABILITY

(12 hrs)

Introduction to sustainability – global principles and guidelines – corporate sustainability – CSR and sustainability in India – Sustainability Development – The 2030 Agenda for sustainable development – corporate social responsibility – factors influencing CSR – triple bottom line approach of CSR – Corporate Citizenship – Beyond the mandate of law.

UNIT III MEASURING BUSINESS SUSTAINABILITY

(12 hrs)

Meaning, Definition of Business Sustain ability – Advantages and disadvantages of Business Sustainability – risk for business in sustainable development – Measuring Business Sustainability :AltmaZScore, Risk AdjustedBetter On Capital (RAROC) – Economic Added Value (EVA) – Market Value Added (MVA) – Sustainable Value Added.

UNITIVINDIAN ETHOS

(12 hrs)

Indian Ethos and values – Indian model of management – business ethics as applied ethics – approaches to business ethics – Ethical decision making in business matrix –Application to ethical principles to contemporary, moral and ethical problem / Issues related to business – case study.

UNIT V ANTI BRIBARY LAWS

(12 hrs)

Introduction – Bribery and corruption – Brief Information on the Law and enforcement Regine in India – Delhi Special Police Establishment Act ,1967 – Foreign corrupt Practices Act,1988 (The PCA) – Central Vigilance Commission Act,2003 – Lokpal and LokAyukta Act,2013 – ICSI Anti Bribery Code.

Text Books

 Chakraborty, S.K "Foundations of Managerial Work Contributions From Indian Thought", Himalaya Publishing House, Delhi 1998.

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- 2. Chakraborty, S.K "Ethics In Management: Vedantic Perspectives", Oxford University Press, Delhi 1995
- 3. P N Chowdhury," Ethics, Integrity & Aptitude", GK Publications Pvt. Ltd,; 6th edition, 2013.

Reference Books

- 1. Boatright, John R "Ethics and the Conduct of Business", Pearson Education, New Delhi 2005.
- 2. Kumar. S and N. K. Uberoi "Managing Secularism in the New Millienium", Excel Books, 2000.
- 3. Trevion and Nelson, "Managing Business Ethics, John Wiley and Sons", 1995.

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- 1. https://www.sxccal.edu
- 2. https://www.icsi.edu
- 3. https://symbiosiscollege.edu.in
- 4. https://www.caluniv.ac.in
- 5. https://www.sgndkc.org

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ORGANISATIONAL PSYCHOLOGY

L T P C Hrs 4 0 0 4 60

Course Objectives

- · To develop an understanding of the theory and practice of Organisational Psychology
- To understand the behaviour of people in a work setting
- To study how the organisation can be sustained and developed on applying psychological theories
- · To design and implement practical solutions to solve organisational challenges
- To make understand the quality of work life among employees

Course Outcomes

After completion of the course, the students will be able to

CO1– Explain the importance of organisational psychology (OP) and build the relationship between OP and business management.

CO2- Evaluate the research signalling the importance of OP

CO3- Identify the theories forming the foundation of OP

CO4 – Explain human behaviour and human differences and to compare the attitude and attitude differences

CO5- Determine the personality types and to analyse the organisational structure

UNIT I INDIVIDUAL BEHAVIOUR-PERSONALITY

(12 hrs)

Introduction-Definition of organisational psychology-Meaning of Individual Behaviour-Nature, characteristics of individual behaviour-Characteristics of Personality-Theories of Personality-Psycho Analytical Theory-John Holland's Personality Job Fit Theory-Self Theory of Personality-Humanistic Theory-Freudian Approach to Personality Development

UNIT II ATTITUDE AND PERCEPTION

(12 hrs)

Attitude: Definitions-Features or Characteristics of Attitude-Components of Attitude-Types of Attitude-Determinants of Attitude-Measurement of Attitudes-Functions of Attitudes. Perception: Definitions-Elements of Perception-Significance or Importance of Perception-Process of Perception-Significance of Perception-Important Principles related to Perception-Differences between Perception and Attitudes

UNIT III LEARNING, MORALE AND JOB SATISFACTION

(12 hrs)

Definition-Essential elements of Learning process-Features or Characteristics of Learning-Three Learning Principles-Principles of Learning-Theories of Learning-Merits or Advantages of Learning-Morale-Definitions, characteristics and benefits of Morale-Measurement of Morale-Definitions-Nature, Characteristics or Features of Job Satisfaction-Elements of Job Satisfaction-Factors influencing Job Satisfaction-Steps or Methods to improve Job Satisfaction

