ST. JOSEPH'S COLLEGE OF COMMERCE

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the National Assessment and Accreditation Council(NAAC)

Recognized by the UGC as

"COLLEGE WITH POTENTIAL FOR EXCELLENCE"

Master of Commerce (Financial Analysis)

Semester I & II

Academic year 2025 – 2026

(From Batch 2024-2026)

St. Joseph's College of Commerce

(Autonomous)
Affiliated to Bengaluru City University

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked consistently among the top 100 colleges by NIRF ratings of the Ministry of Education, Government of India.

OBJECTIVES OF THE M.COM (FINANCIAL ANALYSIS) PROGRAMME

1. Enables to understand and use practical tools of finance required in decision making.
2. Develops understanding of how financial markets work in practice and how to use it in a professional environment.
3. The programme aims at developing skills to do a thorough analysis of financial statements and use them as basis for financial decision making.
4. The programme provides hands on, practical approach to understand, analyze, and duly compare published financial statements in the light of various accounting norms in force.
5. The programme also aims at developing key foundations of finance, the valuation principles and schemes in general, the understanding of the requirement of return with risk, valuation of various asset classes' projects, etc.

SAILENT FEATURES OF THE PROGRAM

1. The programme enables a student to develop not only in academics but also in value added programme and extension activities through embedding these pillars in the system.
2. The programme has inbuilt provisions to learn a skill-based paper based on their specializations.
3. Relative importance of courses of study and activities are quantified in terms of credits.
4. Focus on preparing students for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.
5. Optionally, specialization is available in Finance, Human Resource, Business Administration, Marketing Management and Data Science with PGD.
6. Inputs from industry experts are a crucial part of the programme. They facilitate access to applied knowledge.
7. Students will have compulsory paper presentation in State Level and National Level Seminars/Conferences, Corporate Internships, Teaching Practice and Dissertation.
8. Regular sessions on Python, Data Visualization, Business Valuation Using Excel, Econometrics, SPSS/Statistical packages, Quantitative Techniques and Logical Reasoning, Case study analysis, Analysis of Current Business and Economics, Managerial Communication as part of curriculum for students' professional and personal development.
9. The programme offers more flexibility to the students allowing them to choose inter-disciplinary courses along with major courses which make education broader based.
10. M.com degree serves as the basis for further higher studies/ taking up of professional certifications and research in the fields such as PhD/ M.Phil./ other related degree in Commerce.
11. Inbuilt provision for on-the-job training for those who intend to pursue a career in teaching and other sectors through teaching practice and compulsory corporate internship.
12. Choice Based Credit System is adopted for the M.Com programme with Cumulative Grade Point Average for Evaluation.
13. Engagement in programme of social concerns, psychometric tests, art therapy, counselling sessions, presentation skills and personality grooming.,
14. Compulsory rural exposure program as part of extension activities in addition to participating in social welfare Programs.
15. Compulsory Industrial Visits are also organized as part of the curriculum.
16. On the Job Training for a semester is part of the Curriculum.

I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:
Candidates who have passed B.Com or BBM/ BBA of any recognized university and have secured at least 50% of mark in the aggregate of all core papers/courses studied in the qualifying examinations are eligible for admission into this programme.
Admission will be based on an entrance test/subject Knowledge interview conducted by the college. Marks scored at the test/ qualifying interview will be considered for final selection.

II. DURATION OF THE PROGRAMME:

The programme of the study is 2 years of four (4) semesters. A candidate shall complete his/her degree within four (4) academic years from the date of his/her admission to the first semester.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
A student who fails to complete the PROGRAMME in the manner stated above shall not be permitted to take the end semester examination.

M.COM PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:

Refer Page 5 to 7

V. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/Ph.D/NET qualified graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses.

VI. EVALUATION SYSTEM:

Evaluation for PG programme consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID-TERM Test for 20 marks and other exercises administered by the teacher such as Surprise test / quiz / business case analysis/ Assignment / Presentation/ Research Project/ Research article/ Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment (CIA). Under the PG programme, a student must score a minimum of 12 marks through CIA.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

VII. MINIMUM FOR A PASS:

A PG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each course. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all courses.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Grading System for Choice Based Credit System (CBCS) – The College adopts a ten-point grading system. The modalities and the operational details are as follows:

Credits – Credits are assigned to courses based on the following broad classification

Course Category	Instruction hours/week	Credits
Major Core	4 hours	4
Allied Required/Open Elective	3 hours	3
Allied Optional	3 hours	3
Graded courses	2hours	1

Grade points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all courses divided by the total credit of Part A and Part B in the semester.
SGPA = ∑Credits x Grade Points / Total Credits Minimum SGPA for a pass is 5.
If a student has not passed in a course or is absent then the SGPA is not assigned.

The cumulative grade point average (CGPA)- is the weighted average of all the courses undergone by a student over all the six semesters of a PROGRAMME.

CGPA = ∑ Total credits in the semester x SGPA / Total credits of the PROGRAMME.
SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a PG PROGRAMME.

v. Interpretation of SGPA/CGPA/ Classification of final result for

SGPA/CGPA/ Course Grade Point	Grade	Result/Class Description
9.00 – 10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00 – 7.99	A	First Class Distinction
6.00 – 6.99	B+	First Class
5.50 – 5.99	B	High Second Class
5.00 – 5.49	C	Second Class
Below 5	RA	To Re-Appear

IX. PATTERN OF QUESTION PAPER:

Question Paper Pattern: (3 Hours duration, Max. Marks: 70)

Section A	Analytical questions	5 marks x 4 questions	20 Marks
Section B	Essay questions	12 marks x 3 questions	36 Marks
Section C	Compulsory questions/Case study	14 marks x 1 question	14 Marks
Total			**70 Marks**

X. Semester Corporate Internship:

The progression of the corporate internship of a duration of one semester is supervised and evaluated at two levels i.e.., by an internal guide allocated by the college and external mentor allocated by the organization. Continuous monitoring of the student progression at the organization in different ways will be taken up by the department during the semester.

Each student shall submit a comprehensive Internship Report at the end of the internship term. Based on the performance of the student the internal as well as the external guide will assign marks out of 150 each totaling to 300 marks for the performance of the student during the internship. The guides will fill out a Matrix based Evaluation form consisting of 10 criterion spread across academic, inter-personal and soft skill characteristics expected of an employee by an organization.

M.COM (FINANCIAL ANALYSIS) PROGRAMME MATRIX (Applicable to 2024-25 Batch onwards)

Content	I	II	III	IV	Total
I Academics					
Major Core	• Corporate Financial Reporting • Statistics for Business Decisions • Corporate Tax Planning and Law	• Financial Markets and Regulations • Advanced Financial Management • Goods and Service Tax (Gst) • Forensic Accounting and Audit	• Insurance and Risk Management • Cost Management • Forex And Derivatives • Mergers, Acquisitions and Restructuring	• Semester Corporate Internship	
Allied Required	• Managerial Economics • Research Methodology	• Business Information System • International Business Environment	-	-	
Major Optional	-	-	• Business Ethics and Corporate Governance • Securities Analysis and Portfolio Management	-	
Allied Optional	• Environmental Management • Positive Psychology • International Human Resource Management	• Technology And Operations Strategy • Managing Service Operations • Human Rights and Challenges	-	-	
Total	**21 Cr**	**25 Cr**	**24 Cr**	**12 Cr**	**82**
II Skill Oriented / Value Added Courses					
QT and LR	1 Cr	1 Cr	-	-	
Current Affairs and Business	1 Cr	1 Cr	-	-	
Communication in Business	1 Cr	-	-	-	
Econometrics	-	-	1 Cr	-	
Data Visualization using Tableau	-	-	1 Cr	-	
Introduction to Python	-	-	4 Cr	-	
Business Valuation Using Excel	-	-	-	4 Cr	
Online Certificate Course(MOOC'S)	-	1 Cr	-	-	
Total	**3 Cr**	**3 Cr**	**6 Cr**	**4 Cr**	**16**
III Extension Activities, Co-Curricular and Others					
Outreach Program I & II	-	1 Cr	-	1 Cr	
Total	-	1 Cr	-	1 Cr	2
GRAND TOTAL	**24 Cr**	**29 Cr**	**30 Cr**	**17 Cr**	**100**

