

# **ST. JOSEPH'S COLLEGE OF COMMERCE**

(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade 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**

**(2020-2022 BATCH)**

***Syllabus w.e.f., 2015 – 2016***

**Academic year 2020-2021**

## **St. Joseph's College of Commerce**

(An Autonomous Institution affiliated to Bengaluru Central University)

**Dedicated to Excellence with Relevance**

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the college was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra – curricular activities. Besides, there has been a constant effort made by the college to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the college was recognized by the UGC as a "College with Potential for Excellence".

The college aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bengaluru Central University and became autonomous in September 2005. The motto of the college is Fide-et-Labore or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various programmes.

The College is committed to providing quality education to its students. It offers Bachelors in Commerce/Management and Post-Graduate Programmes; Masters in Commerce(Regular/Financial

Analysis/International Business). Highly qualified staff members, quest for research, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

## **GOALS 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.
6. Offering an in-built opportunity to explore on the job training through an internship period of six months in any vertical that is finance related.

### **I. ELIGIBILITY FOR ADMISSION:**

Admission Requirement and Admission test:

- i. Candidates who have passed B.COM or BBM of any recognized university and have secured at least 50% of mark in the aggregate of all papers studied in the qualifying examinations are eligible for admission into this course.
- ii. Admission will be based on an entrance test conducted by the college. Marks scored at the test and qualifying examination 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. 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 subjects compulsorily.
- b. 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 (FINANCIAL ANALYSIS) PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:**

Refer pages 7 to 9

## **V. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS/Ph.D graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses including part-B courses of I and II semesters

## **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 subject. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all subjects.

## **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:

- i. Credits – Credits are assigned to subjects based on the following broad classification

Subject Category	Instruction hours/week	Credits
Major Core	4 hours	4
Allied Required	3 hours	3
Allied Optional	3 hours	3
Graded Subjects	2hours	1

- ii. 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

- iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credit of Part A and Part B in the semester.

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 5.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

- iv. The cumulative grade point average (CGPA)- is the weighted average of all the subjects undergone by a student

over all the six semesters of a PROGRAMME.

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the PROGRAMME}}$ . 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

<b>SGPA/CGPA/ Subject Grade Point</b>	<b>Grade</b>	<b>Result/Class Description</b>
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
4.00 – 4.99	P	Pass Class
Below 4	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
		<b>Total</b>	<b>70 Marks</b>

## **X. M.Com FA Corporate Internship:**

The progression of the corporate internship of a duration of six months is supervised and evaluated at two levels i.e., by an internal guide allocated by the college and external mentor allocated by the organization.

The student will report to the internal guide once/twice a month, thus enabling the tracking of learning and work progress of the student.

Each candidate 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 STRUCTURE PROGRAMME MATRIX)**

<b>Content</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>I. ACADEMICS</b>					
Major core	<ul style="list-style-type: none"> <li>• Company legislations and compliance</li> <li>• Advanced Financial Management</li> <li>• Financial Markets and Regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Financial reporting and analysis</li> <li>• Forex and Derivatives</li> <li>• Securities Analysis and Portfolio Management</li> <li>• Goods and Service Tax (GST)</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate tax planning</li> <li>• Strategic cost and Management Accounting</li> <li>• Business Ethics And Corporate Governance</li> <li>• Valuation</li> <li>• Mergers and Acquisitions</li> </ul>		
Allied Required	<ul style="list-style-type: none"> <li>• Economics for Managers</li> <li>• Research Methodology</li> </ul>	<ul style="list-style-type: none"> <li>• Business Information System</li> <li>• International Business Environment</li> </ul>	-	-	
Major Optional	NA	NA	<ul style="list-style-type: none"> <li>• Project Appraisal and Finance</li> </ul>	-	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
Skill Based	-	-	<ul style="list-style-type: none"> <li>• Financial Modeling</li> </ul>	<ul style="list-style-type: none"> <li>• SAP(FICO)</li> </ul>	
Corporate Internship	-	-	-	*12 Hrs/12 Credits (as per list given below)	
<b>TOTAL</b>	<b>21 Cr</b>	<b>25 Cr</b>	<b>28 Cr</b>	<b>16 Cr</b>	<b>90</b>
<b>II SKILL ORIENTED / VALUE ADDED PROGRAMMES</b>					
QTLR for Competitive Exams (NET, SLET, Bank Exams, UPSC, KPSC etc)	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
Econometrics	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
<b>TOTAL</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>-</b>	<b>7</b>
<b>III EXTENSION ACTIVITIES, CO-CURRICULAR &amp; OTHERS</b>					
Extension/Extra Curricular & Others		1 Cr	-	1 Cr	
	-	1 Cr	-	1 Cr	2
<b>TOTAL</b>	<b>24 Cr</b>	<b>28 Cr</b>	<b>30 Cr</b>	<b>17 Cr</b>	<b>99</b>