CUNIT IV GROUP AND GROUP BEHAVIOUR

(12 hrs) :

Definitions-Nature, Characteristics or Features of Groups-Need, Purpose or Reasons for existence of Groups-Benefits of Groups-Functions of Groups-Types of Groups-Advantages of working in Group-Theories of Group Formation-Formal Groups vs. Informal Groups-Importance of Informal Group-Group Dynamics-Characteristics of Group Dynamics-Group Structure-Group Development-Group Cohesiveness-Factors influencing Group cohesiveness-Advantages and Disadvantages of Group Cohesiveness-Group Decision Making-Group Decision Making Process-Improving effectiveness of Group Decision Making

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UNIT V QUALITY OF WORK LIFE

(12 hrs)

Definitions of QWL-Elements of QWL-Issues in QWL-Factors influencing QWL-Factors contributing to the growth or importance of QWL-Tools to assess effectiveness of QWL programs-Companies that have adopted QWL program in India-Barriers to QWL-Objectives of QWL-Impact of Low Quality of Work Life-Benefits of QWL-Benefits of QWL to the Management-Benefits of QWL to employees-Methods to Improve QWL

Text Books

- 1. C.D. Balaji, "Organisational Behaviour", Margham Publications, 2020
- 2. C. B. Gupta, "Organisational Behaviour", S Chand & Company Publications, 2014
- 3. M. Chakravarty, "Organisational Psychology", Rajpat Publications, 2020

Reference Books

- 1. R. K. Singha, "Organisational Behaviour", VK Publications Pvt Ltd, 2020
- Stephen R Robbins, Timothy A Judge, Neharika Vehra, "Organisational Behaviour", 15th edition. 2020
- 3. S K Mangal, "General Psychology", Sterling Publishers Pvt.Ltd, 2020

Web References

- 1. https://bcourses.berkeley.edu
- 2. https://www.tamuc.edu
- 3. https://www.universalclass.com
- 4. https://bvu.instructure.com
- 5. https://www.siop.org

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COURSE OBJECTIVES

- To provide students with practical job experience as part of their formal degree program.
- · To help students understand the reality of certain careers.
- To assist students in developing interpersonal skills, understandings and attitudes involving relationships with other employees and supervisors.
- · To develop proficiency in judgment and decision-making situations.

GUIDELINES FOR INTERNSHIP

- 1. Students are responsible for locating their own internship.
- 2. An internship will only be approved if it is related to the student's field of study.
- 3. Students must adhere to company work hours, policies, procedures, and rules governing professional staff behavior.
- 4. Student must also adhere to company policies governing the observation of confidentiality and handling of confidential information.
- 5. They have to Maintain professional relationships with company employees, customers, etc.
- 6. They have to utilize a courteous, enthusiastic, open-minded approach to policies and procedures within the profession.
- 7. They must be consistent and punctual in the submission of all work assignments to the supervisor and the Internship Coordinator.
- 8. Students can ask for assistance if necessary. The supervisor would rather spend time now to make sure something is done right than do it over in the future.
- 9. The Students are supposed to ask for feedback. Constructive criticism allows the students to modify or change behavior/performance for the most productive use of their internship.
- 10. The students must maintain a journal of the activities engaged in on the job, with comments on specific problems and challenges the student has experienced and how he/she confronted, analyzed and solved (or was not able to solve) the problems.
- 11. Periodically the supervisor should be asked to review the journal and add their reflections, comments and evaluations in order to provide them with feedback that will enhance their educational experience.
- 12. The student will submit a summary paper covering his/her intern experience to the Internship Coordinator at the completion of the internship.

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A20CSS505

DRAFTING NOTICES, AGENDA, RESOLUTIONS AND MINUTES

L T P C Hrs
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Course Objectives

- To develop an understanding of Resolutions, Notices, Meetings & Minutes
- · To understand the Specimen Resolutions.
- · To study the Specimen Notices.
- To have a clear understanding of other Specimens.
- · To make understand the Limited Liability Partnership.

Course Outcomes

After completion of the course, the students will be able to

- CO1- Explain the importance of Resolutions, Notices, Meetings & Minutes.
- CO2- Elucidate the Specimen Resolutions.
- CO3- Establish the knowledge in Specimen Notices.
- **CO4** Explain the implication of other Specimens.
- CO5— Determine the recent implication in Limited Liability Partnership.

