



STELLA MARIS COLLEGE
(AUTONOMOUS), CHENNAI - INDIA

B.Com. DEGREE
CORPORATE SECRETARYSHIP
(CHOICE BASED CREDIT SYSTEM)

OUTCOME BASED EDUCATION (OBE)
LEARNING OUTCOME BASED
CURRICULUM FRAMEWORK (LOCF)

SYLLABUS
(Effective from the academic year 2023 - 2024)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

VISION STATEMENT

The vision of the College is to build a vibrant and inclusive learning community in a culture of excellence sustained by a sound value system that promotes responsible citizenship and effects social change.

MISSION STATEMENT

The mission of the College is to empower young women to face the challenges of life with courage and commitment, to be builders of a humane and just society, and to promote a learning community in which all, especially those from less privileged backgrounds, feel part of the collaborative high quality educational process which is value based and leads to holistic growth.

EDUCATIONAL OBJECTIVES OF THE INSTITUTION

- To offer a globally relevant curriculum and promote academic excellence, equipping graduates with a comprehensive understanding of their domain of study, leading to research and innovation
- To promote professional skill development and entrepreneurship, empowering graduates to achieve professional excellence, employability, entrepreneurship and leadership qualities
- To provide a vibrant and inclusive teaching-learning environment where graduates are imbued with a strong desire for academic growth and become lifelong learners
- To contribute towards nation building by fostering in graduates a respect for values, ethics and diversity
- To be environmentally conscious and sustainable, inspiring graduates to fulfil their social and civic responsibilities

UNDERGRADUATE PROGRAMME OUTCOMES (POS)

On successful completion of the Programme, graduates will

PO 1	demonstrate a comprehensive knowledge of the fundamental principles, theories and historical developments that form the foundation of their discipline.
PO 2	apply relevant critical/creative thinking and scientific reasoning skills to their domain knowledge.
PO 3	exhibit an ability to connect their domain knowledge with other disciplines.
PO 4	display the ability to comprehend and use English and one other language effectively for oral and written expression.
PO 5	demonstrate career readiness, entrepreneurial initiative, potential for higher education, and manifest an interest in self-directed learning.
PO 6	acquire relevant digital/technological skills, and the ability to work individually and collaboratively towards innovation and leadership.
PO 7	demonstrate social and ethical responsibility, and develop a concern for environmental issues and sustainability.
PO 8	display self-awareness, attitudes of inclusivity, and effectively engage in a multicultural society with respect for democracy, peace and diversity.

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI

DEPARTMENT OF COMMERCE – SHIFT II

BACHELOR OF COMMERCE IN CORPORATE SECRETARYSHIP

PROGRAMME DESCRIPTION

B.Com. Corporate Secretaryship, a three-year degree programme, primarily focuses on the areas of secretarial practices and corporate laws. The programme is designed to bridge the gap between conceptual learning and practical application to inculcate professional corporate expertise. The combination of core skills and specialised knowledge provided in this programme would enable students to adapt effectively to the dynamic business environment. Internship and Practical Application are an integral part of the programme. An exposure to corporate proceedings enables the students to maintain documents in accordance with accounting standards and procedures. Drafting and Conveyancing, the flagship course in Corporate Secretaryship, helps in enriching the professional skills of the students.

VISION OF THE DEPARTMENT

In consistent with the vision of the College, we are in pursuit of excellence in Commerce, by providing a vibrant and innovative Centre of Learning for the students to realize their potential and facilitate them to become business leaders and entrepreneurs with essential virtues of ‘Truth and Charity’ thereby upholding the motto of the College.

MISSION OF THE DEPARTMENT

Our mission is to excel as a transformational leader in Commerce, by equipping the students with sound theoretical knowledge and application skills to surge ahead in their career, adequately molding them to meet the challenges of the emerging "Knowledge Society" besides inculcating humane values in them for the well-being of the society.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

PROGRAMME SPECIFIC OUTCOMES (PSOs)

On successful completion of the B.Com. in Corporate Secretaryship programme, the students will be able to

PSO 1	Acquire knowledge in the various areas of Corporate Secretaryship and laws relating to Trade and Commerce
PSO 2	Keep pace with dynamic global industry changes
PSO 3	Assess, rectify and report the incidents of legal compliance and breaches
PSO 4	Appreciate the significance of ethics in business and identify unethical practices
PSO 5	Demonstrate a comprehensive knowledge of the concepts and sustainable principles and practices

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086														
DISTRIBUTION OF CREDITS AND HOURS														
B.Com. Corporate Secretaryship 2023 - 2024 Shift II														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
Part - I														
Language	3	4	3	4									6	8
Part - II														
English	3	4	3	4									6	8
											Total		12	16
Part - III														
Major Core	4	5	3	4	4	5	4	5	4	5	4	5	23	29
	3	4	3	4	4	5	4	5	4	5	4	5	22	28
					4	5	4	5	3	4	4	5	15	19
					3	4	3	4	3	4	3	4	12	16
Allied Core	5	5	5	5	5	6	5	5					20	21
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	6			5	6
											Total		107	129
Part - IV														
GE / Tamil			2	2	2	2			2	2	2	2	8	8
Value Education	2	2			2	2							4	4
Soft Skills (dept.)	3	3	3	3									6	6
Soft Skills (EL)			3	3									3	3
Soft Skills (VE)											3	3	3	3
Environmental Studies	2	2											2	2
											Total		26	26
Part - V														
STP	1		1										2	0
SAP / SL									2	2			2	2
Remedial / Library				1		1				1			0	3
Mentoring		1						1		1		1	0	4
											Total		4	9
Total	26	30	26	30	24	30	25	30	23	30	25	30	149	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

COURSES OF STUDY

(Effective from the Academic Year 2023-2024)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks								
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES
SEMESTER-I								
23CO/MC/CM14	Cost and Management Accounting	4	4	1	0	3	50	50
23CO/MC/OS13	Organisation Structure and Management	3	3	1	0	3	50	50
23CO/AC/QT15	Quantitative Techniques for Business	5	5	0	0	3	50	50
23CO/GC/ES12	Environmental Studies	2	2	0	0	-	50	-
23CO/SS/PS13	Life Skills: Personal and Social	3	3	0	0	-	50	-
CD / ET / SC	Value Education							
SEMESTER-II								
23CO/MC/FA23	Financial Accounting	3	3	1	0	3	50	50
23CO/MC/CG23	Corporate Ethics and Governance	3	3	1	0	3	50	50
23CO/SS/HC13	Life Skills: Health, Energy and Computer Basics	3	3	0	0	-	50	-
23EL/SS/PD13	Life Skills: Personality Development	3	3	0	0	-	50	-
	General Elective I / Basic Tamil I							
Allied Core offered to students of Commerce(Corporate Secretaryship) by Dept. of Economics								
23EC/AC/EB25	Economic Environment of Business	5	5	0	0	3	50	50
SEMESTER-III								
23CO/MC/EC34	Economic and Commercial Law	4	4	1	0	3	50	50
23CO/MC/BF34	Banking and Financial Services	4	4	1	0	3	50	50
23CO/MC/CL34	Company Law	4	4	1	0	3	50	50
23CO/MC/CA33	Compliance Audit	3	3	1	0	3	50	50
23CO/AC/CB35	Practical	5	1	1	4	3	50	50
CD / ET / SC	Value Education							
	General Elective II / Basic Tamil II							
SEMESTER-IV								
23CO/MC/IF44	Introduction to Financial Management	4	4	1	0	3	50	50
23CO/MC/CM44	Capital Markets	4	4	1	0	3	50	50
23CO/MC/IL44	Industrial Law	4	4	1	0	3	50	50
23CO/MC/IP43	Intellectual Property Rights	3	3	1	0	3	50	50
23CO/AC/CO45	Corporate Law	5	5	0	0	3	50	50
	Major Elective I							
SEMESTER-V								
23CO/MC/IT54	Income Tax Practices	4	4	1	0	3	50	50
23CO/MC/CR54	Corporate Accounting and Restructuring	4	4	1	0	3	50	50
23CO/MC/DC53	Drafting and Conveyancing	3	3	1	0	3	50	50
23CO/MC/SP53	Secretarial Practice	3	3	1	0	3	50	50
	General Elective III							
	SAP / SL							

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COURSES OF STUDY

(Effective from the Academic Year 2023-2024)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks								
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES
Interdisciplinary Core (CO and BFE) to students of CO and BFE								
23ID/IC/DI55	Design Thinking and Innovation for Entrepreneur	5	5	1	0	3	50	50
SEMESTER-VI								
23CO/MC/GT64	Goods and Services Tax	4	4	1	0	3	50	50
23CO/MC/SL63	Social Security Laws	3	3	1	0	3	50	50
23CO/MC/DC64	Due Diligence and Compliance Management	4	4	1	0	3	50	50
23CO/MC/IN64	Internship	4	0	0	5	3	50	50
23VE/SS/HL63	Life Skills: An Approach to a Holistic Way of Life	3	3	0	0	-	50	-
	General Elective IV							
	Major Elective II							
Major Electives								
23CO/ME/IR45	Industrial Regulations	5	5	0	0	3	50	50
23CO/ME/HR45	Human Resource Management	5	5	0	0	3	50	50
23CO/ME/ED45	Entrepreneurial Development	5	5	0	0	3	50	50
23CO/ME/EM45	Essentials of Marketing	5	5	0	0	3	50	50
23CO/ME/CM45	Commodities Market	5	5	0	0	3	50	50
General Electives								
23CO/GE/DC22	Documentation and Compliance	2	2	0	0	-	50	-
23CO/GE/LS22	Listing of Securities	2	2	0	0	-	50	-
23CO/GE/RI22	Right to Information Act	2	2	0	0	-	50	-
23CO/GE/CC22	Company Secretarial Correspondence	2	2	0	0	-	50	-
The Department will offer one Social Awareness Course								
Social Awareness Courses								
23CO/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-
23CO/SA/CR52	Child Rights	2	2	0	0	-	50	-
23CO/SA/CA52	Civic Awareness	2	2	0	0	-	50	-
23CO/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-
23CO/SA/MH52	Mental Health	2	2	0	0	-	50	-
23CO/SA/RR52	Rural Realities	2	2	0	0	-	50	-
23CO/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-
23CO/SA/UR52	Urban Realities	2	2	0	0	-	50	-
23CO/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-
Independent Elective								
23CO/UI/CM23	Compensation Management	3	0	0	0	3	-	100

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

COST AND MANAGEMENT ACCOUNTING

CODE:23CO/MC/CM14

CREDITS:4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the concepts, techniques and practices of cost and management accounting
- To expose students to the computation of cost of production and profit
- To provide students an understanding of the techniques used to compare the financial statements of companies
- To acquaint students with techniques in decision making
- To familiarize students with the different types of budgets and its preparation

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	identify the elements of cost and compute the total cost and profit for a product or service	K1
CO2	explain apportionment of overheads and its product/department wise distribution	K2
CO3	apply suitable techniques for financial decision making	K3
CO4	analyse and interpret the financial position of different corporates	K4
CO5	evaluate the need for an appropriate budget and its preparation	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Cost and Management Accounting 1.1 Introduction 1.1.1 Cost and Management Accounting- Meaning, Objectives and Scope-Differences between Cost Accounting and Management Accounting	K1-K2	1	1-2
	1.1.2 Cost Concepts- Cost Centre and Cost Unit, Methods of Costing. Classifications and Elements of Cost-Material, Labour and Overheads	K1-K5	1	1-5
	1.1.3 Computation of Total Cost and Profit of a product		3	

	1.2 Material Cost 1.2.1 Computation of Material Cost-Treatment of Normal and Abnormal Loss and scrap	K2-K5	3	2-5
	1.2.2 Material Control- Meaning and Objectives Purchases Control-Procurement	K1-K5	3	1-5
	1.2.3 Stores Control- Techniques of Inventory Control, Economic Order Quantity		1	
	1.2.4 Issue Control- Methods of Material Issue-FIFO, LIFO, Average Cost- Simple Average and Weighted Average		3	
2	Labour and Overheads 2.1 Labour Cost- Meaning and Classification of Labour Costs- Overtime and Idle Time	K1-K2	1	1-2
	2.1.1 Labour Turnover-Causes and Effects, Methods of Computation	K1-K5	2	1-5
	2.1.2 Methods of Remuneration-Time rate, Piece rate, Incentive Scheme- Halsey and Rowan plan		2	
	2.2 Overheads 2.2.1 Classification of Overheads	K1-K2	1	1-2
	2.2.2 Apportionment and Allocation of Overheads-Primary and Secondary Distribution (Repeated, Step Ladder, Simultaneous Equation and Direct apportionment method)	K1-K5	2	1-5
	2.2.3 Methods of Absorption of Overheads-Direct Labour rate, Machine hour rate and Activity based Absorption		2	
3	Financial Statement Analysis 3.1 Significance of Financial Statement Analysis	K1-K2	1	1-2
	3.2 Comparative, Common size and Trend Analysis	K1-K5	5	1-5
	3.3 Ratio Analysis –Liquidity, Profitability, Solvency ratios		5	
	3.4 Reconstruction of Position Statement with Ratios (Simple Problems)		4	
4	Marginal Costing - 4.1 Marginal Costing- Meaning, Advantages, Limitations, Breakeven Analysis	K1-K2	5	1-2
	4.2 Cost-Volume Profit Analysis- P/V Ratio - Margin of Safety	K1-K5	5	1-5
	4.3 Application – Key factor, Product Mix and Sales Mix		5	
5	Budgets and Types 5.1 Need and Importance	K1-K2	2	1-2
	5.2 Types of Budgets - Production Budget, Purchase Budget, Sales Budget, Cash Budget, Flexible Budget	K1-K5	8	1-5

BOOKS FOR STUDY

T.S. Reddy and Y.Hari Prasad Reddy, Cost and Management Accounting, Margham Publication, Reprint 2018.
Ravi.M. Kishore, Cost and Management Accounting, Taxmann Publishers, 2021

BOOKS FOR REFERENCE

Tulsian, Cost and Management Accounting, S.Chand, 2022
Tulsian, Cost Accounting, S.Chand, 2017
MN Arora, A Textbook of Cost and Management Accounting, Himalaya Publishers, 2021
SN Maheshwari, Accounting for Management, S.Chand Publication, 2018
Jain and Narang, Cost Accounting Kalyani Publishers, 2019
R. Palaniappan, N.Hariharan, Cost Accounting Problems and Solutions, I K International Publishing House Pvt Ltd., 2014
Khan & Jain, Management Accounting, Tata McGraw Hill, 2013

JOURNALS

Journal of Management Accounting Research.
Management Accountant Journal
Journal of Cost Accounting Research

WEB RESOURCES

www.icsi.org
www.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section	Knowledge Level	Marks	Pattern
A	K1	10	3X2 = 6 (No Choice - 1 theory and 2 Problem)
B	K2	10	2X5 =10 (out of 3 Questions -1 Theory and 2 problems)
C	K3, K4	20	2X10 =20 (internal choice for one K3 questions and one K4 question- Only Problems)
D	K5	10	1×14 = 14 (out of 2 questions - Only Problems)

Other Components: Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Case Study / Mini Project

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section	Knowledge Level	Marks	Pattern
A	K1	10	5X 2 = 10 (No Choice -3 problems and 2 theory)
B	K2	20	4 × 5 = 20 (out of 6 questions -5 Problems and 1 theory)
C	K3,K4	40	4 × 10 = 40 (internal choice between two K3 questions and two K4 questions – Only Problems)
D	K5	30	2 × 15 = 30 (out of 3 questions - only Problems)

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/CM14												
I	Course Title: COST AND MANAGEMENT ACCOUNTING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	1	3	3	1	2	3	3	3	2	3
CO 2	3	3	3	2	1	1	1	-	3	3	2	2	2
CO 3	3	3	3	3	3	3	3	3	3	2	2	3	3
CO 4	3	3	3	3	3	2	3	2	3	3	2	2	2
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

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B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

ORGANISATION STRUCTURE & MANAGEMENT

CODE:23CO/MC/OS13

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to appreciate the principles of management
- To familiarize students with the different management thoughts
- To acquaint students with the need for competence, trust and teamwork in the organisation
- To provide an understanding of the functions of management
- To expose students to the recent practices in management

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	describe the concept, importance and framing of organization structure and classical approach to management	K1
CO2	compare the various types of control process and changes in organisation	K2
CO3	apply the analytical skills for planning and decision making	K3
CO4	distinguish between different organizational structures and leadership styles	K4
CO5	assess the various skills and procedures required for effective management of employees in an organization	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Organisation Structure 1.1. Meaning, Importance and Role of Organisation Structure	K1-K2	1	1-2
	1.2 Theory of Organisation Structure	K1-K5	1	1-5
	1.3 Impact of Environment and Cultural Variables on Organisational Structure		1	
	1.4 Building Blocks of Organisation Structure 1.4.1 Centralisation		2	
	1.4.2 Formalisation		2	
	1.4.3 Hierarchical Levels	K1-K3	2	1-3
	1.4.4 Departmentation	K1-K5	2	1-5
2	Introduction to Management 2.1. Management Thought 2.1.1 Classical and Neo Classical Systems – Contingency and Contemporary	K1-K2	1	1-2
	2.1.2 Approach to Management - Henri Fayol, F.W Taylor, George Elton Mayo and Peter.F Drucker	K1-K5	4	1-5
	2.2 Functions of Management I 2.2.1 Planning - Meaning, Importance, Types and Process	K1-K4	3	1-4
	2.2.2 Organising – Nature and Importance, Organising Trends and Practices – Chain of Command, Unity of Command, Span of Control, Delegation and Empowerment	K1-K5	4	1-5
3	Functions of Management II 3.1 Staffing 3.1.1 Recruitment and Selection	K1 – K5	2	1-5
	3.1.2 Training – Need and Types	K1 – K4	2	1-4
	3.2 Directing	K1 – K5	2	1-5
	3.2.1 Motivation – Meaning and Maslow’s Theory of Motivation		2	
	3.2.2 Leadership		2	
	3.2.3 Communication – Types, Process and Barriers		2	

4	Functions of Management III 4.1 Controlling - Meaning, Importance, Steps in the Process of Controlling, Types and Techniques of Controlling	K1 – K5	4	1-5
	4.2 Co-ordinating - Meaning, Need, Requisites		4	
5	Recent Developments in Management 5.1 Change Management - Concept, Nature and Process of change	K1- K5	4	1-5
	5.2 Knowledge management, Total Quality Management and Business Process – Re-Engineering - An Overview		5	

BOOKS FOR STUDY

Gupta, C. B., *Business Organization and Management*, New Delhi, Sultan Chand and Sons, 2019.