**M.COM (FINANCIAL ANALYSIS) PROGRAMME  
STRUCTURE (for I & II Semesters) SEMESTER  
SCHEME OF EXAMINATION  
CORE SUBJECTS**

**SEMESTER – I**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P516 MC 101	Company Legislations & Compliance	4	30	70	100	4
P115 MC 102	Advanced Financial Management	4	30	70	100	4
P516 MC 103	Financial Markets and Regulations	4	30	70	100	4
P516 AR 101	Economics for Managers	3	30	70	100	3
P516 AR 102	Research Methodology	3	30	70	100	3
<b>TOTAL</b>		<b>18</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>18</b>

## SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P516 MC 201	Financial Reporting and Analysis	4	30	70	100	4
P516 MC 202	Forex and Derivatives	4	30	70	100	4
P515 MC 203	Securities Analysis and Portfolio Management	4	30	70	100	4
P517 MC 204	Goods and Service Tax	3	30	70	100	3
P515 AR 201	Business Information System	3	30	70	100	3
<b>TOTAL</b>		<b>18</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>18</b>

*CIA – Continuous Internal Assessment*

**M.COM (FINANCIAL ANALYSIS) PROGRAMME  
STRUCTURE (for I & II Semesters) SEMESTER  
SCHEME OF EXAMINATION  
ALLIED OPTIONAL  
SEMESTER – I**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
PG20AM001/ PG20AM002/ PG20AM003	The Science of Wellbeing/Powerful Mental Tools/Introduction to Psychology	3	30	70	100	3
<b>TOTAL</b>		<b>3</b>	<b>30</b>	<b>70</b>	<b>100</b>	<b>3</b>

**SEMESTER – II**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ES E		
P119 AO 214/ P119 AO 215/ P118 AO 216	Disaster Management/Startup Launchpad/AI Training	3	30	70	100	3
<b>TOTAL</b>		<b>3</b>	<b>30</b>	<b>70</b>	<b>100</b>	<b>3</b>

*CIA – Continuous Internal Assessment*

**M.COM (FINANCIAL ANALYSIS) PROGRAMME  
STRUCTURE (for I & II Semesters) SEMESTER  
SCHEME OF EXAMINATION  
GRADED SUBJECTS (VALUE ADDED COURSE)  
SEMESTER – I**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P415 MCE 101	Managerial Communication - I	2	-	-	-	1
P115 ACBE 101	Analysis of Current Business and Economics – I	2	-	-	-	1
P115 QTLR 101	Quantitative Techniques and Logical Reasoning- I	2	-	-	-	1
<b>TOTAL</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

**SEMESTER – II**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ES E		
P115 ACBE 201	Analysis of Current Business and Economics – II	2	-	-	-	1
P115 QTLR 201	Quantitative	2	-	-	-	1

	Techniques and Logical Reasoning-II					
P115 EA 201	Extension Activity	2	-	-	-	1
<b>TOTAL</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

### **Outcome Based Education (OBE) M.Com (Financial Analysis)**

#### **Program Educational Objectives (PEO)**

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

1. attain conceptual knowledge in multiple disciplines of analytics, comprising of Accounting, Mathematics, Statistics, econometrics, Information Technology and Management
2. pursue a career and further their studies in the area of analytics for life-long learning and continuous professional growth and development.
3. adapt to a rapidly changing environment with their newly learnt applied skills, become socially responsible and value driven citizens committed to sustainable development.

#### **Program Outcomes (POs)**

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

- PO1. Business Environment and Domain Knowledge (BEDK):** demonstrate conceptual managerial knowledge across functional domains and advanced knowledge in the area of specialization with an integrative ability, awareness and relationship between business and its environments, both in national and global context.
- PO2. Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):** demonstrate critical business thinking in core functional areas of business and the ability to take decisions with holistic perspective.
- PO3. Research and Design thinking:** design and develop conceptual knowledge by using contemporary research tools for effective performance, and recognize the need for self-motivation to engage in life-long learning.
- PO4. Economic, Social and Environmental Sustainability:** understand the impact of the professional management solutions in societal, economic and environmental contexts, demonstrate the knowledge and need for sustainable development
- PO5. Leadership and Teamwork (LT):** function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- PO6. Modern Tool Usage:** create, select and apply appropriate techniques, resources, modern management and IT tools, including prediction and modeling, to complex management activities with an understanding of the limitations PO7. **Entrepreneurial Perspective:** identify, assess and shape entrepreneurial opportunities and evaluate their potential for business success PO8. **Social Responsiveness and Ethics (SRE):** develop responsiveness to contextual social

issues/problems and explore solutions, understand business ethics and resolve ethical dilemmas.

