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ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ



BENGALURU
CITY UNIVERSITY

Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
PhNo.080-22131385, E-mail: registrarbcu@gmail.com

No.BCU/BoS/Commerce (PG) ೫೪೩ /2022-23

Date: 10.02.2023.

NOTIFICATION

Sub: M.Com and M.Com (Financial Analysis) Syllabus for CBCS II Semester Scheme of Bengaluru City University

- Ref: 1. Recommendations of the Board of Studies in Commerce (PG)
2. Proceedings of the Academic Council held on 16.12.2022
3. University Notification No.BCU/BoS/Commerce (PG)/311/2021-22 Dt.27.12.2021.
4. University Notification No.BCU/BoS/Commerce (PG)/131/2022-23 dt.26.07.2022
5. Approval of the Vice-Chancellor dated. 07.02.2023.

The Academic Council in its meeting cited at reference (2) above, has approved the Board of Studies recommended revised syllabus of II Semester M.Com and M.Com (Financial Analysis) in respect of Paper for 2.7 - "Financial Modelling for Business". The same is hereby notified for implementation from the academic year 2022-23.

The other contents of the Syllabus of M.Com and M.Com (Financial Analysis) I to IV Semester CBCS Semester Scheme notified under notification (4 & 5) above & uploaded in the website remain unaltered.


REGISTRAR

To:

1. The Principals of the concerned affiliated Colleges of BCU – through email.
2. The Registrar (Evaluation), Bengaluru City University, Bengaluru.

Copy to;

1. The Dean, Faculty of Commerce, BCU.
2. The Chairman & Members of BoS in Commerce (PG), BCU.
3. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), BCU.
4. Office copy / Guard file / University Website: www.bcu.ac.in

New Syllabus

Name of the Program: M.Com. (Financial Analysis)

Name of the Course: 2.7 FINANCIAL MODELLING FOR BUSINESS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	3 Hrs	45 Hrs

Course Outcomes: On successful completion of the course, the students will thoroughly understand the items in balance sheet of a company and forecast the future for better decision making.

Syllabus:

Module 1: Introduction to Financial Modelling: Introduction, Basics of Financial Modelling, Meaning & Definition, Characteristics, Objectives, Functions, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Who Builds Financial Modelling, how to build Financial Modelling, Uses of Financial Models, Financial Modelling and Strategic Analysts, Skills required to do Financial Modelling to Business.

Module 2: Building Financial Models: Introduction, Financial Models: Three Statement Model, Credit Rating Model, Comparable Company Analysis (CCA) and/or Ratio Analysis, Discounted Cash Flow (DCF) Model, Leveraged Buyout (LBO) Model, Merger and Acquisition (M&A) Model, Option Pricing Model, Sum-of-the-parts model, Consolidation Model, Budget Model, Forecasting Model. Use of Excel for Financial Modelling, Excel Tips and Tricks for Financial Modelling.

Module 3: Financial Modelling for Startups: Meaning of Startups, Creation of Startup Financing Model, Steps in creation of Financial Model for Startups, Relevance of Financial Modelling in Startups, Types of Financial Model Templates - Financial Plan Template, Financial Budget Template, Financial Projection Template, Financial Analysis Template, Revenue Model Template, SAAS Business Model. Approaches of Financial Modelling: Top Down Forecasting and Bottom up Forecasting, Common Financial Modelling Mistakes.

Suggested Books/Articles/Links for References:

1. Clive Marsh, "Business and Finance Models", Kogan Page, 2013
2. Danielle Stein Fairhurst, "Financial Modelling in Excel For Dummies", Danielle Stein Fairhurst, 2017
3. Tom Y. Sawyer, "Financial Modelling for Business Owners and Entrepreneurs", Apress, 2014
4. <https://www.edupristine.com/blog/different-types-financial-models-financial-modelling>
5. <https://www.proschoolonline.com/financial-modeling-course/what-is-fm>
6. <https://insightsoftware.com/blog/6-examples-of-financial-modeling/>
7. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/what-is-financial-modeling/>
8. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models/>
9. <https://visible.vc/blog/financial-modeling-for-startups/>
10. https://www.startupindia.gov.in/content/sih/en/compendium_of_good_practices/incubationsupport.html
11. <https://www.businessmanagementideas.com/startups/business-incubators/business-incubators-meaning-definition-services-development-and-types/18192>

Note: Latest edition of text books may be used.

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Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
PhNo.080-2213 1385, E-mail: registrarbcu@gmail.com

No.BCU/BoS/Commerce (PG)/131/2022-23

Date: 26.07.2022.

NOTIFICATION

Sub: M.Com (Financial Analysis) Syllabus for CBCS Semester Scheme of Bengaluru City University

- Ref: 1. Recommendations of the Board of Studies in Commerce (PG)
2. Proceedings of the Academic Council held on 20.12.2021
3. University Notification No.BCU/BoS/Commerce (PG)/313/2021-22 dt.29.12.2021 notifying I Semester Syllabus.
4.Approval of the Vice-Chancellor dated.25.07.2022

The Academic Council in its meeting cited at reference (2) above, has approved the M.Com (Regular) and M.Com (Financial Analysis) CBCS Semester Scheme Syllabus recommended by the Board of Studies, for implementation from the academic year 2021-22 by changing the title of M.Com (Financial Accounting) to (Financial Analysis).

Accordingly, vide Notification cited at (3) above, the First Semester Syllabus for M.Com CBCS Semester Scheme notified for implementation from the academic year 2021-22.

In continuation to the said Notification, the Syllabus for M.Com (Financial Analysis) CBCS Semester Scheme I to IV Semester are hereby notified for implementation.

The Copy of the M.Com (Financial Analysis) Syllabus for I to IV Semester are uploaded in the University Website: www.bcu.ac.in for information of the concerned.


REGISTRAR

To:

1. The Principals of the concerned affiliated Colleges of BCU – through email.
2. The Registrar (Evaluation), Bengaluru City University, Bengaluru.

Copy to;

1. The Dean, Faculty of Commerce, BCU.
2. The Chairman & Members of BoS in Commerce (PG), BCU.
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4. Office copy / Guard file / University Website: www.bcu.ac.in



BENGALURU CITY UNIVERSITY

New Syllabus: 2020-21

M.Com (FINANCIAL ANALYSIS)
Regular
(CBCS-Semester Scheme)

(BOS held on 19th October, 2020 to revise syllabus)

Chairman BOS

Dr.M.Muniraju

Department of Commerce
Central College Campus,
Bengaluru-560001


Prof. M. MUNIRAJU
CHAIRMAN & DEAN
Faculty of Commerce & Management
Central College Campus
Bengaluru Central University
BENGALURU - 560 001

REGULATIONS PERTAINING TO M.COM. (FINANCIAL ANALYSIS)
COURSE UNDER CBCS SYSTEM FROM 2020-21 ONWARDS

1. Objective:

The broad objective of the M.Com, (FINANCIAL ANALYSIS) course is to impart to the Students, professional education and training in various aspects of business and its environment and provide them with opportunities to develop managerial and analytical skills in order to meet the challenges of business at the national and global level. The platform will also enrich the students to cope up with recent changes in business world.

2. Eligibility for Admission:

A candidate who has passed the B.Com./B.B.A./BMS Degree examination of this University or of any other University recognized as equivalent there to and has secured not less than 50% of the marks in the aggregate in all the Commerce subjects of Business Education in all the years shall be eligible for admission to the course. In case of SC/ST/CAT1 students and PWD Students, there will be relaxation of 5% in the minimum required percentage of marks.

3. Duration of the Course:

The course of study for M.Com., (FINANCIAL ANALYSIS) degree shall extend over a period of two years divided into 4 (four) semesters. Each Semester will be of 16 weeks or more duration with a minimum of 90 actual working days.

4. Scheme of Instruction:

1. In each semester there will be six to seven papers (including practical's)
2. There will be 24 to 28 contact hours per week.(including practical's)

5. Attendance:

Each course (theory/practical) shall be treated as an independent unit for the purpose of attendance. A student shall attend a minimum of 75% of the total instruction hours in a course (theory/practical) including tutorials and seminars in each semester. There shall be no provision for condonation of shortage of attendance and a student who fails to secure 75% attendance in a course, shall be required to repeat that semester.

6. Medium of Instruction:

The medium of instruction shall be English and the candidate is permitted to write the examination only in English

7. Registering for the Examination:

A candidate shall register for all the papers of a semester when he appears for the examination of that semester for the first time.

8. Scheme of Examination:

8.1 There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 100 as shown below

Particulars	Course	Duration	Internal Assessment	Theory Examination	Total Marks
Subject with out Practicals	M.Com., (<u>FINANCIAL ANALYSIS</u>)	2 years, (4 Semesters)	30	70	100

8.2 F

or a subject with the practical examination, i.e., Advanced Research Methodology -theory marks remain the same at 70 and instead of Internal Assessment Marks, Practical Examination conducted and the marks allotted done on the following basis:

- o End Semester Practical Examination : 10 Marks
- o Record-Problems on concepts : 10 Marks
- o Viva-Voce Examination : 05 Marks
- o Attendance : 05 Marks
- o Total Marks : 30 Marks

8.3 Each semester will normally have six (Hardcore) and one (soft core) paper and each shall be for 100 marks.

8.4 Skill based programme/Case study/Certification programme will not have university examination. The students are instructed to provide a report or a certificate, followed by assessment marks allotted by respective faculty members or HOD of the Department of PG studies.

8.5 i. The composition of theory and internal assessment marks for each paper will be 70 and 30 respectively.

ii. Duration of examination per theory paper of 70 marks shall be for 3 hours, for practical's it will be 1 1/2 (one and half) hours for each batch.

iii. Practical records will be evaluated as part of the practical examination.

iv. In case of practical examinations, students will be assessed on the basis of knowledge of processes, skills operations involved, results/calculations and reporting.

v. Practical examination will be conducted by the Board of Examiners with Pre-approved Panel of Examiners.

8.6 Every theory paper shall ordinarily consist of two/three sections, developed to test conceptual skills, understanding skills, comprehension skills, articulation, and application skills in the question paper's composition in examinations.

8.7 (i) In case of theory papers the various components of internal assessment will be as follows:

i. Assignment-5 Marks

ii. Attendance- 5 marks (75%=>80%-1 Mark, 80%>85%-2 Marks, 85% >90% -3 Marks, 90%to 95%-4 Marks, 95%=>5 Marks)

iii. Internal Test-20 Marks

(The test shall be for 1 1/2-hour duration carrying 40 marks. The Marks scored by the candidate shall be later reduced to 20 marks).

- (ii) The Departmental Council / College / Centre shall notify in the first week of each semester, scheme of internal assessment, containing the details of tests, assignments, and seminars.
- (iii) Co-ordination Committee: In order to monitor IA tests there shall be Co-ordination Committee consisting of the following:
1. Chairman BOS: Chairman
 2. Two Senior Faculty Members
 3. Two members from affiliated colleges as recommended by the BOS
 4. For **Advanced Research Methodology** Subject, A Viva-Voce and Practical Exam for 30 marks will be conducted by the Board of Examiners.
- (iv) At least one week prior to the last working day, I.A. marks secured by the candidates shall be displayed on the notice board.
- (v) The Departmental Council / College / Centre may decide to give test/seminar to candidates who absent themselves for the above, only if the Council is convinced that the absence of the candidate is on valid grounds. However, the Council will allow the candidate to avail of this provision within the duration of that semester.
- (vi) The statement of internal assessment shall be sent to the Registrar (Evaluation) one week prior to the commencement of that particular semester examination.

Question Paper Pattern:

Section-A:

Answer any Seven Questions out of ten. Each Question Carries Two Marks (7x2=14)

Section -B:

Answer any Four Questions out of Six. Each Question Carries Five Marks (4x5=20)

Section-C:

Answer any Three Questions out of Five. Each Question Carries Twelve Marks (2x12=24)

Section-D:

(Compulsory Skill – based Question on Subject/Paper)

Skill-based Question (1x12=12)

9. Skill based question/Case Study, MOOC Course & Certification Programme:

- A. Skill-based questions/ Case study only on 1st-semester M.Com.. (FINANCIAL ANALYSIS) subjects and a concerned subject faculty need to allot questions on contemporary topics equally among students on chronological order. At this moment, a student has to present and submit a report, evaluated by the respective faculty, and examined by the head of the department of PG studies.
- B. The student has to undergo a certification course in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC of 8 Weeks / 12 Weeks / 16 Weeks Programme at the beginning of the 1st semester, submit the certificate at the end of 2nd Semester examinations compulsorily. The certificates of the Students who completed the above certification has to be forwarded to the Department Chairman of the University and counter Signed by Registrar (Evaluation).