Prasad L.M., *Principles and Practice of Management*, New Delhi, Sultan Chand and Sons, 2021

BOOKS FOR REFERENCE

Neeru Vasisth and Vibhuti Vasisth ,Principles of Management , Taxmann's Publications , 2022

Manmohan Prasad, *Management Concepts and Practices*, Mumbai, Himalaya Chand, 2021

R.K.Sharma And Shashi Gupta ,Business organization management ,Kalyani Publication , 2019

P.Venugopal, P. Roja, G. Venkata Rathnam, N. Ravi Sankar, Nagaraj. K.V., *Business Organization.*, Himalaya Publishing House., 2015

JOURNALS

European Journal of Business Management

International Journal of Management Reviews

WEB RESOURCES

www.exed.hbs.edu

www.hbr.org

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 Minutes

Section	Knowledge Level	Marks	Pattern
A	K1	10	3X2 = 6 (No Choice-50 words)
B	K2	10	2X5 =10 (out of 3 Questions-150 words)
C	K3, K4	20	2X10 =20 (internal choice for one K3 questions and one K4 question-500 words)
D	K5	10	1×14 = 14 (out of 2 questions-1000 words)

Other Components:

Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Case Study / Mini Project

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section	Knowledge Level	Marks	Pattern
A	K1	10	5X 2 = 10 (No Choice-50 words)
B	K2	20	4 × 5 = 20 (out of 6 questions-150 words)
C	K3,K4	40	4 × 10 = 40 (internal choice between two K3 questions and two K4 questions-500 words)
D	K5	30	2 × 15 = 30 (out of 3 questions-1000 words)

Mapping of Course Outcomes (COs) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

Semester	Subject Code: 23CO/MC/OS13												
I	Course Title: Organization Structure and Management												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	3	1	2	2	1	2	3	3	2	2	2
CO 2	2	3	3	2	1	1	1	-	1	3	2	2	2
CO 3	3	3	3	3	3	3	3	3	1	2	1	2	1
CO 4	2	3	3	3	3	2	3	2	1	1	1	2	2
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

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B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

QUANTITATIVE TECHNIQUES FOR BUSINESS

CODE: 23CO/AC/QT15

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To familiarize students on the use of statistical tools
- To provide an understanding of the process of analysis and interpretation
- To expose students to the concepts related to testing of hypothesis
- To enable students to study the relationship between variables used in research
- To apply the appropriate statistical tools for data analysis

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	identify appropriate statistical techniques for business data analysis.	K1
CO2	relate statistical approaches to solve real time business problems	K2
CO3	classify and compare business data for decision making	K3
CO4	analyze and interpret the relationship between variables	K4
CO5	evaluate the effectiveness of statistical tools in solving business problems	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Descriptive Statistics 1.1 Data Types – Univariate Summaries	K1- K2	1	1-2
	1.2 Multivariate Summaries - Karl Pearson's Co-efficient of Correlation	K1- K5	5	1-5
	1.3 Partial Correlation of First Order and Second Order Co-efficient Co- efficient of Multiple Correlations		4	
2	Test of Hypothesis 2.1 Procedure for Testing Hypothesis	K1-K2	1	1-2
	2.2 Test of Significance	K3-K4	1	3-4
	2.3 Parametric and Non-Parametric Approaches	K1-K2	1	1-2
	2.4 Test on Single Parametric Value – z Test, t Test	K3-K5	5	3-5
	2.5 Test for Difference of Two Parametric Values		5	
	2.6 Variance Ratio Test 2.6.1 One-way Classification Model – One-way ANOVA	K1-K5	1	1-5
	2.6.2 Two-way Classification Model – Two-way ANOVA		6	
3	Categorical data and Chi-square test 3.1 Introduction to Categorical Data	K1-K2	1	1-2
	3.2 Meaning and Conditions for Applying Chi-Square test		1	
	3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence – Yates Correction	K1-K5	8	1-5
4	Regression 4.1 Regression – Meaning and Definition, Comparison Between Correlation and Regression	K1-K2	1	1-2
	4.2 Regression lines on X on Y and Y on X, Regression Equation, Multiple Regression	K1-K5	9	1-5

UNIT	CONTENT	CL	HRS	CO
5	Times Series Analysis			
	5.1 Meaning, Definition, utility, Components	K1-K2	1	1-2
	5.2 Method of Free Hand and Semi-Average	K1-K4	2	1-4
	5.3 Computation of Method of Least Square	K2-K5	6	2-5
	5.4 Computation of Seasonal Variations		6	

BOOKS FOR STUDY

Gupta, S.P., *Statistical Methods*, Sultan Chand and Sons Publishers. New Delhi (2021)
Pillai and Bhagavati, *Statistics Theory and Practice*, New Delhi, S. Chand Publication (2016)

BOOKS FOR REFERENCE

Sharma J.K, Business Statistics, Vikas Publishing (2019)
Kothari.C.R., Research Methodology Methods & Techniques, New Age International Publisher, New Delhi (2019)
Gupta, S. C. & Kapoor, V. C. Fundamentals of Mathematical Statistics, Sultan Chand & Sons, 2017
Gupta.S.C and Kapoor.V.C, *Fundamentals of Mathematical Statistics*, New Delhi, Sultan Chand, (2017)

JOURNALS

Open Journal of Statistics - SCIRP
Statistics Journal
Journal of Applied Statistics

WEB RESOURCES

<http://www.statsoft.com/textbook/basic-statistics>
<http://statistics-help-for-students.com/>

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section	Knowledge Level	Marks	Pattern
A	K1	10	3X2 = 6 (No Choice - 1 theory and 2 Problem)
B	K2	10	2X5 =10 (out of 3 Questions -1 Theory and 2 problems)
C	K3, K4	20	2X10 =20 (internal choice for one K3 questions and one K4 question- Only Problems)
D	K5	10	1×14 = 14 (out of 2 questions - Only Problems)

Other Components: Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Case Study / Mini Project

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section	Knowledge Level	Marks	Pattern
A	K1	10	5X 2 = 10 (No Choice -3 problems and 2 theory)
B	K2	20	4 × 5 = 20 (out of 6 questions - 5 Problems and 1 theory)
C	K3,K4	40	4 × 10 = 40 (internal choice between two K3 questions and two K4 questions – Only Problems)
D	K5	30	2 × 15 = 30 (out of 3 questions - only Problems)

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/AC/QT15												
I	Course Title : QUANTITATIVE TECHNIQUES FOR BUSINESS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	1	2	3	3	2	3	3	2	1	2	3
CO 2	2	3	2	2	3	3	3	3	3	3	1	2	3
CO 3	3	3	2	2	3	3	3	3	3	3	1	2	3
CO 4	2	3	2	1	2	3	3	3	2	2	2	1	2
CO 5	2	3	1	2	3	3	2	3	2	3	1	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Core Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.S.W. / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

ENVIRONMENTAL STUDIES

CODE:23CO/GC/ES12

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To help students to gain the fundamental knowledge of the environment
- To create in students an awareness of current environmental issues
- To inculcate in students an eco-sensitive, eco-conscious and eco-friendly attitude

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- Articulate the interdisciplinary context of environmental issues
- Adopt sustainable alternatives that integrate science, humanities and social perspectives
- Appreciate the importance of biodiversity and a balanced ecosystem
- Calculate one's carbon footprint

Unit 1 (10 Hours)

- 1.1 Introduction: The multidisciplinary nature of environmental studies;
Environmental Ethics-Role of the Individual in protecting the environment
- 1.2 Natural Resources: renewable (forests and water) and non-renewable (minerals)-
energy resources: renewable and non-renewable sources, impact of over-
exploitation
- 1.3 Ecosystems: terrestrial (forest, grassland and desert) and aquatic (ponds, oceans
and estuaries); structure and function
- 1.4 Biodiversity: India as a mega-diversity nation; threats to biodiversity; *in-situ* and
ex-situ conservation of biodiversity
- 1.5 Solid Waste Management, Source Segregation and Rain Water Harvesting

Unit 2 (10 Hours)

- 2.1 Environmental Pollution: Air, Water, Noise and Plastic Pollution: causes, effects
and control measures -Impact of over-population on pollution and health –
carbon footprint
- 2.2 The Environmental Dimension of Sustainable Development: The United Nations
Sustainable Development Goals of the 2030 Agenda

- 2.3 Climate Change and Environmental Disasters: Natural Disasters: floods, earthquakes, cyclones, tsunamis and landslides; man-made disasters: Bhopal Gas Tragedy and Chernobyl Nuclear Disaster
- 2.4 Environmental Movements: Chipko, Silent Valley and Narmada Bachao Andolan International Agreements: Montreal Protocol, Kyoto Protocol and Climate Change Conferences
- 2.5 An Overview of Environmental Laws in India: Environmental (Protection) Act 1986, Biological Act, 2002, National Green Tribunal Act, 2010, Coastal Regulation Zone Notification, 2011

Unit 3 (6 Hours)

- 3.1 A study of the eco-friendly initiatives on campus
- 3.2 A critical review of an environmental documentary film
- 3.3 Ecofeminism and the contributions of Indian Women Environmentalists
- 3.4 The highlights of Environmental Encyclical-*Laudato si*-On Care for our Common Home
- 3.5 Environmental Calendar

BOOK FOR STUDY

Bharucha, Erach. *Textbook of Environmental Studies for Undergraduate Courses*, (2nd ed.) Universities Press, 2013.

BOOKS FOR REFERENCE

Bhattacharya, K.S. Arunima Sharma, *Comprehensive Environmental Studies* Narosa Publishing House Pvt.. Ltd., New Delhi, 2015.

Saha, T.K., *Ecology and Environmental Biology* Books and Allied (P) Ltd., Kolkata 2016.

Sharma, J.P. *Environmental Studies (for undergraduate classes)* 3rd edition, University Science Press, 2016.

JOURNALS

Journal of Environmental Studies and Sciences
Journal of Environmental Studies

WEB RESOURCES

www.enn.com
www.nationalgeographic.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 25** **Duration: 60 minutes**
Section A-10 x 1 = 10 Marks (All questions to be answered) Multiple Choice Questions
Section B - 3 x 5 = 15 Marks (3 out of 6 to be answered in 150 words each)

Other Component: **Total Marks: 25**
Any **one** of the following for 25 marks
Quiz/Scrap Book/Assignment / Poster Making/Case Study/Project/Survey/Model-Making

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.S.W. / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023 - 2024)

LIFE SKILLS: PERSONAL AND SOCIAL

CODE:23CO/SS/PS13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To enable students to understand the working of Indian Governance and laws
- To empower students as citizens by teaching them how to use the RTI, the PIL and the FIR
- To provide students an insight into the strengths and virtues essential to improve wellbeing
- To bring about awareness of societal dynamics
- To create awareness, impart knowledge and hone skills necessary to make sound financial decisions

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- demonstrate knowledge of the working of the government
- file RTIs, PILs and FIRs
- improve their quality of life
- exhibit social consciousness
- exhibit prudent behaviour in managing personal finance

Unit 1 (13 Hours)

Legal Literacy

- 1.1 Structure of Government- Central and State, Urban and Rural
- 1.2 Laws pertaining to Women (CEDAW) and Children (POCSO)
- 1.3 Right to Information Act 2005, drafting and filing an RTI
- 1.4 Introduction to PIL, Landmark PIL cases -Vishaka Vs. State of Rajasthan, Hussainara Khatoon Vs. State of Bihar, MC Mehta Vs. Union of India
- 1.5 Importance of FIR and lodging an FIR

Unit 2 (13 Hours)

2.1 Understanding Self

- 2.1.1 Psychological wellbeing - meaning, components and barriers
- 2.1.2 Gratitude- meaning, nature and expression
- 2.1.3 Resilience- meaning, nature, benefits and simple techniques for building resilience.

2.2 Understanding Society

- 2.2.1 Concepts of class, caste, gender, disability, race, culture, religion, ethnicity, context and language
- 2.2.2 Importance of societal analysis
- 2.2.3 Social indicators of development – HDI, GDI, Poverty Index, Hunger Index
- 2.2.4 Issues and challenges for social change in India

Unit 3

(13 Hours)

Personal Financial Planning

- 3.1 Meaning, Need and Importance of Personal Financial Planning
- 3.2 Core concepts in Financial Planning – Budget, Savings and Investment
- 3.3 Converting non-essential expenditure into Savings and Investment
 - 3.3.1 Forms of Savings – Deposits, Insurance
 - 3.3.2 Types of Investments – Securities, Real Estate and Gold
- 3.4 Digital transformation in Finance
 - 3.4.1 De-Mat Account
 - 3.4.2 Net Banking and Mobile Banking

BOOKS FOR REFERENCE

Agarwal, R.C. Constitutional Development and National Movement of India. New Delhi: S. Chand, 1988.

Ahuja Ram. Social Problems in India. Rawat Publications. 3rd Edition, 2014

Allan, R. Modern Politics and Government. New York: Palgrave MacMillan, 2000.

Baumgardner, S., & Crothers, M. Positive Psychology. Chennai: Pearson. 1st Edition, 2015.

Grenville-Cleave, B. *Positive Psychology A practical Guide*. United Kingdom: Icon Books Ltd, 2012.

Pandey, J.N. Constitutional Law of India. Allahabad: Central Law Agency, 2014.

Weiner, M. The Indian Paradox. New Delhi: Sage, 1989.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components
Task based classroom activities
Case studies
Group Discussions
Group Presentation
Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

FINANCIAL ACCOUNTING

CODE: 23CO/MC/FA23

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to understand and apply advanced adjustments relating to final accounts of a sole proprietor
- To acquaint students with accounting procedures of Hire Purchase and Installment system
- To familiarize students with branch and Departmental accounting
- To equip students with an understanding of accounting procedures relating to consignment.
- To provide the students with in-depth knowledge of shared decision making on all aspects of the partnership.

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	remember basic Conceptual Framework for Preparation of Financial Statements	K1
CO2	estimate various computations required for Principles of Hire Purchase and Leasing	K2
CO3	determine the Profit or Loss of departments and branches	K3
CO4	prepare Accounting in the Books of Consignor and Consignee	K4
CO5	prepare Joint Venture and Sale or Return Accounting Procedures	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNITS	CONTENT	CL	HRS	CO
1	Conceptual Framework for Preparation of Financial Statements			
	1.1.1 Introduction to Accounting Standards and Indian Accounting Standards, Difference Between Accounting Standards and Indian Accounting Standards	K1-K2	1	1-2
	1.1.2 Accounting Standards – International Accounting Standards, Accounting Standards in India – Objectives, Process, Accounting Standards Board, Scope & Application of AS – 1,2,3,4,5,9,10,26 & 29 in Preparation of Financial Statements	K1-K5	3	1-5
	1.2 Preparation of Financial Statements of Sole Proprietor		3	
	1.2.1 Closing Entries and Adjustment Entries		3	
	1.2.2 Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit Before and After Commission, Works Manager and General Manager Commission, writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax		5	
2	Hire Purchase			
	2.1 Principles of Hire Purchase and Leasing	K1-K3	1	1-3
	2.2 Application of Accounting Standard for Leasing – AS 19		1	
	2.3 Accounting Treatment in the Books of Hire vendor and Hirer	K1-K5	4	1-5
	2.4 Default and Repossession (Complete and Partial)		4	
3	Branch Accounts and Departmental Accounts			
	3.1 Branch Accounts	K1-K5	1	1-5
	3.1.1 Debtors System (Cost Price Method and Invoice Price Method)			
	3.1.2 Stock and Debtors System (Cost Price Method and Invoice Price Method)		2	
	3.1.3 Overview of Accounting for Independent Branches and Foreign Branches	K1-K3	1	1-3
	3.2 Departmental Accounts			
	3.2.1 Meaning and Basis of Allocation of Expenses	K1-K5	2	1-5

UNITS	CONTENT	CL	HRS	CO
	3.2.2 Stock Reserve and Inter-departmental transfers at Cost Price and Invoice Price		2	
	3.2.3 Preparation of Departmental Trading Account and Balance Sheet.		2	
4	Consignment Accounting			
	4.1 Meaning, Importance and Advantages	K1-K2	1	1-2
	4.2 Accounting in the Books of Consignor and Consignee	K1-K5	6	1-5
5	Joint Venture and Sale or Return			
	5.1 Joint Venture – Accounting Procedures, Joint Bank Account, Memorandum Joint Venture Account	K1-K5	5	1-5
	5.2 Meaning of Goods Sent on Approval or Return Basis and Accounting Treatment		5	

BOOKS FOR STUDY

T.S. Reddy and A.Murthy, *Financial Accounting*, Margham Publishers, Reprint 2021
R.L. Gupta and M.Radhasamy, *Advanced Accounting Vol I*, S. Chand Publishers, Revised Edition 2022

BOOKS FOR REFERENCE

Raj K Agrawal & Rupesh Agrawal, *Financial Accounting*, Taxmann's Publishers, 2018
S.N.Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari, *Financial Accounting*, Vikas Publishing House, 2018.
M Hanif & A. Mukherjee, *Accounting I*, McGraw Hill Education, 2017.
Tulsian, P. C. *Accountancy*. S. Chand & Co., New Delhi, 2018

WEB SOURCES

www.icsi.org
www.elsevier.com

JOURNALS

Journal of Accounting
Indian Journal of Finance

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 ×5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/FA23												
II	Course Title: FINANCIAL ACCOUNTING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	2	3	2	2	1	3	3	-	3	3
CO 2	3	3	3	-	1	2	1	2	3	1	2	3	2
CO 3	3	2	3	-	2	3	2	2	3	2	3	2	3
CO 4	2	1	2	2	1	2	2	1	3	2	3	3	-
CO 5	3	2	3	-	3	1	2	1	3	3	2	-	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

CORPORATE ETHICS AND GOVERNANCE

CODE:23CO/MC/CG23

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To enable students to understand the practices of corporate ethics and corporate governance
- To create an awareness on the corporate social responsibility of a business
- To familiarize students with emerging trends in good governance practices.
- To determine an ethical framework for sustainable business practices.
- To evaluate the legal and regulatory framework of corporate governance.