**PO9.Global Perspective:** demonstrate a global outlook with the ability to identify aspects of the global business and cross-cultural understanding.

**PO10. Independent and life-long learning:** achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning.

### **Program Specific Outcomes (PSOs)**

**PO11.Financial Analytic decisions:** apply analytics techniques to analyze and interpret the data using tools such as Microsoft Excel, Gretel and R Programming, to solve business analytics problems

**PO12.Perform descriptive, predictive and prescriptive analytics:** identify the advanced topics in the area of analytics (Financial problem) with their knowledge in different functional areas of management and perform descriptive, predictive and prescriptive analytics with structured, semi – structured and unstructured data.

## **P516MC101: COMPANY LEGISLATION & COMPLIANCE**

### **COURSE OBJECTIVES:**

Students should be able to:

1. Illustrate the stages involved on formation of Public Ltd. Company in compliance with the Companies Act.
2. Arrange for raising of capital in compliance with provisions of Companies Act.
3. Show the procedure for acceptance of deposits by companies in compliance with provisions of Companies Act.
4. Illustrate the conduct of meeting of shareholders, directors and others in accordance with provisions of Companies Act.
5. Plan for declaration of dividend, submission of audited books of accounts and appointment of auditors at annual general body meeting.
6. Illustrate the procedure for appointment of directors in accordance with articles of Association

### **Module 1:**

**Preliminary-** Accounting Standards, Articles, Authorized Capital, Board of Directors, Called up Capital, Charge, Debenture, Deposit, Director, Dividend, Financial Statements, Financial Year, Issued Capital, Member, Memorandum, Private Company, Public Company, Related Party, Share, Small Company, Sweat Equity Shares, Associate, Joint Venture, Auditing Standards, Body Corporate, Books & Paper, Chartered Accountant, Company, Company Limited by guarantee, Company Limited by Shares, Employee Stock Option Plan, Foreign Company, Free Reserves, Holding Company, Key Managerial Personnel, Net worth, One

Person Company, Paid up share capital, Promoter, Prospectus, Relatives, Subsidiary Company, Turnover, Independent Director.

**Incorporation Of Company And Matters Incidental There to – Incorporation** – Public and Private Company, Incorporation Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.

## **Module 2:**

**Prospectus and Allotment of Securities** – Public offer and private Placement

**Share Capital and Debentures** – Kinds of securities – Equity shares, Preference shares – Debentures- steps involved in the issue, reduction and transfer of securities, Right shares, Issue of bonus shares, Reduction of Share Capital, Buy back of shares, Issue of Sweat equity shares, Transfer and transmission of securities, Debenture – Introduction, issue and redemption.

## **Module 3:**

**Acceptance of deposits by companies** – Acceptance of deposits from public for private companies.

**Registration of charges** – Duty to register charges, etc., application for registration of charge, Satisfaction of charge, Company's register of charges.

## **Module 4:**

**Meetings – Types of General Meeting** – Annual General Meeting and Extraordinary General Meeting – transaction of business,

Notice of meeting, Calling of extraordinary general meeting, Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.

**Resolutions** - Ordinary and special resolutions, Resolutions requiring special notice, Resolutions passed at adjourned meeting Resolutions and agreements to be filed.

**Meetings Of Board And Its Powers** - Meetings of Board, Quorum for meetings of Board, Place of holding meeting, Powers of Board, Loan to directors, etc., Loan and investment by company, Related party transaction.

#### **Module 5:**

**Declaration And Payment Of Dividend** - Declaration of dividend, Unpaid Dividend Account, Investor Education and Protection Fund.

**Accounts Of Companies-** Books of account, etc., to be kept by company, Financial statement, Financial Statement, Board's report, etc., Corporate Social Responsibility.

**Audit And Auditors-** Appointment of auditors, Removal, resignation of auditor and giving of special notice, Eligibility, qualifications and disqualifications of auditors, Remuneration of auditors, Powers and duties of auditors and auditing standards, Auditor not to render certain services, Auditors to sign audit reports, etc., Auditors to attend general meeting.