- C. **Certification Programme:** The student must undergo a Skill-based Training Certification Course from FKCCI / MSME / SME / KSSIC / KASSIA / BCIC and submit the certificate within the 3rd Semester examinations to the Head of the department of PG Studies. The allotment of the skill-based training program is at the beginning of the 3rd semester by doing an MOU (memorandum of understanding) with the industry in consultation with BOS and panel members. In consultation with BOS, the department should make a provision in the 3rd semester time table and allow the students to attend the Skill-based Training Certification Programme from an industry.

10. **Dissertation:**

Each student will choose business research project/live business problem in a business organization, Institution or Industry, and prepare a dissertation report. He/she will formulate it as a research / consultancy problem, work under the guidance of a faculty member on it during IV semester and submit a report. The report will be evaluated for 100 marks.

Project Dissertation guidance for a faculty member will involve a workload of 4 hours per week in a semester. Dissertation guidance of 8 students by a faculty member will be equivalent to the teaching of one paper per semester. Viva-voce examination will be conducted for 50 marks by BOE (Board of Examiners).

Note: The Research Supervisor should have a Ph.D. degree / a minimum of 10 Years of Research Experience with at least 10 Publications in UGC Recognized Journals.

11. **Board of Examiners and Valuation of Answer Scripts:**

- a. There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation.
- b. About 50% of the examiners appointed for setting of question papers and valuation work in each semester shall be external.
- c. Each written paper shall be valued by one internal examiner and one external examiner.
- d. If the difference in marks between two valuation is more than 15%, the Chairman, BOE shall arrange for third valuation by examiners from the approved panel of examiners.
- e. In case of two valuations, the average of the two valuations and if there are three valuations, the average of the nearest two valuations shall be taken for declaring results. The candidates not satisfied with the results may apply for photocopies of the answer scripts and/or challenge valuation (**If University Regulations Permits**).

Classification of Successful Candidates:

Minimum for a pass in each paper shall be 40% in Semester paper and 50% in aggregate of all the papers in that semester.

The results of successful candidates at the end of each semester shall be declared on the basis of Percentage of Aggregate Marks and in terms of Grade Point Average (GPA) and alpha –sign grade. The results at the end of the fourth semester shall also be classified on the basis of Percentage of Aggregate Marks and on the basis of the Cumulative Grade Point Average (CGPA) obtained in all the four semesters and the corresponding overall alpha – sign grade. An eight-point grading system, alpha–sign grade as described below shall be adopted.

First Class with Distinction	70%and above (A+,A++or O)
First Class	60%and above but less than 70%(A)
High Second Class	55%and above but less than 60%(B+)
Second Class	50%and above but less than 55%(B)
Pass Class	40%and above but less than 50%(C)

Eight Point Alpha –Sign Grading Scale:

GradePoint Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of fourth semester shall be computed as follows:

Computation of Grade Point Average(GPA):

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the course and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

ILLUSTRATION 1 (26Credits)

Papers	P1	P2	P3	P4	P5	P6	P7	Total
Max.marks	100	100	100	100	100	100	100	700
% Marks Obtained	77	73	58	76	64	66	82	496
Grade Points Earned (G.P.)	7.7	7.3	5.8	7.6	6.4	6.6	8.2	-
Credits for the Course(C)	4	4	4	4	4	4	2	26
Total GPW=GP x C	30.8	29.2	23.2	30.4	25.6	26.4	16.4	182

Semester Aggregate Mark. : $496 / 700 = 70.86\%$

Classification of Result : First Class with Distinction

The GPA shall then be computed by dividing the total GPW of all the courses of study by the total credits for the semester, $GPA = \text{Total GPW} / \text{Total Credits} = 182 / 26 = 7.0$

Semester Alpha Sign Grade: **A+ ILLUSTRATION 2 (24Credits)**

Papers	P1	P2	P3	P4	P5	P6	Total
Max. marks	100	100	100	100	100	100	600
% Marks Obtained	67	73	78	76	84	88	466
Grade Points Earned(G.P.)	6.7	7.3	7.8	7.6	8.4	8.8	-
Credits for the Paper	4	4	4	4	4	4	24
Total GPW= GP x C	26.8	29.2	31.2	30.4	33.6	35.2	186.4

Semester Aggregate Marks: $466 / 600 = 77.67\%$

Classification of Result: First Class with Distinction

GPA=Total GPW/Total Credits=186.4/24 =7.77

Semester Alpha Sign Grade: **A++**

Calculation of Cumulative Grade Point Average(CGPA):

The Cumulative Grade Point Average (CGPA) at the end of the fourth semester shall be calculated as the weighted average of the semester GPW. The CGPA is obtained by dividing the total of GPW of all the four semesters by the total credits for the programme.

ILLUSTRATION- I

Semester	I	II	III	IV	Total
Total Marks per Semester	700	700	600	600	2600
Total Marks Secured	496	560	466	510	2032
Semester Alpha Sign Grade	A+	A++	A+	A++	-
Semester GPA	7.0	8.0	7.77	8.5	-
Semester Credits	26	26	24	24	100
Semester GPW	182	208	186.5	204	822.9

Aggregate Percentage of Marks = $2032 / 2600 = 78.15\%$

Classification of Result: **First Class with Distinction**

Cumulative Grade Point Average (CGPA)=Total of Semester GPW/ Total Credits for the Programme = $822.9/100=8.229$

Programme Alpha Sign Grade: **A++**

These are the sample illustrations of computing semester grade point averages and cumulative grade point average and the alpha-sign grades assigned.

12. MINIMUM FOR APASS:

- 12.1 A candidate shall be declared to have passed the PG program if he/she secures at least a CGPA of 4.0 (Course Alpha-Sign Grade C) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as Theory Papers/Practical's /ProjectWork/Dissertation/Viva-Voce.
- 12.2 The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.0 (or Alpha-Sign Grade A).
- 12.3 The results of the candidates who have passed the fourth semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- 12.4 A candidate who passes the semester examinations in parts is eligible for only Class / CGPA and Alpha-Sign Grade but not for ranking.
- 12.5 **There shall be no minimum in respect of internal assessment.** However minimum pass in each paper shall be 40% in semester end exam (25 Marks out of 70 Marks) and 50% aggregate of all papers in that semester including practical paper.
- 12.6 A Candidate who fails in any of the unit / dissertation / viva-voce shall reappear in that unit /dissertation/ viva-voce and pass the examination subsequently.

13. **CARRY OVER PROVISION:** Candidates who fail in a lower semester examination may go to the higher semesters and take the examinations.

14. REJECTION OF RESULTS:

- i. A candidate who fails in one or more papers of a semester may be permitted to reject the result of the whole examination of that semester.

Rejection of result paper wise shall not be permitted. A candidate who rejects the results shall appear for the examination of that semester in the subsequent examination.

- ii. Rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- iii. Application for rejection along with payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the department/college together with the original statement of marks within 30 days from the date of publication of the result.
- iv. A candidate who rejects the result is eligible for only class and not for ranking.

15. IMPROVEMENT OF RESULTS:

- i) A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- ii) The reappearance could be permitted twice during double the period without restricting it to the subsequent examination only. The regulation governing maximum period for completing various degree/ diploma programme notified by the University from time to time shall be applicable for improvement of results also.
- iii) The student could be permitted to apply for the improvement examination 45 days in advance of the pertinent semester examination whenever held.
- iv) If the candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- v) A candidate who has appeared for improvement is eligible for class only and not for ranking. Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.
A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

16. POWER TO REMOVE DIFFICULTIES

- i) If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty.
- ii) Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

17. UPDATION OF SYLLABUS - The BOS has to revise the syllabus from time to time based on current trends and updations where ever it is necessary. The suggestions of faculties of commerce, considered for revision and Updation of the syllabus with prior approval of BOS- PG Commerce, Faculty of Commerce and the Academic Council of the University.

APPENDIX "A"

M.COM. (FINANCIAL ANALYSIS) - COURSE MATRIX

I SEMESTER M.COM. (FINANCIAL ANALYSIS)

Paper	Subjects	Instruction Hrs/Week	Duration of Exam(Hrs)	Marks			Credits
				IA	Exam	Total	
1.1	Indian Economy & Policy	4	3	30	70	100	4
1.2	Corporate Financial Management	4	3	30	70	100	4
1.3	Financial Markets & Services	4	3	30	70	100	4
1.4	Financial Reporting And (IND AS)	4	3	30	70	100	4
1.5	Business Research Methodology (Practicals)	4	3	30 (P*)	70	100	4
1.6	Talent Planning & Acquisition	4	3	30	70	100	4
1.7	SOFT CORE Corporate and Allied Laws	3	3	30	70	100	2
I SEMESTER TOTAL OF CREDITS							26

Note 1: The student has to undergo a certification course in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC of 8 Weeks / 12 Weeks / 16 Weeks Programme at the beginning of the 1st semester, submit the certificate at the end of 2nd Semester examinations compulsorily. The certificates of the Students who completed the above certification has to be forwarded to the Department Chairman of the University and counter Signed by Registrar (Evaluation).

Note2: *Practical Examination will be conducted by the Board of Examiners.

II SEMESTER M.COM.(FINANCIAL ANALYSIS)

Paper	Subjects	Instruction Hrs/Week	Duration of Exam(Hrs)	Marks			Credits
				IA	Exam	Total	
2.1	Artificial Intelligence for Managers	4	3	30	70	100	4
2.2	Behavioural Finance	4	3	30	70	100	4
2.3	Contemporary Issues in Accounting	4	3	30	70	100	4
2.4	Digital Transformation & Technologies	4	3	30	70	100	4
2.5	Cost Analysis & Management Control System	4	3	30	70	100	4
2.6	Corporate Direct Tax Planning	4	3	30	70	100	4
2.7	SOFT CORE Financial Modeling for Business	3	3	30	70	100	2
II SEMESTER TOTAL OF CREDITS							26

Note 3: Skill-based questions/Case study according 2nd-semester M.Com.(FINANCIAL ANALYSIS) subjects and a concerned subject faculty need to allot questions on contemporary topics and case studies related to present scenario equally among students on chronological order. At this moment, a student has to present and submit a report, evaluated by the respective faculty, and examined by the head of the department of PG studies.

III SEMESTER M.COM.(FINANCIAL ANALYSIS)

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
3.1	Analytics for Business	4	3	30	70	100	4
3.2	Mergers, Acquisitions & Restructuring	4	3	30	70	100	4
3.3	Security Analysis & Portfolio Management	4	3	30	70	100	4
3.4	Financial Derivatives	4	3	30	70	100	4
3.5	Goods & Services Tax(GST)	4	3	30	70	100	4
3.6	Open Elective	4	3	30	70	100	4
3.7	Certification Programme	--	--	50	--	50	2
III SEMESTER TOTAL OF CREDITS							26

Note 4: Each teacher can guide 8 students only. The reports prepared should be submitted to the DEPARTMENT at the University

Note 5: Certification Programme: The student must undergo a Skill-based Training Certification Course from FKCCI / MSME / SME / KSSIC / KASSIA / BCIC and submit the certificate within the 3rd Semester examinations to the Head of the department of PG Studies. The allotment of the skill-based training program is at the beginning of the 3rd semester by doing an MOU (memorandum of understanding) with the industry in consultation with BOS and panel members. In consultation with BOS, the department should make a provision in the 3rd semester time table and allow the students to attend the Skill-based Training Certification Programme from an industry.