Exercises:

- 1. Drafting Notice of Directors' Meetings
- 2. Drafting Agenda for Directors' Meetings
- 3. Drafting Notice of Committee Meetings
- 4. Drafting Agenda of Committee Meetings
- 5. Drafting Resolutions of Board of Directors' Meetings
- 6. Drafting Committee Resolutions
- 7. Drafting Notice of Shareholders' Meeting (AGM)
- 8. Drafting Agenda of Shareholders' Meeting (AGM)
- 9. Drafting Notice of Shareholders' Meeting (EGM)
- 10. Drafting Agenda of Shareholders' Meeting (EGM)
- 11. Drafting Ordinary Resolutions
- 12. Drafting Resolutions with Special Notice
- 13. Drafting Special Resolutions
- 14. Drafting Minutes of the Directors' Meetings
- 15. Drafting Minutes of Shareholders' Meetings

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A20CST616

MANAGERIAL ACCOUNTING FOR MANAGERIAL DECISIONS

L T P C Hrs 3 1 0 4 60

Course Objectives

- To help the students be aware of the basic principles and techniques of management Accounting.
- To apply the cash flow analysis of the company.
- To help learner to understand the application of various management accounting tools in decision making process.
- To give an insight knowledge on Break Even Point analysis.
- To enable them to apply the management techniques in preparation of various statements and Budgets.

Course Outcomes

After completion of the course, the students will be able to

- CO1- Understand concepts in management accounting and its relation with other subjects.
- CO2 Analyse Financial Statements using different tools of analysis.
- CO3 Demonstrate knowledge about marginal costing and BEP analysis.
- CO4 Analyse the standard costing and variance analysis.
- CO5 Prepare the budgets in various fields of business.

UNIT I INTRODUCTION

(12 Hrs)

Management Accounting – Nature and scope – Objectives – Functions – relationship between management accounting and financial accounting – Relationship between Management accounting and cost accounting – Tools and Techniques of Management Accounting – Functions and Duties of Management Accountant.

UNIT II FINANCIAL STATEMENT ANALYSIS

(15 Hrs)

Meaning and Nature of Financial Statements – Importance and Limitations of Financial Statements – Analysis of Financial Statements: Meaning and Importance – Tools of Financial Statements Analysis: Horizontal Analysis – Vertical Analysis – Trend Analysis – Ratio Analysis. Preparation of Comparative Financial Statements and Common-Size Financial Statements – Simple Problems.

UNIT III MARGINAL COSTING

(18 Hrs)

Marginal Cost and Marginal Costing – Features, Assumptions, Advantages and Limitations of Marginal Costing. Concepts of Contribution, Profit-Volume Ratio, Margin of Safety and Angle of Incidence. Break-Even Analysis and Break-Even Chart. Cost-Volume-Profit Analysis – Decision-making using Marginal Costing: Accepting the Foreign Offer, Make or Buy Decision, Sales Mix Decision, Pricing Decision, and Key Factor Decision. Practical Problems.

UNIT IV STANDARD COSTING AND VARIANCE ANALYSIS

(15 Hrs)

Meaning of Standard, Standard Cost and Standard Costing – Distinction between Standard Costing and Historical Costing – Applicability, Advantages and Limitations of Standard Costing – Variance Analysis – Meaning and Types of Variances – Cost Variances and Sales Variances – Material and Labour, Variances – Mix and Yield Variances – Practical Problems.

UNIT V BUDGETING

(15 Hrs)

Budget and Budgetary control – Definition –Meaning - objectives – characteristics of good budget - requisites for a successful budgetary control system- advantages and limitations of budgetary control. Types of budgets – Cash budget – Sales budget – Production Budget – Materials Purchase budget – Flexible budget. Practical Problems.

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Text Books

- 1. Pillai and Bagawathi, "Management Accounting" S. Chand, 4th Edition, 2020.
- 2. S.N. Maheswari, "Management Accounting", Vikas Publication, 1st Edition, 2006.
- 3. K.L.Gupta, "Management Accounting" Sahitya Bhawan Publication, 14th Edition, 2021.

Reference Books

- 1. R.K. Sharma and Shasi. K. Gupta, Management Accounting, Kalyani Publishers 13th Revised edition, New Delhi 2014.
- 2. M.Y. Khan PK Jain, Management Accounting problems and cases, MH Publications 2015.
- Jain & Narang, Cost & Management Accounting, Kalyani Publishers, 14th Edition Ludhiana, New Delhi, 2014.