#### **Module 6:**

**Appointment And Qualifications Of Directors** - Company to have Board of Directors, Appointment of directors, Application for allotment of Director Identification Number, Allotment of Director

Identification Number, Prohibition to obtain more than one Director Identification Number, Director to intimate Director Identification Number, Company to inform Director Identification Number to Registrar, Obligation to indicate Director Identification Number, Punishment for contravention, Appointment of additional director, alternate director and nominee director, Appointment of directors to be voted individually, Disqualifications for appointment of director, Number of directorships, Duties of directors, Vacation of office of director, Resignation of director, Removal of director.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the stages involved on formation of Public Ltd. Company in compliance with the Companies Act.
2. Arrange for raising of capital in compliance with provisions of Companies Act.
3. Show the procedure for acceptance of deposits by companies in compliance with provisions of Companies Act.
4. Illustrate the conduct of meeting of shareholders, directors and others in accordance with provisions of Companies Act.
5. Plan for declaration of dividend, submission of audited books of accounts and appointment of auditors at annual general body meeting.
6. Illustrate the procedure for appointment of directors in accordance with articles of Association

### **Books for Reference:**

- *Bare Act pocket edition – Taxmann*

- *Company Law - Avtar Singh*
- *Company Law - Nabhi Publication*
- *Company Law - Gourish Kumar*

### **Relevant e-forms to be filed Chapter wise under Companies Act, 2013**

<b>SL. No.</b>	<b>Chapter</b>	<b>e-Form</b>	<b>Purpose of Form</b>
1	II	INC-2	Form for Incorporation and nomination (One Person Company)
2	II	INC-3	Form for consent of nominee of One Person Company
3	II	INC-7	Application for Incorporation of Company (Other than One Person Company)
4	II	INC-21	Declaration prior to the commencement of business
5	II	NC-22	Notice of situation or change of situation of registered office and verification
6	II	INC-27	Conversion of public company into private company or private company into public company
7	III	PAS-3	Return of allotment
8	III	PAS-4	Private Placement Offer Letter
9	IV	SH-7	Notice to Registrar for alteration of share capital
10	V	DPT-3	Return of Deposits
11	VI	CHG-4	Particulars for satisfaction of charge
12	VI	CHG-1	Application for registration of creation, modification of charge (other than those related to debentures) including

			particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)
13	VII	MGT-14	Filing of Resolutions and agreements to the Registrar under section 117
14	VII	MGT-7	Form for filing annual return by a company.
15	IX	AOC-4	Form for filing financial statement and other documents with the Registrar
16	X	ADT-1	Information to the Registrar by Company for appointment of Auditor
17	X	ADT-3	Notice of Resignation by the Auditor
18	XI	DIR-3	Application for allotment of Director Identification Number
19	XI	DIR-6	Intimation of change in particulars of Director to be given to the Central Government
20	XI	DIR-11	Notice of resignation of a director to the Registrar
21	XI	DIR-12	Particulars of appointment of directors and the key managerial personnel and the changes amongst them
22	XXIV	GNL-1	Form for filing an application with Registrar of Companies
23	XXIV	GNL-2	Form for submission of documents with Registrar of Companies

## **P516 MC 102: ADVANCED FINANCIAL MANAGEMENT**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of a financial manager in the present state of financial markets and its regulations.
2. Evaluate the role of optimum capital structure and dividend decision in maximizing the value of the firm.
3. Evaluate the capital expenditure decision with risk and uncertainty by capital budgeting technique.
4. Examine the determinants of optimum working capital management decision by using estimated working capital requirement.
5. Relate the financial policy and strategic management with shareholders value creation

### **Module 1:**

The Finance Function – Its nature and importance, goals of financial management- financial environment, changing role of financial management.

Time value of Money – present value, future value, discounting, compounding and annuity.

### **Module 2:**

Financial Decisions: Sources of finance; Measure of leverage, effects of leverage, EBIT-EPS analysis, capital structure theories, capital structure planning and factors affecting capital structures

decisions, cost of capital, specific cost of capital overall cost of capital marginal cost of capital.

Dividend decision - relevance and irrelevance, theories – types of dividend policies, behavioral models of dividend policy, signaling theory, clientele effects, factors influencing dividend policy corporate dividend practices in India.

### **Module 3:**

Investment Appraisal Techniques: capital budgeting and its importance in decision making, estimating cash flows, techniques of investment appraisal – NPV, IRR. Allowing for inflation and taxation in investment appraisal. Projects with different lives, investment timing and duration.