IV SEMESTER M.Com.(FINANCIAL ANALYSIS)

Paper	Subjects	Instruction Hrs/Week	Duration of Exam(Hrs)	Marks			Credits
				IA	Exam	Total	
4.1	Innovations in Management & Intellectual Property Rights	4	3	30	70	100	4
4.2	Personal Financial Planning	4	3	30	70	100	4
4.3	Forex & Risk Management	4	3	30	70	100	4
4.4	Forensic Accounting & Audit	4	3	30	70	100	4
4.5	International Taxation	4	3	30	70	100	4
4.6	Dissertation/Project	4	--	Viva - Voce 50	100	150	6
IV SEMESTER TOTAL OF CREDITS							26

Total Marks & Credits:

1 st Sem M.COM (FA).	:	700 Marks	:26 Credits
2 nd SemM.COM (FA).	:	700 Marks	:26 Credits
3 rd SemM.COM (FA).	:	650 Marks	:26 Credits
4 th SemM.COM (FA).	:	<u>650 Marks</u>	<u>:26 Credits</u>
Total Marks & Credits	:	2700 Marks	:104 Credits

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course:1.1 INDIAN ECONOMY & POLICY

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

4 Credits

4 Hrs

60 Hrs

Course Outcomes: To familiarize students with key macro-economic variables and their behaviour, and enable them to critically evaluate different economies and to enable students to integrate macro economic analysis into business decisions.

Syllabus:

Module 1: Introduction to Economics: Introduction to economics, macroeconomics, and its interface with business and industry. Nature and Scope of managerial economics. Objectives of the firm, Economic, Managerial and Behavioral theories of the firm. Resources and Goals of an economic systems, Perfect Market, Free market and Mixed Economy. National Income and product concept, computation of National Income and related aggregates, problems in computation of national income. Concept of GDP, GNP, NDP and NNP.

Module 2: Public Financial Policy: Public Finance branches – Principle of maximum social advantages – Sources of public revenue – canons of taxation – direct and indirect taxes – impact and incidence-effects of taxation on production, consumption and distribution side of economy –recent policy changes in direct and indirect–public expenditure–causes for growth–effects of public expenditure – public debt – sources of public borrowing – methods of debt redemption – debt trap-budget-types and deficit.

Module 3 :Production Theory: Production function–production with one and two variable inputs, Stages of production; Economies of scale; Estimation of production function; cost theory and estimation; Economic value analysis; Short and long run cost functions–their nature, shape and inter-relationship; Law of returns to scale; numerical problems and case studies.

Module 4: Pricing Practices & Strategies: Determinants of pricing policy, pricing methods: Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, administered pricing, competitive bidding, dual pricing, transfer pricing. Price discrimination: requirements, types and dumping strategies. Pricing over product lifecycle: skimmed pricing, penetration pricing, product-line pricing and price leadership. Impact of pricing on business decisions.

Module 5: Demand Analysis & Consumer Choice: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand – its meaning and importance; price elasticity, income elasticity and cross elasticity – Using elasticity in managerial decisions; numerical problems and case studies. Introduction to Consumer Choice, Sovereignty, Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques; numerical problems and case studies.

Suggested Books/Articles/Links for References:

1. M.L. Seth Monetary Economics, Vikas Publishing
2. M.C. Vaish– Micro and Macro Economics, Vikas Publishing

3. K P M Sundaram – Indian Economy, S.Chand Publishing
4. Maheshwari K.L. & Varshney R.L–Managerial Economics, Sultan Chand & Sons
5. M.L.Seth–MacroEconomicTheory–VikasPublishing
6. I.C.Dhingra–IndianEconomy,SultanChand&Sons.
7. SurajB.Gupta,MonetaryEconomics,S.Chand&Company.
8. P.L.Mehta;ManagerialEconomics,SultanChand&Sons,NewDelhi.12
9. 2R.LVarshneyandK.LMaheshewari;ManagerialEconomics,Sultan Chand & Sons,NewDelhi.
10. KarmaPal : ManagerialEconomics, Excel Books.
11. H.LAhuja;BusinessEconomics,S.Chand&CompanyLtd.,NewDelhi
12. S.K.Chakapabarti,Macroeconomics,HPH
13. GuptaG.S.-Macroeconomictheory-TataMc-GrawHillpublications
14. Dr.M.Muniraju,MacroEconomicsforBusinessDecisions,HPH,
15. Samuelson,Paul–Economics,TataMc-GrawHillpublications
16. DornbushR&FisherS–Macroeconomics–TataMc-Graw Hillpublications
17. BlanchardO.J&StanleyFischer–Lectureson Macro-economicsTataMcGrawHillpublications
18. Misra&Puri,IndianEconomics,HPH
19. DwivediDN–ManagerialEconomics–Vikaspublications
20. J.K.Bhagawathi–EconomicsofUnderdevelopedCountries–
AllIndiaTravelerBookSellerPublishingCompany.
21. A.K.Agarwall–IndianEconomics–ProblemsofDevelopmentandplanning–D.KPublishers.
22. V.K.R.V.Rao-NationalIncomeofIndia–1950to1980SagePublishers
23. BimalJalan–India'sEconomicCrisis,Oxford,IBM.
24. RangarajanC.–PrinciplesofMacroEconomics,TataMcGrawHillPubco.
25. VaishM.C–MacroEconomicTheory–WilleyEastern
26. Jha.R– ContemporaryMacroeconomicTheoryandPolicy
27. SchultzeC.L–NationalIncomeAnalysis
28. Bramhananda P R & V R Panchamukhi – Development process of Indian Economy
Survey(Varioussissues)–MinistryofFinanceGovernmentofIndiaPublications,New Delhi.
29. ShethM.L–Macroeconomictheory–S.Chand,NewDelhi.
30. Bhole.L.M,FinancialInstitutionsandMarkets,TataMcGrawHill.
31. Frank R.H: Principles of Macro economics, Tata McGraaw Hill.
32. Colander:MacroeconomicsTMH.
33. Fischer and Blanchard: Lecturer and Macroeconomics PHI.
34. Turnovsky: Methods of Macroeconomics Dynamis,PHI.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 1.2 CORPORATE FINANCIAL MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the Students will be able to understand the advanced tools and techniques used in evaluating projects for financial decisions. The theories on financial management concepts will help the students to attain a greater anatomy on effective financial decision making in business.

Syllabus:

Module 1: Introduction to Financial Management: Introduction to Financial Management, Meaning & Definition, Evolution, Scope, Methods, Importance, Objectives, Functional areas of Modern Financial Management, Functions of Finance, Financial Management Process, Factors influencing Financial Decisions, Organization of Finance Functions.

Introduction to Capital Structure Theories: Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani & Miller Approach – Concept & Problems. Optimal Capital Structure: Meaning & Concept, Trade-Off-Theory v/s Pecking Order Theory, EBIT–EPS Approach–Concept & Problems.

Module 2: Investment Decisions: Capital Structure Planning and Policy, Introduction to Investment Decisions: Meaning, Need and Factors, Efficient Investment Analysis. Introduction to Capital Budgeting Decisions – Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, Varying Opportunity Cost of Capital, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) – Concept, Evaluation Criteria & Problems, Fisher's Rate and Aggregate Capital Needs in Investment Decisions, Project Selection under Capital Rationing: Meaning, Types, Pros & Cons, Problems on Divisible & Indivisible Projects, Multi-Period Capital Rationing, Capital Budgeting under Inflationary Conditions.

Cost of Capital: Introduction, Importance, Types, Computation of Cost of Capital – Common Stock, Preferred Stock, Long-term debt and Retained Earnings. Weighted Average Cost of Capital–Problems on Book Value Weights and Market Value Weights.

Module 3: Capital Budgeting & Risk Analysis: Risk Analysis in Capital Budgeting – Meaning, Analysis of Risk and Uncertainty, Sources and Perspectives of Risk, Measurement of Risk, Nature of Risk in Capital Budgeting Decisions, Techniques for Risk Analysis: Risk Adjusted Discount Rate, Certainty Equivalent Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Hiller Model, Break-Even Analysis, Corporate Risk Analysis, Decision Tree Analysis – Sequential Investment Decisions, Market Risk Analysis–Concept & Problems, Backward Induction Method, Utility Theory and Capital Budgeting.

Module 4: Dividend Decision: Introduction to Dividend Decisions, Meaning & Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories–Walter's Model, Gordon's Model, MM Theory–Concept, Assumptions, Formula, Criticisms & Problems.

Module 5: Working Capital Decision: Introduction to Working Capital, Meaning & Definition, Types of Working Capital, Significance of Adequate Working Capital–Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital, Techniques for managing Working Capital–Concept & Problems.

Suggested Books/Articles/Links for References:

1. G.Sudarsana Reddy, Financial Management, HPH.
2. Khan & Jain, Financial Management, Tata McGraw Hill.
3. I.M.Pandey, Financial Management, Viaks Publishing House
4. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill
5. Schall & Haley, Financial Management, McGraw Hill, New York.
6. Sudhindra Bhat, Financial Management: Principles and Practice, Excel Books India
7. Patel Bhavesh, Fundamentals of Financial Management, Vikas Publications
8. Sharan, Fundamentals of Financial Management, Pearson Education India
9. Shri. Narendra Singh, Advanced Financial Management, HPH.
10. Dr. B.G. Sathya Prasad & M.N. Arora, Management Accounting and Financial Management, HPH.
11. Weston and Brigham, Essentials of Managerial Finance, The Dryden Press.
12. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.,
13. John Hampton, Financial Decision-Making Concepts, Problems and Cases, Prentice Hall of India Ltd.
14. Brealy and Myers, Principles of Corporate Finance, McGraw Hill New York.
15. S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
16. Chakraborty & others, Financial Management & Control, McMillan India Ltd.,

Note: Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course:1.3 FINANCIAL MARKETS & SERVICES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: This course is designed to provide the students with a conceptual understanding of how financial markets -work, how they are structured, and provide insight into the functioning of various components of financial market and distinctive financial services offered by financial institutions.

Syllabus:

Module 1: Introduction to Primary Market: Meaning, functions; Methods of floating new issues: (a) Public issue-process of public issue, prospectus, contents of prospectus, Red-herring prospectus, stock invest scheme, book-building-benefits and limitations of book building; (b) Bought out deals; (c) Rights Issue-procedure for rights issue; (d) Private placement and preferential offer. Parties involved in the new issue market, Government and statutory agencies, collection centres. Pricing of new issue and SEBI guidelines; SEBI and investor protection in the primary market.

Module 2: Introduction to Secondary Market: Meaning and importance; organization of stock exchanges; listing of securities in stock exchanges-listing requirements, listing procedure, listing application, listing agreements; trading mechanism- open outcry system, screen based trading, online-trading WAP (Wireless Application Protocol) trading, the process of buying and selling shares, types of orders, share groups; settlement- Fixed settlement system, Rolling settlement. Risk Management; Margins-VaR (Value of Risk) based margin, mark to market margin, margins based on turnover, exposure limits, Gross exposure limits, violation charges, price bands; carry forward transactions. Individual stock quotations; stock market indices. Brief on Stock Markets in India.

Module 3: Introduction to Financial Services: Introduction to Financial Services: Meaning & Definition, Nature, Scope and Characteristics, Classification, Importance of Financial Services for Economic Development, Fund Based & Fee Based Financial Services, New Financial Products and Services, Challenges facing the Financial Service Sector.

Module 4: Mutual Funds & Venture Capital: Introduction to Mutual Funds- Meaning, Definition, Scope, Types, Importance, Risks, Net Asset Value, Mutual Fund in India & Abroad, Performance of Mutual Fund Industry in India. Introduction to Venture Capital- Meaning, Definition, Scope, Importance, Methods of Venture Financing, SWOC of Venture Capital, Growth of Venture Capital in India.

Module 5: SEBI, DEMAT & Credit Rating: Introduction to SEBI - History, Structure, Objectives, Powers, Functions, Guidelines on Primary and Secondary Market in India, Guidelines on Financial Services. Introduction to Dematerialisation, Demat Account- Meaning & Definition, Procedure, Importance of Demat Account, Stock Brokers in India. Brief on NSDL & CDSL. Introduction to Credit Rating: Meaning & Definition, Features, Need, Process, Agencies of Credit Rating, Rating Framework, Factors considered for Rating and Types of Rating, Pros & Cons, Credit Rating in India.