Web References

- 1. https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html
- 2. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au-Marginal%20Costing-2.pdf
- 3. https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/
- 4. https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf
- 5. https://www.ihmnotes.in/assets/Docs/Sem-5/Financial%20Management/ch-5%20Cash%20Flow%20Analysis.pdf

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FUNDAMENTALS OF FINANCIAL MANAGEMENT

L T P C Hrs 4 0 0 4 60

A20CST617

Course Objectives

- To help the students be aware of the basic principles and techniques of financial management.
- · To analyze and apply capital budgeting decisions.
- · To help learner to understand the application of working capital in finance
- To provide a detailed understanding on long-term and short-term financing.
- To enable them to understand the dividend policy and computation.

Course Outcomes

After completion of the course, the students will be able to

- CO1 Explain the nature of financial management and concept of time value of money.
- CO2 Prepare Capital Budgeting and Cost of Capital.
- CO3 Estimate Working Capital Needs of a business enterprise.
- CO4 Analyse the long-term and short-term financing needs and options.
- CO5 Develop an appropriate dividend policy and decision.

UNIT I NATURE OF FINANCIAL MANAGEMENT

(10 Hrs)

Nature of financial management: introduction – scope of finance- Finance functions- Financial Managers role-Financial goal profit maximization vs wealth maximization. Time value of money- introduction- future value – present value. Simple Problems on Time Value of Money.

UNIT II CAPITAL BUDGETING DECISIONS

(14 Hrs)

Capital budgeting decisions: Introduction- nature and features of capital budgeting decisions-investment evaluation criteria- net present value- profitability index - payback.

The cost of capital: introduction - significance of the cost of capital. Determining weighted

The cost of capital: introduction – significance of the cost of capital. Determining weighted average cost of capital using book value and market value weights. Simple Problems.

UNIT III WORKING CAPITAL MANAGEMENT

(12 Hrs)

Introduction- concepts of working capital- operating and cash conversion cycle- permanent and variable working capital-determinants of working capital – estimating working capital needs- Working Capital Financing. Simple Problems.

UNIT IV LONG-TERM AND SHORT-TERM FINANCING

(12 Hrs)

Long term finance: shares, debentures and term loans – introduction-ordinary shares or equity – rights issue of equity shares – preference shares – debentures-term loans- working capital finance: introduction – trade credit- bank finance for working capital- commercial paper.

UNIT V DIVIDEND POLICY

(12 Hrs)

Introduction – objectives of dividend policy- stability of dividends – forms of dividends-issues in dividend policy-dividend relevance: Walter's model-Gordon's model.

Text Books

- S.K. Sharma & Rachan Sareen, "Fundamentals of Financial Management", Sultan Chand, 3rd Edition, 2019.
- 2. S.N. Maheswari, "Financial Management", Sultan Chand & Sons, 15th Edition, 2020.
- 3. V.R. Palanivel, "Financial Management", S. Chand & Co Ltd., 12th Edition, 2019.

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Reference Books

- 1. I.M. Pandey, "Financial Management", Pearson Education, 1st Edition, 2021.
- 2. Prasanna Chandra, "Financial Management", 7th Edition.
- 3. Khan & Jain, "Financial Management", 5th Edition.

Web References

- 1. https://www.investopedia.com/terms/c/capitalbudgeting.asp
- 2. https://www.youtube.com/watch?v=ZOaGNDmKpzo
- 3. http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20%20Financial%20Management%20-%20VI%20Sem.pdf
- 4. https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf
- 5. https://www.youtube.com/watch?v=825TSuxTiQU

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GOODS AND SERVICES TAX

L T P C Hrs 4 0 0 4 60

Course Objectives

- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- To give an understanding on various aspect of indirect taxes (GST) like, Registration and Concept
 of Supply
- To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Course Outcomes

After completion of the course, the students will be able to

CO1 – To understand the reasons behind the implementation of GST and its effect on all the sectors of Economy.

CO2 - To Know about importance of Indirect taxes and the journey of GST in India since the year 2004. **CO3 -** To List out the accounts to be maintained as per GST laws and various returns to be filed to get the input tax credit.

CO4 – To Know about the application of GST in case of businesses which are service-oriented and rates for service businesses and their application mechanism.

CO5 - To Know about the Appeal mechanism of GST in Tribunal.