(Business Valuation using Excel is an elective course under IV Semester)

M.COM (FINANCIAL ANALYSIS) PROGRAMME STRUCTURE (for III & IV Semesters) SEMESTER SCHEME OF EXAMINATION

CORE COURSES

SEMESTER – III

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P525MC301	Insurance and Risk Management	4	30	70	100	4
P524MC302	Cost Management	4	30	70	100	4
P525MC304	Forex and Derivatives	4	30	70	100	4
P525MC305	Mergers, Acquisitions and Restructuring	4	30	70	100	4
P516MC303	Business Ethics and Corporate Governance	4	30	70	100	4
P525FA301	Securities Analysis and Portfolio Management	4	30	70	100	4
P525SB301	Introduction to Python	4	30	70	100	4
Total		**28**	**210**	**490**	**7500**	**28**

SEMESTER – IV

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P524SB401	Business Valuation Using Excel	4	30	70	100	4
P524MC402	Semester Corporate Internship	12	30	70	300	12
TOTAL		**16**	**60**	**140**	**400**	**16**

M.COM (FINANCIAL ANALYSIS) PROGRAMME STRUCTURE (for III & IV Semesters) SEMESTER SCHEME OF EXAMINATION
GRADED COURSES (VALUE ADDED COURSE)
SEMESTER – III

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P521ECO301	Econometrics	2	GRADE POINTS			1
PG25DVT301	Data Visualization using Tableau	2				1
TOTAL		**4**	**-**	**-**	**-**	**2**

SEMESTER – IV

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
PG24EA401	Outreach Program II	-	GRADE POINTS			1
TOTAL		**-**	**-**	**-**	**-**	**1**

Outcome Based Education (OBE)

M.Com (Financial Analysis)

PROGRAMME EDUCATIONAL OBJECTIVES

After undergoing the **M.Com (Financial Analysis)** Programme, the student will be able to:

1. Attain higher levels of proficiency for a successful career in commerce, the industry and entrepreneurship with adequate theoretical knowledge about the core and domain disciplines.
2. Demonstrate requisite competency to pursue higher studies, research, life-long learning for continuous growth and development in the chosen profession.
3. Adapt to a rapidly changing environment with newly learnt and applied skills, become socially responsible and value driven citizens, committed to sustainable development.

PROGRAMME OUTCOMES

At the end of the M.Com (Financial Analysis) Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making competency

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation

PO4 Critical thinking competency

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

PO5 Creative thinking competency

Develops, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work.

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

PO7 Leadership and team work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

PO8 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

PO9 Collaboration & Networking Competencies

Work collaboratively and respectfully as members and leaders of diverse teams.

PO10 Self-directed and Life – Long learning

Establish goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

PROGRAM SPECIFIC OUTCOMES

PSO11: Financial Analytics as a Decision tool

Justify decision making of a selected financial situation with appropriate financial analytics.

PSO12:Cross-Disciplinary Integration and Strategic Perspective

Create alternative solutions for business issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, economic and environmental issues and challenges.

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P525MC301	**Insurance and Risk Management**	60 Hours	Major Core	4	4

Course Objectives	This course provides a comprehensive understanding of insurance principles and practices, focusing on financial risk management. It explores the evolution of insurance, the regulatory role of IRDA, compliance standards, and consumer protection mechanisms. The course examines risk pooling, underwriting, and actuarial methods for premium calculation in life and general insurance. It also analyses various insurance products, including microinsurance, and evaluates the impact of digitalization, Insurtech, AI, and blockchain on the industry. Additionally, it highlights key risk management strategies, the claims settlement process, and legal and ethical considerations. Emphasizing corporate governance and transparency, the course ensures alignment with regulatory frameworks and industry best practices.

COs	**Description**	**T Level**	**K Level**
CO1	Understand the importance and types of insurance.	T2	K2
CO2	Analyse the role of IRDA and describe significant insurance laws.	T3	K3
CO3	Compare and contrast different life insurance products.	T4	K4
CO4	Understand the actuarial science principles and its application towards insurance.	T2	K2
CO5	Propose risk management strategies integrated with insurance solutions.	T4	K4
CO6	Evaluate the significance of microinsurance and global market trends.	T6	K4

Module 1	**Introduction to Insurance and Compliance**	**10 Hours**

Overview of Insurance, Definition and Importance of Insurance. History and Evolution of Insurance. Types of Insurance: Life, General, Health, Crop and the like. Principles of Insurance and Assurance - Law of Large Numbers, Risk Pooling, Indemnity, Insurable Interest, Contribution, and Subrogation. Insurance Regulatory Framework. Role of Insurance Regulatory and Development Authority (IRDA). Insurance Laws and Policies. Compliance and Ethical Standards in Insurance. Consumer Protection in Insurance. Rights of Policyholders. Grievance Redressal Mechanism. Fair Practices in Insurance. Role of Surveyor, Agents and Valuer.

Module 2	**Life Assurance**	**15 Hours**

Life Assurance Products. Term Insurance, Whole Life, Endowment Policies, and Unit-linked Insurance Plans (ULIPs).Pricing and Valuation of Life Assurance Products. Actuarial Principles. Premium Calculation and Policy Valuation. Underwriting and Claims Management. Underwriting Process and Factors Considered. Claims Settlement Process. Calculation of Premium.

Module 3	**General Insurance**	**7 Hours**

Types of General Insurance. Health Insurance, Motor Insurance, Property Insurance, and Liability Insurance. Pricing and Risk Assessment. Premium Determination Techniques. Risk Assessment and Evaluation in General Insurance. Claims Processing and Management: Claims Handling Procedures, Role of Adjusters and Investigators. Calculation of IDV, Premium, Assessment of Risk.

Module 4	**Fundamental Concepts in Actuarial Science**	**8 Hours**

Meaning and Definition of Actuarial Science. Purpose and objectives of actuarial work. Role and scope of actuaries in industries (insurance, finance, pensions, etc.)Actuarial roles in financial reporting. Principles of premium calculations. Overview of actuarial professional bodies (SOA, CAS, IFOA)Actuarial Sciences.

Module 5	**Risk Management and Insurance**	**10 Hours**

Concepts of Risk Management: Risk Identification, Assessment, and Mitigation, Role of Risk in Insurance. Enterprise Risk Management (ERM): Integrated Risk Management Frame-work Risk

Financing and Insurance Solutions: Case Studies and Practical Applications. Analysis of Real-world Insurance Cases, Managing Insurance Risks – Management Practices.

Module 6	**Emerging Trends in Insurance**	**10 Hours**

Digitalization and Insurance Technology (Insurtech).Use of Big Data and AI in Insurance Online Insurance Platforms and Comparison Sites. Global Insurance Market Trends. Micro-insurance and Inclusive Insurance. Impact of Climate Change on Insurance. Future of Insurance. Block-chain and Smart Contracts in Insurance. Trends in Customer Experience and Engagement.