Suggested Books/Articles/Links for References:

1. Dalton, John M:Howthestockmarketsworks,PracticeHall,Delhi.
2. MachirajuHR:WorkingofStockExchangesinIndia,WileyEasternLtd,NewDelhi.
3. GuptaL.C.:StockExchangeTradinginIndiaSocietyforMarketResearchandDevelopment,Delhi.
4. RaghunathamV:StockExchangeandInvestments,Tata,McGrawHill,NewDelhi
5. Gorden&Nataraj:FinancialMarketsandServices,HimalayaPublishingHouse
6. Avadhani:InvestmentandsecuritiesmarketsinIndia,HimalayaPublishingHouse
7. Khan MY: Indian Financial System, Tata Mc Graw Hill, New Delhi.
8. Giddy IH: Global Financial Markets, AITBS New-Delhi.
9. Preethi Singh :Investment Management, Himalaya Publishing house
10. Guruswamy,S: Financial services, Vijay Nicole imprints, Chennai.
11. P.K.Sahoo, Financial Services and markets, Himalaya
12. I.M.PondeyVentureCapital;TheIndianExperiencePrenticeHall,NewDelhi.
13. J.K.Dietrich,FinancialServicesandFinancialInstitution,PrenticeHall.
14. Sashi.K.Gupta&NishaAggarwal,FinancialServices,KalyaniPublication

Note: Latest edition of text books may be used.

Name of the Program:M.Com.(FINANCIAL ANALYSIS)

Name of the Course:1.4 FINANCIAL REPORTING AND IND AS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: To enable the students to understand the basic concepts of Accounting Standards and to understand the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards by various organizations.

Syllabus:

Module 1:Corporate Reporting: importance of conceptual framework for financial reporting in the development of Standards, The IASB's Principles of Disclosure Initiative, Materiality in the context of financial reporting, Primary Financial Statements, Management commentary, working of committees in the corporate environment.

Module 2: Introduction to Indian Accounting Standards: Overview of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards–Benefits of Convergence with IFRS – Applicability of Ind AS in India. Users of financial statements, objective of financial statements, Underlying assumptions, Qualitative characteristics of financial statements, The elements of financial statements, Recognition of the elements of financial statements, Measurement of the elements of financial statements.

Module 3: Asset Based Indian Accounting Standards: Property, Plant and Equipment (Ind AS 16) - Intangible assets (Ind AS 38) - Impairment of assets (Ind AS 36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS 23) – Investment Property (Ind AS – 40) – Provisions, contingent liabilities and contingent assets (Ind AS 37) – Scope, definitions, Recognition and Measurement of the above-mentioned Standards. (Problems on Ind AS 16, 38, 36, 2, 23)

Module 4: Revenue Based Indian Accounting Standards: Revenue from contract with customers (Ind AS 115) – Contract, Customer, Income, performance obligation, Revenue, transaction price, Applicability of Ind AS 115, Recognition and identifying performance obligation, determining the transaction price, disclosure requirements in Financial Statements. Fair Value Measurement (Ind AS 113): concept of Fair Value, provisions, Conceptual Framework and process of fair value measurement, Valuation Techniques. (Simple Problems)

Module 5: Recent Developments in Financial Reporting: Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value added, Human Resource Reporting (Case Studies), corporate environmental accounting and audit, Accounting for carbon credit.

Suggested Books/Articles/Links for References:

1. 1. CA Anand Banka- Comprehensive guide to IND AS implementation.
2. 2. CA. Kamal Garg, Corporate Social Responsibility, Bharath Publication
3. 3. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard
4. 4. Financial Reporting, CA G Sekar and CA B Sarvana Prashanth, Wolters
5. Kluwer India Pvt Ltd.
6. 5. First lesson to International Financial Reporting Standards beginners guide
7. by MP Vijay Kumar, prime knowledge services.
8. 6. IFRS for India, Dr. A. L. Saini, Snow white publications
9. 7. IFRS explained – A guide to International financial reporting standards by
10. BPP learning Media
11. 8. IFRS for finance executives by Ghosh T P, taxman allied services private
12. limited
13. 9. IFRS concepts and applications by Kamal Garg, Bharath law house private
14. limited
15. 10. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
16. 11. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama
17. Tripathy
18. 12. SarihaGosain and RajeehGosain- Practical approach to IND AS
19. implementation, illustrations, summary & comparisons
20. 13. Sanjay K Agarwal, Corporate Social Responsibility in India, SAGE Response.

Note: Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course:1.5 BUSINESS RESEARCH METHODOLOGY

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the Students will be able to learn concepts, tools and techniques of the methodology of business research. It also gives an opportunity to do a research/consultancy project in future.

Syllabus:

Module 1: Introduction to Research: Introduction to Research: Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Introduction to Ethics in Research, Plagiarism, Limitations and Ethical Issues in Research, Software for Detection of Plagiarism, Plagiarism level in National and International Publications, Problems encountered by researchers in India.

Module 2: Research Topic & Research Design: Selecting a Topic for Research, Types of Research Problems in Social Science, Components & Sources of Research Problem, Techniques involved in Defining Problem, Definition of Problem and Evaluating Problem, Review of Literature: Need, Purpose & Note Taking, Research Gap Identification. Introduction to Research Design: Meaning, Need & Importance, Types & Uses of Research Design, Features of Good Research Design, Types of Research Design – Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs, Steps in Sample Design, Complex Random Sample Designs, Variables in Research: Introduction, Meaning, Types.

Module 3: Scales of Measurement & Data Processing: Scales of Measurement: Types of Data Measurement Scale, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale, Validating the Scale. Data Processing: Processing and Distribution- Field Work Validation Tabulation – Editing – Coding - Classification and Tabulation of Data - Presentation-Graphical Representation. Reliability and Validity: Meaning, Types and Need. Sources of Data: Primary and Secondary Sources–Qualitative and Quantitative Methods of Data Collection, Constructing Questionnaire, Standardized Questionnaire, Questionnaire v/s Schedules.

Module 4: Sampling & Hypothesis: Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling- Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census, Introduction to Hypothesis: Meaning, Concepts & Types. Type I and Type II Errors, Level of Significance, Testing of Hypotheses: Concepts, Steps in Testing of Hypothesis, P-Value Approach.

Module 5: Statistical Tests & Software's: Univariate and Multivariate Data Analysis, Descriptive vs Inferential Analysis – Descriptive Analysis of Univariate Data and Bivariate Data, T-Test, Z-Test, F-Test, Chi-Square, ANOVA–Concept & Problems. Importance of Report Writing - Types of Reports, Footnotes and Bibliography, Reference Management Software like Zotero / Mendeley, Research Software like SPSS, AMOS, GRATL, etc.

Suggested Books/Articles/Links for References:

1. Moses, C.A. Survey Methods in Social Investigation.
2. Goode & Hatt, Methods in Social Investigation.
3. William Emory, Business Research Methods.
4. Vernon Colver & H. L. Balsleg, Business Research Methods.
5. Krishnaswamy O.R, Methodology of Research in Social Sciences, Himalaya Publishing house.
6. Kothari. C. R, Methodology of Research, Vikas Publishing House.
7. K.R.Sharma, Research Methodology, National Publishers, Jaipur.
8. Wilkinson & Bhandarkar, Methodology and Techniques of Social Research.
9. Cooper D.R and P.S. Schindler, Business Research Methods, Tata Mc Graw Hill.
10. C.S.Raydu, E-Business of E-Commerce, HPH
11. Dr. Usha Devi, Business Research Method, HPH
12. J.K Sachdeva, Business Research Methodology,
13. William Emory, Business Research Methods.
14. Dr.O.R.Krishnaswami, "Methodology of Research in Social Sciences", Himalaya Publishing House, 2002, Mumbai.
15. P. K. Mozi, Research Methodology, HPH
16. Dr. Usha Devi, Business Research Method, HPH
17. Dave Chaffey, "E-Business and E-Commerce Management", Third Edition, 2009, Pearson Education.

Note : Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course:1.6 TALENT PLANNING & ACQUISITION

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: This course focuses on the attraction, acquisition, Planning and retention of talent in organizations and also it focuses on the alignment of the talent management process with business strategy, with culture, and with people.

Syllabus:

Module 1:Introduction to Talent Management: Introduction, Meaning & Objectives, Role of Talent Management in building sustainable competitive advantage to a firm, Key Processes of Talent Management, Human Resource Planning, Recruitment, Selection, performance monitoring, Retention, Talent vs. Knowledge people, Source of Talent, Consequences of Failure in Managing Talent, some suggestive tools for Managing Talent.

Module 2: Talent Management and Organizational Environment: Talent Management Approaches, developing a Talent Management Strategy, Mapping Business Strategies and Talent Management Strategies, Post Recession Challenges of Talent Management, Talent Management and Organizational Environment- An Overview, Shaping Talent Planning and Developing Values, Promoting Ethical Behavior.

Module 3: Talent Acquisition: Job analysis - Method of collecting information, developing questionnaires, interviews, developing job description & job specification. Developing HR planning process, Recruitment Process, Strategic Trends in Talent Acquisition, Talent acquisition management solutions: Preparing recruitment plan, E-recruitment (using various job portals), searching & downloading applicant profile by using job portals, selecting recruitment source, preparing recruitment budget, employer branding, formulating a recruitment strategy (specifically for Managerial / Executive jobs), Selection process, Use of assessment centers, selection errors & minimizing selection errors, Reliability & Validity tests, Choosing the types of interviews.

Module 4: Talent Planning: Talent Planning, Objectives of Talent Planning, Steps in Strategic Talent Planning, Succession Planning Program, Innovative talent planning, Current Industry Practices for Strategic Talent Planning, Ensuring Leadership.

Module 5: Talent Engagement and Retention: Introduction, Concept of Talent Engagement, Retention, Employee Engagement and Retention, Comprehensive approach to Retaining employees, Managing Voluntary Turnover, dealing with Job Withdrawal, Strategic Compensation plan for Talent Engagement, Defining the Elements of Total Rewards, Integrated Rewards Philosophy, Designing Integrated Rewards, Sustainable Talent Management and Reward Model, Best Practices for Talent Engagement.

Suggested Books/Articles/Links for References:

1. R. N. Misra, Talent Management, Discovery Publishing House Pvt. Ltd
2. Joshi Gowri, Talent Management, Cengage Publications.

3. Dorothy R. Berger, Lance A. Berger, The Talent Management Hand book, Mc Graw Hill India.
4. Dessler Gary, A Frame work for Human Resource Management, Pearson Publications.
5. Lance A Berger, Dorothy R Berger Talent Management Hand Book, Mc Graw Hill.
6. Hasan,M.,Singh,A.K.,DhamijaTalentmanagementinIndia:Challengesandopportunities AtlanticPublication.
7. Armstrong,MichaelAHandbookofHumanResourceManagementPracticeKoganPagePublication
8. Pattanayak Biswajeet Human Resource Management PHI Learning Pvt. Ltd.

Note: Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course: 1.7 CORPORATE & ALLIED LAWS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	3 Hrs	45 Hrs

Course Outcomes: To make the students to understand laws & regulations pertaining to companies and business. To encourage students to put forth their efforts in doing a business with ethics by following law time to time.

Syllabus:

Module 1: Companies Act of 2013: Introduction, Key Definitions & Concepts, Setting up of a company, Management & Administration, Directors, Accounts & Audit, Dividend, Corporate Social Responsibilities, Brief overview on Origin, Nature, Scope, Powers, Objectives and Functions of the Act, Regulations & Penalties, Recent trends in Companies Act.

Module 2: The Securities and Exchange Board of India (SEBI) Act, 1992: Introduction, Meaning & Definition, Origin, Nature & Scope of the Act, Structure of SEBI, Objectives, Power & Functions of SEBI, Directions & Investigations by SEBI, Penalties, The Securities and Exchange Board of India (SEBI) Act, 1992, SEBI & Stock Market, Recent trends in SEBI.

Module 3: Foreign Exchange Management Act (FEMA), 1999: Introduction, Meaning & Definition, Origin, Nature & Scope of the Act, Structure of FEMA, Guidelines for Imports & Exports, Concept of External Commercial Borrowings, Schemes, Exemptions and Penalties by FEMA, Recent trends in FEMA.

Module 4: Competition Act, 2002: Introduction, Meaning & Definition, Origin, Nature & Scope of the Act, Objectives behind enactment of act, Policies & Procedures, Structure of Act, Appellate Tribunal – Jurisdiction, Scope & Penalties, Duties, Powers & Functions of Commission, Case Studies, Recent trends in Competition Act.