Measurement of risk, evaluation of risky projects, Techniques – decision tree analysis, sensitivity analysis, simulation, RADR, Standard deviation, Certainty Equivalent approach.

### **Module 4:**

Working capital management, planning, control and policy, management of various components of cash receivables and inventory, financing of working capital.

### **Module 5:**

Corporate Financial Policy – shareholder value creation – interface of financial policy and strategic management – Financial goals systems

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of a financial manager in the present state of financial markets and its regulations.
2. Evaluate the role of optimum capital structure and dividend decision in maximizing the value of the firm.
3. Evaluate the capital expenditure decision with risk and uncertainty by capital budgeting technique.
4. Examine the determinants of optimum working capital management decision by using estimated working capital requirement.
5. Relate the financial policy and strategic management with shareholders value creation.

### **Books for Reference:**

- Weston and Brigham, Essentials of Managerial Finance, The Drydon Press
- James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
- John Hampton, Financial Decision Making Concepts, Problems and Cases, Prentice Hall of India Ltd.
- Schall and Haley, Financial Management, McGraw Hill, Newyork
- Brealy and Myers, Principles of Corporate Finance, McGraw Hill Newyork.
- Prasanna Chandra, financial Management Theory & Practice, Tata McGraw Hill
- Khan and Jain, Financial Management, Tata McGraw Hill

- IM. Pandey, Financial Management, Vikas Publishing House.
- S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
- Chakraborty & Others, Financial Management & Control, Mc Millan India Ltd.

# **P516MC103: FINANCIAL MARKETS AND REGULATIONS**

## **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of financial system in the promotion of economic development.
2. Examine the options of short term financing mix and investment decisions by using money market instruments.
3. Evaluate the implication of capital mix and investment decisions under the dynamics of securities market mechanism.
4. Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.
5. Examine the implication and applicability of regulations of RBI and SEBI in protecting and promoting the interest of all stakeholders of financial markets and institutions.
6. Justify the enactment of norms and provisions resulting from FSR 1991 and 2004 in regulating functions and commercial banks in India.

## **Module 1:**

Nature and role of financial system, structure of financial system, equilibrium in financial markets, financial system and economic development, financial intermediation, role and patterns.

## **Module 2:**

**Introduction to Money Market** – Nature & Deployment of Surplus Funds and Raising of Short-term funds, Characteristics of Money Market – Regulatory framework of RBI, FIMMDA (Fixed Income, Money Market and Derivatives Association) and Foreign Exchange Dealers Association of India (FEDAI) Call Money Market-Players, Utility, Money market Instruments: Commercial Paper, Certificates of Deposits, Bills of Exchange, Treasury Bills (TBills), Bill Discounting, Factoring, Letter of Credit, Money Market Mutual Funds, Fixed Maturity Plans.

### **Module 3:**

**Capital Market** Evaluation of the Development, Future Trends, Primary Market System and Regulations in India, Issue of? Types of Scripts, ?Types of firm's Interface with Investors ? Capital: Process, Regulations, Legalities, Pricing of Issue, Methods of Issue,, Managing? Book-building, Road-show, Intermediaries in Issue Management Shareholder Relations, Primary Market Intermediaries: Commercial Banks, Development Banks, Custodians, Merchant Bankers, Issue Managers, Rating ?Agencies, etc. Secondary Market System and Regulations in India, Stock Exchanges in India: History and development and importance, Listing of Scripts, On-line Trading, Depositories: Growth, Development, Regulation, Mechanism, OTC Exchange, Stock Exchange Mechanism: Trading, Settlement, Risk Management, Investor Grievances, Basics of Pricing Mechanism, Carry Forward, Badala, Automated Lending and Borrowing Mechanism, Inside Trading, Circular Trading, Price Rigging, etc. , Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags, Stock Exchange Regulations, Stock Exchange Board , Stock Indices , Role of FIIs, MFs and Investment Bankers, Regulations and Regulatory Agencies (Primarily SEBI), For Primary Markets, For Secondary Markets

### **Module 4:**

Financial Services: Leasing, Factoring, Credit rating, Hire purchase, Consumer durables financing, Merchant banking agencies, underwriting, Funds transfer, Acceptance, Stock holding, Loan syndication, Custodial service, Depository services, Venture capital finance. Mutual Fund and Securitization of Debt. (Concepts and Major Classifications).

### **Module 5:**

Regulatory framework for financial markets and institutions, regulation v/s deregulation, role of reserve bank of India, and its bank rate and open market operations policies, Interest rate structure, interest rate of India, SEBI.