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	Developing a thorough understanding of insurance laws, regulations, and compliance standards, including the role of IRDA in governing the insurance sector.
2	Gaining proficiency in assessing and analysing insurance products, including life, general, and microinsurance, along with their pricing, underwriting, and claims management.
3	Enhancing the ability to evaluate risk management strategies, apply actuarial principles for premium calculation, and interpret financial aspects of insurance contracts.
4	Acquiring skills to navigate emerging trends in the insurance industry, such as digitalization, Insurtech, blockchain, and AI-driven risk assessment, ensuring adaptability to evolving market practices.

Books for Reference: (Strictly APA Format)

1	Rejda, G. E., & McNamara, M. J. (2021). Principles of risk management and insurance (13th ed.). Pearson.
2	Wheeler, R. L. (1998). Insurance: Principles and practices. Glencoe/McGraw-Hill.
3	Vaughan, E. J., & Vaughan, T. M. (2019). Fundamentals of risk and insurance (11th ed.). Wiley.
4	Thoyts, R. (2015). Insurance theory and practice. Routledge.
5	Cummins, J. D., & Dionne, G. (2007). The theory of insurance pricing and risk classification. Springer.
6	Dickson, D. C. M., Hardy, M. R., & Waters, H. R. (2013). Insurance risk and ruin (2nd ed.). Cambridge University Press.
7	Harrington, S. E., & Niehaus, G. R. (2018). Risk management and insurance (2nd ed.). McGraw-Hill Education.
8	Steuer, A. (2010). Life insurance: A consumer's handbook. Consumer Reports Books.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	L		M	M					H	H
CO2		L	L	M	M						M	H
CO3	L	M			L	M					L	H
CO4		H	M	L		L	L				M	H
CO5			H	M	L	M	H				L	L
CO6	L	H	L		M	M			H		M	H

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
2	P524MC302	**Cost Management**	60 Hours	Major Core	4	4

Course Objectives	Illustrate the role of cost manager in developing cost ascertainment systems. Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions. Evaluate the applicability of budgetary control in managerial decision making by using functional fixed and flexible budgets. Compare and contrast the implications of different pricing decisions. Justify the applicability of contemporary cost concepts in accordance with the merit of the case.

COs	**Description**	**T Level**	**K Level**
CO1	Explain the contribution of each method and technique of costing in the ascertainment of cost and control of cost.	T2	
CO2	Examine the applicability and implications of marginal costing and CVP in the context of product mix, pricing, and volume decisions.	T4	
CO3	Compare and contrast the implications of functional and flexible budgets in the context of budgetary control.	T4	
CO4	Justify the adoption of a pricing option range from differential price to export pricing.	T5	
CO5	Illustrate the applicability and implications of contemporary concept of costing from activity- based costing to responsibility accounting.	T3	
CO6	Illustrate the applicability and implications of contemporary concepts of costing from cost of quality to balanced score card.	T3	

Module 1	**Cost Concepts & Cost Classification**	**8 hours**
Basic Concepts – Types of Costing – Methods and Techniques of Costing – Cost Classification based on Behavior (Variable, Semi-Variable, Fixed Costs), Relevance to Decision-Making (Relevant & Irrelevant Costs – Sunk Costs, Opportunity Cost, Differential Costs and Revenues).		
Module 2	**Marginal Costing & CVP Analysis**	**16 hours**
Marginal Costing Equation – Break-Even Chart & Profit Volume Chart – Uses of CVP Analysis. Marginal Costing (Practical Application): Key or Limiting Factor, Optimizing Product Mix, Profit Planning, Make or Buy, Price Fixation, Accept or Reject New Order, Discontinuance of Product, Diversification of Product Line, and Close Down of Operations. Relevant Cost Analysis: Types – Incremental Costing and Short-Term Decision-Making.		
Module 3	**Budgeting and Budgetary Control**	**12 hours**
Budget Concepts and Budget Preparation – Fixed and Flexible Budgets, Budgetary Control, Preparation of Budgetary Control Statement, Functional & Master Budget – Fixed, Variable, Semi-Variable and Activity-Based Categorizations of Cost and their Application in Projecting Financial Results – Zero Base Budgeting (ZBB).		
Module 4	**Pricing Decisions & Strategies**	**10 hours**
Relation of Cost and Prices – Mechanism (methods or policies) of Price Fixation – Pricing Strategies – Market Entry, Discount, Differential, Geographical, Shadow Pricing, Export Pricing, Transfer Pricing.		
Module 5	**Contemporary Cost Concepts & Techniques – I**	**6 hours**
Activity-Based Costing (ABC) System – Target Costing – Life Cycle Costing – Responsibility		

Accounting.		
Module 6	**Contemporary Cost Concepts & Techniques – II**	**8 hours**
Cost of Quality – Total Quality Management (TQM) – Divisional Performance Measurement: Financial (ROI, RI, EPS and NPV) and Non-Financial Performance Measurement – Kaizen Costing – Balance Score Card.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Expertise in engaging stakeholders for sustainable development.
2	Proficiency in understanding and adhering to environmental laws, especially in green marketing.
3	Advanced skills in conducting EIAs and implementing sustainable waste management practices.

Books for Reference: (Strictly APA Format)

1	Prasath, B. S. (2022). *Padhuka's, students' handbook on cost and management accounting for CA Inter New Syllabus* (3rd ed.). Wolters Kluwer.
2	Arora, M. N. (2021). *A text book of cost accountancy*. Vikas Publishing.
3	Bhattarcharya, A. (2022). *Principles and practice of cost accounting*. Sultan Chand.
4	Banerjee, B. (2021). *Cost accounting*. World Press.
5	Bhar, B. K. (2022). *Cost accounting - Method & problems*. Academic Publishers.
6	Edmonds, T. P., Edmonds, C. D., & Tsay, B. Y. (2021). *Fundamental managerial accounting concept*. Irwin McGraw Hill.
7	Hendriksen, E. S. (2020). *Accounting theory*. Richard D. Irwin.
8	Horngren, C. T., Foster, G., & Datar, S. M. (2022). *Cost accounting – A managerial emphasis*. Prentice Hall.
9	Moriarity, S., & Allen, C. P. (2021). *Cost accounting*. John Wiley.
10	Most, K. S. (2020). *Accounting theory*. Holt, Rinehart & Winston.
11	Owler, L. W. J., & Brown, J. L. (2021). *Wheldon's cost accounting*. Macdonald.
12	Prasad, N. K., & Prasad, A. (2022). *Cost accounting*. Book Syndicate.
13	Saxena, V. K., & Vashist, C. D. (2021). *Cost accounting (Text)*. Sultan Chand.
14	Saxena, V. K., & Vashist, C. D. (2022). *Advanced cost management accounting – Problems solutions*. Sultan Chand.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P525MC304	**Forex And Derivatives**	60 Hours	Major Core	4	4

Course Objectives	To provide students with an analytical and conceptual framework in forex management To familiarize students with the various management techniques used in Derivatives management and its application		
COs	**Description**	**T Level**	**K Level**
CO1	Illustrate the fundamental roles of foreign exchange market and determination of foreign exchange rate as Implications of Fisher effect.		
CO2	Compare and contrast the settlement of transactions in spot and futures and options market.		
CO3	Justify the use of futures and options to reduces risk exposures and also numerical examples to reduce the risk exposure		
CO4	Devise strategies of hedging and speculation against each type forex exposure risks by interest rate derivatives		
CO5	Develop the strategies of hedging against the each type credit rate derivatives		
CO6	Illustrate the Trading, clearing, settlement in currency futures in NSE Market		

Module 1	**Foreign Exchange Market and Balance of Payments**	**12 hours**

Nature of foreign exchange, sources of demand for and supply of foreign exchange – the balance of payments (bop) framework, equilibrium and disequilibrium in bop; nominal, real and effective exchange rates; competitive determination of rate of exchange – competitive mint par theory, monetary theory and portfolio balance approach purchasing power parity theory; overvalued and undervalued currencies; fixed, flexible and hybrid exchange rate systems; International Monetary System

Module 2	**Exchange Rate Determination and Theories**	**12 hours**

Nature functions and participants of foreign exchange market; spot and forward markets; forward premium; methods of quoting exchange rates; cross rates of exchange; bid-ask spreads; relation between exchange rate interest rate and [Type here] inflation rate; the Interest Rate Parity Theorem; Covered interest Arbitrage theory, the expectation theory; International Fisher Effect.