Module 5: The Prevention of Money Laundering Act, 2002: Introduction, Meaning & Definition, Origin, Nature & Scope of the Act, Structure of Act, Offences under Indian Penal Code (importance sections), Appellate Tribunal – Jurisdiction, Scope & Penalties, Duties, Powers & Functions of Commission, Case Studies, Recent trends in PML Act.

Suggested Books/Articles/Links for References:

1. "Corporate & Allied Laws", P. P. S. Gogna, S Chand Publications.
2. "Corporate & Allied Laws", CA Munish Bhandari, Bestword Publications, 19th edition.
3. "Corporate & Allied Laws", Amit Karia, Bharat Publications.
4. "Corporate & Allied Laws", CA Ankit Oberoi, Lexis Nexis Publications.
5. "Global Issues in Corporate Law", Franklin Gevurtz, Thomson Publications.
6. "Company Law", Dr. H. K. Saharay, Universal Publications

Note: Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course: 2.1 ARTIFICIAL INTELLIGENCE FOR MANAGERS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes:

Course Outcomes: On successful completion of the course, the student can understand the importance of analytics in business and application of various tools and techniques to evaluate the performance by generating reports.

Syllabus:

Module1:Introduction to Analytics: Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software's for Business Analytics.

Module2:HR Analytics: Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, List of Software's for HR Analytics.

Module3:Marketing Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, List of Software's for Marketing Analytics.

Module4:CRM Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.

Module5:Finance Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, List of Software's for Finance Analytics.

Suggested Books/Articles/Links for References:

1. Hastie, Trevor, etal. The elements of statistical learning. Vol. 2. No. 1. New York: springer, 2009.
2. Montgomery, Douglas C., and George C. Runger. Applied statistics and probability for engineers. John Wiley & Sons, 2010
3. Tom White "Hadoop: The Definitive Guide" Third Edit on, O'reily Media.
4. Seema Acharya, Subhasini Chellappan, "Big Data Analytics" Wiley .
5. Michael Berthold, David J. Hand, "Intelligent Data Analysis", Springer.
6. Jay Liebowitz, "Big Data and Business Analytics" Auerbach Publications, CRC press.
7. Tom Plunkett, Mark Hornick, "Using R to Unlock the Value of Big Data: Big Data Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop", McGraw-Hill/Osborne Media, Oracle press.
8. Anand Rajaraman and Jeffrey David Ulman, "Mining of Massive Datasets", Cambridge University Press.
9. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics", John Wiley & sons.
10. Glen J. Myat, "Making Sense of Data", John Wiley & Sons.
11. Pete Warden, "Big Data Glossary", O'Reily.

12. Michael Mineli, Michele Chambers, AmbigaDhiraj, "Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses", Wiley Publications.
13. ArvindSathi, "Big Data Analytics: Disruptive Technologies for Changing the Game", MC Press.
14. Paul Zikopoulos, Dirk DeRoos, Krishnan Parasuraman, Thomas Deutsch, James Giles, David Corigan, "Harness the Power of Big Data The IBM Big Data Platform", Tata McGraw Hill Publications.
15. Marketing Analytics by Wayne L. Winston – "Data-driven techniques with Microsoft Excel.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 2.2 BEHAVIORAL FINANCE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: To provide the students with a fair understanding about the basic concepts and principles that support behavioural finance, and efficient and inefficient markets. To help students to understand the basic behavioural finance theories in volatile markets, be able to develop strategies for dealing with financial and investment behaviours.

Syllabus:

Module 1: Foundations of Rational Finance - Modern Portfolio Theory, MM Theory, Capital Asset Pricing Model (CAPM), Random walk hypothesis, Expected Utility Theory- Efficient Market Hypothesis - Investor rationality and market efficiency - Introduction to Behavioural Finance- Evolution and History of Behavioural Finance, Main contributors.

Module 2: Foundations of Behavioural Finance: Heuristics and Biases - Self-Deception - Prospect Theory and Mental Accounting - Challenges to Efficient Markets Hypothesis - Emotional Factors and Social Forces- Neuro-scientific and Evolutionary Perspective.

Module 3: Building blocks of Behavioural Finance - The psychology of investor behaviour- Theories of Behavioural Finance - Noise-trader; Professional arbitrage - Biases, Outcomes of biases, Various Biases - Cognitive, Affective and Conative biases - Dealing with biases - Debiasing strategies - Market anomalies - Herd behaviour- Bubbles, formation and effects, Behavioural explanation of Bubbles- Prospect theory- Models of investor behaviour.

Module 4: Behavioural Corporate Finance - Approaches - Mergers and Acquisitions - CEO Overconfidence and Biases, Approaches and dealing with biases - Debiasing, strategies - Value investing - Behavioural investing - Uses and Approaches of Behavioural Finance in corporate decision-making - Rational Managers with Irrational Investors Approach - Capital Budgeting - Capital Structure - Dividend Policy - Mergers and Acquisitions (M&A) - Agency Conflicts and Corporate Governance.

Module 5: Neuro finance- Neural process and decision making- Contribution of Neuro finance in Behavioural finance - Frauds and the Psychology behind it - Theories of fraud - Prevention of fraud- Institutions that deal with frauds- Challenges in Building a Psychologically Smart Organisation. Forensic accounting, need and its importance in the present situation.

Suggested Books/Articles/Links for References:

1. Ackert Land R Daves, Behavioural finance: Psychology decision making and Markets, Southwestern, Centage learning, Mason, Ohio
2. Bisen, Pandey: Learning Behavioural Finance, Excel Books.
3. Montier, James: Behavioural Finance, John Wiley & Sons, New York.
4. Sheiter A, Inefficient Markets: An Introduction to behavioural finance, Oxford University press, Oxford
5. Sulphey, M.M.: Introduction to Behavioural Finance, PHI Learning P.Ltd., New Delhi

6. Prasanna Chandra, Behavioural finance, Mc Graw Hill.
7. M.Y. Khan and PK Jain, Behavioural finance, Mc Graw Hill.

Note: Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course:2.3 CONTEMPORARY ISSUES IN ACCOUNTING

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

4 Credits

4 Hrs

60 Hrs

Course Outcomes: To expose the students to important issues on which thinking/research is going on at global level. To motivate the students to take up research in certain frontier areas.

Syllabus:

Module 1: Financial Reporting Framework: the contribution and limitations of financial statements in meeting the needs of users' and capital markets; the applications, strengths and weaknesses of an accounting framework, presentation of Annual report, Developments on financial reporting, true blood report, Corporate Reporting in India, segment reporting, interim reporting, Value Added reporting.

Module 2: Sustainability Reporting: concept of triple bottom line reporting, Global Reporting initiative(GRI-Integrated Reporting), Corporate social responsibility accounting, social accounting and social auditing, state of art of social accounting, objectives and standards of social reporting, empirical studies of social measurement and reporting, CSR in Indian Context.

Module 3: Human Resource Measurement: need for human resource accounting(HRA), objectives and importance - factors influencing HRA, approaches to measure HRA-Cost approach -different methods -value approaches different models -Indian practices of HRA.

Module 4: Accounting for Changing Prices: limitations of financial statements-nature of price changes, problems created by price changes in historical cost accounts, methods of accounting for inflation, current purchasing power accounting, current cost accounting, inflation accounting in different countries-UK,USA & India, Sandilands Report.

Module 5: Recent Development in Accounting: Accounting for Intangibles as per Ind-AS, Accounting for leases and reporting by lessors and lessees, accounting for different types of leases. Pension costs accounting: pension schemes-accounting perspective, Brand Accounting, Environmental Accounting: concept, approaches to computation, applications and shortcomings, environmental reporting and audit.

Suggested Books/Articles/Links for References:

1. Inflation Accounting-The Sandil and Report, HMSO.
2. Sidney Davidson and Roman L.Weil: Handbook of Modern Accounting, Mc Graw-Hill Book Company, NewYork.
3. Glantier and Under down: Accounting Theory and Practice-ELBs.
4. Schroeder and Clark: Accounting Theory-Text and Readings, John Weily.
5. P.K.Ghosh, etall: Studies in Accounting Theory, Wiley Eastern Ltd.
6. L .S. Porwal: Accounting Theory- An introduction, Tata Mc Graw- Hill.
7. R. K. Lele and Jawaharlal: Accounting Theory, Himalaya Publishing House.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 2.4 DIGITAL TRANSFORMATION & TECHNOLOGIES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the students will be able to understand Ecommerce Business Models, Security Threats & Protections as well as application of Technology in every corner of the business in the world.

Syllabus:

Module 1: Introduction to E-Commerce: Introduction, E-Commerce - Definition, History of E-commerce, Online Extension of a BAM Model, Transition to E-Commerce in India, E-Commerce v/s Traditional Commerce, E - Commerce v/s E - Business. Electronic Commerce - Cutting Edge Technologies, Strengths, Weakness, Opportunities and Challenges of E-Commerce, Components of E-Business, E-Commerce Business models- B2C, B2B, C2B, C2C, B2G, C2G, B Brokerage, Advertising, Infomediary, Merchant, Manufacturer (Direct), Affiliate, Community, Subscription, Utility. Ecommerce Business Revenue Models & Types, Impact of E-Commerce on business, Successful Business Models in India.

Module 2: Hardware and Software for E-Business: Web Servers - Browsers - Server Software - Web Authoring Tools - Database System- World Wide Web- Domain Name- Hardware requirements, Brief on Shopping Cart, Point of Sale, Wireless Payment Device, Strategies for Web Auction, Virtual Communities, Web Portal. Electronic Retailing and Malls. Electronic Shopping -Process, Electronic Catalogues, Interactive Advertising and Marketing.

Module 3: Privacy & Technology: Introduction to Internet Security - Secure Transactions - Computer Monitoring - Privacy Issues - Privacy on the Internet - Cyber Crimes & Types, Recent Cyber Attacks, Major types of Security Problems /Common Threats-E-Commerce and Security - Security for Internet Trading - Electronic Security Challenges. Introduction to Encryption: Elements & Methods of Encryption, Secret key, Private & Public key, Digital Signature, Digital Certificates. Modern Cryptography: Types, Tools & Applications, VPNs, SSL Protocol, Firewalls.

Module 4: IT Act of 2000 (Amendment in 2008 & 2018): Introduction to Cyber Laws, Evolution & Need of Cyber Laws, Internet Frauds, Features, Objectives, Applicability & Non-applicability, Sections of IT Act ((Amendment) Act, 2018.), Section 43(A) (SPDI - Sensitive Personal Data), ISO27001 guidelines, How to prevent Cyber Crimes?, Some Pioneering Indian Case Studies, E-Transition Challenges for Indian Companies.

Module 5: EDI: Electronic Data Interchange (EDI): Meaning & Definition, History & Evolution, Uses, EDI Standards, EDI Working Concept, Implementation difficulties of EDI, Financial EDI, EDI and Internet, EDI services, ANSIX12 and EDIFACT.

Suggested Books/Articles/Links for References::

1. Raydu-ECommerce,HPH
2. Suman.M-ECommerce&Accounting-HPH
3. KalakotaRavianda. B.Whinston:FrontiersofElectronicCommerce,AddisonWesley

4. Watson RT: Electronic Commerce- the strategic perspective. The Dryden press
5. AmruthaGowry&Soundrajana, E-Business&Accounting, SHBP.
6. C.S.V. Murthy- ECommerce, HPH
7. Agarwala K. N and DeekshaArarwala: Business on the Net- What and How of E-Commerce
8. P. Diwan/S. Sharma- E-Commerce
9. Srivatsava: E.R.P, I.K. International Publishers
10. Bharat Bhasker, Electronic Commerce- Framework technologies and Applications, 3rd Edition. Tata McGraw-Hill Publications, 2008.
11. Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGraw-Hill Publications, 2008
12. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
13. E-Commerce Strategies, Technology and applications (David) Tata McGraw-Hill
14. Introduction to E-commerce (Jeffrey) Tata-McGraw-Hill
15. E-Business and Commerce- Strategic Thinking and Practice (Brahm) Biztantra.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 2.5 COST ANALYSIS & MANAGEMENT CONTROL SYSTEM

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: To expose the students to the external environment of business and to enable them to formulate strategies related to cost and pricing.

Syllabus:

Module1:Costing Strategy:

Influence of different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

Module2:Activity Based Costing System:

Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system (Problems)

Module3:Life Cycle Costing:

Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.(Problems)

Module4:Costing Strategies in Decision Making: Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.