### **Module 6:**

Financial Sector reforms – 1991, 2004 – income recognition, Asset Classification & Provisioning norms (IRAC Norms) – Capital adequacy norms (Basel I,II & III) Banks exposure norms – Rating of Banks – Camels Rating.Role of Banks in Financial System: Functions of Commercial Banks – Definition of Banking, functions of banking (Primary & Secondary) – Products – Deposits & Advances –

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of financial system in the promotion of economic development.
2. Examine the options of short term financing mix and investment decisions by using money market instruments.

3. Evaluate the implication of capital mix and investment decisions under the dynamics of securities market mechanism.
4. Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.
5. Examine the implication and applicability of regulations of RBI and SEBI in protecting and promoting the interest of all stakeholders of financial markets and institutions.
6. Justify the enactment of norms and provisions resulting from FSR 1991 and 2004 in regulating functions and commercial banks in India.

### **Books for Reference:**

1. *L.M. Bhole: Financial Institutions & Markets, Tata McGrawHill, New Delhi.*
2. *Edminister. R.O: Financial Institutions, Markets & Management, McGraw Hill, New York, 1986.*
3. *Karkal G.C: Unorganised money markets in India, Lalwani, Bombay.*
4. *Khan. M.Y. Indian Financial System, Vikas*
5. *H.R Machiraju: Indian Financial System, Vikas Pub. House.*
6. *E.Gorden & K. Nataraj, Financial Markets and Services, Himalaya Publishing house.*
7. *ICWA, Financial Services, ICAI, Publication.*
8. *G.S. Patel, Capital Market, Functioning and Trends, ICFAI Publication.*
9. *J.N. Dhonkar, A Treatise an Merchant Banking, Skylark Pub. Delhi.*

10. *Vindo Kothari, Leasing, Hire purchase and Consumer Credit, Wadhwa and Company.*
11. *SEBI Guidelines issued from time to time.*
12. *K. Sriram, Handbook of Leasing, Hire Purchasing and Factor, ICFAI Publications.*
13. *Gledstone, Venture Capital Investing, NY, Prentice Hall.*
14. *Smith P.F., Money and Financial Intermediation, The Theory and Structure of Financial Systems, Prentice Hall, New Jersey.*

## **P516 AR 101 : ECONOMICS FOR MANAGERS**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of basic factors/ principles of managerial economics in business decision making.
2. Develop demand forecasting model by using Qualitative and Quantitative techniques.
3. Construct a production functions of short and long term in the context of multi-product firms.
4. Use the implications of cost theory and revenue concepts in determining Cost and revenue functions.
5. Determine equilibrium pricing and output under perfect and imperfect competitive market structure.
6. Illustrate the implications of monetary policies and fiscal policies in correcting inflationary tendencies

### **Module 1:**

**Nature, Scope and methods of managerial economics-** Scarcity, choice and allocation problems in business. Basic factors in business decision making: Marginalism, Equi-marginalism, and Opportunity cost principle, Risks and uncertainties, Time value of money. Use of quantitative techniques in managerial economics: Mathematical functions, derivatives, optimization principles and statistical techniques.

## **Module 2:**

**Demand analysis, estimation and forecasting** - Demand theory. Types of demand. Demand elasticity: Types, measurement and factors. Elasticity of demand and marginal revenue. Uses of elasticity concept in business decision making. Estimation of Demand function. Demand forecasting: Importance and methods. Qualitative and quantitative techniques.

## **Module 3:**

**Production analysis** - Production functions with one-variable and two-variable inputs. Returns to a factor and returns to scale. Isoquants, isocost curves and ridgelines. Optimum factor combination. Elasticity of output and Elasticity of substitution. Empirical production functions. Forms of Production function. Cobb-Douglas and CES production functions. Production possibility analysis. Optimum product mix of a multi-product firm.

## **Module 4:**

**Cost and revenue analysis** - Cost theory and its applications: Types of costs. Theoretical and Empirical cost curves. Short-run and long-run cost curves. Derivation of cost functions from production functions. Empirical estimation of cost functions. Economies of scale versus economies of scope. Optimum firm. Learning curve. Cost control and cost reduction. Revenue concepts and functions. Breakeven analysis.

## **Module 5:**

**Market structure and product pricing** - Features of and pricing output decisions in perfect competition, monopoly, oligopoly and monopolistic competition. Equilibrium of the firm and of industry under different market conditions. Degree of monopoly power. Discriminating monopoly. Welfare triangle. Pricing methods and practices of modern business firms: Cost-based and demand based pricing strategies.