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COS	DESCRIPTION	CL
CO1	understand the importance of business ethics	K1
CO2	identify unethical practices in marketing and advertising	K2
CO3	analyze the ethical issues in Finance	K3
CO4	explain the relevance of Corporate Governance and Corporate Social Responsibility.	K4
CO5	discuss the board functions for corporate governance	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	An Overview of Business Ethics 1.1 Definition and Concept of Ethics, Morals and Values; Ethics and Indian Ethos; Indian Ethos and Games	K1 - K4	2	1-4
	1.2 Business Ethics; Characteristics of Business Ethics; Need and Importance of Business Ethics; Sources of Business Ethics; Causes of Unethical Behavior and Ethical Abuses		3	
	1.2 Guidelines for developing Code of Ethics; Ethics Committee; Work ethics; Public Good		2	
	1.4 Ethical Dilemmas in Business, Right versus Right and Right versus Wrong Ethical Dilemma, Concepts like – Conflict of Interest, Self - Serving Bias, Moral Equilibrium		3	
2	Ethics in Management and Corporate Frauds 2.1 Impact of Ethics on Competitive Business Strategy	K1- K4	2	1-4
	2.2 Role of International Trade and Business Organizations in developing Business Ethics		4	
	2.3 Ethical Issues in the Indian Context and Case Studies with special emphasis on corporate frauds: Accounting Frauds Bank Frauds Employee Frauds		6	
	2.4 Preventive Measures adopted to Curb Frauds		3	
3	3.1 Conceptual Framework of Corporate Governance 3.1.1 Meaning and features of Corporate Governance	K1 - K5	1	1-5
	3.1.2 Evolution of Corporate governance; Principles of Corporate Governance		2	
	3.1.3 Importance of Corporate Governance and Elements of Good Corporate Governance.		2	
	3.2 Levels of Governance Structure 3.2.1 Corporate governance and role, responsibilities and powers - Board of Directors, Corporate		3	

UNIT	CONTENT	CL	HRS	CO
	3.2.2 Management Committee and Divisional Management Committee.		2	
4	Corporate Governance 4.1 Meaning, Principles and Four Pillars of Corporate Governance	K1- K5	2	1- 5
	4.2 Evolution of the Concept of Corporate Governance– Committees Report		3	
	4.3 Board Committees and their Functions– Role of Independent Directors and Women Directors		3	
	4.4 Mandatory Reporting Requirements under the Companies Act 2013, read with Capital Market Regulations		2	
5	Corporate Social Responsibility 5.1 Meaning and Nature	K1 - K5	1	1- 5
	5.2 Importance and Legal Requirements – Reporting Requirement		2	
	5.3 Responsibilities towards Stakeholders – Shareholders, Employees, Consumers and Society		2	
	5.4 Case Studies in CSR		2	

BOOKS FOR STUDY

Fernando,A.C. *Corporate Governance – Principles, Policies & Practice*, Noida: Pearson, 2018

Joan R. Boatright. *Ethics and the Conduct of Business*, Noida: Pearson, 2021

BOOKS FOR REFERENCES

Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press, 2015

Dr. K. Nirmala, KarunakaraReaddy : *Business Ethics and Corporate Governance*, Himalaya Publishing House, 2023

Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education, 2015

Christine, A Mallin. *Corporate Governance (Indian Edition)*.New Delhi: Oxford University Press, 2016

Kshama V. Kaushik, *CSR in India - Steering Business Towards Social Change*, New Delhi: Lexis Nexis, 2017

WEB SOURCES

www.ibscdc.org
www.exed.hbs.edu
www.hbr.org

JOURNALS

International Journal of Management Reviews
International Journal on Corporate Strategy and Social Responsibility
SSRN – E Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/CG23												
II	Course Title: CORPORATE ETHICS AND GOVERNANCE												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	3	2	2	3	3	2	-	2	3
CO 2	3	3	2	2	2	3	2	2	3	3	-	2	2
CO 3	3	3	3	2	2	3	3	3	3	3	2	3	3
CO 4	3	3	3	1	3	3	3	2	2	2	2	2	3
CO 5	3	2	3	3	3	3	3	2	2	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.S.W. / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023 – 2024)

LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS

CODE:23CO/SS/HC13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To sensitise students to the fact that good health lies in nature
- To create an awareness about energy obtained from different components of food and to plan for a balanced diet
- To enable students to understand the significance of energy conservation and strategies for conserving energy
- To provide a basic knowledge of computer fundamentals and Email configuration

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- identify the importance of a few plants and their health benefits
- recognise the causes and symptoms of common disorders
- calculate food energy values and follow the Recommended Dietary Allowances (RDA) and appreciate the need for them.
- conserve energy and use it responsibly
- understand computer configuration for purchase of personal computer and E mail setting

Unit 1 (13 Hours)

Food and Health

1.1 Traditional food and their health benefits

1.1.1 **Six tastes** – Natural guide map towards proper nutrition

1.1.2 Nutritional value and significance of Navadhanya (Sesame seed, Bengal gram, Horse gram, Green gram, Paddy seeds, White beans, Wheat, black gram and Chick pea) and Greens (Vallarai, Thuthuvalai, Manathakkali, Pulichakeerai, Agathi Keerai, Murungai Keerai, Karuveppilai, Puthina and Kothamalli)

1.2 Causes, symptoms and home remedies for the following ailments

Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension

Unit 2 **(13 Hours)**
Food and energy balance

- 2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and Thermic effect of food
- 2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food
- 2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values- Calculation

Unit 3 **(13 Hours)**

3.1 Energy conservation

3.1.1 Needs for Energy Conservation – Power consumption of domestic appliances – Electrical Energy Audit – Strategies for Energy Conservation - Modern lighting systems– Light emitting diode (LED), Compact fluorescent lamps (CFL), Green indicators and Inverter, Green building - Home lighting using Solar cell - Solar water heaters- Water and waste management - Biogas plant

3.1.2 Safety Practices in using electronic gadgets and electricity at home – Precautions - Shock- Use of testers to identify leakage

3.2 Computer fundamentals

3.2.1 Essentials of Purchasing a Personal Computer - Fundamentals of Networks – Local Area Network, Internet, Networking in real-time scenario- Computer Hacking – Computer Forensics Fundamentals – Cyber Laws - Secure Browsing

3.2.2 Configuring Email

Configure Email Settings – Attachments – Compression – Organizing Emails – Manage Folders - Auto Reply - Electronic Business Card - Email Filters- Manage Junk Mail - Calendar - Plan Meetings, Appointments - Scheduling Emails

3.2.3 Emerging Trends in IT - 3D Printing, Cloud Storage, Augmented Reality, Artificial Intelligence, Internet of Things (IoT)

BOOKS FOR REFERENCE

Achaya K. T. *The Illustrated Foods of India*. Oxford Publications, 2009.

Guyton, A.C. *Text Book of Medical Physiology*. (12th ed.). Philadelphia: W.B. Saunders & Co., 2011.

Joe Benton, *Computer Hacking: A Beginner's Guide to Computer Hacking, How to Hack, Internet Skills, Hacking Techniques, and More!*, Createspace Independent Pub, 2015.

John Vacca, *Computer Forensics: Computer Crime Scene Investigation*, Laxmi Publications 2015.

Pradeep Sinha, Priti Sinha, *Computer Fundamentals 6th Edition*, BPB Publications, 2003.

Srilakshmi, B. *Nutrition Science* (4th Revised Edition), New Delhi: New Age International (P) Ltd., 2014.

Suzanne Le Quesne *Nutrition: A Practical Approach*, Cornwall: Thomson, 2003.

Therapeutic Index – Siddha, 1st edition, SKM Siddha and Ayurveda, 2010.

Trevor Linsley, *Basic electrical installation work*. Newnes imprint of Elsevier 2011.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components

Task based classroom activities

Case studies

Group Discussions

Group Presentation

Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

**Soft Skills Course Offered by the Department of English for
B.A. / B.Sc. / B.Com. / B.B.A. / B.S.W. / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

LIFE SKILLS: PERSONALITY DEVELOPMENT

CODE: 23EL/SS/PD13

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To make students aware of their strengths and weaknesses
- To help them hone their communication skills
- To equip them with skills required to raise self-esteem and confidence levels
- To help them acquire competencies to achieve personal and academic excellence
- To enable students to become effective team players

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	Description	CL
CO1	identify strengths and weaknesses in themselves and others.	K1
CO2	relate with others through effective communication and body language.	K2
CO3	make use of interpersonal skills in team work, and organise their activities.	K3
CO4	survey the opportunities for learning and growth.	K4
CO5	evaluate their strengths, weaknesses, opportunities and threats, and develop their personality.	K5, K6
CL – Cognitive Level		
K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	Hrs	CO
1	<u>Self Awareness</u> 1.1 Self esteem 1.2 Strengths and weaknesses 1.3 Accepting oneself 1.4 Giving/receiving compliments 1.5 Giving/receiving constructive criticism	K1-K4	13	1-4
2	<u>Personal Effectiveness</u> 2.1 Interpersonal skills – Communication and listening skills 2.2 Creative thinking 2.3 Dealing with stress 2.4 Adapting to change 2.5 Team work and group dynamics 2.6 Leadership skills	K1-K6	13	1-5
3	<u>Charting the Future</u> 3.1 Time management 3.2 Goal setting 3.3 Choice of career/vocation 3.4 Career mapping	K1-K6	13	1-5

BOOKS FOR REFERENCE:

Alex, K *Soft Skills: Know Yourself and Know the World*. S. Chand, 2009.
 Botton, Alain de. *How Proust Can Change Your Life*. Vintage, 1998.
 Covey, Stephen R. *The 7 Habits of Highly Effective People*. Franklin Covey Co., 2016.
 Khera, Shiv. *You Can Win*. Macmillan, 1998.
 Krznairc, Roman: *How to Find Fulfilling Work: Volume 2 of School of Life*. Pan Macmillan. 2012.
 Mishra, Rajiv K. *Personality Development: Transform Yourself*. Rupa, 2004.
 Nair, Radhakrishnan et al., *Facilitator's Manual on Enhancing Life Skills*. RGNIYD, 2009.

WEB SOURCES

<http://www.macmillanenglish.com/life-skills/>
<https://www.lifeskillsgroup.com.au/>
https://onlinecourses.nptel.ac.in/noc17_hs31/
<https://www.theschooloflife.com/>

PATTERN OF ASSESSMENT:**Continuous Assessment:**

Two Classroom Tasks

Total Marks:50

List of Tasks

Oral Presentations/Panel Discussions/Group Presentations/Role-Plays/Case Studies/Poster-making

Knowledge Level	Marks
K1	5
K2	5
K3	10
K4	10
K5	10
K6	10

No End-Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

ECONOMIC AND COMMERCIAL LAW

CODE: 23CO/MC/EC34

CREDITS:4

LTP:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the basic provisions of commercial law
- To acquaint students with the legal aspects of business.
- To Provide an Understanding on the rules and regulations associated with any business at both corporate and Individual level.
- To comprehend the right laws of customers which can be enforced.
- To familiarize students with practical applications of law with the help of commercial law.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	understand and relate the essentials of Economic Laws	K1
CO2	explain the registration procedure for the various acts.	K2
CO3	apply the provision of Law relating to business.	K3
CO4	interpret the legal provisions for business transactions.	K4
CO5	evaluate practical case laws relating to economic and commercial laws.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Indian Contracts Act 1872	K1-K3		
	1.1 Meaning and Types of Contract		2	1-5
	1.2 Essential Elements of a Valid Contract- Offer, Acceptance, Consideration, Capacity of parties, Free Consent, Legality of Object.		5	1-5
	1.3 Performance of Contract		3	
	1.4 Discharge of Contract		7	
	1.5 Remedies for Breach of Contract		3	

UNIT	CONTENT	CL	HRS	CO
2	Special Contracts Act 2.1 Contract of Indemnity and Guarantee – Difference between Indemnity and Guarantee	K1-K3	2	1-3
	2.2 Rights, Liabilities and Discharge of Surety	K1-K5	5	1-5
	2.3 Rights and Duties of Bailor and Bailee, Pledger and Pledgee – Termination of Bailment		7	
3	The Sale of goods Act, 1930 3.1 Essentials of Contract of sale	K1-K4	2	1-4
	3.2 Conditions and Warranties-Express and Implied condition and warranties.	K1-K3	2	1-3
	3.3 Transfer of Property		3	
	3.4 Performance of Contract-Delivery of Goods-Rights and Duties of Buyer		3	
	3.5 Rights of an Unpaid Seller –Meaning Remedies for breach of contract of sale.		3	
4	Limited Liability Partnership Act, 2021 4.1 Features of LLP, Difference Between LLP & Partnership – LLP vs. Company –Partners and Designated Partners	K1-K3	4	1-3
	4.2 Incorporation Document Incorporation by Registration – Partners and Their Relationship	K1-K5	4	1-5
5	Foreign Exchange Management Act, 1999 5.1 Introduction, Concept ,Objectives	K1-K4	2	1-5
	5.2 Structure and Overall Schemes of FEMA;		4	
	5.3 Rules and Regulations framed by RBI under FEMA;		4	

BOOKS FOR STUDY

Kapoor N.D, *Business Law*, New Delhi, Sultan Chand & Sons, 2021

Kuchhal M.C & Vivek Kuchhal, *Business Law*, 7th Edition New Delhi: Vikas Publishing House Pvt. Ltd., 2021

BOOKS FOR REFERENCE

Rohini Aggarawal :*Mercantile and Commercial Laws*, Taxmann Publications Private Limited, 2022

Kapoor N.D, *Mercantile Law*, Sultan Chand & Sons, 2020

R. S. N. Pillai & Bhagirathi, *Mercantile Law*, Sultan Chand & Sons, 2020

P. C. Tulsian, *Business Law*, Tata McGraw-Hill, Latest Edition, 2020

V. K. Jain & Shashank S, *Business Laws*, Taxmann Publication, 2020

C. Mehanathan, *Law on Prevention of Money Laundering in India* ,2017
The Consumer Protection Act, 2019, Universal's- LexisNexis, January 2023

WEB SOURCES

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<http://www.amritt.com/services/india-business-consulting/business-laws-and-regulations-inindia/>
http://www.lawnotes.in/Indian_Contract_Act,_1872
<https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
<https://www.indiacode.nic.in/bitstream/123456789/2036/1/A2003-15.pdf>

JOURNALS

Indian Business Law Journal
 Andhra Pradesh Law Journal
 Calcutta Law Journal
 Madras Law Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code:23CO/MC/EC34												
III	Course Title: ECONOMIC AND COMMERCIAL LAW												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	2	2	3	3	3	3	3	3	2	2	3
CO 2	2	3	2	2	3	3	3	2	3	3	3	3	2
CO 3	2	3	2	1	2	3	3	3	2	2	3	3	3
CO 4	2	3	2	1	2	3	3	3	-	2	3	3	2
CO 5	-	3	2	2	2	3	2	2	1	2	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

BANKING AND FINANCIAL SERVICES

CODE:23CO/MC/BF34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the concepts in banking and financial services
- To expose students to the latest trends and developments in e-banking.
- To provide an understanding of the investment options and regulating authority.
- To provide an understanding on the Fee based and Fund based financial sector
- To facilitate students to recognize different patterns of investment in mutual funds.

COURSE LEARNING OUTCOMES

On successful completion of the course. the students will be able to

COs	DESCRIPTION	CL
CO1	understand Banking Practices and services.	K1
CO2	appreciate the venture capital ecosystem in India	K2
CO3	differentiate between fee based and fund based financial services	K3
CO4	comprehend recent developments in banking sector	K4
CO5	adapt to the recent trends in Banking and Financial services	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Banking 1.1 Meaning, Definition and Developments of Commercial Banking.	K1-2	2	1-2
	1.2 Banking Functions and Services.	K1-3	2	1-3
	Banking Practices – Opening and Closing of Bank Accounts, Document relating to Banking Transactions.	K1-5	2	1-5

UNIT	CONTENT	CL	HRS	CO
	1.2 Negotiable Instruments - Cheque, Promissory Note and Bills of Exchange.		4	
	1.3 Loans – Types, Procedure, Documents and Repayment.		5	
2	Developments in Banking 2.1 E-Banking – Meaning, Importance, Merits and Demerits.	K1-3	2	1-3
	2.2 Internet Banking, Mobile Banking, Tele- Banking, Rural Banking and Retail Banking.		3	
	2.3 Debit card, Credit card, ATM Card, Digital Wallet and Smart card		2	
	2.4 Electronic Payment System – Electronic Clearing Service and Electronic Fund Transfer.	K1-5	3	1-5
3	Introduction to Financial Services 3.1 Meaning, Functions and Importance of Financial Services in India.	K1-2	3	1-2
	3.2 Types of Financial services – Fund Based and Fee- Based.	K1-5	4	1-5
	3.3 Recent Developments in the Financial Services		3	
4	Fee based Financial Services 4.1 Merchant Banking - Meaning, Definition, Functions of a Merchant Banker and Scope of Merchant Banking in India.	K1-5	5	1-5
	4.2 Credit rating services – Meaning and Need for Rating with Special Reference to ICRA and CRISIL		5	
	4.3 Underwriting – Types – Role and Responsibilities of Underwriters.		5	
5	Allied Financial Services 5.1 Mutual fund – Meaning, Types and Criteria for Selection of Mutual fund.	K1-5	3	1-5
	5.2 Factoring - Definition, Importance and Types.		4	
	5.3 Leasing – Meaning, Importance and Types.		4	
	5.4 Venture Capital Financing – Meaning, Importance and Stages.		4	

BOOKS FOR STUDY

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2017
Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi, 2019.

BOOKS FOR REFERENCE

Khan M.Y., *Financial Services*, Tata Mc Graw Hill Publishing Pvt. Ltd, New Delhi, 2019
Machiraju H. R, *Indian Financial System*, Vikas Publishing House Pvt. Ltd, Chennai, 2019.
Dr. Gurusamy S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2017.
Varshney P.N., *Banking Law and Practice*, Sultan Chand & Sons, New Delhi, 2017.
E. Gordon and K. Natarajan, *Banking Theory, Law And Practice*, Himalaya Publishing House, Mumbai, 2016

WEB SOURCES

www.bankingfinance.in/list-websites-banks-india.html
www.india-financing.com/indo1.html
www.languages.ind.in/factoring.htm

JOURNALS

Asian Journal of Research in Banking and Finance
Journal of Banking, Information Technology and Management
Journal of Bank Management
Journal of Internet Banking and Commerce

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/BF34												
III	Course Title: BANKING AND FINANCIAL SERVICES												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	2	1	-	1	3	1	-	1	3
CO 2	2	3	3	1	2	1	-	-	3	2	1	1	2
CO 3	3	3	2	1	3	3	-	-	2	3	1	2	-
CO 4	2	3	3	1	3	3	2	3	3	3	2	1	2
CO 5	3	3	3	-	3	2	1	3	3	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 60086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

COMPANY LAW

CODE:23CO/MC/CL34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide an understanding of the legal framework that governs the business entity.
- To familiarize students with the documents required for registration and operation of a company
- To expose students to the process and procedure involved in the formation and management of a company
- To equip the students to draft essential corporate legal documents.
- To acquaint students with the provisions relating to management and administration of a company

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic provisions of company law.	K1
CO2	interpret the provisions of Company's Act in the working of a corporate.	K2
CO3	develop legal documents related to companies	K3
CO4	analyze and apply the legal requirements for forming and registering a corporation.	K4
CO5	assess the practical application of the provisions of Company's Act through case laws	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Company	K1-K4		1-4
	1.1 Introduction-Definition and Characteristics of a Company		2	
	1.1.1 Types of Companies		2	
	1.1.2 Lifting of Corporate veil		2	
	1.2 Formation of Company	K1-K5	2	1-5
	1.2.1 Promoters – Legal position, Re-Classification		2	
	1.2.2 Pre-incorporation		1	
	1.2.3 Incorporation of Company – Commencement of Business		1	
	1.2.4 Memorandum of Association and Articles of Association		5	
2	Raising of Capital	K1-K5	5	1-5
	2.1 Prospectus – Definition, Contents, Misstatements in Prospectus and Consequences			
	2.2 Share - Meaning, Nature and types of shares		2	
	2.2.1 Share Capital - Issue, Allotment and Forfeiture		3	
	2.2.2 Alteration of Share Capital		3	
	2.2.3 Share Certificate, Demat, Membership, Transfer and Transmission of Shares, Nomination		3	
	2.3 Debentures – Nature and Classes of Debentures		2	
3	Management and Administration	K1-K2		1-2
	3.1 Board of Directors – Qualification, Disqualification Appointment, Resignation, Vacation of Office, Removal, Powers, Duties and Liabilities		2	
	3.2 Classification of Directors-Women directors, Independent director and Small shareholder's director	K1-K4	3	1-4
	3.3 Key Managerial Personnel – Appointment and Remuneration		2	
	3.4 Meetings - Requisites for a valid meeting – Board and Committee Meetings – Impact of SS1	K1-K5	2	1-5
	3.5 Resolutions – Types		2	

UNIT	CONTENT	CL	HRS	CO
4	Shareholders' Meetings and Dividend Declaration 4.1 Meeting-Annual General Meeting, Extraordinary General Meeting – Impact of SS2	K1-K5	4	1-5
	4.2 Types Dividends – Provisions Relating to Declaration and Payment of Dividend Transfer of Un-claimed Dividend to Investor Education and Protection Fund		3	
5	Winding up 5.1 Definition and Purpose of Winding up	K1-K4	3	1-4
	5.2 Compulsory Winding up		3	
	5.3 Voluntary Winding up		3	
	5.4 Insolvency Bankruptcy Code – An Overview		3	

BOOKS FOR STUDY

Kapoor N.D., *Elements of Company Law*, Sultan Chand, New Delhi, 2019
A Compendium of Companies Act 2013 along with Rules, Taxmann Publications, New Delhi, 2019

BOOKS FOR REFERENCE

Bharat, Manual of Companies Act, Corporate Laws and SEBI Guidelines, Law Publishers, 39th edition, 2023
G K Kapoor Sanjay Dhamija, *A Comprehensive Text Book on Companies Act 2019*
Taxmann's Company law and Practice, New Delhi, 2022

WEB SOURCES

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<https://www.cdslindia.com>
<https://www.geebeevee.org>
[https:// www.mca.gov.in](https://www.mca.gov.in)