Module5 :Just in Time and Kaizen Costing:

JIT – features, methodology in implementation of JIT, Benefits of JIT. **(Problems)**

Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing.

Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.**(Problems)**

Suggested Books/Articles/Links for References:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Sharma &Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers
3. Arora M N – (2012) A Text book of Cost & Management Accounting, Vikas Publishing, New Delhi
4. LalJawahar, SrivastavaSeema. (2013) Cost Accounting, 5thEdition, Tata Mcgraw-Hill, 27 Delhi
5. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
6. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. (2014) Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delh
7. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
8. Brown &Haward, Mac Donald , Evans, Principles of Management Accountancy, London.
9. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning

Note:Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 2.6 CORPORATE DIRECT TAX PLANNING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the Students will be able to acquire the knowledge of applying tax provisions to a corporate assessee in various tax planning decisions of a company and to study and analyse the company's tax savings decisions.

Syllabus:

Module 1: Corporate Income Tax – Head – wise computation of income of companies, set-off and carry forward of losses, deductions from gross total income, Computation of Taxable Income of Companies and Computation of Corporate Tax Liability of companies.

Module 2: Tax Planning-meaning, objectives, and scope, tax avoidance, tax evasion, and tax management. Promotion of company and tax planning, tax planning with reference to setting up of new business, location of new business, nature of new business, form of organization, newly established under takings in FTZs, and 100% EOUs. Tax planning in respect of industrial undertakings engaged in infrastructural development or other activities.

Module 3: Tax planning and Financial Management Decisions: tax planning with reference to corporate capital structure decision, investment and dividend decisions – Tax Considerations and Tax Planning, issue of bonus shares, case studies.

Module 4: Tax Planning and Managerial Decisions: Purchase of Assets out of own funds or borrowed funds, Purchase or lease, purchase by installments or hire, sale of assets used for scientific research, make or buy decisions, Repairs, Replace, Renewal or Renovation, case studies.

Module 5: Tax Payments, E-TDS /TCS, advance payment of tax, e-filing of tax returns and assessments, Appeals to High Court/Supreme Court and Settlement Commission.

Suggested Books/Articles/Links for References:

1. VinodKSinghaniaandKapilSinghania,DirectTaxPlanningandManagement,Taxman.
2. Vinod,K.Singhania,DirectTaxes-LawandPractices,Taxman.
3. Mehrotra,H.C,IncomeTaxLawandAccountsincludingTaxPlanning,SahityaBhawanPublications.
4. NarangandGaur,IncomeTax,HimalayaPublishingHouse.
5. Prasad,B,DirectTaxes-LawandPractices,WishwaPrakashana
6. T.N.Manoharan,StudentsHandbookonIncomeTaxLaw,SnowWhitePublications
7. Harshad.C.Chowdhry,CentralExciseandCustoms,AshodaPublications
8. E.A.Srinivas,CorporateTaxPlanning,TataMcGrawHill
9. IncometaxAct1961asamendedtilldate.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 2.7 FINANCIAL MODELLING FOR BUSINESS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	3 Hrs	45 Hrs

Course Outcomes: On successful completion of the course, the students will thoroughly understand the items in balance sheet of a company and forecast the future for better decision making.

Syllabus:

Module 1: Introduction to Financial Modelling: Introduction, Basics of Financial Modelling, Meaning & Definition, Characteristics, Objectives, Functions, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Who Builds Financial Modelling, how to build Financial Modelling, Uses of Financial Models, Financial Modelling and Strategic Analysts, Skills required to do Financial Modelling to Business.

Module 2: Building Financial Models: Introduction, Financial Models: Three Statement Model, Credit Rating Model, Comparable Company Analysis (CCA) and/or Ratio Analysis, Discounted Cash Flow (DCF) Model, Leveraged Buyout (LBO) Model, Merger and Acquisition (M&A) Model, Option Pricing Model, Sum-of-the-parts model, Consolidation Model, Budget Model, Forecasting Model. Use of Excel for Financial Modelling, Excel Tips and Tricks for Financial Modelling.

Module 3: Financial Modelling for Startups: Meaning of Startups, Creation of Startup Financing Model, Steps in creation of Financial Model for Startups, Relevance of Financial Modelling in Startups, Types of Financial Model Templates-Financial Plan Template, Financial Budget Template, Financial Projection Template, FINANCIAL ANALYSIS Template, Revenue Model Template, SAAS Business Model. Approaches of Financial Modelling: Top Down Forecasting and Bottom up Forecasting, Common Financial Modelling Mistakes.

Module 4: Incubation Support: Introduction, Meaning & Definition, Objectives & Functions of Incubation Centres, Services, Types, Development of Incubators, Incentives for Incubators, Role of Incubators in Startup Policy, List of Startup Incubators in India.

Module 5: Case Study on Financial Modelling: Analysis of Financial Modelling – Indian and Foreign companies. Essentials of Sound Financial Modelling, exposing the students to TED^x programmes on various financial modeling concepts.

Suggested Books/Articles/Links for References:

1. Clive Marsh, "Business and Finance Models", Kogan Page, 2013
2. Danielle Stein Fairhurst, "Financial Modelling in Excel For Dummies", Danielle Stein Fairhurst, 2017
3. Tom Y. Sawyer, "Financial Modelling for Business Owners and Entrepreneurs", Apress, 2014
4. <https://www.edupristine.com/blog/different-types-financial-models-financial-modelling>
5. <https://www.proschoolonline.com/financial-modeling-course/what-is-fm>
6. <https://insightsoftware.com/blog/6-examples-of-financial-modeling/>
7. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/what-is-financial-modeling/>

8. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models/>
9. <https://visible.vc/blog/financial-modeling-for-startups/>
10. https://www.startupindia.gov.in/content/sih/en/compendium_of_good_practices/incubationsupport.html
11. <https://www.businessmanagementideas.com/startups/business-incubators/business-incubators-meaning-definition-services-development-and-types/18192>

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 3.1 ANALYTICS FOR BUSINESS

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

4 Credits

4 Hrs

60 Hrs

Course Outcomes: This course provides an introduction to database analytics concepts, methods and tools with concrete examples from industry applications. Students will learn the fundamentals & advancement of data analytics driven strategies in creating an edge in today's competitive business environment.

Syllabus:

Module 1: Introduction to Business Analytics: Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society.

Module 2: Analytics Methodology: Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation - Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback.

Module 3: Visualisation of Data: Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making.

Module 4: Data Bases, Data Warehousing and Data Mining: Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Random forests.

Module 5: Business Analytics Future Trends: Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis). Ethical and Legal considerations in Business Analytics.

Suggested Books/Articles/Links for References:

1. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
2. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
3. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009.

4. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
5. The New Science of Retailing: How Analytics are Transforming the Supply Chain and Improving Performance, Ananth Raman, Marshall Fisher, HBR Book Press, 2010
6. Data Mining: Concepts and Techniques", Morgan Kaufmann Publication, 3rd Edition, 2011.
7. Decision Support and Business Intelligence Systems, Turban, E., Aronson, J.E., Liang, T. Sharda R, Prentice Hall Publisher, 10th Edition, 2011
8. Data Science for Business - What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O'Reilly Media Publication, 2013.

Note: Latest edition of text books may be used.

Name of the Program: M.Com.(FINANCIAL ANALYSIS)

Name of the Course: 3.2 MERGERS, ACQUISITIONS & RESTRUCTURING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: The course objective is to understand how to create corporate value by restructuring a company or by combining businesses and Be able to conduct valuation of the mergers, acquisitions, and corporate divestitures.

Syllabus:

Module 1: Mergers and Acquisitions: Mergers- types of merger- theories of mergers- operating, financial and managerial synergy of mergers- value creation in horizontal, vertical and conglomerate mergers - internal and external change forces contributing to M & A activities- Impact of M&A on stakeholders, M&A - A strategic perspective-industry lifecycle and product lifecycle analysis in M&A decision, strategic approaches to M&A-SWOT analysis, BCG matrix.

Module 2: Corporate Restructuring: Corporate restructuring - significance-forms of restructuring - joint ventures - sell off and spin off - divestitures - equity carve out - leveraged buyouts(LBO)- management buyouts- master limited partnership- Limited Liability Partnership (LLP) in India: Nature and 91 incorporation of LLP-De merger- strategic alliance-buyback of shares.

Module 3: Merger Process: Merger Process: Dynamics of M & A process - identification of targets- negotiation - closing the deal. Five-stage model - Due diligence- Types - due diligence strategy and process - due diligence challenges. Process of merger integration - organizational and human aspects -managerial challenges of M&A.

Module 4: Methods of financing mergers: Methods of financing mergers - cash offer, share exchange ratio - mergers as a capital budgeting decision Synergies from M&A: Operating and Financial synergy Accounting for amalgamation - amalgamation in the nature of merger and amalgamation in the nature of purchase - pooling of interest method, purchase method-procedure laid down under Indian companies act of 2013.

Module 5: Takeovers: Takeovers, types, takeover strategies, - Takeover defences- financial defensive measures - methods of resistance - anti-takeover amendments - poison pills, Legal aspects of Mergers/amalgamations and acquisitions/takeovers- Combination and Competition Act- Competition Commission of India (CCI), The SEBI Substantial Acquisition of Shares and Takeover code.

Suggested Books/Articles/Links for References:

1. Corporate Restructuring, Insolvency, Liquidation & Winding-Up By Anoop Jain, AJP Publications
2. Mergers, Restructuring and Corporate Control, Kwang S. Chung, Susan E. Hoag, J. Fred Weston, Pearson.
3. Mergers et al; by S. Ramanujam, Tata McGraw Hill Publishing Company Ltd, New Delhi
4. Corporate Finance- Theory And Practice- Aswath Damodaran- John Wiley & Sons.

5. Takeovers, Restructuring And Corporate Governance, Weston, Mitchell And Mulherin-4/e, Pearson Education, 2003.
6. Mergers, Ramanujametal, TMH, 2003.
7. Advanced Accounts Vol. 2 - Shukla & Grewal, S. Chand & Sons.
8. Mergers and Acquisitions, Rajinder S. Aurora, Kavita Shetty and Sharad R. Kale, Oxford University Press, 2011.
9. Takeover of Companies by J.M Thakur, Snow White Publications Pvt. Ltd;
10. Corporate Take overs in India by V.K Kaushal, Sarup & Sons, New Delhi
11. Corporate Merger and Take overs by Dr. J.C. Varma, Bharat Publishing House

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)		
Name of the Course: 3.3 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Course Outcomes: On successful completion of the course, the students will get to know the terms such as common stock, stock market, stock options, and approaches to investing in the stock market and building stock portfolios. It also provides a basic introduction to portfolio theory and study on various portfolio modelling associated with risks.</p>		
<p>Syllabus:</p>		
<p>Module 1: Introduction to Securities : Investment - Meaning & Definition, Types or Avenues of Investment, Investment v/s Gambling v/s Speculation v/s Arbitration v/s Hedging, Factors to be considered for Investment, Investment Policy, Risk and Return Analysis, Types of Risk Appetite, Types of Risks in Investment, Sources of Risk, Risk Measurement- Standard Deviation, Covariance, Beta, Correlation (problems), Legal frame work and Regulatory cover for Investment in India.</p>		
<p>Module 2: Security Analysis: Introduction to Fixed and Variable Income Securities, Equity Valuation Models, Fixed Income Securities Valuation Models: Bonds, Introduction to - Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis- Modern Tools for Technical Analysis- Line, Point and Figure, Candlestick, Renko Chart, Heikin Ashi, etc. Price Patterns of Stock, Price Trends of Stock, Practical explanation on Technical Indicators used in Stock Market. Dow Theory & Efficient Market Hypothesis (EMH)-Meaning and Types.</p>		
<p>Module 3: Introduction to Portfolio Management & Models: Meaning of Portfolio Management, Need, Objectives, Process, Selection of Securities, Harry Markowitz Optimum Portfolio Theory, Capital Asset Pricing Model, CML, SML, Beta Factor - Alpha and Beta Coefficient - Problems, Sharpe Single Index Model (Theory), Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models.</p>		
<p>Module 4: Portfolio Evaluation & Revision: Portfolio Evaluation Strategies - Sharpe Model - Jensen Model - Treynor Model and MM Model - Problems Portfolio Revision, Active and Passive Management, Formula Plans, Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures. Recent development in strategies.</p>		
<p>Module 5: Global Markets: Global Investment Benefits - Introduction to ADRs, GDRs, IDRs, Green Bond, Masala Bond, FCCBs, External Commercial Borrowings, Foreign Bonds, Global Mutual Funds - Relationship between Trends in Global Markets and the Domestic Markets, International Investing, International Funds Management, Emerging Opportunities.</p>		
<p>Suggested Books/Articles/Links for References:</p>		
<p>1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.</p>		