Module 3	**Derivatives Markets: Futures and Options**	**12 hours**

Futures and Options: Stock futures - Index futures stock options - Index options - Trading Futures – Pay-off of futures, theoretical models for future pricing. Trading options – option payouts, option strategies, determination of option prices and factors affecting option prices. Derivatives trading on NSE – using daily newspapers to track F&O, accounting and taxation. Equity Derivatives: Introduction, definitions of basic derivatives, put options, call options applications of derivatives and derivatives as a risk management tool. Currency derivatives: Currency Forward Currency futures, currency options and currency swaps; measuring foreign exchange risk and exposure; techniques of exposure management.

Module 4	**Interest Rate Derivatives and Their Applications**	**12 hours**

Interest Rate Derivatives - Forward Rate Agreement - Interest rate guarantee - Interest rate Caps - Interest rate Floor - Interest rate collar - Interest rate ceiling - Interest Rate Futures - Interest Rate Options - Interest Rate Swaps

Module 5	Credit Derivatives and Modern Financial Instruments	6 hours
Credit Derivatives: Credit Derivatives Types of Credit Derivatives Credit Default Swaps (CDS)- Total Return Swaps (TRS) - Credit Link Notes (CLN): Some Modern Credit Derivatives Stripped Mortgage-Backed Securities - Interest only securities - Principal only - securities" - Structured Notes - Swaps - Warrants - Leap - Swaptions		
Module 6	**Currency Futures: Trading, Clearing, and Settlement**	**6 hours**
Trading, Clearing, Settlement in Currency Futures - NSE membership – categories, eligibility and criteria, future contract specifications, trading system, placing orders, client broker relationship. Clearing, settlement through margins of different kinds, clearing entities and settlement mechanism.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Students will develop the ability to analyze complex financial concepts, such as exchange rate determination and interest rate derivatives.
2	Students will gain a comprehensive understanding of foreign exchange markets, derivatives, and their applications in real-world scenarios.
3	Through studying financial instruments like futures, options, and swaps, students will improve their ability to apply mathematical models to pricing and risk management.
4	Students will learn techniques to measure and manage financial exposure, particularly in foreign exchange and credit markets.
5	By exploring trading strategies and risk management tools, students will enhance their decision-making skills in financial markets.
6	Industry Readiness: Students will acquire practical knowledge of financial systems, trading platforms, and settlement mechanisms, preparing them for careers in finance and trading.

Books for Reference: (Strictly APA Format)

1	Vohra, N. D., & Bagri, B. R. (2009). *Futures and options* (2nd ed.). Tata McGraw-Hill.
2	Red Head. (1997). *Financial derivatives: An introduction to futures, forward, options*. Prentice Hall of India.
3	Glenlake. (2022). *Currency risk management, currency futures*. Fitzroy Dearborn Publisher.
4	Graham, A. (2001). *Currency futures*. Routledge.
5	Buckley, A. (2023). *Multinational finance*. Prentice Hall of India.
6	Levi, M. D. (2022). *International finance*. McGraw Hill.
7	Einzip, P. (2021). *A textbook on foreign exchange*. Oxford University Press.
8	National Stock Exchange of India. (2023). *Equity derivatives: A beginner's module*. NSE.
9	National Stock Exchange of India. (2023). *Currency derivatives: A beginner's module*. NSE.
10	Apte, P. G. (2022). *International financial management*. Tata McGraw Hill.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												

CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P525MC305	**Mergers, Acquisitions & Restructuring**	60	Major Core	4	4

Course Objectives	Upon completing the course, students will gain a comprehensive understanding of mergers and acquisitions, including the strategic perspectives and approaches to corporate restructuring. They will learn about the merger process, evaluate different types of mergers and acquisitions, and assess their implications within the legal framework. Additionally, students will examine various strategies such as LBOs, MBOs, MLPs, and ESOPs and their applicability in mergers and acquisitions. They will also acquire skills in selecting appropriate valuation methods for takeover bids and devising post-merger integration plans based on the five governing rules of the integration process.

COs	**Description**	**T Level**	**K Level**
CO1	Understanding of different types of mergers and acquisitions and the process involved inexecuting their deals.		
CO2	Basic understanding of the regulatory environment of mergers and acquisitions in India.		
CO3	Justify synergy and value creation in mergers and acquisitions. Compare and contrast theimplications of each type and form of mergers and acquisition.		
CO4	Evaluate the strategic process involved in mergers and acquisition within the legalframework of merger and acquisition.		
CO5	Examine the applicability and implications of LBOs, MBOs, MLPs and ESOPs.		
CO6	Choose appropriate valuation method that commensurate takeover bid.		

Module 1	**Introduction to Mergers and Acquisition**	**12 hours**

Meaning of mergers and acquisitions (M & A), Merger types, motives behind M & A, advantages and disadvantages of M & A, Steps for a successful merger. Theories of
Mergers and Acquisitions, Merger Motives, Analyzing the strategy behind recent merger and acquisition. Merger Process: Dynamics of M&A process- identification of targets negotiation-closing the deal. Five-stage model – due diligence. Process of merger integration – organizational and human aspects – managerial challenges of M& A.

Module 2	**Strategic Perspective & Merger as a process of value creation**	**12 hours**

Strategic perspective- industry life cycle and product life cycle analysis in M&A decision, strategic approaches to M&A- SWOT analysis, BCG matrix, Porter's Five forces model- trends in merger activities India and abroad

Types and Forms of M&A - Share purchases, mergers, demerger, slump sale, itemized sale, comparison between each of the options, including advantages and disadvantages

Merger as a process of value creation

Synergy and its different types, value creation in synergy, theoretical factors that would affect M & A activity.

Module 3	**Corporate Restructuring and Legal Regulatory Framework**	**12 hours**

Corporate restructuring, different methods of restructuring , joint ventures –sell-off and spin-off

,divestitures , equity carve out – leveraged buyouts(LBO), management buyouts – master limited partnerships , employee stock ownership plans /stock option plan(ESOP) ,detailed understanding of all types of restructuring.

Module 4	**Funding of Merger and Takeover and Valuation Approaches**	**12 hours**

Financial Alternatives; Merits and Demerits, Funding through various Types of Financial Instruments including Equity and Preference Shares, Debentures, Securities with Differential Rights, Swaps, Stock Options; ECBs, Funding through Financial Institutions and Banks - Rehabilitation Finance - Management Buyouts/Leveraged Buyouts.

Valuations for Different Strategies, Merger & Acquisition, Demerger, Slump Sale, Liquidation and Corporate Insolvency, Internal & External Restructuring - Valuation of Intangibles, Valuation of Securities.