JOURNALS

India Business Law
Journal India Law Journal
Corporate Law Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/CL34												
III	Course Title: COMPANY LAW												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	2	-	1	1	1	1	3	2	1	1	1
CO 2	3	2	2	2	2	2	1	1	3	3	3	2	2
CO 3	3	3	3	3	3	3	3	1	3	3	3	2	3
CO 4	3	3	3	2	3	3	3	1	3	3	3	2	3
CO 5	3	3	3	-	3	3	3	1	3	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

COMPLIANCE AUDIT

CODE: 23CO/MC/CA33

CREDITS:3

LTP:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to acquire a comprehensive understanding of auditing principles and techniques.
- To provide students with an understanding of the procedures for assessing the corporate governance
- To familiarize students with techniques for evaluating and improving internal control systems.
- To acquaint students with auditing standards and technologies in an ever-changing business landscape.
- To assist the students in developing critical thinking and analytical skills for assessing financial information

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the concept, types & frame a checklist for auditing	K1
CO2	classify the methods of auditing	K2
CO3	identify auditing practices to different types of business entities	K3
CO4	determine the appropriate audit report for a given audit situation	K4
CO5	discuss the form, content and importance of auditors' reports provided at the end of the audit	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	1.1 Auditing Concepts 1.1.1 Nature, Scope and Significance, Basic Principles Governing an Audit	K1-K5	2	1-5
	1.1.2 Overview of Auditing and Assurance Standards		2	
	1.2 Auditing Types 1.2.1 Company Audit - Statutory, Internal, Branch, Special, Cost, Secretarial		2	
	1.2.2 Applicability of Audit under other Laws – Tax, GST		2	
	1.2.3 Internal Audit Types – Proprietary Audit, Efficiency Audit		2	
	1.2.4 Nature, Scope, Techniques of Internal Audit, Functions, Responsibilities of Internal Auditors		2	
2	Internal Control and Review 2.1 Internal Control	K1-K5	1	1-5
	2.1.1 Internal Control- Nature, Scope and Elements, Distinction between Internal Control, Internal Check and Internal Audit		2	
	2.1.2 Techniques of Internal Control System, Flowcharts		2	
	2.1.3 Steps for Internal Control and Audit Evaluation		2	
	2.2 Review of Internal Control		1	
3	Vouching and Verification 3.1 Meaning and significance, Vouching of Cash and Credit Transactions	K1-K5	6	1-5
	3.2 Verification of Assets and Liabilities		6	
4	Audit Engagement and Documentation 4.1 Audit Engagement and Documentation-Audit Procedures, Plan and Program		4	

UNIT	CONTENT	CL	HRS	CO
	4.2 Audit Testing – Need for Sampling and Various Approaches	K1-K5	2	1-5
	4.3 Audit Evidence - Working Papers and Files		2	
	4.4 Sampling- Test Check and Techniques		2	
5	Computer Assisted Audit Techniques (CAAT) 5.1 Need, Importance and Factors to be considered in using CAAT	K1-K5	2	1-5
	5.2 Methodology and Steps in the Application of CAAT		2	
	5.3 Audit Tests using CAAT - Audit Documentation and Evidences		2	
	5.4 Application of CAAT		4	

BOOKS FOR STUDY

Tandon B.N., *Practical Auditing*, New Delhi, S.Chand Publishers, 2017
Clifford Gomez, *Auditing and Assurance: Theory and Practice*, Prentice Hall India Learning Private Limited, 2017

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Craig Cochran, *Internal Auditing in Plain English: A Simple Guide to Super Effective ISO Audits*, Paton Professional, California, 2017
Jagdish Prakash, *Auditing Principles, Practice and Problems*, Kalyani Publishers, 2015
Dinkar Pagare, *Principles & Practice of Auditing*, New Delhi, Sultan Chand & Sons, 2011
Spicer & Pegler, *Auditing*, New Delhi, MacMillan Publication, 2000

WEB SOURCES

<http://Onlinelibrary.wiley.com>
www.audit-International.com

JOURNALS

Journal of International Accounting, Auditing and Taxation
International Journal of Auditing – Wiley Online Library

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/CA33												
III	Course Title: COMPLIANCE AUDIT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	3	3	2	-	3	3	3	3	-
CO 2	3	2	3	-	2	2	3	2	3	2	3	3	3
CO 3	3	2	3	1	2	-	2	3	3	3	3	3	3
CO 4	3	3	3	3	1	2	3	2	3	3	3	3	3
CO 5	3	2	3	3	1	3	3	3	3	3	3	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

COMPUTER TOOLS FOR BUSINESS DATA ANALYSIS PRACTICAL

CODE: 23CO/AC/CB35

CREDITS:5

L T P: 1 1 4

TOTAL TEACHING HOURS: 78

OBJECTIVES OF THE COURSE

- To enable students to understand the use of computer software in performing financial and statistical analysis
- To familiarize with the use of MS Word, MS Excel and MS Powerpoint
- To expose students to the Business evaluation techniques using MS Excel.
- To acquaint students with the use of MS Excel for financial statements analysis.
- To equip students with presentation skills

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	understand how to use Word, Excel, and PowerPoint in a variety of professional, educational, and personal situations.	K1,K2
CO2	experiment with simple design and development tasks for business using Word, Excel and PowerPoint	K3
CO3	analyse and Simplify the functions of Office programs.	K4
CO4	estimate and Evaluate financial data analysis and generate reports for making decisions.	K5
CO5	independently create documents and presentations using MS office Package	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Working with Word Document- Opening an Existing Document, Creating a New Document and Saving the Document	K1-K5	6	1-5
	1.2 Selecting, Editing, Finding and Replacing Text		4	
	1.2 Formatting Text, Bullets and Numbering, Tabs, Paragraph Formatting, Page Setup		4	
2	Financial Statement Analysis and Business Planning using Excel 2.1 Techniques of Financial Statement Analysis	K1-K3	2	1-3
	2.1.1 Comparative Statements	K1-K4	3	1-4
	2.1.2 Common Size Statements		3	
	2.1.3 Trend Percentages		2	
	2.2 Preparation of Budgets – Production, Sales, Cash & Flexible		6	
3	Business Evaluation Techniques using Excel 3.1 Time Value of Money	K1-K5	2	1-5
	3.2 Future and Present Value of Money		4	
	3.3 Future and Present Value of Annuity		4	
	3.4 Evaluation Techniques – Pay Back Period, NPV and IRR methods		3	
4	Statistical Analysis using Excel 4.1 Measures of Central Tendency & Dispersion – Mean, Median, Mode & Standard deviation	K1-K4	6	1-4
	4.2 Correlation Analysis – Correlation Co-efficient		4	
	4.3 Regression Analysis – Regression Equations		4	
	4.4 Time series analysis – Moving Averages, Method of Least Squares		6	
5	Presentation 5.1 Introduction	K1-K5	3	1-5
	5.2 Slide Design and Layout		4	
	5.3 Inserting Pictures, Charts and Tables		4	
	5.4 Setting up a Presentation – Custom animation		4	

BOOKS FOR STUDY

Deepak Jain, *Computer Applications in Business*, Kolkatta :Lawpoint Publications, 2017

Bodhanwala, J. Ruzbeh, *Understanding and Analysing Balance Sheets using Excel Worksheet*, Prentice Hall, 2018

BOOKS FOR REFERENCE

Melissa J. Rowling, *Microsoft Office 365 for Beginners*, 2023

Microsoft Excel, *Data analysis and business modeling*, Wayne L. Winston, Microsoft 2016

Frye, C. D. (n.d.). *Step by Step (Office 2021 and Microsoft 365)*, New Delhi: PHI, 2022

WEB SOURCES

<http://www.ecommerce-digest.com/online-academic-journals.html>

<http://www.openlearningworld.com/books/>

JOURNALS

Indian Journal of Computer Application

Journal of Statistical Software

Journal of Modern Applied Statistical Methods

PATTERN OF ASSESSMENT -PRACTICALS

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1,K2 (10)	2 x 5 = 10	1 K1 question 1 K2 question	1 K1 question 1 K2 question
B	K3,K4 (20)	2x 10 = 20	1 K3 question 1 K4 question	2 K3 question (Internal Choice) 2 K4 question (Internal Choice)
C	K5 (20)	1x20=20	1 K5 question	2 K5 question
	Total	50	5	8

Other Components: Total Marks: 50

Assignment, quiz, open book test, group discussion, MCQ.

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1,K2 (20)	$4 \times 5 = 20$	2 K1 questions 2 K2 questions	2 K1 questions 2 K2 questions
B	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	3 K3 questions 3 K4 questions
C	K5 (40)	$2 \times 20 = 30$	2 K5 questions	3 K5 questions
	Total	100	10	13

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/AC/CB35												
III	Course Title: COMPUTER TOOLS FOR BUSINESS DATA ANALYSIS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	3	3	3	2	2	3	2	2	2
CO 2	3	2	2	2	2	3	3	3	2	3	2	2	2
CO 3	-	3	3	2	2	3	2	2	-	3	2	2	2
CO 4	1	3	2	2	2	3	2	2	1	1	3	2	2
CO 5	2	3	2	2	3	3	3	3	1	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

INTRODUCTION TO FINANCIAL MANAGEMENT

CODE:23CO/MC/IF44

CREDIT: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students an in-depth knowledge in managing finance
- To facilitate students in understanding the techniques for raising funds
- To expose students to the methods used in making financial, investment and dividend decisions
- To enable students to understand fundamental principles of financial management to make informed business decisions.
- To assist students in comprehending financial concepts while promoting efficient allocation of resources

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	define the key aspects of Financial Management.	K1
CO2	understand various concepts, components of Financial management for proper cost allocation.	K2
CO3	anticipate the need and level of Capital investment planning	K3
CO4	measure the various leverages of the organization.	K4
CO5	interpret the capital requirements of the organization.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Meaning and Importance of Financial Management	K1-K2	1	1-2
	1.2 Objectives of Financial Management -Profit Maximization and Wealth Maximization	K1-K4	3	1-4

UNIT	CONTENT	CL	HRS	CO
	1.3 Time Value of Money- Meaning, Definition, Compound and Discount Techniques	K1-K5	6	1-5
2	Cost of Capital 2.1. Meaning and Significance	K1-K3	4	1-3
	2.2 Components of Cost of Capital – Computation	K1-K5	6	1-5
3	3.1 Capital Structure 3.1.1 Meaning and Significance	K1 – K2	2	1-2
	3.1.2 Theories of Capital Structure – Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani & Miller Approach	K1 – K5	5	1-5
	3.2 Leverages 3.2.1 Meaning of Leverages	K1 –K2	2	1 -2
	3.2.2 Types of Leverages Operating, Financial and Combined Leverage, Risk and Leverage	K1 – K5	6	1-5
4	Capital Budgeting 4.1 Meaning, Importance and Need	K1 – K3	3	1-3
	4.2 Capital Budgeting Techniques 4.2.1 Pay Back Period Method, Accounting Rate of Return	K1 –K5	6	1-5
	4.2.2 Discount Cash Flow Method - Net Present Value, Internal Rate of Return and Profitability Index		6	
5	Working Capital 5.1 Meaning and Significance	K1- K3	3	1-3
	5.2 Types of Working Capital, Working Capital Cycle	K1- K5	6	1-5
	5.3 Determinants and Estimation of Working Capital		6	

BOOKS FOR STUDY

Khan, M.Y & Jain, P.K.: *Financial Management*; New Delhi, Tata McGraw Hill, 2018
 Pandey, I. M.: *Financial Management*; New Delhi, Pearson's Publishing House, 2021

BOOKS FOR REFERENCE

Kishore Ravi, M: *Financial Management*; New Delhi, Taxman, 2022

Chandra, Prasana: *Financial Management*; New Delhi, Tata McGraw Hill, 2019

Brealey and Meyers: *Principles of Corporate Finance*: Tata McGraw Hill, 2018

Murthy.A, *Financial Management*, Chennai, Margham Publications, 2017

WEB SOURCES

www.icsi.edu.in www.icaai.edu.in

www.investopedia.com

JOURNALS

Journals of Financial Management

Journals of risk and Financial Management

International journals of Financial Management

Journal of Accounting and Financial Management Research

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 =10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 =40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
To Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/IF44												
IV	Course Title: INTRODUCTION TO FINANCIAL MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	2	-	2	1	2	2	2	1	1	2	3
CO 2	3	3	3	1	2	2	2	2	3	2	2	2	3
CO 3	3	3	3	1	2	2	1	2	3	3	3	3	3
CO 4	2	2	2	-	3	3	2	1	3	3	3	3	3
CO 5	3	3	3	2	3	3	2	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023–2024)

CAPITAL MARKETS

CODE:23CO/MC/CM44

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to acquire comprehensive knowledge on concepts of capital markets
- To introduce students to the various instruments used for trading in capital markets
- To equip knowledge on how to raise finance for an organization in the secondary market
- To provide an understanding to the students on the regulatory framework of securities markets
- To develop skill and competence of students in the area of stock trading

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	understand the concept of Capital markets and its regulatory framework	K1
CO2	identify the various capital market instruments in stock exchange	K2
CO3	analyze the different methods adopted by companies to market securities	K3
CO4	apply and evaluate the trading mechanism of securities in stock exchange	K4
CO5	acquiring the skills in investing and trading in stocks	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Overview of Capital Market	K1-K2		1-2
	1.1 Meaning and Definition		2	
	1.2. Function, Importance and Features		4	
	1.3. Indian Capital Market		2	
	1.4. Overview of Depository System in India		2	
2	Capital Market instrument	K1- K3		1-3
	2.1 Capital Market Instruments: Equity, Debentures, Preference Shares, Sweat Equity, Non-Voting Shares, Share Warrants		5	
	2.2 Derivatives		4	
	2.3 Rating and Grading of Instruments - Concept, Scope and Significance	K1- K2	3	1-2
3	Securities Market Intermediaries and Regulatory Framework	K1-K4		1 - 4
	3.1. Primary Market – Meaning, Definition, Methods and Intermediaries		5	
	3.2. Secondary Market Intermediaries – Functions and Types	K1-K3	6	1-3
	3.3. Role played by Intermediaries - Merchant Bankers, Stock Brokers, Syndicate Members, Portfolio Managers, Foreign Institutional Investors, Custodians, Venture Capitalists		4	
4	Stock Exchange	K1-K2		1 - 2
	4.1. Functions and Significance		2	
	4.2. Operations and Trading Mechanism	K1-K5	4	1-5
	4.3. Settlement of Securities, Surveillance Mechanism		4	
	4.4. SME Exchange		4	
5	Issue and Listing of Securities	K1- K5		1 - 5
	5.1 .Listing of Securities and Delisting of Securities		3	
	5.2. Issue of Capital and Disclosure Requirements (ICDR), Listing Obligations and Disclosure Requirements (LODR)	K1-K4	4	1-4
	5.3. Procedure for Issue of Various Types of Shares and Debentures		2	
	5.4. Employee Stock Option Scheme and Employee Stock Purchase Scheme		3	
	5.5. Investor Protection in India		2	

BOOKS FOR STUDY

Guruswamy.S, *Financial Institutions and Markets*, New Delhi, Tata McGraw hills, 2016
Gordon and E. Natrajan, *Capital Markets*, Mumbai, Himalaya Publications 2017

BOOKS FOR REFERENCE

Shashi K. Gupta, *Financial institutions and Markets*, Ludhiana, Kalyani Publisher, 2018
M.Y. Khan, *Indian Financial Systems*, New Delhi, Tata McGraw Hills, 2019
Sapna Nibasaiya, *Indian Financial System*, New Delhi, Vikas Publishing House, 2014
Amit Vohra, *Capital Markets and Securities Law*, New Delhi, Lexis Nexis, 2016

WEB SOURCES

<https://www.sebi.gov.in/> <https://www.bseindia.com/>
<https://www.nism.ac.in/>
www.capitalmarket.com/

JOURNALS

Journal of Finance _
Emerald Journal of Capital Markets Studies

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/CM44												
IV	Course Title: CAPITAL MARKETS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	-	-	2	3	1	2	3	3	2	3	2	1
CO 2	2	2	2	3	3	1	3	3	3	3	2	-	2
CO 3	2	3	1	2	3	2	2	3	3	3	2	1	3
CO 4	2	3	2	2	3	3	2	3	3	3	3	2	3
CO 5	2	3	-	2	3	3	2	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

INDUSTRIAL LAW

CODE: 23CO/MC/IL44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students an in-depth knowledge on provisions of labour legislations
- To assist students in comprehending the fundamental principles and concepts of labor and industrial laws.
- To acquaint students with the concept of industrial relations aspects prevailing in industries
- To familiarize the students with occupational hazards and risk associated with the job
- To expose in interpreting and applying labor legislation to real-world employment situations

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	demonstrate an understanding of the legal aspects of the structure, history and values underlying labour laws governing organizational operations	K1
CO2	identify situations that affect employers and employees	K2
CO3	examine the important causes and impact of industrial laws	K3
CO4	assess the labour problems in the industry and the law in this regard	K4
CO5	evaluate the functioning of labour laws related to Industry	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Factories Act, 1948 1.1 Importance, Definitions, Authorities under the Factories Act	K1-K3	3	1-3
	1.2 Provisions of the Factories Act Relating to Health, Safety and Welfare of the Workers	K1-K4	4	1-4
	1.3 Working Hours of Adults, Employment of Young Persons, Annual Leave with Wages	K1-K3	3	1-3
	1.4 Occupier – Roles and Responsibilities		2	
2	Industrial Disputes Act 1947 2.1 Meaning, Definition, Authorities under the Industrial Disputes Act – Their Duties and Rights	K1-K4	5	1-4
	2.2 Awards, Settlements	K1-K5	5	1-5
	2.3 Strikes and Lockouts, Lay off and Retrenchment	K1-K4	5	1-4
3	Trade Unions Act, 1926 3.1 Definition and Registration of Trade Unions	K1-K3	7	1-3
	3.2 Rights and Liabilities of Registered Trade Unions	K1-K4	8	1-4
4	Workmen Compensation Act, 1923 4.1 Definitions - Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Occupational Disease, Accident	K1-K3	4	1-3
	4.2 Employer's Liability for Compensation, Amount of Compensation	K1-K5	4	1-5
	4.3 Contracting, Commissioner, Offences and Penalties	K1-K4	3	1-4
5	Payment of Wages Act ,1936 5.1 Definitions, Wages, Responsibility for Payment of Wages	K1-K3	4	1-3
	5.2 Fixation of Wage Period, Time of Payment of Wages, Mode of Payment	K1-K4	4	1-4
	5.3 Deductions from Wages, Fines.		4	

BOOKS FOR STUDY

Kapoor, ND, *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 2020
Shreenivasan,M R (Dr.),*Industrial Relations &Labour legislations*, Chennai: Margham Publications, 2018

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Malik, K.L., *Industrial Laws and Labour Laws*, Lucknow: Eastern Book Company, 2018
Niland J R,etal, *The future of Industrial Relations*, New Delhi: Sage Publications, 2017
Srivastava, S.C., *Industrial Relations &Labour Laws*, New Delhi: Vikas publishing House,2016
Sharma, J.P., *Simplified Approach to Labour Laws*, New Delhi: Bharat Law House (P) Ltd.,2018

WEB SOURCES

<https://labour.gov.in/industrial-relations>

<http://www.mondaq.com/india/x/631074/employee+rights+labour+relations/A+Brief+Guid+Labour+And+Industrial+Laws+Of+India>