UNIT I INTRODUCTION TO GST

(12 Hrs)

Introduction – Direct tax and Indirect tax – meaning - Stages of Evolution of Goods and Services Tax-Subsuming of taxes - constitutional background - Structure of GST – CGST, SGST, UTGST & IGST-Benefits of implementing GST-GSTN – Structure, features and functions-HSN Code – SAC code - GST council and its Structure -Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act.

UNIT II LEVY AND COLLECTION OF TAX

(12 Hrs)

Levy and Collection of Tax - Rates of GST - Scope of Supply - Composite and Mixed Supplies and E-commerce under GST regime -Liability to pay tax - Reverse Charge Mechanism and composition scheme Time of Supply of Goods - Place of supply - Cascading Effect of Taxation - Input Tax Credit - Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations -Input Service Distribution - Recovery of Credit- Reversal of credit- Input Service Distribution - Recovery of Credit - Reversal of credit- Input Service Distribution - Recovery of Credit - Reversal of credit- Cases in which input tax credit is not available- Unauthorized Collection of Tax- Tax Invoice - Credit Notes - Debit Notes, Bill of Supply, Electronic Cash Ledger - Credit Ledger- liability ledger.

UNIT III REGISTRATION AND PAYMENT OF TAX

(12 Hrs.)

Registration – Persons Liable for Registration - Compulsory Registration - Deemed Registration-Procedure for Registration-GSTIN and its structure - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Returns – Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax at Source-Refunds.

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UNIT IV ASSESSMENT AND AUDIT

(12 Hrs)

Assessment – meaning - Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment - Types of Assessment – Summary Assessment – Best Judgment Assessment – Assessment of Non-Filers – Assessment of Unregistered Persons. Audit- Search and Seizure - Inspection of Goods in Movement - Power of Authorities and Suppression of Facts – Liabilities - Provisional Attachment.

UNIT V APPEALS (12 Hrs)

Appellate Authorities – Powers - Procedure for appeal - Appeals before Tribunal - Appeals by the Department (CGST/SGST) before the AA/Tribunal - Revision by Commissioner (CGST/SGST) - Appeal to High Court - Supreme Court - Offences and Penalties.

Text Books

- 1. Dr. H.C. Mehrotra and Prof. V.P. Agarwal, "Goods and Services Tax (G.S.T)", Sahitya Bhawan Publications, 8th Edition, 2021.
- 2. CA Vivek Kr Agrawal "GST guide for Students: Making GST Good & Simple Tax", Independently Published, 2020.
- 3. Nikita Maheshwari, "GST Assessments and Audits", Bharat Law House Pvt. Ltd., 2022.

Reference Books

- Taxman, "Taxman's GST Acts with Rules & Forms Covering Amended, Updated & Annotated text of the GST Acts along with Relevant Rules & Reference to Relevant Forms, Notifications & Circulars", Taxman publication, 2022
- 2. Sanjay Malhotra, Baljit Singh Khara, Anil Sharma & Anil Kumar Gupta, "Handbook on GST Audit by Tax Authorities", Bloomsbury Professional India, 2nd edition, 2021.
- 3. Avadhesh Ojha & Satyadev Purohit, "GST Practice Oriented Queries with Replies", Tax Publishers, 2021

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- 1. https://dor.gov.in/tax/concept-note-gst
- 2. https://www.drishtiias.com/to-the-points/paper3/goods-and-services-tax-gst-1
- 3. https://idtc.icai.org/gst-topic-wise-study-material-list.html
- 4. https://www.wirc-icai.org/images/material/BASICS-GST.pdf
- 5. https://gstcouncil.gov.in/gst-council

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A20CSE610 BUSINESS POLICY AND STRATEGY

L T P C Hrs 4 0 0 4 60

Course Objectives

- To develop an understanding of Business Strategy and Business Policy.
- · To understand the strategic management and its process.
- To study Strategic Analysis and formulation.
- To have a clear understanding of Strategy Leadership.
- To make understand the Strategy Planning and Implementation.

Course Outcomes

After completion of the course, the students will be able to

- CO1- Explain the importance of Business Strategy and Business Policy.
- CO2- Elucidate the strategic management and its process.
- CO3- Establish the knowledge in Strategic Analysis and formulation.
- CO4 Explain the implication of Strategy Leadership...
- CO5- Determine the requirements of Strategy Planning and Implementation.

UNIT I INTRODUCTION

(14 hrs)

Introduction to Business Strategy: Introduction, Concept of Business Strategy, Need for Business Strategy, Functions of Business Strategies. Business Policy: Introduction, Definition of Business Policy, Factors influencing Business Policy, Business Policy vs. Strategy, Policy decisions and their impact on Business Strategies.