Module 5	**Takeovers, Legal and Regulatory Framework**	**6 hours**

Takeovers, Types, Takeover code, its applicability, exemptions from the Takeover code-
Takeover defences- pre offer defences-post offer defences . Legal and regulatory frame work of M & A – provisions of Companies Act 2013 –Indian Income Tax act 1961 – SEBI Takeover Code - Provisions of Competition Act.

Module 6	**Prominent cases of M& A including cross border M& A**	**6 hours**

Examples of M& A in the Indian and international contexts.

Post-Merger Integration - integration planning, factors in post- merger integration model, post-merger integration model, strategic interdependence and autonomy, political and cultural aspects in integration, cultural profiling and assessment of cultural compatibility, HRM issues, and problems in integration and five rules of the integration process.

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	A comprehensive understanding of various types of mergers and acquisitions, along with the associated deal execution processes.
2	Basic knowledge of the regulatory environment governing mergers and acquisitions in India.
3	The ability to justify synergy and value creation in M&A, coupled with the skill to compare and contrast different implications of M&A.
4	Proficiency in evaluating the strategic processes involved in M&A within the legal framework, enhancing their analytical and decision-making abilities.

Books for Reference: (Strictly APA Format)

1	Weston, J. F., Chung, K. S., & Siu, J. A. (2023). *Takeovers, restructuring and corporate governance*. Prentice Hall.
2	Weston, J. F., & Weaver, S. C. (2022). *Mergers & acquisitions*. Tata McGraw Hill.
3	Sudarsanam, S. (2022). *Value creation from mergers & acquisitions*. Pearson Education.
4	Damodaran, A. (2023). *Corporate finance – Theory & practice*. John Wiley & Sons.
5	Verma, J. C., & Kumar, S. (2021). *Corporate amalgamations & takeovers – Concept, practice & procedure*. Bharat Law Publication.
6	Vadapalli, R. (2022). *M & A and business valuation*. Oxford University Press.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12

CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P516MC303	**Business Ethics and Corporate Governance**	60 Hours	Major Optional	4	4

Course Objectives	Identify the contributions of philosophical system, Religion, principle of rights and codes of ethics role in developing an Ethical Decision-making Model at personal, Professional, Business and corporate governance level. Examine the implications of Ethical and unethical practices in the context of issues of marketing management. Examine the implications of Ethical and unethical practices in the context of issues of Human Resources Management. Examine the implications of Ethical and unethical practices in the context of issues of Finance and Accounts. Justify the contributions of principles of corporate governance and obligations of the stakeholders towards building governance model for Indian corporates. Evaluate the implications of sustainable development practices and standards on CSR in the practices of CSR in India firms.

COs	**Description**	**T Level**	**K Level**
CO1	Identify the contributions of philosophical system, Religion, principle of rights and codes of ethics role in developing an Ethical Decision-making Model at personal, Professional, Business and corporate governance level.		
CO2	Examine the implications of Ethical and unethical practices in the context of issues of marketing management.		
CO3	Examine the implications of Ethical and unethical practices in the context of issues of Human Resources Management.		
CO4	Examine the implications of Ethical and unethical practices in the context of issues of Finance and Accounts.		
CO5	Justify the contributions of principles of corporate governance and obligations of the stakeholders towards building governance model for Indian corporates.		
CO6	Evaluate the implications of sustainable development practices and standards on CSR in the practices of CSR in India firms.		

Module 1	**Business Ethics an overview**	**10 hours**
Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards – Principles of Rights – Justice – Equality- Care – Virtue- Agency – Prisoners Dilemma - Types and codes of ethics. Kantianism – Kohlsberg Vs Utiliarianism, Individualism Vs Collectivism. Ethical Decision Making Model.		
Module 2	**Ethical issues in Marketing Management**	**12 hours**
Marketing Strategy, Marketing Mix – Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory -Contractual theory – Strict Liability Theory.		

Module 3	Ethical issues in Human Resource Management	10 hours
Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment.		
Module 4	**Ethical issues in Finance and Accounts**	**10 hours**
Importance of Financial Statements, Importance of Transparency in Disclosure, Ethical issues in Mergers and Acquisition, Insider trading, Money Laundering. Banking Ombudsman Scheme. Right to information Act.		
Module 5	**Corporate Governance**	**8 hours**
Meaning– Definition- Significance- Principle of Corporate Governance- Issues- Strategies and Techniques to Sound Corporate Governance- Indian Model. Obligation: investors, employees, customers, Managerial. Legislative Changes, OECD recommendations, Cadbury Committee, Birla Committee.		
Module 6	**Corporate Social Responsibility**	**10 hours**
Definition – importance – Scope – Advantages – Steps- Theoretical Justification for CSR- CSR as a Business strategy for sustainable Development- External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Ability to analyze and apply ethical concepts such as justice, equality, and moral standards in various business contexts.
2	Understanding of key ethical frameworks like Kantianism, Utilitarianism, and theories related to rights, justice, and care.
3	Knowledge of sound governance practices, corporate responsibility, and the importance of transparency and accountability.
4	Familiarity with regulations such as insider trading laws, the Right to Information Act, and the Companies Act (2013).
5	Skills in developing Corporate Social Responsibility (CSR) strategies for sustainable business practices. Understanding the ethical implications in marketing strategies, advertising, pricing, and distribution.
6	Proficiency in handling ethical hiring, remuneration, and retrenchment practices. Ability to assess ethical issues in financial reporting, disclosure, and financial statements.
7	Understanding ethical issues related to financial crimes like money laundering. Ability to evaluate ethical dilemmas, such as the Prisoner's Dilemma, and make balanced decisions.
8	

Books for Reference: (Strictly APA Format)

1	Ferrell, O. C., Fraedrich, J., & Ferrell, L. (2008). *Business ethics, ethical decision making & cases* (7th ed.). Prentice Hall.
2	Valasquez, M. G. (2002). *Business ethics – Concepts and cases*. Pearson Education.
3	Boatright, J. R., & Patra, B. P. (2011). *Ethics and conduct of business* (6th ed.). Pearson.
4	Parthasarathy, S., & Rangarajan, P. (2003). *Concepts and realities in business ethics*. Sadagopan Publishers.
5	Bhatia, S. K. (2001). *Business ethics and managerial values*. Deep and Deep Publications.
6	Banerjee, R. P. (2001). *Ethics in business management, concepts and cases*. Himalaya Publishing House.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P525FA301	**Security Analysis & Portfolio Management**	60 Hours	Major Optional	4	4

Course Objectives	This course equips students with essential skills in investment management. They learn about risk assessment, asset analysis, and portfolio construction. Through practical exercises, students evaluate investment avenues, conduct fundamental and technical analyses, and explore derivatives for risk management. They also delve into portfolio optimization techniques like Markowitz's efficient portfolios and the Sharpe single index model.