JOURNALS

Industrial Law Journal

Journal of LabourAnd Industrial Law

International Journal Of Comparative Labour Law And Industrial Relations

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/IL44												
IV	Course Title: INDUSTRIAL LAW												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	2	2	2	2	3	3	3	2	3	3	3
CO 2	3	1	2	2	2	2	3	3	3	2	3	2	2
CO 3	3	3	2	2	2	2	3	3	3	3	3	2	2
CO 4	2	3	2	2	3	3	3	3	3	2	3	3	3
CO 5	-	3	2	2	3	3	3	3	1	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

INTELLECTUAL PROPERTY RIGHTS

CODE: 23CO/MC/IP43

CREDITS:3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To equip the students with various theories, approaches and functional mechanism of IPR
- To familiarize the students on jurisprudential analysis of IPR regime and its enforcement
- To acquaint the students with protection mechanism of Intellectual Property Rights
- To expose the students to National and International perspectives of legal regime of IPR protection
- To focus upon the Patents, Trademarks, Copyright, GI and Design under Indian legal system

COURSE LEARNING OUTCOMES

On successful completion of the course. The students will be able to

COs	DESCRIPTION	CL
CO1	relate the concepts and principles of Intellectual Property Rights in the real world	K1
CO2	explain the legal provisions relating to Intellectual Property Rights	K2
CO3	make use of the procedures involved in intellectual property rights laws and apply them appropriately	K3
CO4	examine various situations with the help of case laws covered in intellectual property rights.	K4
CO5	assess and determine various provisions that are required under intellectual property rights laws	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	INTRODUCTION TO IPR 1.1 Meaning, nature and basic concepts of intellectual property.	K1-K2	3	1-2
	1.2 Introduction to TRIPS and WTO.	K1-K5	2	1-5

UNIT	CONTENT	CL	HRS	CO
	1.3 Kinds of Intellectual property rights—Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design, Geographical Indication, Plant Varieties and Traditional Knowledge.	K1-K5	4	1-5
	1.4 Enforcement of Intellectual Property Rights – Govt. of India step towards promoting IPR	K1-K5	2	1-5
2	PATENT RIGHT 2.1 An Overview of Patents - Elements of Patentability: Novelty, Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter	K1-K2	3	1-5
	2.2 Registration Procedure, Rights and Duties of Patentee, Assignment and licence, Restoration of lapsed Patents	K1-K5	3	1-5
	2.3 Surrender and Revocation of Patents, Infringement, Remedies & Penalties – Patent office and Appellate Board	K1-K4	3	1-4
3	COPYRIGHT 3.1 Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings.	K1 – K5	3	1-5
	3.2 Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright	K1 – K5	4	1-5
	3.3 Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights	K1 – K5	4	1-5
4	TRADEMARKS 4.1 Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) – Objects of Trademark Law	K1 – K3	2	1-3
	4.2 Registration of Trademarks - Rights of holder and assignment and licensing of marks	K1 – K5	3	1-5
	4.3 Infringement, Remedies & Penalties – Trademarks registry and appellate board.	K1 – K5	3	1-5

UNIT	CONTENT	CL	HRS	CO
5	OTHER FORMS OF IPR			
	5.1 Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection	K1- K5	4	1-5
	5.2 Geographical Indication (GI) Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection	K1- K5	4	1-5
	5.3 Layout Design Protection Layout Design protection: meaning – Procedure for registration, effect of registration and term of protection	K1- K5	5	1-5

BOOKS FOR STUDY

V. Scople Vinod, *Managing Intellectual Property*, Prentice Hall of India pvt Ltd, 7th edition

S. V. Satakar, "Intellectual Property Rights and Copy Rights, Ess Ess Publications, New Delhi, 2017

Ramakrishna B & Anil Kumar H.S, *Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers* , Notion Press; 1st edition January 2017

BOOKS FOR REFERENCE

Lionel Bently, Brad Sherman, *Intellectual Property Law*, 6th Ed. Oxford University Press, 2022

V. K. Ahuja, *Law Relating to Intellectual Property Rights*, 3rd Ed. LexisNexis, 2017

David I. Bainbridge, *Intellectual Property*, Longman, 10th Edition, 2018

WEB SOURCES

<https://ipindia.gov.in/>

<https://ipr.icegate.gov.in/IPR/homePage>

<https://www.indiafilings.com/learn/intellectual-property-laws-in-india/>

JOURNALS

<https://ipindia.gov.in/journal.html>

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/IP43												
IV	Course Title: INTELLECTUAL PROPERTY RIGHTS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	2	3	3	2	2	3	2	3	3	2	2	3
CO 2	3	3	3	3	3	2	3	3	3	3	2	2	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	2	3
CO 4	3	3	3	3	3	3	3	2	2	2	3	2	3
CO 5	3	3	3	3	3	3	3	2	2	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

CORPORATE LAW

CODE:23CO/AC/CO45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To understand legal frameworks and regulatory structures established by the acts.
- To acquaint students with the compliance requirements and governance mechanisms.
- To expose student ethical issues related to corporate behavior, consumer rights, and data privacy within the context of these acts.
- To comprehend the right laws of customers which can be enforced.
- To familiarize students with practical applications of law with the help of Corporate law.

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic provisions of the act.	K1
CO2	understand the legal and regulatory landscape in areas related to the Act	K2
CO3	interpret the provisions of Acts in the working of a corporate.	K3
CO4	develop the ability to apply the principles and rules outlined in these acts to real-world scenarios.	K4
CO5	evaluate the practical application of the provisions of the Acts through case laws	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Consumer Protection Act 2019	K1-K5		1-5
	1.1 Objects of the Act, Rights of Consumer, Definition – Consumer, Appropriate Laboratory, Compliant and Complainant, Consumer Dispute, Defect, Deficiency, Service and Unfair Trade Practice.		6	
	1.2. Consumer Protection Councils – Consumer dispute Redressal Commission		6	

UNIT	CONTENT	CL	HRS	CO
2	Competition Act 2002	K1-K4	6	1-5
	2.1 Concept of Competition, Development of Competition Law, Competition Policy			
	2.2 Anti-Competitive Agreements - Abuse of Dominant Position - Regulation of Combination - Powers and Functions of the Commission	K1-K5	7	
3	Prevention of Money Laundering Act 2002	K1-K3	3	1-3
	3.1 Salient features of the Act - Definition and Scope of Money Laundering - Survey, Search and Seizure	K1-K4	3	1-4
	3.2 Attachment - Powers to Arrest under the Act - Adjudication by the Adjudicating Authorities and Special Courts		4	
	3.3 Obligation of Banking Companies, Financial Institutions and Intermediaries		3	
	3.4 Other Obligations of Reporting Entities			
4	Information Technology Act, 2000	K1-K3	4	1-5
	4.1 Information Technology Act – Definitions, Important terms under Information Technology			
	4.2 Legislation – Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate	K1-K5	4	
	4.3 Cyber Regulations Appellate Tribunal – Offences and Penalties	K1-K5	4	
5	Securities and Exchange Board of India Act, 1992	K1-K4	5	1-4
	5.1 SEBI Act - Definitions, Establishment of SEBI, Powers and Functions of Board, Registration Certificate			
	5.2 Penalties and Adjudication under the Act		5	
	5.3 Establishment, Jurisdiction, Authority and Procedure of Appellate Tribunal		5	

BOOKS FOR STUDY

Kapoor N.D., *Business Law*, New Delhi, Sultan Chand & Sons, 2019

Kuchhal M. C., *Mercantile Law 8th Edition*, New Delhi: Vikas Publishing House Pvt. Ltd., 2013

BOOKS FOR REFERENCE

Tulsian P. C., *Business Law*, New Delhi, S Chand Publishing., 2023.

Gogna P.P.S., *Mercantile Law*, 6th Edition, New Delhi, Sultan Chand & Sons.

Taxmann's Editorial Board, *Securities and Exchange Board of India SEBI Act 1992*, New Delhi, Taxmann Bare Act, 2023.

T. Ramappa: *Competition Law in India – Policies, Issues, and Developments*; 3rd Edition, New Delhi Oxford University Press, 2014

WEB SOURCES

<https://www.business.gov.in>

<https://www.cdslindia.com>

<https://www.geebeevee.org>

<https://www.mca.gov.in>

<http://www.indilaw.com/index.php>

JOURNALS

India Business Law Journal

India Law Journal Corporate

Law Journal

E-Commerce Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/AC/CO45												
IV	Course Title: CORPORATE LAW												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	3	2	2	3	2	3	3	2	2	3
CO 2	3	3	3	3	3	2	3	3	3	3	2	2	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	2	3
CO 4	3	3	3	3	3	3	3	2	2	2	3	2	3
CO 5	3	3	3	3	3	3	3	2	2	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

INCOME TAX PRACTICES

CODE:23CO/MC/IT54

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To help the students gain a comprehensive understanding of the concepts underlying law.
- To provide students with a knowledge of the basic concepts of the IT Act India.
- To familiarize the students with an understanding about the procedures and requirements for tax compliance.
- To enable students to calculate the taxable income under the various heads of income.
- To expose students to the computation of tax liability

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	interpret the concepts and principles of individual income tax law.	K1
CO2	explain income tax law to real-life situations and calculate income tax liabilities.	K2
CO3	examine income under different heads of income and tax liability.	K3
CO4	analyze the provisions relating to tax computation.	K4
CO5	evaluate the effectiveness of different income tax planning strategies.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Basic Concept - Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Permanent Account Number (PAN)	K1-K2	2	1-2
	1.2 Residential Status	K1-K5	4	1-5
	1.3 Scope of Total Income		4	

UNIT	CONTENT	CL	HRS	CO
2	Income Under the Head Salaries and House Property	K1-K5	8	1-5
	2.1 Computation of Income under the Head - Salaries			
	2.1.1 Provisions Relating to Gratuity, Commutation of Pension, Provident Fund			
	2.1.2 Allowances, Perquisites and their Valuations			
	2.1.3 Deductions from Salary, Computation of Salary Income			
	2.2 Income from House Property, Deductions and Computation of Income from House Property.		7	
3	Income from Business and Profession	K1-K5	4	1-5
	3.1 Income Chargeable under the head			
	3.2 Disallowances		4	
	3.3 Presumptive Provision		2	
	3.4 Computation of Profits and Gains of Business and Profession		5	
4	Income from Capital Gains and Other Sources	K1-K5	8	1-5
	4.1 Income from Capital Gains - Short Term and Long Term Capital Gains			
	4.1.1 Exempted Capital Gains, Computation of Capital Gains			
	4.2 Income from Other Sources – Deductions, Computation of Income from other sources		7	
5	Computation of Total Income and Tax Liability	K1-K5	3	1-5
	5.1 Deductions – For Individuals			
	5.2 Set Off and Carry Forward of Income		3	
	5.3 Computation of Total Income and Tax Liability		2	
	5.4 Procedures Relating to Filing of Returns		2	

BOOKS FOR STUDY

V.B. Gaur & Narang, *Income Tax Law And Practice*, New Delhi: Kalyani Publishers, Latest Edition.

Singhania, Vinod K. and Monica Singhania, *Students' Guide to Income Tax*, New Delhi: University Edition. Taxmann Publications Pvt. Ltd., Latest Edition

BOOKS FOR REFERENCE

T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax Law and Practice*, Chennai: Margham Publications, **Latest Edition**.

Ahuja, Girish and Ravi Gupta., *Systematic Approach to Income Tax*, New Delhi: Bharat Law House, **Latest Edition**.

Pagare, Dinkar. *Law and Practice of Income Tax*, New Delhi: Sultan Chand and Sons, **Latest Edition**.

Lal, B.B. *Income Tax Law and Practice*, New Delhi: Konark Publications, **Latest Edition**

WEB SOURCES

<http://incometaxindia.gov.in><http://incometaxindiaefiling.gov.in>

<http://www.simpletaxindia.org/p/income-from-salary-income-calculation.html>http://en.wikipedia.org/wiki/income_tax_in_india

JOURNALS

Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

Current Tax Reporter, Jodhpur

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/IT54												
V	Course Title: Income Tax Practices												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	1	3	3	3	1	3	3	2	2	3
CO 2	3	3	3	1	3	3	3	1	3	3	3	2	3
COV 3	3	3	3	1	3	3	3	1	3	3	3	2	3
CO 4	3	3	3	1	3	3	3	1	3	3	3	2	3
CO 5	3	3	3	1	3	3	3	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

CORPORATE ACCOUNTING AND RESTRUCTURING

CODE: 23CO/MC/CR54

CREDITS:4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To facilitate students to acquire knowledge and understanding of the concepts, principles and practices of Corporate Restructure
- To familiarize students with an understanding of the techniques of restructuring
- To acquaint students with the methods of valuation of shares and Goodwill.
- To provide an understanding of Cash flow statement according to Accounting standards 3
- To expose students to the process of Amalgamation.

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	eucidate / expand the idea of corporate restructuring and modern developments in restructuring	K1
CO2	facilitate the understanding of process and economic rationales of various corporate restructuring tools	K2
CO4	prepare the cash flow statement	K3
CO3	analyze company valuation techniques and Summarise amalgamation statement	K4
CO5	construct the company's financial statements using the Ind AS framework.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	1.1 Final Accounts of Companies	K1-K5	5	1-5
	1.1.1 Computation of Managerial Remuneration			
	1.1.2 Preparation of Final Accounts of Companies		5	
	1.1.3 Preparation of Final Accounts under Company Law		5	

UNIT	CONTENT	CL	HRS	CO
2	2.1 Cash Flow Statement (As Per Accounting Standard – 3) 2.2.1 Meaning, Uses, Differences between Funds Flow Statement and Cash Flow Statement	K1 – K5	1	1-5
	2.2.2 Preparation of Cash Flow Statement		3	
	2.2 Valuation of Shares and Goodwill 2.2.1 Goodwill – Methods of Valuation of Goodwill		3	
	2.2.2 Shares- Methods of Valuation of Shares		3	
3	Corporate Restructuring 3.1 Meaning, Need and Scope of Corporate Restructuring	K1- K3	2	1-3
	3.1.1 Process of Implementation		2	
	3.1.2 Types of Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off		3	
	3.2 Corporate Demerger and Reverse Merger		2	
	3.3 Takeover - Meaning and Concept		2	
	3.3.1 Types of Takeovers- Legal Aspects		2	
	3.3.2 SEBI Regulations for Takeover		2	
4	Financial Reporting – Internal Reconstruction 4.1 Meaning of alteration of share capital and internal construction	K1-5	2	1-5
	4.2 Problems relating to internal reconstruction		7	
5	Mergers and Acquisitions- Amalgamation 5.1 Amalgamation –Accounting treatment as per AS-14 Calculation of purchase consideration	K1-5	2	1-5
	5.2 Methods of Amalgamation Accounting - Pooling of Interests Method, Net Purchase Method		2	
	5.3 Accounting Entries in the Books of Transferor and Transferee		6	
	5.4 Disclosure Relating to Amalgamation		6	

BOOKS FOR STUDY

Reddy, T.S. Murthy, A., *Corporate Accounting Vol II Revised*, Chennai: Margham Publications, 2022

Maheshwari, S.N., Maheshwari, Suneel K., and Maheshwari, Sharad K., *Corporate Accounting*, Vikas Publishing House, 2018

BOOKS FOR REFERENCE

Shukla, S.M. and Gupta, K.L., *Corporate Accounting*, Sahitya Bhawan Publications, 2018

Gupta, R.L. and Radhaswamy, M., *Corporate Accounting* Vol. I and II, Sultan Chand & Sons, 2013

Jain, S.P. Narang, K.L., *Advanced Accountancy Corporate Accounting* Vol. II, Kalyani Publishers, 2014

Goyal, V.K. and Goyal, Ruchi, *Corporate Accounting*, Prentice Hall Learning, 2013

Hanif, M. and Mukherjee, A., *Corporate Accounting*, McGraw-Hill Education, 2017

WEB RESOURCES

www.icaai.org

www.emeraldgrouppublishing.com

www.journals.elsevier.com

JOURNALS

Advances in Accounting Journal of Finance

Indian Journal of Commerce

Journal of Corporate Accounting and Finance

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/CR54												
V	Course Title: CORPORATE ACCOUNTING AND RESTRUCTURING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	2	-	1	3	3	2	3	3	-	2	3
CO 2	3	2	3	-	2	2	3	3	3	3	-	2	3
CO 3	3	3	3	1	1	2	2	2	3	3	1	2	3
CO 4	3	3	3	2	2	3	3	2	2	2	2	1	3
CO 5	3	3	3	2	3	3	3	2	2	2	2	1	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

DRAFTING AND CONVEYANCING

CODE: 23CO/MC/DC53

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To equip the students with the concepts of drafting, conveyancing and pleading
- To familiarize the students about the effectiveness of legal documentation.
- To enable the students in understanding the legal requirements in drafting any legal document
- To acquaint the students with the knowledge about the difference between drafting a document and conveyancing, civil and criminal pleading
- To expose the students in drafting a legal document.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	outline the core concepts in drafting conveyancing and Pleading	K1
CO2	apply the necessary acumen in drafting legal documents both civil and criminal	K2
CO3	categorize the techniques of Civil and Criminal Proceedings in entities.	K3
CO4	assess the relevance of the legal documents relating to civil or criminal proceedings	K4
CO5	construct a legal document.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Drafting and Conveyancing	K1 - K3		1- 3
	1.1 Drafting			
	1.1.1 Drafting- Meaning, General Principles – Rules for Drafting of Deed and Conveyance, Rules Relating to Interpretation		2	
	1.1.2 Aids to Clarity and Accuracy – Legal Requirements and Implications.		2	
	1.2 Conveyancing		3	
2	1.2.1 Conveyancing- Meaning, General Principles – Basic Requirements for Deeds of Transfers	K1- K5		1- 5
	1.2.2 Description of Deed		2	
	Drafting of Orders, Agreements and Contracts			
	2.1 Drafting of Orders		2	
	2.1.1 Appointment Orders			
	2.1.2 Suspension Orders – Order of Dismissal and Discharge, Charge sheets, apprenticeship Agreements, Shareholders’ Agreement		3	
	2.2 Drafting of Agreements		2	
	2.2.1 Agreements to Sell/Purchase- Foreign Collaboration Agreements –Service Agreements			
3	2.2.2 Hypothecation - On-line Shopping Agreement- Leave, License and Rental Agreement- Outsourcing Agreements.	K1- K5	2	1- 5
	2.3 Drafting of Contracts		2	
	2.3.1 Drafting of Contracts-Importance and Procedure			
	2.3.2 Form of Contract – Dealership Contracts, Building Contracts, Agency Contracts-Ingredients of Agency Contract-Service Contract		2	
	2.3.3 Electronic Contracts (E-Contracts Essentials and Types of E-Contract, Important Points with regard to E- Contracts)		2	
	Drafting of Deeds			
	3.1 Basic Components of Deeds – Use of Appropriate Words and Expressions- Endorsement and Stamping of Deed		2	
	3.2 Types of Deed	K1- K5	2	1- 5
	3.2.1 Deed of Hire Purchase Agreement			
	3.2.2 Relinquishment Deed-Deed of Sale of Immovable Property		2	
	3.3.3 Deed of Amalgamation of Companies- Deed of Sale of Business		2	

4	Deed of Assignment 4.1 Assignment Deed-Importance and Types	K1 - K5	2	1- 5
	4.1.1 Business Debts – Shares in a Company – Policies in Insurance		2	
	4.1.2 Patents, Trademarks, Copyrights – Business and Goodwill and other Rights and Interests – Deed of Exchange and Gift Deeds.		4	
	4.2 Deed of Power of Attorney- Revocable – Irrevocable General and Specific Letters of Authority.		2	
5	Pleading 5.1 Meaning and Importance-Essentials and Particulars of Pleading-Signing and Verification- Amendment in Pleadings.	K1- K5	4	1- 5
	5.2 Civil Pleadings- Injunction Application-Interlocutory Application- Revision Petition- Review Petition		3	
	5.3 Criminal Pleadings- Meaning – Complaint- Application for Bail- Anticipatory Bail		3	