UNIT II STRATEGIC MANAGEMENT AND ITS PROCESS

(14hrs)

Introduction, Strategic Management – Definition, Meaning and Role, Objectives of Strategic Management, Benefits of Strategic Management, Importance of Strategic Management, Causes for failure of Strategic Management. Strategic Management Process: Introduction, Strategic Management Process, Strategic Vision and the role of a Strategist, Role of Strategic Management in Policy Making.

UNIT III STRATEGIC ANALYSIS AND FORMULATION

(12 hrs)

Introduction, Strategic Analysis – definition, Need for Strategic Analysis & Environmental Scanning, Strategic thinkers & their contributions, Role of Strategic Analysis in Policy making. Strategy Formulation: Introduction, Types of Strategies, Steps in Strategy Formulation, Core Competencies and their Importance in Strategy Formulation.

UNITIV STRATEGIC LEADERSHIP

(10 hrs)

Introduction, Leadership Functions, Leadership Traits, Leadership Styles, Strategic Leadership and Competitive Advantage.

UNIT V STRATEGIC PLANNING AND IMPLEMENTATION

(10 hrs)

Introduction, Strategic Planning Process, Expansion or Growth, Mergers and Acquisitions, Issues in Strategy Implementation.

Text Books

- 1. Subba rao, Business Policy and Strategic Management, Himalaya Publishing, 5th Edition, 2018.
- 2. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage Learning, 3rd Edition, 2012.
- 3. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill, 12th Edition, 2017.

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Reference Books

- 1. C. Appa Rao, Strategic Management and Business Policy, Excel Books, 2008.
- 2. Kazmi Adela, Strategic management, McGraw Hill Education, 4th Edition, 2015.
- 3. Tandon Anil, Business Policy and Strategic Management, Anmol Publications Pvt Ltd.

Web References

- 1. https://www.managementstudyguide.com/business-policy.htm
- 2. https://www.stratadecision.com/blog/strategic-management-process-what-is-it/
- 3. https://corporatefinanceinstitute.com/resources/knowledge/strategy/strategic-analysis/

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A20CSE611

CORPORATE GOVERNANCE

L T P C Hrs 4 0 0 4 60

Course Objectives

- · To provide expert knowledge in SEBI.
- To provide awareness towards in corporate governance.
- To provide expert knowledge in E- Governance.
- To provide knowledge in BOD.
- To provide knowledge in liablities of directors,

Course Outcomes

After completion of the course, the students will be able to:

- CO1- Explain the importance of Corporate Governance in Indian context
- CO2- Elucidate the conceptual framework of Corporate Governance
- CO3- Explain the legal and regulatory framework of Corporate Governance
- CO4 Demonstrate a clear understanding of e-Governance and its functionalities
- CO5- Determine the role played by the BoD in Corporate Governance

UNIT I INTRODUCTION

(12 Hrs)

Corporate Governance Understanding Corporate Governance —the context — Socio-economic character of business- core values- business purpose- structural and organizational aspects-International experiences: Corporate governance in USA- UK - The agenda for India: Codes of Corporate Governance as recommended by the Confederation of Indian Industry (CII) for effective corporate Governance in India.

UNIT II CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE

(12 Hrs)

Economics of Organization and Information, Theories of the Corporation that have a shaping influence upon Corporate Governance Practices, Evolution of Corporate Governance — Ancient and Modern Concept Principles of Corporate Governance Beneficiaries of Corporate Governance; Shareholder Activism and changing role of Institutional Investors, Business Ethics vs Corporate Governance, Corporate Governance in various organizations Corporate Social Responsibilities and good corporate citizenship, Understanding of the shareholder vs stakeholder concept of governance

UNIT III LEGAL AND REGULATORY FRAMEWORK OF CORPORATE GOVERNANCE (12 Hrs)

Need for Legislation of Corporate Governance ,Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws, Securities and Exchange Board of India's (SEBI) Electronic Data Information Filing and Retrieval System (EDIFAR)

UNIT IV E- GOVERNANCE

(12 Hrs)

E – governance – trends in E-governance – Business process reengineering - value based management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating - Models of rating.