### **Module 6:**

Macro economic policies monetary and fiscal policy and its business implication. Inflation -methods causes, measures to correct inflationary tendency.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of basic factors/ principles of managerial economics in business decision making.
2. Develop demand forecasting model by using Qualitative and Quantitative techniques.
3. Construct a production functions of short and long term in the context of multi-product firms.
4. Use the implications of cost theory and revenue concepts in determining Cost and revenue functions.
5. Determine equilibrium pricing and output under perfect and imperfect competitive market structure.
6. Illustrate the implications of monetary policies and fiscal policies in correcting inflationary tendencies.

### **Books for Reference:**

- *Atmanand, Managerial Economics, EB*
- *Sk Misra and VK Puri, Indian Economy, HPH*
- *Dominick Salvatore, Managerial Economics, Thomson*
- *Damodaran, Managerial economics, Oxford*
- *Keating and Wilson, Managerial Economics, Biztantra*
- *Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person*
- *Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH*
- *Mankar, Business Economics, McMillan*
- *Paul Keat and Philip Young, Managerial Economics, Pearson*

## **P516 AR 102: RESEARCH METHODOLOGY**

### **COURSE OBJECTIVES:**

Students should be able to

1. Explain the Research process for a hypothetical topic of research.
2. Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Explain the process and usual content of Research design for a hypothetical topic of research.
4. Differentiate from one to other methods of collecting primary and secondary data for given study
5. Choose appropriate tool of analysis of data for testing of hypothesis.
6. Develop a research report for research article, Project report and Thesis

### **Module 1:**

**Research-** Meaning, Purpose, Scientific method, Types of Research; Scope of Business Research. Terms, concepts and Definitions used in Research Methodology, The Research Process. MRQH.

### **Module 2:**

**Review of Literature-** Need, Purpose, Notes taking. Research Gap, Research Problem, E-Resources and their usage – useful websites for Management research - Search Engines – Important Web Sources: CSO, NSSO, RBI, World Bank, ILO, IIM, ICSSR, NCAER, INFLIBNET, CMIE, India Stat, Open access Journals, Research Institutes Repository etc.

### **Module 3:**

**Research Design-** Meaning, nature, process of preparation, components of Research Design. Variables and parameters. Sampling Techniques: Sampling methods, Concept of Sampling Distribution.

### **Module 4:**

**Data-** Sources of data, Methods and tools of Data collection; Observation, Mailing; Interviews and Schedules, Questionnaires, Scales and Rating, Sociometry, Pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.

### **Module 5:**

**Formulation of Hypothesis-**Testing of hypothesis; Confidence Intervals, Standard Error, Uses of z, t and Chi-square tests. Analysis of data; Statistical techniques and their uses.

### **Module 6:**

**Report Writing-** Planning report writing work: Target audience, Types of report, Synoptical outline of chapters; Research Proposals; Steps in drafting dissertations. Bibliography- Citation-Impact Factor. Editing features-Formatting Text, Aligning paragraph and page size, Tab settings. Research presentation

layout. Funding Agencies in Social Science Research: UGC, ICSSR, Planning Commission.

1. Practical Research Paper presentation at departmental level.
2. Each Module has practical testing like
  - a) how to identify problem
  - b) how to design research proposal c) sample design d) review of literature preparation e) reference citation.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the Research process for a hypothetical topic of research.
2. Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Illustrate the process and usual content of Research design for a hypothetical topic of research.
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Select appropriate tool of analysis of data for testing of hypothesis.
6. Design a research report for research article, Project report and Thesis.

### **Books for Reference:**

- *“Business Research Methods” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.*

- *“Methodology of Research in Social Sciences”- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.*
- *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach, Sage Publications, New Delhi.*
- *“Research Methodology: Methods and Techniques” C. R. Kothari, 2008. New Age International Publishers.*
- *“Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.*
- *“Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.*
- *“Business Research Methods” - William G. Zikmund, 2009. Cengage Learning – India edition.*
- *Business Research: A Practical Guide for Undergraduates & Postgraduates “Jill Collis & Roger Hussey, 2009. Palgrave Macmillan India.*
- *“Research Methodology – A Step-By-Step Guide for Beginners” --Ranjit Kumar, 2008. Pearson Education.*
- *SPSS 17.0 for researchers-Dr.S.L.Gupta & Hitesh Gupta, International Book House Pvt Ltd, Mumbai.*
- *Working papers on management research.*
- *Research Articles from peer reviewed Journals.*

## **Websites**

[www.google.com](http://www.google.com)

[www.doaj.org](http://www.doaj.org)

[www.eric.ed.gov](http://www.eric.ed.gov)