COs	**Description**	**T Level**	**K Level**
CO1	Illustrate the steps involved in the investment management process from the perspectiveof the financial advisor of the client.		
CO2	Calculate the Risk and return of each avenue of investment (Financial Assets) for theconstruction of portfolios.		
CO3	Conduct Fundamental Analysis, Technical analysis, and Efficient Market Hypothesisanalysis to decide whether to buy sell, or hold financial assets.		
CO4	Examine the profile of each avenue of investment of capital and Money marketinstruments		
CO5	Use derivatives for speculation and hedging the risks of stock in the futures and options market		
CO6	Construct an optimum portfolio by using Markowitz's efficient portfolios and Sharpesingle index Model		

Module 1	**Introduction**	**10 hours**
Introduction to Securities & Investment - Concept, Investment Vs. Speculation, Arbitrage, Gambling, Investment Objective, Investment Process, Investment Constraints, Investment Strategy, Selection of Securities, Buying, Selling, & Holding Decisions & Strategies, MarketIndices, Credit Rating & Agencies, Credit Rating & their Functions, Work & Operations.		
Module 2	**Risk & Return**	**12 hours**
Risk & Return - Expected Return, Historical Return, Systematic & Unsystematic Risk, Beta Coefficient- (Solving problems using Excel), CAPM, SML & CML, Factor Model & Arbitrage Pricing Theory.		
Module 3	**Market Analysis**	**12 hours**
Fundamental Analysis- Economic Analysis, Industry Analysis, Industry Life Cycle, Company Analysis, Measuring Earnings, Forecasting Earnings, Technical Analysis: Efficient Market Hypothesis, Dow Theory, Types of Charts, Price Patterns, Trend Lines, Trend Channels, Support and Resistance Levels, Relative Strength Analysis, Moving Averages, Breadth of the Market, Volume, Momentum.		
Module 4	**Financial Instruments**	**10 hours**
Financial Instruments - Corporate Bonds, Government Bonds, Special Bonds, Measures of Bond Returns, YTM, HPR, CY, Bond Valuation, Duration of Bond. Preference Shares, Valuation Analysis, Equity Shares, Equity Valuation & Analysis, and Money Market Instruments.		

Module 5	Derivatives	9 hours
Derivatives - Financial Derivatives, Types of Derivatives, Exchange traded Derivatives, and OTC Derivatives, Futures Pricing, Types of Futures, Options, Option Types, Moneyness in Options, Intrinsic value and Time Value in Options, Pay-off in Options, Option Models (theory only), Hedging- Speculation (Option point of View), Swaps, Warrants & Convertibles(theory).		
Module 6	**Portfolio Analysis**	**7 hours**
Portfolio Analysis & Management - Risk & Return, Markowitz Model, Risk Return Optimization, Sharpe Portfolio Optimization, Portfolio Investment Process, Investment Timing & Evaluation, Portfolio Revision, Mutual Funds, Managed Portfolio & Performance.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Analyzing and differentiating investment strategies and speculative behaviors
2	Applying risk-return concepts and financial models like CAPM and Beta for decision-making.
3	Evaluating and valuing various financial instruments, including bonds, equity shares, and derivatives.
4	Managing and optimizing portfolios with tools like the Markowitz model and Sharpe ratio for better performance.

Books for Reference: (Strictly APA Format)

1. Avadhani, V. A. (2021). *Security analysis & portfolio management*. Himalaya Publishing House.
2. Bhalla, V. K. (2021). *Investment management*. S. Chand.
3. Fischer, D. E., & Jordan, R. J. (2022). *Security analysis portfolio management*. Prentice Hall.
4. Chandra, P. (2021). *Investment analysis & portfolio management*. Tata McGraw Hill.
5. Vohra, N. D., & Bagri, B. R. (2020). *Futures and options* (2nd ed.). McGraw-Hill Education.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P521ECO301	**Econometrics**	15 Hours	Value Added Course	2	1

Course Objectives	Derive an ordinary least squares (OLS) estimator for a simple regression model proving that it is unbiased, BLUE, and consistent Estimate an ordinary least square (OLS) for a Multi – variate regression model proving that it is unbiased, BLUE, and consistent Examine the implications of Heteroscedasticity and Tests for Homoscedasticity and its Consequences for OLS Justify the implications of Autocorrelation and Multicollinearity and its Consequences for OLS Use panel Data Method for Pooled OLS in the context of Panel data Problems with panel data and analyze the role of random effects and fixed effects estimators.

COs	**Description**	**T Level**	**K Level**
CO1	Derive an ordinary least squares (OLS) estimator for a simple regression model proving that it is unbiased, BLUE, and consistent		
CO2	Estimate an ordinary least square (OLS) for a Multi – variate regression model proving that it is unbiased, BLUE, and consistent		
CO3	Examine the implications of Heteroscedasticity and Tests for Homoscedasticity and its Consequences for OLS		
CO4	Justify the implications of Autocorrelation and Multicollinearity and its Consequences for OLS		
CO5	Use panel Data Method for Pooled OLS in the context of Panel data Problems with panel data and analyze the role of random effects and fixed effects estimators.		

Module 1	**Introduction to Econometrics**	**3 hours**

Introduction to Econometrics – The FAQS of economics research. Methodology of Econometric Research. Correlation theory. Causal Relationships. Experiments and Quasi experiments. Identification and Statistical Inference. The selection Problem. Cross Section and Longitudinal Data.

Module 2	Simple Regression Model	**4 hours**

The Simple Regression Model – Assumptions of linear stochastic regression model, Derivatio OLS estimates. Mechanics and Properties. Units of measurement and functional form. Statistical t of first order significance of least squares estimates

Module 3	Multi-variate Regression Analysis	**3 hours**

Multi-variate Regression Analysis – Model with two explanatory variables. General linear regres model.

Multiple sources of variation. Partial correlation coefficients. Mechanics and interpretation of O The "partialling out" interpretation and linear projections. Inference in the Multi-variate Regres Model - Sampling distributions of the OLS estimators. Analysis of variance-Testing Hypothe Confidence Intervals. Asymptotic Properties of OLS - Consistency, asymptotic normality asymptotic efficiency. The LM test. Sources of endogeneity: omitted variables, measurement er

and simultaneity. Dummy Variables. Proxy variables. Missing data and outliers.		
Module 4	Heteroscedasticity	**3 hours**
Heteroscedasticity - Consequences for OLS. - Heteroscedasticity- meaning, assumptions. Ro inference. Tests for Homoscedasticity: Spearman's Rank Correlation test, Breusch Pagan and W tests. WLS and FGLS. Instrumental Variables and 2SLS - Instruments as a solution to endogene Reduced form equations. Exclusion restrictions. Rank condition. Two-stage least squares and GMM. Consistency and other asymptotic properties. Potential pitf Local Average Treatment Effects.		
Module 5	Autocorrelation and Multicollinearity	**2 hours**
Autocorrelation and Multicollinearity - Meaning of the assumption of serial interdependence, order auto regression, sources of autocorrelation, tests for autocorrelation, and consequences autocorrelation. Multicollinearity: meaning of multicollinearity, consequences of multicollinearity, tests for detec multicollinearity, solutions for the incidence of multicollinearity		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Proficiency in applying econometric models, including regression analysis, and understanding assumptions like linearity, unbiasedness, and efficiency.
2	Ability to conduct hypothesis testing, construct confidence intervals, and interpret statistical significance in regression models.
3	Knowledge of identifying and addressing endogeneity issues through methods like Instrumental Variables (IV), 2SLS, and GMM.
4	Skills in working with cross-sectional and longitudinal data, handling missing data, outliers, and interpreting multivariate regression results.
5	Understanding of methods like WLS, FGLS, and robust inference for dealing with heteroscedasticity and autocorrelation. Ability to detect and address multicollinearity issues through various tests and solutions.
6	Expertise in handling panel data with techniques like pooled OLS, random effects, and fixed effects estimators. Proficiency in detecting and testing for autocorrelation, heteroscedasticity, and multicollinearity.
7	Experience in econometric experiments, quasi-experiments, and causal inference techniques. Skills in applying and interpreting various econometric models to real-world economic data.