UNIT V CORPORATE GOVERNANCE AND THE BOARD

(12 Hrs)

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors–Legal position and liabilities of Directors

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Text Books

- 1. Corporate Governance The new paradigm N. Gopalsamy Wheeler Publishing.
- 2. G. B. Jyotsna & R. C. Joshi Business ethics & Corporate Governance.
- 3. K. Viyyanna Rao & G. Nagaraju Business Ethics & Corporate Governance.

Reference Books

- 1. V. Balachandran & V. Chandrasekaran Corporate Governance, Ethics & Social Responsibility.
- 2. J.Fred Weston, Mark L. Mitchell, J.Harold Maltherin, Takover, Restructuring, and Corporate Governance, Pearson Education.
- 3. A.C. Fernando Business Ethics & Corporate Governance. •

Web References

- https://www.icaew.com/technical/corporate-governance/principles/principlesarticles/doescorporategovernancematter#:~:text=Corporate%20governance%20is%20the%20sys tem,governance%20structure%20is%20in%20place.
- 2. https://en.m.wikipedia.org/wiki/Corporate_governance
- 3. https://www.cgi.org.uk/about-us/policy/what-is-corporate-governance

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A20CSE612 INTELLECTUAL PROPERTY RIGHTS

L T P C Hrs 4 0 0 4 60

Course Objectives

- To provide expert knowledge in intellectual property rights.
- To provide awareness towards in property.
- To provide expert knowledge in IP regime.
- To provide knowledge in Property Law.
- To provide knowledge in Forms of IPR.

Course Outcomes

After completion of the course, the students will be able to:

- CO1- Explain the need and importance of intellectual property rights
- CO2- Elucidate the concept of intellectual property rights
- CO3- Explain the International IP regime
- CO4 Demonstrate a clear understanding of Indian IP regime
- CO5- Be familiar with various forms under in IPR

UNIT I INTRODUCTION

(12 Hrs)

Origin and Development of IPR – Historical and theoretical basis for protection of IPR – Analyzing and understanding the Interpretation of IP laws – Need for Protecting IP.

UNIT II CONCEPT OF PROPERTY

(12 Hrs)

Theories on concept of property – Nature – Public Vs. Private – Tangible Vs. Intangible – Industrial Vs. Intellectual.

UNIT III INTERNATIONAL IP REGIME

(12 Hrs)

World Intellectual Property Organisation (WIPO) – Functions of WIPO – Membership – GATT Agreement – Major Convention on IP – Berne Convention – Paris Convention – TRIPS Agreement.

UNIT IV INDIAN IP REGIME

(12 Hrs)

Overview of IP laws in India – Major IP Laws in India – International treaties signed by India. IPR and Constitution of India.

UNIT V FORMS OF IPR

(12 Hrs)

Forms of IPR – Copyright – Tredemark – Patents – Industrial Designs – Trade Secrets – Geographical Indications – Application of different forms of IPR.

Text Books

- 1. V.K.Ahuja, Law relating to Intellectual Property Rights, 2nd Edition, (2013) LexisNexis.
- 2. T.Ramappa, Dr.S.V.Damodar Reddy, Intellectual Property Rights, 2nd Edition.
- 3. Ramakrishna B & Anil kumar H.S Fundamentals of Intellectial property rights.

Reference Books

- 1. T.Ramappa, Intellectual Property Rights Law in India, Asia Law House, Hyderabad.
- 2. Ramesh shahbadkar and Dr. Satyanarayana reddy, Intellectual property rights.
- 3. Barrett, Margreth, Intellectual Property, (2009) 3nd, New York Aspen Publishers.
- 4. Nard, Craig Allen, Law of Intellectual Property, (2008) 2nd, New York Aspen Publishers.
- 5. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International, 1997) (looseleaf). I,MON K 1401 .15828 (1997) Vols. 1-5.

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Web References

- 1. https://en.m.wikipedia.org/wiki/Intellectual_property
- 2. https://www.jagranjosh.com/general-knowledge/trade-related-aspects-of-intellectual-property-rights-trips-1448884301-1
- 3. https://www.wipo.int/about-ip/en/

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L T P C Hrs 0 0 8 4 120

Course Objective:

The purpose of the Project is to determine the opportunities and threats that exist for firms within a competitive environment.