BOOKS FOR STUDY

R.N. Chatruvedi, *Pleading, drafting and conveyancing.*, Central Law publications, 2018
G.M.Kothari and Arvind G. Kothari, *Drafting and Conveyancing*, N.M. Tripathi p ltd., Mumbai, 2017
DR R.Prakash, *Art of Conveyancing and Pleading*, Eastern Book Co., 2023

BOOKS FOR REFERENCE

J.C.Verma, *Commercial Drafting and Conveyancing*, Bharat Law Publishers, 2020
N.S. Bindra *Pleadings and Practice* Universal/Lexisnexis 13th Edition, 2022
Rajendrapal and Korlahalli, *Business Communication*, SulthanChand& Sons, NewDelhi , 2012

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www.legalviewsofsourav.blogspot.co

JOURNAL

Madras Law Journal

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/DC53												
V	Course Title: DRAFTING AND CONVEYANCING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	2	1	3	2	2	2	3	2	1	2	3
CO 2	3	2	2	1	3	3	2	3	3	3	-	3	3
CO 3	3	3	3	-	2	2	3	2	3	3	1	2	2
CO 4	3	3	2	2	2	3	3	2	2	2	-	1	3
CO 5	3	3	3	2	3	3	3	2	2	2	2	1	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

SECRETARIAL PRACTICE

CODE:23CO/MC/SP53

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To expose students to the secretarial duties relating to the formation of a company
- To provide inputs on the secretarial aspects relating to issue of shares
- To acquaint the students with the secretarial responsibilities relating to company management
- To equip students with the necessary secretarial skills required for effective administration of organisation
- To help the students learn office etiquette, protocols, and professional behavior in organisation as a company secretary

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic secretarial concepts and terminology	K1
CO2	demonstrate the roles and responsibilities of company secretaries	K2
CO3	apply and critically examine the different secretarial practices and procedures	K3
CO4	evaluate and take decisions based on criteria and standards related to secretarial practice	K4
CO5	develop necessary skills for a career in Company Secretaryship	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			1-2
	1.1 Secretary – Meaning and Types of Secretaries	K1-K2	2	
	1.2 Company Secretary – Definition and Legal Position	K1-K4		1-4
	1.3 Rights, Duties and Liabilities of a Company Secretary	K1-K5	3	1-5
	1.4 Qualification, Appointment and Dismissal of a Company Secretary		3	

UNIT	CONTENT	CL	HRS	CO
2	Secretarial Standards	K1-K5	6	1-5
	2.1 Meaning, Scope and Need			
	2.2 Secretarial Standards relating to (SS1-SS5)			
	2.2.1 Meetings of Board of Directors			
	2.2.2 General Meetings			
	2.2.3 Dividend			
	2.2.4 Registers and Records			
	2.2.5 Minutes			
3	Duties of a Secretary Relating to Formation of a Company	K1-K5	4	1-5
	3.1 Promotion and Incorporation			
	3.2 Prospectus		4	
	3.3 Issue of Shares		4	
4	Duties of a Secretary Relating to Members and Meetings	K1-K5	4	1-5
	4.1 Register of Members – Preparation and Duties relating to Maintenance of Register of Members			
	4.2 Secretarial Duties relating to Meeting			
	4.2.1 Board Meetings – Frequency, Notice, Agenda, Quorum, Resolution, Minutes and Procedure for Holding the Meeting		6	
	4.2.2 Extra-ordinary General Meeting – Notice, Explanatory Statement and Procedure for Conduct			
	4.2.3 Annual General Meeting- Statutory Provisions and ‘ Duties of a Company Secretary, By Member’s Requisition			
	4.3 Conduct of the Meeting		4	
5	Secretarial Duties Relating to Winding up and Dissolution	K1-K5	4	1-5
	5.1 Secretarial Duties for each Method of Winding up.			
	5.2 Liquidators, Rights and Powers- Appointment of Committee of Inspection, Position of Company Secretary in Liquidation		4	

BOOKS FOR STUDY

Kapoor, N.D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand, 2020.
K.Ramachandra, B. Chandrashekara, S. Allah Bakash. *Company Law and secretarial practice*. Himalaya Publishing House 2017

BOOKS FOR REFERENCE

Dr G.K Varshney , *Company Law* , Sahitya Bhawan Publications, 2022
Taxmann Experts, *Company’s Act , 2013* , Taxmann Publications , 2023
J Santhi , *Secretarial Practice* , Margham Publications , 2022
Dr. S.M. ShuklaK. JainP. Mahajan ,*Company law*, Sahitya Bhawan Publications,2022
ICSI, *Company Law and Practice – Executive Programme*, 2022

WEB SOURCES

www.ddegjust.ac.in
www.legalserviceindia.com
www.businesscommunicationarticles.com
www.icsi.edu

JOURNALS

Company and Securities Law Journal
 Company law journal
 Company news and reports

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/SP53												
V	Course Title: SECRETARIAL PRACTICE												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	-	2	2	2	2	3	2	-	2	3
CO 2	3	3	3	1	2	2	3	3	3	3	-	3	3
CO 3	3	2	2	1	3	3	2	2	3	3	1	3	3
CO 4	3	3	3	2	2	3	2	2	2	2	2	2	3
CO 5	3	2	3	2	3	3	2	2	2	2	2	1	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

Interdisciplinary Core Course Offered by the Department of Commerce (Corporate Secretaryship and Banking, Finance & Entrepreneurship) to B.Com. (Corporate Secretaryship and Banking, Finance & Entrepreneurship)

SYLLABUS

(Effective from the Academic Year 2023-2024)

DESIGN THINKING AND INNOVATION FOR ENTREPRENEURS

CODE: 23ID/IC/DI55

CREDITS:5

L T P: 5 1 0

TOTAL TEACHING HOURS: 78

OBJECTIVES OF THE COURSE

- To expose students to design process as a tool for innovation
- To develop students' professional skills in Innovation Management
- To familiarize the students on portfolio of work to set them apart in the job market
- To provide an opportunity for students to develop teamwork and leadership skills
- To acquaint students with innovative business strategies

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	define and Interpret various innovation models	K1
CO2	comprehend and build empathy for target audience	K2
CO3	apply examine the innovative business ideas	K3
CO4	develop a strong understanding of the design process	K4
CO5	evaluate the effectiveness of innovation in different business venture	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Human Centered Design 1.1 Introduction to Human-centered Design; Roots of Design Thinking - Design Thinking as a Celebration	K1-K4	4	1-4
	1.2 Digital Disruption and Technology Evolution		3	
	1.3 Appreciating User Needs – Knowing your Users, Identifying Customer Needs	K1-K5	4	1-5
	1.4 Designing with Empathy, Designing for Diversity and Inclusion		5	

UNIT	CONTENT	CL	HRS	CO
2	Ideation and Applied Creativity 2.1 Ideation techniques and Tools for Fostering Creativity	K1-K4	5	1-4
	2.2 Visualisation and storytelling; Immersive learning exercises		5	
	2.3 Prototyping and Testing – Minimum Value Proposition; Proof of Concept, Designing,] Tooling and Building		3	
	2.4 Learning from Failed Design		4	
3	Product and Service Design 3.1 Lean and Agile Product/ Service Design	K1–K5	3	1-5
	3.2 Sustainability through Design Thinking		4	
	3.3 Design for Products and Services		4	
	3.4 New Product Development Processes		5	
4	Innovation Management under Entrepreneurship 4.1 Concept of Intrapreneurship	K1-K5	4	1-5
	4.2 Innovation Project Life-Cycle		5	
	4.3 Frugal Innovation		3	
	4.4 Innovation Management Models		4	
5	Leading Innovation in Organisations 5.1 Innovation for Growth and Transforming Business	K1- K5	4	1-5
	5.2 Need for Leadership and Commitment in Innovation		3	
	5.3 Collaborative Ideation and Innovation		3	
	5.4 Data Driven Innovation		3	

BOOKS FOR STUDY

Prof. Nigel Cross - *Design Thinking Understanding How Designers Think and Work*, Bloomsbury 2019

S.S. Kanka, *Creativity and Innovation in Entrepreneurship*: New Delhi: Sultan Chand & Sons, 2021

BOOKS FOR REFERENCE

S.S.Kanka & C.B.Gupta, *Entrepreneurship and Small Business Management*, New Delhi: Sultan Chand & Sons, 2023

Bhatia RC, *Entrepreneurship: Business and Management*, New Delhi: Sultan Chand & Sons, 2020

Dr. D. Kesavan, *Entrepreneurship Development*, Chennai: Notion Press Media Pvt. Ltd, 2019
Charntimath, *Entrepreneurship Development and Small Business Enterprises*, New Delhi: Pearson Education India, 2013

Scott Swan, Michael G. Luchs and Abbie Griffin, *Design Thinking: New Product Development Essentials*, New Jersey: Wiley Blackwell 2016

WEB SOURCES

<https://schoolofdesignthinking.echos.cc/>

<https://ideou.com>

<https://hbr.org/2018/09/why-design-thinking-works>

<https://interaction-design.org>

JOURNALS

International Journal of Design Creativity and Innovation

IAR Journal of Entrepreneurship, Innovation & Design Thinking

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
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C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
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D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23ID/IC/DI55												
V	Course Title: DESIGN THINKING AND INNOVATION FOR ENTREPRENEURS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	1	-	-	3	-	3	-	-
CO 2	3	3	2	3	3	1	2	2	3	2	3	2	2
CO 3	3	3	3	2	3	2	1	1	3	2	3	1	1
CO 4	3	3	3	3	3	3	2	1	3	2	3	2	1
CO 5	3	3	3	3	1	3	1	1	3	1	3	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

GOODS AND SERVICES TAX

CODE:23CO/MC/GT64

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To familiarize students with an understanding of the GST law in the country
- To provide students with the working knowledge of the principles and provisions of GST
- To enable students to analyze and understand the implications of GST
- To develop a comprehensive understanding of GST principles, mechanisms, and compliance requirements.
- To acquaint students with the legal and procedural aspects of GST, enabling accurate interpretation and application of tax regulations

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	define and interpret the concepts for GST	K1
CO2	comprehend different aspects of the Goods and Service Tax (GST) framework	K2
CO3	compute and examine the various payment and levying methods under GST	K3
CO4	record and analyze the transactions for compliance under GST.	K4
CO5	evaluate the effectiveness of GST Return's applicability in various fields	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Constitutional Framework of Indirect Taxes before GST (Taxation Powers of Union and State Government)	K1-K5	4	1-5
	1.2 Concept of VAT-Meaning, Variants and Methods, Major Defects in the Structure of Indirect Taxes prior to GST		5	
	1.3 Rationale for GST- Structure of GST (SGST CGST, UTGST & IGST) 1.3.1 GST Council, GST Network, State Compensation Mechanism, Registration.		6	
2	Levy and Collection of GST 2.1 Taxable Event- “Supply “of Goods and Services, Place of Supply, Within State, Interstate, Import and Export, Time of Supply	K1-K5	3	1-5
	2.2 Valuation for GST- Valuation Rules, Taxability of Reimbursement of Expenses		4	
	2.3 Exemption from GST- Small Supplies and Composition Scheme		4	
	2.4 Classification of Goods and Services- Composite and Mixed Supplies.		4	
3	Input Tax Credit 3.1 Basic concept, Simple Illustrations on Calculation of GST and Input Tax Credit	K1 – K5	5	1-5
	3.2 Order of Adjustment of Input Tax Credit against Output CGST, SGST, IGST.		7	
4	Payment of GST 4.1 Time of GST Payment	K1-K5	3	1-5
	4.1.1 Modes of Payment		3	
	4.1.2 Challan Generation		3	
	4.1.3 CPIN TDS and TCS		3	
5	Procedures and Special Provisions 5.1 Tax Invoice, Credit and Debit Notes, Returns, Audit in GST	K1- K5	3	1-5
	5.2 Assessment- Self-Assessment, Summary and Scrutiny.		2	
	5.3 Taxability of E-Commerce, Anti-Profiteering, Avoidance of Dual Control, E-way Bills, Zero-Rated Supply, Offences and Penalties, Appeals		3	
	5.4 Applicability of GST Audit		3	

BOOKS FOR STUDY

V S Datey, All About GST, Taxmann Publications,2016

V.S.Datey, *GST Ready Reckoner*, Chennai: Taxmann Publications,2023

BOOKS FOR REFERENCE

Gupta, S.S. *GST- How to meet your obligations*, Chennai: Taxmann Publications,2023

CA. Rajat Mohan, *Illustrated Guide to Goods & Service Tax, New Delhi*: Bharat Law House,2016

Timir Baran Chatterjee and Vivek Jalan, *How To Handle - GST-TDS & GST-TCS, GST Audit, GST Annual Return*, New Delhi: Book Corporation,2018

Adithya Singhanian, *GST Audit and Annual Return*,Taxmann Publications,2021

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www.gst.gov.in

www.zoho.com/in/books/gst/

JOURNALS

Indian Journal of Finance

Journal of Global Economics

Asian Journal of Management Research

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
To Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/GT64												
VI	Course Title: GOODS AND SERVICE TAX												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	2	3	2	3	2	2	2	3	3
CO 2	2	3	3	1	3	3	2	3	3	3	2	3	3
CO 3	3	2	2	1	3	3	2	2	3	3	3	3	3
CO 4	3	3	2	2	2	3	3	3	3	3	3	3	3
CO 5	2	3	3	2	3	2	3	3	3	2	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

SOCIAL SECURITY LAWS

CODE: 23CO/MC/SL63

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To facilitate students to understand the features of social security laws
- To orient students with the fundamental principles of Provident Fund, Pension and Insurance
- To create an awareness about the social security legislations in different establishments
- To enable the students to explore the foundations and acts governing social security laws.
- To help students to analyze the role of social security in promoting the welfare of the citizens

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic principles and rules of various social security laws	K1
CO2	relate and practice the provision of Social Security laws	K2
CO3	apply and articulate the concepts of social security regulations	K3
CO4	examine and appraise the importance of Social Security Legislations	K5
CO5	evaluate the Social Security legislations providing financial benefits	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Social Security 1.1 Meaning, Significance and Objects	K1-K4	2	1-4
	1.2.Evolution and Constituents of Social Security		4	
	1.3. Difference between Organised and Unorganised Sector		3	

UNIT	CONTENT	CL	HRS	CO
2	Law relating to Retirement Benefits 2.1 Employees' Provident Funds and Miscellaneous Provisions Act- Definitions Application	K1- K5	3	1-5
	2.1.1 Employees Provident Fund Scheme, Pension Scheme		3	
	2.1.2 Deposit Linked Insurance Scheme- Administration, Claims and Benefits		2	
	2.1.3 Penalties and Offences		2	
	2.2 Payment of Gratuity Act- Definitions, Payment, Forfeiture, Nomination, Determination, Recovery, Inspectors, Penalties and Offences		3	
3	3 Laws relating to welfare of Employees 3.1 Equal Remuneration Act	K1- K5	3	1-5
	3.2 Employees' State Insurance Act, - Definition, Contributions, Claims and Benefits and Offences		3	
	3.3 Apprentices Act, 1961 - Scope, Coverage, Definitions, Apprentices and their Training, Obligation of Employers and Apprentices, Authorities, Penalties and Offences		4	
4	4.1 Law relating to welfare of Women 4.1.1 Maternity Benefit Act, 1961 - Objects, Salient Features, Application and definitions	K1-K5	4	1-5
	4.1.2 Maternity Benefit (Amendment) Act, 2017- Applicability, Key Aspect, Changes by Amendment, New Inclusions		3	
	4.2 Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013		3	
5	Laws relating to Unorganized Sector 5.1 The Unorganised Workers' Social Security Act 2008-Objects, Features Application and Definitions	K1- K5	4	1-5
	5.2 National and State Social Security Board		3	
	5.3 Social Security Scheme		3	

BOOKS FOR STUDY

Kapoor, ND, *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 2018
Shreenivasan, M R (Dr.), *Industrial & Labour Law*, Chennai: Margham Publications, 2018

BOOKS FOR REFERENCE

Kumar, H.L. *Digest of Labour Cases*, New Delhi: Universal Law, 2018
Srivastava, S.C. *Industrial Relations & Labour Laws*, New Delhi: Vikas Publishing, 2016
Malik, K.L. *Industrial Laws and Labour Laws*, Lucknow: EBC Web Store, 2017
Hitesh Bhatia, *Introduction to Social Security - With Special Reference to India*, New Delhi: Mangalam Publisher, 2015

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<https://clc.gov.in/clc/sites/default/files/PaymentofGratuityAct.pdf>
<https://clc.gov.in/clc/acts-rules/equal-remuneration-act>
https://labour.gov.in/sites/default/files/maternity_benefit_amendment_act2017_.pdf

JOURNALS

Journal of Social Security Law
The Journal of Social Welfare Law
International Journal of Labour Research

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
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	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
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	Total	100	15	18

**Mapping of Course Outcomes (COs)
To Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/SL63												
VI	Course Title: SOCIAL SECURITY LAWS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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CO 3	3	3	3	2	3	2	3	2	3	3	3	3	3
CO 4	3	3	3	1	2	2	3	3	3	3	3	3	3
CO 5	3	2	3	2	3	2	3	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

DUE DILIGENCE AND COMPLIANCE MANAGEMENT

CODE:23CO/MC/DC64

CREDITS:4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the objectives and procedures of due diligence investigation
- To enable students to identify the critical information
- To assist students to design and implement comprehensive due diligence processes that assess potential risks and vulnerability.
- To impart know-how on risk management
- To acquaint students with skills to establish and maintain robust compliance programs within an organisation.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	gain insights into regulatory framework and compliance management	K1
CO2	understand the need and importance of due diligence in various business transactions	K2
CO3	prepare a due diligence and compliance report for business	K3
CO4	identify and analyze the various due diligence methods incurred in business and the importance of compliance management	K4
CO5	evaluate and manage the risks associated with business	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Due Diligence - An Overview		5	
	1.1 Introduction, Nature, Need and its Significance	K1-K2		1-2
	1.2 Objectives, Scope and Types of Due Diligence		5	
	1.3 Process of Due Diligence	K1-K5	5	1-5

UNIT	CONTENT	CL	HRS	CO
2	Issue of Securities			
	2.1 Introduction and Regulatory Framework for Pre and Post Securities Issue Due Diligence - IPO/FPO	K1-K5	6	1-5
	2.2 Due Diligence - Preferential Issues of Listed and Unlisted Companies	K1-K4	3	1-4
	2.3 Employee Stock Option, Bonus, Issue, Rights Issue, Debt Issues		3	
3	Merger and Acquisition	K1-K5	5	1-5
	3.1 Introduction, Due Diligence Process Activity Chart, Preparation of Scheme of Amalgamation			
	3.2 Impact of Due Diligence on Valuation, HR and Cultural Due Diligence	K1-K4	4	1-4
	3.3 Corporate Governance Due Diligence, Environmental Due Diligence	K1-K4	4	1-4
	3.4 Importance of Documentation	K1-K2	2	1-2
4	Due Diligence Report		5	
	4.1 Format of Due Diligence Report, Important Contents of Due Diligence Report	K1 - K5		1-5
	4.2 Possible Hurdles in Due Diligence	K1-K4	3	1-4
	4.3 Steps to Overcome the Hurdles in Due Diligence		3	
5	Compliance Management		4	
	5.1 Meaning, Need, Concept	K1-K2		1-2
	5.2 Significance and Scope of Compliance Management	K1-K5	4	1-5
	5.3 Role of information Technology in Compliance Management Systems through Web based Compliance System		4	