Books for Reference: (Strictly APA Format)

1	Wooldrige, J. M. (2000). *Introductory econometrics: A modern approach*. South-Western College Publishing.
2	Angrist, J., & Prischke, J. (2009). *Mostly harmless econometrics: An empiricist's companion*. Princeton University Press.
3	Johnston, J., & DiNardo, J. (1997). *Econometric methods* (4th ed.). McGraw-Hill.
4	Wooldrige, J. M. (2002). *Econometric analysis of cross section and panel data*. The MIT Press.
5	Cameron, C. A., & Trivedi, P. K. (2005). *Microeconometrics: Methods and applications*. Cambridge University Press.
6	Cameron, C. A., & Trivedi, P. K. (2009). *Microeconometrics using STATA*. STATA Press.
7	Ruud, P. A. (2000). *An introduction to classical econometric theory*. Oxford University Press.
8	Greene, W. H. (2008). *Econometric analysis* (6th ed.). Prentice-Hall.

9	Morgan, S. L., & Winship, C. (2007). *Counterfactuals and causal inference: Methods and principles for social research*. Cambridge University Press.
10	Kennedy, P. (2003). *A guide to econometrics*. The MIT Press.
11	Koutsoyiannis, A. (2004). *Theory of econometrics*. Palgrave.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	**PG25DVT301**	**Data Visualization Using Tableau**	15 Hours	Value Added Course	2	1

Course Objectives	This course empowers students to proficiently utilize Tableau software by comprehending its functionalities, enabling them to craft insightful visualizations and dynamic dashboards with interactivity		
COs	**Description**	**T Level**	**K Level**
CO1	Acquire proficiency in leveraging Tableau software for crafting purposefulvisual representations.		
CO2	Employ data from diverse origins to fabricate dynamic dashboards fosteringinteractivity.		
CO3	Grasp Tableau's features encompassing parameters, calculated fields, andtailored calculations.		
CO4	Master the art of effectively conveying data insights through visually compellingrepresentations		

Module 1	**Introduction to Tableau**	**2 hours**
Overview of Tableau and its importance in data visualization, Installation and setup of Tableau Desktop, connecting to various data sources (Excel, CSV, databases), Basicinterface navigation and terminology, and Understanding data types and roles in Tableau.		
Module 2	**Data Preparation**	**3 hours**
Introduction to calculated fields and parameters, Grouping and hierarchies for organizing data, applying filters and data sorting for analysis, Data Labels, Folders, Sorting, Data, adding total, sub-total, and grand-total to reports.		
Module 3	**Basic Visualizations**	**4 hours**
Exploring different chart types: bar charts, line charts, and pie charts, creating interactive maps and geographic visualizations, utilizing dual-axis and combined charts for comparison, incorporating reference lines and annotations for insights, Customizing visualizations with colors, labels, and tooltips, Waterfall chart.		
Module 4	**Advanced Visualizations**	**3 hours**
Building advanced visualizations like heat maps, histograms, Gantt charts, Funnelcharts, bullet graphs, Lollipop charts, Pareto charts, and box plots -Implementing trend lines and forecasting in visualizations.		
Module 5	**Tableau Dashboards and Sharing**	**3 hours**
Creating dynamic dashboards for presenting insights -Designing dashboards with multiple worksheets -Formatting dashboard layouts and publishing/sharing dashboards effectively.		
Module 6		**Hours**

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Develop the ability to effectively use Tableau for data visualization and analysis
2	Gain proficiency in preparing and organizing data using calculated fields, filters, and hierarchies.
3	Master the creation of basic visualizations such as bar, line, and pie charts, along with interactive maps
4	Acquire advanced skills in building complex visualizations like heat maps, histograms, and Gantt charts
5	Learn how to design and create dynamic dashboards that present insights clearly and interactively
6	Understand how to share and publish Tableau dashboards, ensuring accessibility and ease of communication

Books for Reference: (Strictly APA Format)	
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***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P525SB301	**Introduction To Python**	60 Hours	Value Added Course	4	4

Course Objectives	This course introduces the fundamentals of Python programming, focusing on syntax, data types, and operators, while also covering control structures like loops and conditionals. Students will explore core Python data structures such as lists, tuples, and dictionaries, and learn to define functions and use modules for code reusability. The course emphasizes data handling with Pandas, teaching how to manipulate Series and DataFrames. It also covers data visualization using Matplotlib and Plotly to present insights effectively. Ultimately, the course equips learners with practical skills to analyze and visualize real-world data.		
COs	**Description**	**T Level**	**K Level**
CO1	Gain proficiency in Python programming and understand its core concepts and syntax		
CO2	Develop problem-solving skills by applying control structures and string operations in Python		
CO3	Master Python data structures (lists, tuples, dictionaries) and learn how to manipulate them effectively		
CO4	Define and use functions and modules, improving code organization and reusability		
CO5	Acquire the ability to handle, manipulate, and analyze data using Pandas for practical data science applications		
CO6	Learn to visualize data effectively using Matplotlib and Plotly to present insights through various types of plots		

Module 1	**Introduction**	**8 hours**

Basics of Python programming, Python interpreter - interactive and script mode, the structure of a program, indentation, identifiers, keywords, constants, variables, types of Operators, precedence of operators, Data Types, mutable and immutable data types, statements, expressions, Evaluation and comments, Input and output statements, data type conversion,debugging.

Module 2	**Control Statements and String Operations**	**10 hours**

Control Statements: if-else, nested if-else, if-elif-else, while loop, for loop, nested loops, break, continue, pass

String: string operations - creation, Accessing, Basic Operations, Slices, built-in functionslen(), upper(), lower(), title(), strip(), find(), replace(), count(), split(), join(), isalnum(), isalpha(), isdigit(), isspace(), islower(), isupper(), endswith(), startswith(), isalnum()

Module 3	**Lists, Tuples, and Dictionaries**	**12 hours**

Lists: list operations - creating, initializing, traversing and manipulating lists, list methods and built-in functions - len(), list(), append(), extend(), insert(), count(), index(), remove(), pop(), reverse(), sort(), min(), max(), sum(), copy(), clear()

Tuple: tuple operations - creation, Accessing, Basic Operations, Slices, built-in functions - len(), tuple(), min(), max(), count(), index()

Dictionary: concept of key-value pair, creating, initializing, traversing, updating and deleting elements, dictionary methods and built-in functions - dict(), len(), get(), keys(), values(), items(), pop(), popitem(), update(), del(), clear(), copy, fromkeys()		
Module 4	**Functions and Modules**	**8 hours**
Functions: Defining a function, calling a function, Types of functions Function Arguments, Anonymous functions, Global and local variables. lambda functions **Modules:** Importing module, Math module, Random module, Packages, Composition.		
Module 5	**Data Handling and Analysis with Pandas**	**12 hours**
Data Handling using Pandas: Introduction to Python libraries-Pandas, Matplotlib.Data structures in Pandas - Series and Data Frames. **Series:** Creation of Series from – ndarray, dictionary, scalar value; mathematical operations; Head and Tail functions; Selection, Indexing and Slicing. **Data Frames:** creation - from dictionary of Series, list of dictionaries, Text/CSV files; display; iteration; Operations on rows and columns: add, select, delete, rename; Head and Tail functions; Indexing using Labels, Boolean Indexing; Importing/Exporting Data between CSV files and Data Frames.		
Module 6	**Data Visualization with Matplotlib and Plotly**	**10 hours**
Data Visualization: Purpose of plotting; drawing and saving following types of plots using **Matplotlib** – Line graph, Bar graph, Histogram, Random Walks, Rolling Dice with Plotly. **Downloading Data:** The CSV File Format, Mapping Global Data Sets: JSON Format, Working with APIs: Using a Web API, Visualizing Repositories Using Plotly. Customizing plots: adding label, title, and legend in plots. Generating Data-Installing Matplotlib, plotting a Simple Line Graph, Random Walks, RollingDice with Plotly		
Self-Learning Topics: (If Applicable)		
1		
2		
3		
Skill Development: (These activities are only indicative, the Faculty members can innovate)		
1	Students will develop a strong foundation in Python programming, learning to write efficient and error-free code.	
2	Through practice with control statements and loops, students will enhance their logical thinking and ability to solve problems programmatically.	
3	Students will gain expertise in Python's core data structures—lists, tuples, and dictionaries—and will know how to manipulate them effectively.	
4	Students will learn to define and use functions for better code organization and reusability, including lambda and anonymous functions.	
5	By working with Pandas, students will develop skills to manipulate, clean, and analyze datasets, preparing them for data-driven decision-making.	
6	Students will be able to create clear and insightful visualizations using Matplotlib and Plotly, improving their ability to present data effectively.	
Books for Reference: (Strictly APA Format)		
1	Sweigart, A. (2019). *Automate the boring stuff with Python: Practical programming for total beginners* (2nd ed.). No Starch Press.	
2	Ramalho, L. (2022). *Fluent Python: Clear, concise, and effective programming* (2nd ed.). O'Reilly Media.	
3	Matthes, E. (2023). *Python crash course: A hands-on, project-based introduction to*	