Course Outcome:

After completion of the course, the students will be able to

CO1 - Demonstrate their understanding of Industry Analysis

CO2 - Perform Industry Analysis of various industries with ease

Process:

- 1) Identify Research Sources
 - a) Define the scope of your analysis
 - b) Compile independent research
 - c) Look at trade association data
 - d) Consult academic research
 - e) Compile relevant data using the resources above
- 2) Developing a Framework for the Analysis
 - a) Demonstrate there is an ample market for your business proposal
 - b) Consider industry trends
 - c) Think about barriers to entry or expansion
 - d) Provide Description of the major competition in the industry
 - e) Situate your company within-the industry
- 3) Writing the Analysis
 - a) Being your report with broad description of the industry
 - b) Provide Market Analysis
 - c) Describe customer outlook and demographic information
 - d) Use the analysis to prescribe a strategy for the near future edit the report

Reporting Performa:

Project is to understand the importance of key position, Growth pattern and financial measures of the industry.

Outcome:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of Semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and project report submission) (30 marks)
 - b) Structure and neatness of industry analysis report submission

(10 marks)

Evaluation Method:

Students shall maintain a Project Report individually for the purpose of the oral examination.

Project Report shall also be evaluated jointly Internal with an External examiner during the viva –

voice examination.

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L T P C Hrs 0 0 4 2 60

Course Objectives

A20CSL620

- · To understand the working of Indian Banking system.
- · To explain Bank accounts and KYC.
- To be familiar with Deposits with banks.
- To understand about borrowing from banks.
- To evaluate the importance of E-Banking.

Course Outcomes

After completion of the course, the students will be able to

- CO1 Demonstrate their practical understanding on Indian Banking system.
- CO2 Attain practical knowledge in Opening Bank accounts and KYC compliance.
- CO3 Demonstrate understanding the procedure of opening deposits with banks.
- CO4 Show practical understanding on various types of loans and their operational procedure
- CO5 Demonstrate their understanding on E-Banking Operations

Each student-group (2 to 5 members per group) will be required to carry out the following in the course of their project work:

- 1. Visiting and Gathering details as to Organisation Structure, Functions, and Services provided to customers of any three of the following:
 - a. Public Sector Banks
 - b. Private Sector Banks
 - c. Foreign Banks
 - d. Cooperative Banks
 - e. Small Finance Banks
 - f. Payment Banks
 - g. Non-Banking Financial Institutions
- Gathering and Filling the forms pertaining to opening of various types of accounts and KYC compliance for different types of customers
- 3. Gathering and Filling Forms pertaining to different types of Deposits with the banks in India (at least making deposits in and withdrawals from the Saving Account)
- 4. Gathering Forms and filling relevant documents pertaining to at least two different types of loans provided Showing an understanding on Norms and Procedure in respect of Collateral Security
- 5. Showing an understanding on the operating of E-Banking and demonstrating the ability to execute at least two of the services provided to customers on virtual platform

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.

Note: Since this course will run parallelly to 'Money and Banking' course (offered in the Fourth Semester), the reviews will begin after 4 or 5 weeks of commencement of the Money and Banking course in order to ensure a fair understanding of the project tasks.

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CORPORATE COLLOQUIUM

L T P C Hrs 0 0 4 2 60

Course Description

The purpose of this seminar is to expose you to a number of different types of writing that you may encounter in your professional career. The class is an opportunity to write, review, rewrite and present your point of view both orally and in written form.

Each week in-class writing and peer review will provide the means by which you practice and refine your ability to communicate complex ideas clearly.

In addition, we will explore the following topics:

- Managing a communication crisis
- Presenting yourself
- Writing for Grants
- · Translating technical information into everyday language

Collaborative Learning

A central component of this seminar will be the practice of giving and receiving comments on written and oral presentations. Giving and receiving constructive feedback can be a highly useful tool for learning to analyze and improve the quality of your writing and analysis. Your peers can provide a new perspective, valuable insights, and guidance for you as you work through your research question. Toward this end, you will be put into writing groups with one or two other individuals. All writing done for the class will be submitted to both to the instructor and all the writing group members.

Written Work

Written work must be typed, spell-checked, and neatly formatted. Please include your name, the course number, assignment number, and date at the top of the page or on a cover sheet. While an occasional typo or editing error may slip through, the presence of several mistakes indicates a lack of attention and will lower your grade. Specific formatting conventions are negotiable, based on standards in your field and appropriateness for your intended audience. All work must be professional looking and designed for easy reading.

Documenting Sources

Do not cut and paste material from web pages or other documents without making evident the source of the information. Using work that is not your own without attribution is a serious offense and subject to formal action by the Institute. Inadequately documented papers (including bibliography and footnotes or in-text citations) will not receive a passing grade.

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