2. Kevin,S.(2010).SecurityAnalysisandPortfolioManagement.(2ed.).NewDelhi:PHI LearningPvtLtd.
3. Singh Preeti, Investment Management, HPH
4. Alexander Fundamental of Investments, Pearson Ed.
5. Hangen: Modern Investment theory. Pearson Ed.
6. Kahn: Technical Analysis-Plain and sample Pearson Ed.
7. Alexander,shampeandBailey-FundamentalsofInvestmentsPrenticeHallofIndia
8. New York Institute of Finance-How the Bond Market work-PHI.
9. Mayo-Investment Thomas on hearing
10. Pandian,P.(2005).Securityanalysisandportfoliomanagement.(2ed.).Noida:Vikas PublishinghousePvtLtd.
11. Bhat,S.(2008).Securityanalysisandportfoliomanagement.(1ed.).NewDelhi:Excel Books.
12. Fischer,D.E.,&RonaldJ.,J.(1994).Securityanalysisandportfoliomanagement.(5ed.). NewDelhi:Prentice-HallofIndia.
13. Chandra.(2011).SecurityAnalysisandPortfolioManagement.(4ed.).NewDelhi:Tata McGrawHillPublishingcompany.
14. Ranganatham,M.,&Madhumathi,R.(2004).Investmentanalysisandportfoliomanagement.(4ed.).NewDelhi:PearsonEducation

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 3.4 FINANCIAL DERIVATIVES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the students will be able to understand the basic knowledge of risk, type of risks and tools of risk management. They can understand the role of derivatives as financial instruments to mitigate the risks in Business.

Syllabus:

Module 1: Introduction to Risks: Introduction to Risks: Meaning, Definition, Evolution, Types, Classification, Sources, Scope, Challenges of Risks to Business. Introduction to Risk Management: Meaning & Definition, Steps in Risk Management, Objectives, Process, Role of Risk Management in Business & Finance -Risk Management Techniques, Risk and Uncertainty, Perils, Causes and Risk Covers. Risk Management Practices in Insurance ,Banks and Finance.

Module 2: Basics of Derivatives: Introduction to Derivatives, Evolution of Derivatives, Meaning & Definition, Characteristics, Functions, Participants, Economic Benefits of Derivatives, Factor Contributing to the growth of Derivatives Market in India, Types of Derivatives - Concept, Meaning & Definition. Recent Trends in Derivatives.

Module 3: Futures, Options & Swaps: Introduction to Futures Market: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Forwards v/s Futures, Margin & Types of Margin, Mark to Market - Concept & Problems, Cost of Carry Model - Concept & Problems Clearing & Settlement of Future Contract. Introduction to Options Contract: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Options Market Trading Mechanism, Futures v/s Options, Option Valuation: Binomial Option Pricing Model, Multi Period Binomial Model, Binomial Model for Index options, Binomial Tree, Black- Scholes Option Pricing - Concept & Problems. Introduction to Swaps: Meaning & Definition, Types, Features, Pricing of Swaps: Concept & Problems.

Module 4: Options for Hedging: Introduction to Hedging, Meaning & Definition, Long, Short and Cross Hedge, Hedge Ratio, Estimation of Hedge Contracts - Problems. Using Options for Hedging, Option Sensitivities - Delta & Delta Hedging, Theta, Gamma & Neutrality, Greek Letters, Hedging Strategies with Options, Income generation with Options, Option Trading Strategies.

Module 5: Credit & Other Derivatives: Introduction & Meaning, Types of Credit Risks, Assessment of Credit Risk, Credit Default Swaps, Total Return Swap, Credit Linked Notes, Collateralized Debt Obligations. Interest Rate Options, Cap, Floor, Collar. Concept of Weather and Carbon Derivatives.

Suggested Books/Articles/Links for References:

1. P.K. Supta, Insurance & Risk Management, HPH
2. G. Koreshwar, Risk Management, HPH
3. S. K. Poddar, Risk & Insurance Management, HPH

4. John C. Hull, Risk Management & Financial Institutions, HPH
5. Robert W. Kolb, James A. Overdahl, Financial Derivatives: Pricing and Risk Management, John Wiley & Sons.
6. Sundaram Janakiraman, Derivatives and Risk Management, Pearson Education India
7. Verma, Derivatives and Risk Management, Tata Mc Graw-Hill Education
8. KHATRI, DHANESH KUMAR, Derivatives and Risk Management, PHI Learning Pvt. Ltd.
9. Steve L. Allen, Financial Risk Management, Wiley
10. Philippa X. Girling, Operational Risk Management, Wiley

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 3.5 GOODS & SERVICES TAX (GST)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, students will be able to understand the GST law and Customs Law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

Syllabus:

Module 1: Goods and Services Tax: Need for GST and its constitutional background, Concept of GST and Its characteristics; Definitions-Actionable Claims, address of delivery, address of record, adjudicating authority, agent, aggregate turnover, agriculturist, assessment, associated enterprise, Business, Business vertical, Capital Goods, Casual Taxable Person; Scope of GST, goods and services not covered under GST, Classification of Goods and Services, GST Rates, GST Model in India- CGST, SGST and IGST. Concept of Supply. GSTN - HSN Code - SAC code - GST council - Structure, Power and Functions.

Module 2: Levy of GST: Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST-Valuation rules, tax ability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies, Problems on computation of Transaction/Assessable value.

Module 3: Input Tax Credit: Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work, Problems on computation of GST liability/payable.

Module 4: Accounts, Returns & Payment under GST: Tax invoice, debit & Credit notes, bill of supply, E-way bill procedure, Inspection of Goods in movement, Seizure/ Detention of Vehicle/Goods, Electronic ledgers, Cash, Credit & liability ledgers, Interstate credit note, Types of returns-Applicability, Matching, Final return. Type of payment, Due date, modes of payment with Rules and collection of tax, Difference between TDS and TCS - failure to collect TCS and failure to deduct TDS- implications. Payment of Tax Rule.

Module 5: Refund, Audit & Assessment: under GST: Type of refund, Forms, Period, Terms & Conditions, Provisional refund with Rules including: Refund under earlier law, Refund arising from re-assessment / appeal under earlier law. Error in payment of CGST, SGST, IGST. Overview of Audit by tax authority's u/s 65 & special audit u/s 66. Audit by department: Power of departmental audit- returns, Authorization to audit - Audit procedure-Duration of audit, Audit findings, Reply to audit findings, Period of Limitation to issue Show Cause Notice: CAG audit. Assessment under chapter XII. Assessment & Audit Rule no 98 to 102 Demands and Recovery.

Suggested Books/Articles/Links for References:

1. GST Acts and Rules as amended till date
2. V.S.Datey, Indirect Taxes Law and Practice, Taxman Publications, New Delhi
3. CA Anoop Modi and CA Mahesh Gupta, GST and Customs Law: SBPD Publication
4. Dr.HC Mehrotra, Prof.VP Agarwal, Goods and Services Tax and Customs Duty Sahitya Bhavan Publications.
5. B.K.Ghargava, Indirect Tax Laws, Taxman Allied Services.
6. V.S.Datey, U.K.Bhargava, Indirect Tax Law and Practice.
7. Commercial's GST, Commercial Law Publisher (India) Pvt Ltd, New Delhi.
8. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
9. Koolwal, Ashish & Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
10. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
11. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
12. Rastogi, Abhishek: Professional's Guide to GST Ideation to Reality (2017)

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course:4.1 INNOVATIONS IN MANAGEMENT & INTELLECTUAL PROPERTY RIGHTS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the students will understand fundamental aspects of Intellectual Property Rights to students who are going to play a major role in development and management of innovative projects in industries and an ample scope of knowledge on copyrights and its related rights and registration aspects.

Syllabus:

Module 1: Introduction to Management & IPR: Management & IPR, Introduction and the need for intellectual property right (IPR)- Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret – Nature of Intellectual Property Industrial Property – Technological Research, Inventions and Innovations– Important examples of IPR.- IPR in India. Genesis and development–IPR in abroad-Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, Berne Convention, 1886, Universal Copyright Convention, 1952, WIPO Convention, 1967, Patent Co-operation Treaty, 1970, TRIPS Agreement,1994 and others.

Module 2: Registration & Laws of IPR :Meaning and Practical aspects of registration of IPRs in India and Abroad: Registration Process in India, Office of the Controller General of Patents, Designs & Trade Marks (CGPDTM), National IPR Policy – Features. Laws of IPR: Patents Act,1970,Trade Mark Act, 1999,The Designs Act, 2000,The Geographical Indications of Goods (Registration and Protection) Act, 1999,Copyright Act, 1957,The Protection of Plant Varieties and Farmers' Rights Act, 2001,The Semi-Conductor Integrated Circuits Layout Design Act, 2000, Aesthetic Values and Trade Secrets, Utility Models and others. Personal Data Protection Bill 2019. Career Opportunities in IPR.

Module 3: Patents & Copy Rights: Patents – Elements of Patentability: Novelty, Non-Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter – Registration Procedure, Rights and Duties of Patentee, Assignment and licence, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board. Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings- Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.

Module 4: Trade Marks & others: Concept of Trademarks-Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks)-Non-Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks-Infringement, Remedies & Penalties – Trademarks registry and appellate board. Plant Variety Protection & Layout Design Protection: Registration procedure

Module 5: Design & Geographical Indicators (GI): Design: meaning and concept of novel and original-Procedure for registration, effect of registration and term of protection. Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection.

Suggested Books/Articles/Links for References:

1. Nithyananda, KV. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.
2. Neeraj, P., & Khusdeep, D. (2014). Intellectual Property Rights. India, IN: PHI Learning Private Limited.
3. Ahuja, VK. (2017). Law relating to Intellectual Property Rights. India, IN: LexisNexis.
4. Subramanian, N., & Sundararaman, M. (2018). Intellectual Property Rights - An Overview. Retrieved from <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
5. World Intellectual Property Organisation (<https://www.wipo.int/about-ip/en/>)
6. Office of the Controller General of Patents, Designs & Trademarks (<http://www.ipindia.nic.in/>)
7. Journal of Intellectual Property Rights (JIPR): NISCAIR
8. Deborah E. Bouchoux, - Intellectual Property: The Law of Trademarks, Copyrights, Patents and Trade Secrets, Cengage Learning, Third Edition, 2012.
9. Prabuddha Ganguli, Intellectual Property Rights: Unleashing the Knowledge Economy, McGraw Hill Education, 2011.
10. Edited by Derek Bosworth and Elizabeth Webster, The Management of Intellectual Property, Edward Elgar Publishing Ltd., 2013.
11. V. Scople Vinod, Managing Intellectual Property, Prentice Hall of India Pvt Ltd, 2012
12. S. V. Satakar, - Intellectual Property Rights and Copy Rights, Ess Ess Publications, New Delhi, 2002
13. Trott, P., Innovation Management and New Product Development, Financial Times, Pitman Publishing, GB, 1998
14. Sunita K. Sreedharan, An Introduction to Intellectual Asset Management.
15. Patrick H. Sullivan, Profiting from Intellectual Capital: Extracting Value from Innovation
16. Tulika Rastogi, IP Audit: Your Way to Healthy Organisation
17. Gordon V. Smith and Russell L. Parr, Valuation of Intellectual Property and Intangible Assets, 3rd Edition
18. Bruce Berman, From Assets to Profits: Competing for IP Value and Return (Intellectual Property - General, Law, Accounting & Finance, Management, Licensing, Special Topics).