BOOKS FOR STUDY

Abha Aggarwal & S K Aggarwal, *Secretarial Audit Compliance Management & Due Diligence*, New Delhi: Reliance Publications, 2018
Aapl Landmen, *Mergers and Acquisitions Due Diligence*, Create Space Independent Publishing Platform, 2017

BOOKS FOR REFERENCE

Sangeet Kedia & Anuj Sharma, *Sangeet Kedia's Secretarial Audit, Compliance Management & Due Diligence*, New Delhi: Pooja Law House, 2017
S K Pandab, *Lawpoint's Secretarial Audit Compliance Management and Due Diligence*, New Delhi: LawPoint Publications, 2014

Jeffrey W. Berkman, *Due Diligence and the Business Transaction: Getting a Deal Done*, Apress, 2015
 Peter Howson, *The Essentials of M&A Due Diligence*, London: Routledge Focus, 2018

WEB SOURCES

<https://www.studocu.com/en-au/document/university-of-new-south-wales/business-and-the-law/lecture-notes/lecture-notes-lectures-2-business-structures-compliance-due-diligence-riskmanagement/10709/view>
<https://www.icsi.in/Study%20Material%20Professional/NewSyllabus/SACMDD.pdf>
<https://www.moonstone.co.za/notes-on-due-diligence/>

JOURNALS

Journal of Private Equity
 Journal of Business & Economics Research
 Lexis Nexis

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
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End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

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	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/MC/DC64												
VI	Course Title: DUE DILIGENCE AND COMPLIANCE MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	1	-	1	1	1	1	3	3	3	2	3
CO 2	3	2	2	-	1	1	1	1	3	3	2	3	3
CO 3	3	3	2	1	2	2	1	1	3	3	3	3	3
CO 4	3	3	2	1	2	2	1	1	3	3	3	2	3
CO 5	3	3	3	1	3	2	2	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

INTERNSHIP

CODE:23CO/MC/IN64

CREDITS:4

OBJECTIVES OF THE COURSE

- To provide students with hands-on training on secretarial responsibilities
- To familiarize students with the organization structure
- To enhance students' employability
- To widen the social and cultural experience of students
- To enable students to identify and develop professional skills

COURSE LEARNING OUTCOMES:

On successful completion of the internship, students will be able to

- Identify additional skills on career enhancement
- Acquire technical competence on secretarial activities undertaken
- Realign learning towards employability
- Handle responsibilities in the areas of Secretarial Practice and Administration
- Assess professional skills to enhance career prospects

ABOUT THE INTERNSHIP

The role of the interns includes:

- Engage in teams for execution of work assigned by the respective departments
- Handle assignments and Coordinate
- Work on documentation and drafting
- Identify regulatory compliance relating to Companies Act
- Preparation of agenda minutes and notices to conduct meetings
- Send emails to prospective clients
- Other duties such as:
- Front Office tasks
- KYC documents sharing and bank related documentation
- Tracking payments and presentation of bills for signature

GUIDELINES:

- The student will undergo practical training in a reputed organization for 100 hours.
- The student is expected to work in the secretarial department at least for 40 hours and the remaining 60 hours under other departments such as Finance, Marketing and HR
- Maintain a log book duly counter signed by the supervisor of the organization
- Log book should contain the following details:
 - Hours worked
 - Nature of work performed
 - Signature of the supervisor
- Submit interim reports to the faculty advisor after completion of every 25 hours of work
- A final consolidated report to be submitted to faculty advisor

Preparation of Final Report

The report should have a minimum of 50 pages detailing the work assigned and performed in the organization.

- Introduction
- Profile of the Company
- Practical Aspects of Internship
- Advantages
- Limitations
- Findings
- Suggestions
- Conclusion

PATTERN OF ASSESSMENT

Internship Report Evaluation:

Rubrics for Evaluation	Marks	Cognitive Level
Log book	10	K1
Interim Report	20	K2
Project report	40	K3-K4
Viva	30	K5
	100	

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

DEPARTMENT OF VALUE EDUCATION

SYLLABUS

(Effective from the academic year 2023–2024)

LIFE SKILLS: AN APPROACH TO A HOLISTIC WAY OF LIFE

CODE:23VE/SS/HL63

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To help students grow in spirituality and to experience themselves as integrated persons
- To help students understand themselves as relational beings and appreciate their role in family and society
- To help students recognize the commonality and differences of the different religions in India
- To help students grow in an awareness of the protective laws regarding women
- To prepare students to make informed choices in family and career

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Appreciate themselves as integrated persons
- Recognize their role in family and society and become aware of the different protective laws in favour of women
- Make prudent choices for career and family
- Manage work life balance
- Live a harmonious life and be a channel of peace

Unit 1

Spiritual Self

(10 Hours)

- 1.1 Understanding spirituality-Understanding the Spiritual side of oneself
- 1.2 Role of religious practices and growing in spirituality
- 1.3 Acceptance of self – self-identity, self-worth, self-respect, self-appreciation and self- presentation
- 1.4 Nurturing self - being at home with self, being able to connect with the inner self
- 1.5 Relationship with the Divine:
Discovering the Divine in self, creation, and others – St. Francis of Assisi-
Canticle of creatures Seeking the Divine through meditation, prayer and
worship

Unit 2

Relational Self: Women in the family

(17 Hours)

- 2.1 Understanding one's self in the context of family
- 2.2 Family networks
- 2.3 Family time – prayer, meals, and relaxation

- 2.4 Family and social values: respect for others, understanding individual needs and responsibilities – give and take
- 2.5 Understanding different parenting styles – authoritarian, permissive and democratic
- 2.6 Appreciating the gift of womanhood – foundress-Mary of the Passion's vision of womanhood
- 2.7 Opting for marriage, single, religious or a life committed to a cause
- 2.8 Marriage and family, choice of life partner, marital relationships, planning of family
- 2.9 Other types of relationships - pre-marital relationships, live-in relationship and LGBT issues
- 2.10 Roles and responsibilities of women as home makers and career woman, work life balance (WLB)
- 2.11 Marriage as a sacred bond and fidelity in marriage

Unit 3

Integrated Self

(12 Hours)

- 3.1 Integrating the spiritual, relational, social/political self
- 3.2 Integrating one's past with the present and the future for holistic living
- 3.3 Social Issues- crimes against women, harassment, gender discrimination, dowry, abortion, separation, divorce and cyber-crimes
- 3.4 Legal rights of women-property, marital and adoptive rights
- 3.5 Sensitization to different religions and religious practices in family and society
- 3.6 Challenges of inter caste and inter religious marriages
- 3.7 Integration of self with family, community and society

Retreat/Workshop – Required for course completion.

BOOKS FOR REFERENCE

Davidar(Eds). Human Values. All India Association of Christian Higher Education. (AIACHE) New Delhi: 2013.

James, G.M. et.al. In Harmony-Value Education at College Level. Chennai: Prakash, 2011.

James, G.M. Personality Development For Life Issues and Coping Strategies. Chennai: 2011

Teaching / Learning Methods

Lectures /Group Discussions/Presentations/Seminars/Guest Lectures

PATTERN OF ASSESSMENT:

Marks: 50

Task based/Seminars/Poster Making/Scrap book/Assignment

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023–2024)

INDUSTRIAL REGULATIONS

CODE:23CO/ME/IR45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To equip the students with an understanding on the theories and practices of Industrial Relations.
- To familiarize students with the interaction pattern among labour, management and the state
- To expose the students on issues in Industrial Relations
- To enable the students in understanding the problems in trade unions and remedies
- To orient the students on grievance redressal procedure

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	explain the scope of employment related legislations	K1
CO2	gain a comprehensive overview of the institutional framework	K2
CO3	examine the role played by the employers, employee, trade unions and the government	K3
CO4	elucidate the process and steps involved in negotiation	K4
CO5	analyse the problems in trade unions and remedies	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction Industrial Relations 1.1 Definition, Scope, Objectives and Nature	K1-K5	4	1-5
	1.2 Factors and Importance of Industrial Relations		4	
	1.3 Approaches to Industrial Relations		7	
2	Collective Bargaining and Negotiation 2.1 Meaning, Objectives, Benefits and Importance of Collective Bargaining	K1-K5	4	1-5
	2.2 Conditions and Essentials for Successful Collective Bargaining, Collective Bargaining Process		5	
	2.3 Negotiation - Types, Techniques of Negotiation, Negotiation Process, Essential Skills for Negotiation		5	
3	Workers participation in Management and Grievance Management 3.1 Meaning, Objectives, Factors Influencing Participation	K1-K5	3	1-5
	3.2 Forms and Levels of Participation, Benefit of Workers Participation in Management		4	
	3.3 Meaning and Concept of Grievance, Causes of Grievance, Effects of Grievance, Grievance Redressal Procedure.		4	
4	Labour Welfare 4.1 Concept, Objectives and Principles of Labour Welfare	K1-K5	4	1-5
	4.2 Role of Workers Participation in Labour welfare, Types of Conflict Resolution, Statutory and Non Statutory		5	
	4.3 Agencies for Labour Welfare in India- Statutory and Non-Statutory		5	
5	Trade Unions & Quality Circles 5.1 Nature of Trade Unions, Trade Union Movement in India		3	

UNIT	CONTENT	CL	HRS	CO
	5.2 Reasons for Employees to Join Trade Unions, Problems of Trade Unions and Remedies	K1-K5	4	1-5
	5.3 Quality Circles (QC)- History , Organization Structure, Benefits and Problems of QC.		4	

BOOKS FOR STUDY

Mamoria C.B.&Mamoria S., *Dynamics of Industrial Relations*, Mumbai: Himalaya Publishing House, 2023

P C Tripathi, *Personnel Management and Industrial Relations*, New Delhi: S Chand, 2023

BOOKS FOR REFERENCE

C.S Venkata Ratnam, *Industrial relations*, Noida: Oxford University Press, 2017

Mathur B.L., *Management of Industrial Relations*, New Delhi: National Publishing House, 2017. Michael V.P., *Industrial Relations in India and Workers' Involvement in Management*, New Delhi: Himalaya Publishing House, 2018.

Papola T.S., P.P.Ghosh and A.N. Sharma (Eds.), *Labour, Employment and Industrial Relations in India*, New Delhi: B.R. Publishing Corporation, 2016.

Sen Ratna, *Industrial Relations in India*, Noida: Macmillan India Ltd, 2017

WEB SOURCES

<https://lecturenotes.in/materials/13771-note-of-industrial-relations-by-devi-gith>

<https://businessjargons.com/industrial-relations.html>

<https://www.danshaw.co.za/role-government-in-industrial-relations/>

<http://www.yourarticlelibrary.com/industries/study-notes-on-industrial-relations/74207>

JOURNALS

International Journal of Comparative Labour Law and Industrial Relations Journal of Industrial Relations International Journal of Science and Research

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
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**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/ME/IR45												
IV&VI	Course Title: INDUSTRIAL REGULATIONS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	-	3	1	-	2	3	1	-	1	3
CO 2	3	3	3	1	3	1	1	1	3	2	1	2	2
CO 3	3	3	3	1	3	3	-	2	3	2	2	2	1
CO 4	2	2	2	1	3	3	2	1	3	3	2	1	1
CO 5	3	2	3	1	3	2	1	3	3	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

HUMAN RESOURCE MANAGEMENT

CODE:23CO/ME/HR45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To familiarize the students with the functions and Purpose of HRM
- To enable students to understand the processes of selection, recruitment and training process in an organization
- To provide a knowledge in analyzing the Human Resources management processes involving planning and training, significance of performance appraisal and methods of compensation
- To expose students to the various process of managing people in an organization.
- To contemplate the contemporary challenges in human resource management

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	define and understand the various concepts of Human Resource Management	K1
CO2	compare and Contrast the recent Human Resource management practices	K2
CO3	identify and organize HR plans and policies for achieving the Organisational goals	K3
CO4	examine the methods and process involved to motivate employees and enhance workforce productivity.	K4
CO5	evaluate and understand the approaches to measures employees which helps in building the employee and employer relationship.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Evolution of HRM- Human Capital Management (HR-BP)-Definition, Significance and Objectives of Human Resource Management	K1-K2	4	1-2
	1.2 Functions and Scope of Human Resource Management	K1-K3	3	1-3
	1.3 Roles of HR Manager - Recent Trends in HRM – HR Policies and Practices	K1-K5	4	1-5
2	Procuring Human Resource 2.1 Human Resource Planning – Importance – Objectives and Process of Manpower Planning	K1-K2	4	1-2
	2.2 Job Analysis, Job Description, Job Specification	K1-K5	4	1-5
	2.3 Recruitment – Meaning-Sources. Recruitment - Sources: Internal and External - Methods - Process of recruitment	K1-K4	4	1-4
	2.4 Selection –Meaning -Process – Orientation& Placement		4	
3	3.1 Training and Development 3.1.1 Meaning and Definition - Purpose and Benefits Training and development - difference between training and development.	K1 – K5	4	1-5
	3.1.2 Methods and Techniques of Training: On the Job Training and Off the job training – Competency Mapping an Overview		5	
	3.2 Performance appraisal Importance, purpose - Process of Performance appraisal - Appraisal methods		5	
4	Employee Maintenance and Retention 4.1 Introduction-Meaning-Significance -Techniques of employee retention – succession planning	K1 – K5	4	1-5
	4.2 Compensation-Meaning and Benefits – Objectives. Right sizing of work force - Need for right sizing		4	
	4.3 Motivation - theories of motivation - Career Management - career planning and its stages.		6	

UNIT	CONTENT	CL	HRS	CO
5	Approaches to Measure HR 5.1 An overview -Competitive Benchmarking-HR Accounting-HR Auditing-HR Cost Monitoring	K1- K4	2	1-4
	5.2 HR Effectiveness Index -HR Key Indicators-HR Profit Centre – HR Reputation.		3	
	5.3 Contemporary Challenges in Human Resource Management .		5	

BOOKS FOR STUDY

Gupta, C. B *Human Resource Management*. Delhi: Sultan Chand & Sons,2018.
K. Aswathappa *Human Resource Management: Text & Cases*, 8th edition, Himalayas Publications ,2018

BOOKS FOR REFERENCE

Khanka, S.S. *Human Resource management*. New Delhi: Sultan Chand, 2023.
Prasad, L.M. *Human Resource management*. New Delhi: Sultan Chand, 2023
Gary Dessler and Biju Varrkey , *Human Resource Management*, 15th edition, Pearson, India, 2017
Laura Hall, Carol Atkinson, Stephen Taylor Derek Torrington, *Human Resource Management*, Pearson Education UK ,2017

WEB SOURCES

/hrcouncil.ca/hr-toolkit/planning-strategic.cfm
www.hrware.com/recruitment/88-2/
www.educationobserver.com/forum/showthread.php?tid=12165
managementhelp.org/training/

JOURNALS

International Journal of Human Resource Management
The Human Resource Management Review
Human Resource Management International Digest
Human Resource Management Journal.

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/ME/HR45												
IV&VI	Course Title: HUMAN RESOURCE MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	-	2	2	-	2	-	3	2	1	2	2
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CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	2	3	2	2	3	3	3	3	3	3	2	3	3
CO 5	2	3	3	3	3	3	3	2	2	2	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

ENTREPRENEURIAL DEVELOPMENT

CODE:23CO/ME/ED45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVE OF THE COURSE

- To enable students to acquire knowledge required for organizing and carrying out entrepreneurial activities
- To facilitate students to develop their ability in analyzing and understanding business situations
- To provide students with the knowledge for planning business activities
- To equip students to understand the dynamics of entrepreneurial development and its role in driving growth.
- To acquaint students with in-depth knowledge on various stages of business formulation.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	comprehend the key aspects of business	K1
CO2	understand the different innovation and entrepreneurship models and their implications	K2
CO3	identification and Application of personal attributes that enable best use of entrepreneurial opportunities	K3
CO4	analyze the possible entrepreneurial opportunities	K4
CO5	explore the opportunities to start business	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Concept of Business Development - Meaning, Definition, Characteristics and Need	K1-K5	2	1-5
	1.2 Entrepreneur - Meaning, Definition, Scope, Need and Functions		2	
	1.3 Importance of the Growth of New Venture for Economic Development.		3	
	1.3.1 Internal and External environment – Economic and Non -Economic, Psychological, Social, Cultural, Political, Legal and Economic Factors, Barriers		3	
2	Business Plan 2.1 Opportunity Identification and Selection	K1- K5	2	1-5
	2.2 Idea Generation and Screening of Business Idea, Sources of Business Idea, Evaluation of Business Idea, Selection of Business Idea		2	
	2.3 Business Plan – Meaning, Contents and Significance of Business Plan		2	
	2.4 Business Plan –Stages		3	
	2.5 SWOT analysis.		3	
3	Types of Entrepreneurs 3.1 Women Entrepreneurs 3.1.1 Definition, Problems– Opportunities and Future of Women Entrepreneurs	K1- K5	2	1-5
	3.1.2 Strategies for the Development of Women Entrepreneurs–Profiles of Successful Women Entrepreneurs – Institutions supporting Women Entrepreneurship in India		3	
	3.2 Micro Small and Medium Enterprise (MSME) 3.2.1 Small Scale Industries – Concepts, Definition, Role and Problems		3	
	3.2.2 Development of Small Scale Sector in India, SME in other Countrie		3	
4	Project Formulation 4.1 Meaning, Concept and Stages in Project Formulation	K1-K5	4	1-5
	4.2 Need and Significance of Project Formulation, Feasibility Analysis		4	

UNIT	CONTENT	CL	HRS	CO
	4.3 Elements of Project Formulation		4	
	4.4 Feasibility Report		2	
	4.5 Preparing a Model Project Report for Starting a New Venture		3	
5	Entrepreneurial Development Programs 5.1 Entrepreneurial Development Programs in India	K1- K5	5	1-5
	5.2 Entrepreneurial Development Programs in Tamil Nadu		5	
	5.3 Government Assistance in Promoting Business Development		5	

BOOKS FOR STUDY

C.B. Gupta & N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand & Sons, Revised Edition 2023
 Charantimath, *Entrepreneurship development & Small business enterprise*, Pearson Edn., New Delhi, 2018

BOOKS FOR REFERENCE

Jayashree Suresh, *Entrepreneurial Development*, Margham Publications, New Delhi, 2020
 Dr. D. Kesavan And Mr. N. Vivek, *Entrepreneurship Development*, Notion Press, 2019
 Vasant Desai, *Entrepreneurial Development Potential Beyond Boundaries*, Himalaya Publishing House, 2019
 S.S.Khanka, *Entrepreneurial Development*, S. Chand & Co, New Delhi, 2020

WEB SOURCES

<http://www.entrepreneur.com>
<http://www.businessesforsale.com>
<http://www.sba.gov>
<http://joe.sagepub.com/content/19/2.toc>

JOURNALS

Journal of Development Entrepreneurship
 Journal of Entrepreneurship Education
 Journal of Business Venturing

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
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B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
To Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/ME/ED45												
	Course Title: ENTREPRENEURIAL DEVELOPMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	2	1	2	1	-	2	3	1	1	1	3
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CO 3	3	3	3	2	3	3	2	3	3	3	3	2	3
CO 4	3	3	3	3	3	2	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

ESSENTIALS OF MARKETING

CODE:23CO/ME/EM45

CREDITS:5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose to students to the basic concepts of marketing.
- To familiarize students with the types of sales promotion
- To provide an understanding of the different channels of distribution.
- To acquaint students with the 4 P's of marketing and its impact on various stages of marketing
- To develop marketing strategies that effectively communicate the value of products or services to the target audience.