	programming (3rd ed.). No Starch Press.
4	Goodrich, M. T., Tamassia, R., & Goldwasser, M. H. (2013). *Data structures and algorithms in Python* (1st ed.). Wiley.
5	McKinney, W. (2022). *Python for data analysis: Data wrangling with pandas, NumPy, and Jupyter*. O'Reilly Media.
6	VanderPlas, J. (2023). *Python data science handbook: Essential tools for working with data* (2nd ed.). O'Reilly Media.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Financial Analysis]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
4	P524SB401	**Business Valuation Using Excel**	45 Hours	Value Added Course	4	4

Course Objectives	This course offers a comprehensive understanding of business valuation principles and financial modeling techniques using Microsoft Excel. Students will learn how to analyze financial statements, forecast future performance, and apply valuation methodologies to make informed investment decisions. Practical exercises and real-world case studies will be used to reinforce learning and develop proficiency in Excel-based financial modeling and valuation.

COs	**Description**	**T Level**	**K Level**
CO1	Develop proficiency in constructing and analyzing financial models for various business scenarios.		
CO2	Understand and apply key financial mathematical concepts and techniques using Excel functions and formulas.		
CO3	Gain expertise in financial statement analysis, including the interpretation of income statements, balance sheets, and cash flow statements		
CO4	Prepare comprehensive financial reports and forecasts, including segment and geographic revenue sheets, cost statements, and debt sheets.		
CO5	Develop the ability to create detailed financial presentations, incorporating key assumptions, models, and industry overviews.		

Module 1	**Introduction to Valuation, Financial Modeling, and Advanced Excel Functions**	**12 hours**

Overview of business valuation concepts and financial modeling principles. Introduction to Excel tools and functions for financial analysis (Understanding the Ribbon, Formatting Cells, IF Function, AND Function, MONTH YEAR WEEKDAY WEEKNUM Functions, etc). Advanced Excel functions for modeling (LOOKUP FUNCTIONS, INDEX-MATCH, WHAT-IF-ANALYSIS, etc.) Data validation and error-checking techniques in Excel

Module 2	**Preparing the Financial Statement**	**10 hours**

Preparing the Financial Statements using Excel: Income Statement, Balance Sheet, and Cash Flow Statement. Ratio analysis and financial metrics using Excel for assessing company performance. (Sales revenue analysis, Break Even Analysis, Types of Ratio Analysis)

Module 3	**Forecasting Financial Statements**	**13 hours**

Techniques for forecasting a 3-statement model (Income Statement, Cash Flow, Balance sheet). Building dynamic financial models in Excel for projections (Using Moving Averages, Data analysis, and Linear Regression)

Module 4	**Discounted Cash Flow (DCF) Valuation**	**10 hours**

Principles of DCF valuation and the concept of the time value of money. Estimating Intrinsic value, Market Value, Unlevered FCF (UFCF), Terminal Value (TV), Enterprise Value (EV). Constructing DCF models in Excel and interpreting valuation outputs

Module 5	**Relative Valuation Methods**	**15 hours**

Comparable Company Analysis (CCA) and Precedent Transactions Analysis (PTA). Identifying comparable companies and transactions for valuation benchmarks. Excel-based techniques for collecting and analyzing market data.

Module 6	Valuation Multiples and Market Comparable	8 hours

Understanding key valuation multiples (P/E, Forward P/E ratio, Justified P/E ratio, P/B ratio, Market to Book Ratio). Calculating and interpreting multiples in Excel

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	Develop skills in financial mathematics, including formatting Excel sheets, using Excel formulas, and applying advanced modeling techniques like extrapolation, histogram analysis, and scenario planning.
2	Explore the use of financial analytics in evaluating financial health indicators, including liquidity, leverage, and profitability, and understanding the time value of money in decision-making processes.
3	Understand the basics of financial modeling, including the types of financial models and best practices in creating them using tools like Excel.
4	Learn the essentials of financial statement analysis, including understanding income statements, balance sheets, and cash flow statements, and applying various analysis techniques like ratio analysis and DuPont analysis.
5	Master valuation techniques such as Discounted Cash Flow (DCF), relative valuation methods (e.g., Football Field Chart), and the preparation of assumptions and models for valuation, culminating in creating a company and sector overview
6	Gain expertise in preparing financial reports such as income statements, balance sheets, cash flow statements, geographic revenue sheets, segment revenue sheets, and cost statements, while analyzing revenue drivers and forecasting key financial indicators.

Books for Reference: (Strictly APA Format)

1	
2	
3	
4	

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Suggested online certification courses

M.Com - Finance and Taxation	M.Com - International Business	M.Com - Financial Analysis
Audit And Assurance	Audit And Assurance	Audit And Assurance
Behavioural Finance	Behavioural Finance	Behavioural Finance
Fintech Management	Fintech Management	Fintech Management
Personal Finance	Personal Finance	Personal Finance
R Programming	R Programming	R Programming
Tableau	Tableau	Tableau
Power BI	Power BI	Power BI
Google Analytics for Beginners	Google Analytics for Beginners	Google Analytics for Beginners
Google Analytics Certification	Google Analytics Certification	Google Analytics Certification
Python	Financial Reporting and Analysis	-
-	GST	-
-	Python	-
NATIONAL INSITUTE OF SECURITIES MARKET (NISM) CERTIFICATIONS		
Basics of Securities Markets	Basics of Securities Markets	Basics of Securities Markets
Research Analyst	Research Analyst	Research Analyst
Financial Education	Financial Education	Financial Education

Note: Students must undergo a certification course on any platform such as SWAYAM-NPTEL (Preferred), Coursera, NISM etc.… for a minimum of **30 hours** at the beginning of the 1st semester and submit the certificate by the end of the 2nd-semester examinations compulsorily.

Guidelines:

At least 1 course must be completed by the end of 2nd semester to get promoted. Likewise, the certification should be taken up in 3rd semester and submit the certificate by the end of 4th Semester. However, students are encouraged to take more courses.

- The department requires a minimum of 2 courses to be completed within 2 years of M.Com.
- Students are free to choose any other courses apart from the suggested ones. However, they must obtain prior approval from the PG-HOD before commencing the course.