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)		
Name of the Course: 4.2 PERSONAL FINANCIAL PLANNING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Course Outcomes: The Course in Financial Planning intent to enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems and make plan as per their financial situation.</p>		
<p>Syllabus:</p>		
<p>Module 1: Introduction to Personal Financial Management: Introduction, Meaning & Definition, Importance, Process, Criteria, Preparation of Personal Budget, Personal Financial Statement, Income Tax Planning, Case Studies on Individual Savings and Consumption pattern in India.</p>		
<p>Module 2: Introduction to Financial Planning: Introduction, Meaning & Definition, Golden Rules of Financial Plan, Objectives, Process & Stages, Characteristics, Functions, Importance, 1H & 4W approach on Financial Plan, Financial Planning for Individual & Organisation, Life Cycle Approach, Formulation of Financial Plan, Financial Planning in India. Introduction to Financial Goals, Salient Features of Financial Goals, Stages of Financial Goals.</p>		
<p>Module 3: Introduction to Investment Avenues: Introduction to Investment Avenues, Investment Criteria, Risk and Return Analysis of: Direct Equity, Equity & Debt Mutual Funds, National Pension Scheme, Public Provident Fund, Provident Fund, Pension Fund, Bank Savings Account, Bank Fixed Deposit Account, Bank Recurring Deposit Account, Senior citizens' savings scheme, Pradhan Mantri Vaya Vandana Yojana (PMVVY), Real Estate, Precious Metals like Gold & Silver, RBI Taxable Bonds, Unit Linked Insurance Plans (ULIPs), Equity Linked Savings Scheme (ELSS), IPO, FPO, Gold Exchange Traded Funds (ETF), Unit Linked Insurance Plans (ULIPs), Sovereign Gold Bond Scheme, Commodities, Insurance Products, and others, Case studies on Risk & Return Perception of Retail Investors on various investments.</p>		
<p>Module 4: Building Financial Plan: Introduction to Financial Plan, Meaning & Definition, Critical analysis of Investment Opportunities, Risks in Financial Plan, Risk Assessment of Individual and Companies in general. Steps in Financial Plan, Factors considered for Financial Plan, Evaluation & Revision of Financial Plan.</p>		
<p>Module 5: Retirement & Tax Benefits : Introduction, Meaning & Definition, Objectives, Importance, Types of Retirement Plans, Savings Pattern for Retirement Benefits, how to plan your Retirement? Retirement Plans in India. Introduction to Tax Benefit Schemes, Meaning, Types, Benefits, Tax Benefit Plans in India.</p>		
<p>Suggested Books/Articles/Links for References:</p> <ol style="list-style-type: none"> 1. Sinha, "Financial Planning: A Ready Reckoner", McGraw Hill Publications 2. Dr. Pradip Kumar Sinha & Dr. Ajit S. Thite, "Personal Financial Planning Management", Nirali Prakashan 		

3. Buffet, Marry and Clark, David (2011). Warren Buffett and the Interpretation of Financial Statement. Unit(s)-I,II.
4. Fisher, A. Philip (2010). Common Stocks and Uncommon Profits. Wiley.
5. Unit(s)- I, II Graham, Benjamin (2017). The Intelligent Investor. Unit(s) - I, II Keown, A. J. (2017). Personal Finance – Turning money into wealth. Pearson Publication, Unit(s)-III, V
6. Khurshed, Arif (2016). Initial Public Offerings: The mechanics and performance of IPOs, Harriman House Publishing.
7. Unit(s) - IV Madura, Jeff (2016). Personal Finance. Pearson. Unit(s) I, III, V Soota, Ashok and Gopalan, S. R. (2012). Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India. Unit(s) - IV Spier, Guy (2014). The Education of Value Investor. Palgrave. Unit(s)-I,II.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)		
Name of the Course : 4.3 FOREX AND RISK MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Course Outcomes: The purpose of this course is to give the students an exposure to the way foreign Exchange Market operates, to understand the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and to create an understanding on foreign exchange Management in India.</p>		
<p>Syllabus:</p>		
<p>Module 1: Elements for Foreign Exchange: International Monetary Systems: Concept, Gold standard, Fixed Exchange Rates, Flexible Exchange Rates, Managed Float System, Fluctuations in Foreign Exchange Rate: Causes and Effects-Need for stability in Foreign Exchange Rate. Introduction to Forex, Evolution, Importance, Features & Objectives, Foreign Exchange Market, Intermediaries, Exchange Rate Forecasting.</p>		
<p>Module 2: Determination of Exchange Rates: Types of Foreign Exchange Risks, Factors affecting exchange rates- International trade-Theories of determination of foreign exchange rates-The Law of One Price, Purchasing Power Parity, Interest Rate Parity, Flow Model, Asset Market Model. Balance of payment theory - Forecasting Forex Rates, Technical Forecasts, Economic Models, forecasting of fixed exchange rates from convertible currencies. Nominal Effective Exchange Rates and real Effective Exchange rates, Impact of exchange rate on BOP-Remedial measures taken by Government & Regulatory Authorities in India.</p>		
<p>Module 3: Forex Trading & Contracts: Forex trading infrastructure and networks, control's on order placing, direct and indirect quotas, cross rates, Bid-Ask Spread, speculation, exchange arithmetic psychology of the forex trader, computerized trading programme, information analysis of trading, Problems on Direct and Indirect Quotes. Contracts- Hedging against Exchange Rate Fluctuations: Forwards, Futures, Options & Swaps, Credit Derivatives, Caps, Floors & Collars, Forward Rate Agreements - Problems</p>		
<p>Module 4: Exchange Payments: Cash and Spot Exchange Markets, Euro currency Markets, The Role of Commercial Banks, Mechanics of Making Foreign Payment, SWIFT, LERMS, Costs Associated with International payments, Basket of Currencies.</p>		
<p>Module 5: Forex Risk Management - Meaning & Definition, Importance, Objectives, Features, Methods, Applications. Hedging, Speculation and Management of types of exposures in Forex Market. Using forward markets for hedging - hedging with money market, currency options and currency futures: problems. Internal & External Hedging Strategies- speculation in foreign exchange and money markets.</p>		
<p>Suggested Books/Articles/Links for References:</p> <ol style="list-style-type: none"> 1. AlanCShapiro,MultiNationalFinancialManagement, 2. ClareCGump,ABCofForeignExchange 3. KrishnamoorthyS,GuidetoForeignExchangeRegulations 		

4. Chaterjee A K, Principles of Foreign Exchange
5. Rajwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
7. VVKeshkamat, Foreign Exchange Arithmetic, - Vivek Publications, Mumbai
8. C Jeevandam, Foreign Exchange Arithmetic and Risk Management, - Sulthanchand & Sons
9. BK Chaudhuri, Finance of Foreign Trade and Foreign Exchange - Himalaya Publishing House
10. Harris Manville, International Finance.
11. Madhu Vij, International Finance.
12. Keith Pibean, International Finance.
13. Avadhani B.K, International Finance Theory and Practice.
14. R.M Srivastava, Multinational Financial Management.
15. P.A. Apte, International Financial Management.
16. Bndar D.C, International Finance.
17. Murthy E.N, International Finance & Risk Management.
18. M.L. Verma, Foreign Trade & Management in India.
19. Rao and Chary, International Finance.
20. Ramachandra & Others; International Finance
21. Shapiro Alan.C., Multinational Financial Management, Prentice Hall, New Delhi.
22. Apte P.G, International Financial Management, Tata McGraw Hill, New Delhi.
23. Mcrae T. Nand D. P Walkar, Foreign Exchange Management, Prentice Hall.
24. Evilt H.E, Manual of Foreign Exchange.
25. Holgate H.C.F, Exchange Arithmetic.
26. Rajwade A.V., Foreign Exchange Risk Management, Prentice Hall of India

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course: 4.4 FORENSIC ACCOUNTING & AUDIT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: On successful completion of the course, the Students will be to identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.

Syllabus:

Module 1: Forensic Accounting: Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud - Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviours of fraudsters, Targets of fraudsters, case studies.

Module 2: Fraud Detection Techniques: Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud - Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.

Module 3: Fraud Risk Assessment: Profiling Fraudsters, Organisational profiling methods, Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk prevention - meaning, importance, combating actual instances of fraud, case studies.

Module 4: Forensic Audit: Meaning and Significance - Meaning of Audit - Audit: An Adhering Significance - Stages of Audit - Meaning of Forensic Audit - Significance of Forensic Audit - Key Benefits of Forensic Audit - Need and Objectives: Forensic Audit - Fraud and Forensic Audit: An Introspect- Forensic Audit vis-à-vis Audit.

Module 5: Audit and Investigations: Tools for handling Forensic Audit- Forensic Audit Thinking (Thinking Forensically)- Forensic Audit Procedures- Appropriate Use of Technology - Investigation Mechanism- Types of Investigations - Methods of Investigations: Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags - Green Flags.

Suggested Books/Articles/Links for References:

1. Study on Forensic Accounting and Fraud Prevention, ICAI, NEW Delhi
2. ICSI Study Material on Forensic Audit.
3. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011)
4. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers
5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers

5. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers
6. Bologana and Robert (2013), Fraud Auditing and Forensic Accounting: New Tools and Techniques, 2nd Edition.
7. Ganguly Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc551 at SUN Y Albany.
8. George A. Manning (2010), Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.
9. Gupta and Gupta (2015), Corporate Frauds in India- Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79-103.
10. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.
11. Pickett KH (2010), The Internal Auditing Handbook, 3rd Edition, John Wiley and Sons, Inc.
12. Shah Bhavesh (2014), Basics about Forensic Accounting and Auditing, The LinkedIn
13. Silverstone and Pedneault (2013), Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.

Note: Latest edition of text books may be used.

Name of the Program: M.Com. (FINANCIAL ANALYSIS)

Name of the Course : 4.5 INTERNATIONAL TAXATION

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Course Outcomes: The course objective is to provide knowledge of tax treaty law and put Emphasis on the interpretation of tax treaties modelled after the OECD Model Tax Convention. Methods for transfer pricing within corporate groups will also be covered, primarily regarding the OECD Transfer Pricing Guidelines.

Syllabus:

Module1: Taxation of non-residents: residential status provisions and incidence of tax in case of non-residents, special provisions of tax ability of payment of dividend, royalty, fees for technical services etc. to non-residents, withholding tax provisions.

Module 2: An Overview of International Taxation: concept of International Taxation, International Tax Conflicts and Double Taxation, Double Tax Treaties, Domestic Tax Systems, International Offshore Financial Centres, Anti-avoidance Measures. **Principles of International Tax Law:** International Tax Law, Application of Tax Treaties, Interpretation of Tax Treaties, Legal Systems and Treaty Interpretations, Model Tax Conventions, Bilateral Tax Treaties, Multilateral Tax Agreements, European Union, Harmful Tax Competition.

Module 3: Model Tax Conventions on Double Tax Avoidance: Comparison of the model conventions: OECD Model convention of Income and Capital (OECDMC), UN Model Convention (UNMC), U.S. Model Convention(USMC), Articles in the Model Conventions Keeping in view the UN convention (Article1to31).

Module 4: Basic International Tax Structures: International Tax Structures, Tax structuring for Cross border Transactions, International Tax structuring for Expatriate Individuals, Avoidance of Economic Double Taxation of Dividends, Tax Consolidation Rules ("Group Taxation")

Module 5: International Tax - Transfer Pricing: Concept of Transfer Pricing, Historical background, International Transactions, Associated Enterprises Relationship, Arms-length Principle -Article 9 of OECD/UN TP Model, Methods of Transfer pricing, Functional Analysis, Asset Analysis, Risk Analysis, Economic Analysis, Selection of Most appropriate method, Comparability adjustments, Transfer pricing controversies.

Suggested Books/Articles/Links for References:

1. Russo,R(Editor),FinnertyCJ,MerksP,andPetricioneM,FundamentalsofinternationaltaxplanningIBFD,July2007
2. Holmes,Kevin,Internationaltaxpolicyanddoubletaxationtreaties,IBFD,2007
3. Baker,Philip,Doubletaxationconventionsandinternationaltaxlaw,London,SweetandMaxwell,2001
4. Rohatgi,Roy,Basicinternationaltaxation;Vol.1&2,London,BNAInternational,2007
5. Ogley, Adrian, Principles of international taxation: A multinational perspective; London, Inter fisc Publishing

Note: Latest edition of text books may be used.


Prof. M. MUNIRAJU
CHAIRMAN & DEAN
Faculty of Commerce & Management
Central College Campus,
Bengaluru Central University
BENGALURU - 560 001

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