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	define the key marketing concepts.	K1
CO2	understand the various concepts, tools and principles of marketing.	K2
CO3	construct a marketing plan for a specific product or service.	K3
CO4	compare and contrast the various marketing strategies and analyse its effectiveness	K4
CO5	assess a company's competitive landscape and identify opportunities and threats in the market.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction	K1-K5	4	1-5
	1.1 Meaning, Nature, Evolution and Scope of Marketing			
	1.2 Marketing Mix - Elements and Core Marketing Concept		4	
	1.4 Overview of Marketing Management Process - Consumer Driven Marketing Strategies and Relationship Building		4	
2	Product Concept	K1-K2	2	1-2
	2.1 Product Concept			
	2.2 Elements of Product Policy	K1-K4	4	1-4
	2.2.1 Branding, Packaging and Labelling – Meaning, Types and Functions			
	2.3 Product Life Cycle – Stages.	K1-K5	3	1-5
	2.4 New Product Development		3	
	2.4.1 Stages in New Product Development			
	2.4.2 Reasons for Product Failure			
3	Product Pricing	K1-K5	3	1-5
	3.1 Factors affecting Pricing			
	3.2 Pricing Policy		2	
	3.3 Pricing Approaches or Strategies		3	
4	Physical Distribution	K1-K2	2	1-2
	4.1 Physical distribution vs Channels of Distribution	K1-K5	3	1-5
	4.2 Factors affecting Choice of Channel			
	4.3 Classification of Channel Members		3	
5	Promotional Mix	K1-K5	4	1-5
	5.1 Advertising - Meaning, Objectives and Significance			
	5.2 Sales Promotion – Meaning, Types and Importance		4	
	5.3 Personal Selling – Meaning, Importance and Process	K1-K5	3	

UNIT	CONTENT	CL	HRS	CO
	5.4 Publicity – Meaning and Role in Marketing		2	
	5.5 Direct Marketing – Meaning, Importance and Types		5	
	5.6 Overview of Consumer Rights, Legal Remedies Available to Consumers		7	

BOOKS FOR STUDY

C. B. Gupta., *Essentials of Marketing Management: 8th Edition*, New Delhi: Sultan Chand, 2018.

Nair, Rajan and Sanjith Nair. *Marketing. 11th Edition*, New Delhi: Sultan Chand, 2018.

BOOKS FOR REFERENCES

Philip Kotler, *Marketing, 15th edition*, New Delhi, Prentice Hall of India, 2017

Kalyan Varshney R.L, Dr. S.L. Gupta. *Marketing Management*. Himalaya, 2015

Paul Vaines , Sophie Whitehouse , Sara Rosengren, Palo Antonetti, *Fundamentals of Marketing*, OU Oxford,2021

WEB SOURCES

www.yourarticlelibrary.com

www.boundless.com

www.learnmarketing.net

JOURNALS

Journal of Marketing - American Marketing Association

Journal of Marketing Education

International Journal of Research in Marketing

International Journal of Marketing Studies

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
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C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (Internal Choice) 1 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
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C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/ME/EM45												
IV&VI	Course Title: Essentials of Marketing												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	1	1	1	2	2	2	2	3	2	2	2	2
CO 2	3	2	2	1	2	2	2	2	3	2	2	2	2
CO 3	3	3	3	3	3	3	2	2	3	3	3	2	3
CO 4	3	3	3	3	3	3	3	2	3	3	3	3	3
CO 5	3	3	3	3	3	3	2	2	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI –600 086

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023–2024)

COMMODITIES MARKET

CODE:23CO/ME/CM45

CREDITS:5

LTP:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand various techniques of commodity market
- To provide students with the best usage of commodity futures to maximize profit
- To familiarize students with a variety of commodity markets Research and Analysis
- To acquaint students with the derivatives market and pricing of futures commodities
- To expose students on Trading, clearing and settlement process in derivatives market

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	describe the features and characteristics of commodities	K1
CO2	identify the risks associated with commodities	K2
CO3	differentiate between spot, forward and futures trading	K3
CO4	compare and contrast investing and trading in commodities	K4
CO5	explore the mechanism of commodity derivative trading	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Commodities Market 1.1 Commodities Market in India Importance, Participants in Commodities Market, Trading in Commodities in India.	K1-2	3	1-2
	1.2 Commodities- Meaning, Types.	K1-4	6	1-4
	1.3. Commodity Exchanges in India, Reasons for Investing in Commodities.		6	

UNIT	CONTENT	CL	HRS	CO
2	Derivatives Market 2.1 Elements of a Derivative Contract, Factors Influencing the Growth of Derivatives Market.	K1-3	2	1-3
	2.2 Derivatives- Meaning, Types of Underlying Assets.	K1-4	4	1-4
	2.3 Participants in Derivatives Market, Advantages and Disadvantages of Trading In Derivatives Market.		5	
	2.4 Current Volumes of Derivative Trade in India, Difference between Forwards and Futures.		4	
3	Pricing of Futures 3.1 Futures Contract Specification, Terminologies, Concept of Convergence.	K1-5	4	1-5
	3.2 Relationship between Futures Price and Expected Spot Price, Risk.		4	
	3.3 Pricing of Futures Contract, Cost of Carry Model.		4	
4	Hedging 4.1 Speculation and Arbitrage using Futures, Long Hedge – Short Hedge.	K1-5	4	1-5
	4.2 Cash and Carry Arbitrage, Reverse Cash and Carry Arbitrage.		4	
	4.3 Payoff Charts and Diagrams for Futures Contract, Perfect and Imperfect Hedge		4	
5	Trading, Clearing and Settlement in Derivatives Market 5.1 Meaning and Concept, SEBI Guidelines, Trading Mechanism, Types of Order.	K1-5	3	1-5
	5.2 Clearing Mechanism, NSCCL, Objectives and Functions.		4	
	5.3 Settlement Mechanism, Types of Settlement.		4	

BOOKS FOR STUDY

NitiChatnani, *Commodity markets*, Noida: McGraw Hill Publication, 2018

John C. Hull and Basu, *Options Futures and Other Derivatives*, Noida: Pearson, 2018

BOOKS FOR REFERENCE

Carley Garner, *A Trader's First Book on Commodities: Everything You Need to Know about Futures and Options Trading Before Placing a Trade*, USA: Decarley Trading, LLC, 2017

Robert McDonald, *Derivatives Market*, Noida: Pearson education, 2012

K.Sasidharan and Alex K. Mathews, *Option trading – Bull market strategies*, New Delhi, McGraw Hill publication, 2014

John Stephenson, John Mauldin, *The Little Book of Commodity Investing*, Noida: Wiley Publications, 2017

WEB SOURCES

<https://commodity.com/>

<http://www.kotakcommodities.com/commodities-academies>

JOURNALS

Journal of Commodity Markets

Asian Journal of Management Research

International Journal of Commerce and Management

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
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Assignment, Seminar, Quiz, Group Discussion, Video Making, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
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D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23CO/ME/CM45												
IV&VI	Course Title: COMMODITIES MARKET												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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CO 3	3	3	3	1	2	2	2	2	3	3	1	2	3
CO 4	3	3	3	1	2	3	3	2	2	2	2	1	3
CO 5	3	3	3	2	3	3	3	2	2	2	2	1	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Courses offered by the
Department of Commerce (Corporate Secretaryship) for
B.A. / B.Sc. / B.Com. / B.B.A. / B.C.A. / B.S.W. DEGREE PROGRAMMES**

SYLLABUS

(Effective from the academic year 2023-2024)

DOCUMENTATION AND COMPLIANCE

CODE: 23CO/GE/DC22

CREDITS:2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE:

- To enable students to understand compliance management and internal control systems
- To familiarize students with the terminology used in documentation
- To acquaint students with unique approach to documentation practices

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	understand the importance and the need of compliance management	K1
CO2	comprehend the compliance framework in an organization	K2
CO3	apply the principles of documentation in practice	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Documentation 1.1 Documentation – Purpose, Guiding Principles of Good Documentation, Examples of Good and Poor Documentation Practices	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
	1.2 Document Management System – Meaning, Advantages & Disadvantages; Comparison of Physical and Virtual Data Room		4	
	1.3 Preservation of Records, Setting up of A Record Room, Suggestive Steps for Protecting Confidential Information		4	
2	Compliance Framework 2.1 Introduction, Corporate Compliance Framework Setup – Process	K1-K3	4	1-3
	2.2 Role of Company Secretary in Creation of Compliance Chart		4	
3	Compliance Management 3.1 Meaning, Need, Benefits and Scope of Corporate Compliance	K1-K3	2	1-3
	3.2 Process of Corporate Compliance Reporting (CCR)		2	
	3.3 Compliances – Activity Wise, Sector Wise, Industry-Specific, State & Local Laws Compliance		3	

BOOKS FOR STUDY

Coding and Documentation Compliance: A Comprehensive Guide book, 2017

Pramod Jain., Chartered Accountant's *Documentation and Compliance for Audits and Reviews*, 2020

BOOKS FOR REFERENCE

Janet Gough, David Nettleton, *Managing the Documentation Maze*, A John Wiley & So Publicatons, 2010

Nitish Singh, Thomas J. Bussen, *Compliance Management- A how to guide for executives, lawyers and other compliance professionals* ICSI study material Latest Edition

WEB SOURCES:

www.icsi.edu

www.mca.gov.in

www.sebi.gov.in

www.rbi.org.in

JOURNALS

Chartered Secretary: ICSI, New Delhi

Student Company Secretary: ICSI, New Delhi

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 25****Duration : 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25****Assignments/Objective Test/Quiz/Presentation****No End Semester Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Courses offered by the
Department of Commerce (Corporate Secretaryship) for
B.A. / B.Sc. / B.Com. / B.B.A. / B.C.A. / B.S.W. DEGREE PROGRAMMES**

SYLLABUS

(Effective from the academic year 2023-2024)

LISTING OF SECURITIES

CODE:23CO/GE/LS22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To provide a comprehensive understanding about the various investment alternatives available in the market
- To demonstrate the functions of stock market and its importance
- To educate students on compliance relating to listing and delisting agreements

COURSE LEARNING OUTCOME

On successful completion of the course, students will be able to

COS	DESCRIPTION	CL
CO1	understand the basic concepts of investments	K1
CO2	interpret the various types of capital markets and its role	K2
CO3	examine the working of SEBI and its functions in India	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply 		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Stock Exchange 1.1 Stock Exchange –Introduction-Meaning and functions of Stock Exchange	K1-K3	2	1-3
	1.2 Depository Services and DEMAT Account		1	
	1.3 Securities and Exchange Board of India (SEBI) - Concept-Structure-Objectives		2	
	1.4 Functions and Power of SEBI		1	

UNIT	CONTENT	CL	HRS	CO
2	Listing of Securities 2.1 Listing of Securities-Meaning, Objectives and Types	K1-K3	5	1-3
	2.2 Requirements and Procedure for Listing		3	
	2.3 Advantages and Disadvantages of Listing		2	
3	Listing Agreements and Delisting 3.1 Compliances under Listing Agreement	K1-K3	3	1-3
	3.2 Delisting-Meaning and Types		3	
	3.3 Procedure for Delisting-Voluntary and Compulsory		4	

BOOKS FOR STUDY

Savithri Parekh, Shailashri Bhaskar, *Handbook On Listing Obligations And Disclosure Requirements (Listing Obligations And Disclosure Requirements Regulations, 2015)* : Mumbai, LexisNexis, 2016
Taxmann, *SEBI Manual*, New Delhi, 2023

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 25

Duration : 60 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components

Total Marks: 25 Assignments/Objective

Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**General Elective Courses offered by the
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SYLLABUS

(Effective from the academic year 2023-2024)

RIGHT TO INFORMATION ACT

CODE: 23CO/GE/RI22

CREDITS:2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE:

- To introduce student to the concept of right to information and consider its implications for human rights.
- To familiarize the students about the constitution and functioning of Central and State Information Commission.
- To acquaint the students about the right to information contained in other statutes.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COS	DESCRIPTION	CL
CO1	recognize the significance of the right to information movement.	K1
CO2	explain the objectives of the Right to Information Act 2005	K2
CO3	file the application for information.	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Constitutional Framework, Objectives and Importance of the act	K1-K3	2	1-3
	1.2 Fundamental Rights and Directive Principles of State Policy		4	
	1.3 Constitutional Provisions of RTI			

UNIT	CONTENT	CL	HRS	CO
2	Development of RTI in India 2.1 Origin of the RTI Act 2005 in India	K1-K3	4	1-3
	2.2 Initiatives, Movements, Success stories and Challenges		6	
	2.3 RTI and Human Rights			
3	Various Rights 3.1 Right to Hearing, Grievance Redressal	K1-K3	4	1-3
	3.2 Right to Public Services, Transfers and Delays		6	
	3.3 Public Consultation			

BOOKS FOR STUDY

R. Majumdar, *Commentary on The Right to Information Act, 2005*, Dwivedi Law Agency, 2020
Dr. Dewakar Goel & Dr Abha Yadav, *Right to Information - Concept, Procedure & Practice*, Uttar Pradesh: Universal Law Publishing, 2015

BOOKS FOR REFERENCE

Dr. Jyoti Rattan, *Right to Information Act, 2005*, New Delhi: Bharat Publication, 2022
Taxmann,s Bare Acts, *Right to Information Act 2005* Chennai: Taxmann, 2016
S.R.Khaneja, *A Practical Handbook on Right To Information Act*, The Book Line, 2011

WEB SOURCES:

<https://rti.gov.in/> <https://www.iitgn.ac.in/RTI/RTI-Guidelines.pdf>
<https://study.com/academy/lesson/right-to-information-rti-act-impact-in-india.html>

JOURNALS

Journal of Political Sciences & Public Affairs Indian
Journal of Public Administration
Journal of Humanities and Social Science

PATTERN OF ASSESSMENT**Continuous Assessment Test****Total Marks : 25****Duration: 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	$5 \times 1 = 5$	5 K1 questions	5 K1 questions
B - 50 words	K2	$5 \times 2 = 10$	5 K2 questions	7 K2 questions
C – 150 words	K3	$2 \times 5 = 10$	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

**General Elective Courses offered by the
Department of Commerce (Corporate Secretaryship) for
B.A. / B.Sc. / B.Com. / B.B.A. / B.C.A. / B.S.W. DEGREE PROGRAMMES**

SYLLABUS

(Effective from the academic year 2023-2024)

COMPANY SECRETARIAL CORRESPONDENCE

CODE:23CO/GE/CC22

CREDITS: 2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand the importance of company secretary
- To enlighten the students on the rights and liabilities of Company Secretary
- To provide a comprehensive understanding to students about Company Correspondence

COURSE LEARNING OUTCOME

On the successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	define the concept of company secretary and secretarial correspondence	K1
CO2	understand the importance and need of company secretary	K2
CO3	outline and Draft The required communication to the stakeholders of a company	K3
	CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply	

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Company Secretary	K1-K3	3	1-3
	1.1 Secretary – Meaning and Types of Secretaries			
	1.2 Company secretary– Definition and Legal Position		2	
	1.3 Rights, Duties and Liabilities of a Company Secretary		3	
	1.4 Qualification, Appointment and Dismissal of a Company Secretary		2	

UNIT	CONTENT	CL	HRS	CO
2	Secretarial Correspondence 2.1 Correspondence relating to Meetings-Before,during and after the meeting.	K1-K3	4	1-3
	2.2 Writing Memos, Circulars and Notices.		2	
	2.3 Electronic Media and Shareholder Communication		2	
3	Correspondence 3.1 To Shareholders–Allotment, Rights Issue and Bonus Issue	K1-K3	2	1-3
	3.2 To Registrar of Companies Alteration of Memorandum and Articles of Association		2	
	3.3 To Stock Exchanges–Listing of Securities		2	
	3.4 To Banks		1	
	3.5 To Government		1	

BOOKS FOR STUDY

Kapoor,N.D.*Company Lawandsecretarialpractice*.NewDelhi:SultanChand,2016

Tandon,B.N.*Manual Of SecretarialPractice*. NewDelhi:Sultan Chand, 2018

BOOKS FOR REFERENCE

S. Srikanth, Shanti Rekha Rajagopal, Revathy Blakrishnan, Corporate Laws and Secretarial Practice,Jain Book

Bahl,J.C.*SecretarialPracticeinIndia*.Mumbai:TripathiM.N,2006.

Ghosh K Prashanth. *Company Secretarial Practice*. New Delhi: Sultan Chand, 2007.

Sherlekhar,S.A.*CompanySecretarialPractice*.NewDelhi:KitabMahal,2006.

WEB SOURCES

www.ddegjust.ac.in

www.legalserviceindia.com

www.businesscommunicationarticlss.com

JOURNAL

Company and Securities Law

JournalCompanylawjournal

Company News And Reports

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 25****Duration : 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25****Assignments/Objective Test/Quiz/Presentation****No End Semester Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600080

B.Com. DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2023–2024)

COMPENSATION MANAGEMENT

CODE: 23CO/UI/CM23

CREDITS: 3

OBJECTIVES OF THE COURSE

- To acquaint students with basic compensation concepts
- To provide to the students various dimensions of Compensation Management
- To enable students to understand the legal provisions relating to employee benefits
- To familiarize students on Workmen's compensation Act 1923
- To expose and apply the Wage structure in real time industries

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	understand the concepts on wage payments	K1
CO2	identify the internal and external environment factor which impact the salary structure	K2
CO3	relate compensation management to behavioral theories and concepts	K3
CO4	comprehend the provisions relating to compensation management	K4
CO5	design rational and contemporary compensation systems in modern organizations	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	CO
1	Wage and Salary Administration 1.1 Concept of Wages and Salary, Theories of Wage	K1-2	1-2
	1.2 Types of wages, Components of wages	K1-4	1-4
	1.3 Factors determining wages, Principles of wage administration		
2	Wage Legislations 2.1 Principles of Equal Pay for Equal work	K1-5	1-5
	2.2 Job Evaluation – Definition , Objectives,		

UNIT	CONTENT	CL	CO
	2.3 Methods, Classification, Factor Comparison Method and Point Method of Job Evaluation		
3	Compensation Classification 3.1 Types - Incentives, Fringe Benefits	K1-2	1-2
	3.2 Strategic Compensation Planning	K1-5	1-5
	3.3 Determining Compensation		
4	Wage Structure 4.1 Wage Fixation – Flat Rate, Merit Rate, Wage Surveys.	K1-3	1-3
	4.2 Wage Payment – Wage Payment Policies - Wage Payment Systems – Wage Incentive Plans, Blue Collar Employees, White Collar Employees.	K1-5	1-5
5	Workmen’s Compensation Act, 1923 5.1 Object, Scope and Coverage of the Act	K1-2	1-2
	5.2 Definitions – Dependent, Employer, Partial and Total Disablement, Workmen Injury Accident	K1-4	1-4
	5.3 Rules Regarding Employee Compensation		
	5.4 Amount and Distributions of Compensation, Notice and Claim	K1-5	1-5

BOOKS FOR STUDY

Kapoor .N.D. *Elements of Industrial law* , Sultan Chand and Sons ,New Delhi, 2017
Singh, B.D *Compensation & Reward Management. Excel Book*, New Delhi, 2016
Gupta. C.B. *Human Resource Management*, Sultan Chand Publishers, New Delhi, 2017
George.T. Milkovich, *Compensation:special Indian edition*, McGraw Hill,2017

WEB SOURCES

<https://www.hr-guide.com/data/G400.html>
[www. mca.gov.in](http://www.mca.gov.in)

JOURNALS

Journal of Commerce
Journal of Management
Journal of Compensation Management

PATTERN OF ASSESSMENT

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions (Internal Choice) 2 K4 questions (Internal Choice)
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18