[www.ssrn.com](http://www.ssrn.com)

<http://j-gate.informindia.co.in/>

<http://iimkresearch.blogspot.in/>

<http://www.epwrf.in/>

<http://www.elibrary.imf.org/>

<http://eric.ed.gov>

## **P115 AO 101: BASIC SKILLS IN COUNSELLING**

### **COURSE OBJECTIVES:**

Students should be able to

1. Explain the modes of counselling of individual, Group, family and its ethical practices of the same.
2. Relate the identification, expression and regulation of emotions.
3. Evaluate the applicability of person centered theory and psycho analytical theory while designing a session for case history taking.
4. Examine the implications and applicability of theories of psychosocial development and behavioural theories.
5. Develop a method of a identification of CBT .
6. Suggest a solution for work life balance and stress management.

### **Module 1:**

Meaning & Definition of Counseling, Qualities of a Counselor: Self-Awareness, Counseling situations, Different modes of Counseling: Individual, Group, Family, Tel, E-Mail, Ethical issues in Counseling.

### **Module 2:**

Rapport Building, Attending Skills, Observation Skills, Questioning Skills, Positive Asset Search Encouraging, Paraphrasing and Summarizing, Reflection Feeling/Empathy, Emotions: Identification, expression, regulation

### **Module 3:**

Case history taking, Structuring a session, Self Esteem. Person-Centred Theory - Core Conditions of Counseling, Psychoanalytic Theory: Unconscious, Defense Mechanism.

### **Module 4:**

Theory of Psycho-social development, Behavioural Theories: Classical & Operant Conditioning and it's application

### **Module 5:**

CBT identification: A-B-C , Assertiveness training, Peer Pressure. Anxiety, Depression, Suicide.

### **Module 6:**

Boundaries as a teacher, referral skills, Stress and Stress Management Techniques & Work Life Balance. Evaluation

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the modes of counselling of individual, Group, family and its ethical practices of the same.
2. Arrange for identification, expression and regulation of emotions.

3. Examine the applicability of person centered theory and psycho analytical theory while designing a session for case history taking.
4. Evaluate the implications and applicability of theories of psychosocial development and behavioural theories.
5. Design a method of a identification of CBT . 6. Develop a solution for work life balance and stress management.

### **Books for Reference:**

- *Bond, T. (1997). Standards and ethics for counsellors in action. New Delhi: Sage.*
- *Cormier, S. & Cormier, B. (1998).Interviewing strategies for helpers (4thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Corey, G (2009).Theory and practice of counselling and psychotherapy (8thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Egan, G. (1994).The skilled helper (5thedn.). Pacific Grove, CA: Brooks/ Cole.*
- *Ivey, A.E. & Ivey, M.B. (2003).Intentional interviewing and counselling (5thedn.). Pacific Grove, CA: Brooks/Cole.*
- *Shertzer, B. & Stone, S. C. (1980).Fundamentals of counselling. Boston: Houghton Mifflin .*

## **P119 AO 114: ENVIRONMENTAL MANAGEMENT**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of stakeholders participation in environment management practices and its implications on sustainable Development in the wake of major environmental issues
2. Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues
3. Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.
4. Examine the applicability of ethical theories and its implication
5. of establishing of symbiotic relationship between people and environment
6. Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.

### **Module 1:**

Meaning and scope – environment management concepts – sustainable development – stakeholder concept – major environmental issues – pollution, global warming, climate change – need for renewable energy – biodiversity and eco systems – exploitation of natural resources and related conflicts.

### **Module 2:**

Environmental Laws – Stockholm convention, the Earth Summit, Kyoto protocol – Environment governance and laws in India – green products and production, green marketing – public participation and public interest litigations.

### **Module 3:**

Environment Impact Assessment – planning, relevance – EIA process – EIA practices in India – Corporate Environmental Responsibility – ISO 14000 and Environment Managing System.

### **Module 4:**

Environment Ethics – Application of ethical theories to environment – fundamental concerns – ethical conflicts – relationship of business and people to environment.

### **Module 5:**

Solid waste management – disposal of garbage – issues – effects of garbage dumping – hazardous wastes and related issues – solid waste management practices –the 3 R's of waste management : reuse, reduce, recycle – relevance to India Class activities: Case study analysis and presentations of live environmental issues by the students.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of stakeholder's participation in environment
2. management practices and its implications on sustainable Development in the wake of major environmental issues

3. Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues.
4. Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.
5. Examine the applicability of ethical theories and its implication of establishing of symbiotic relationship between people and environment
6. Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.

**Reference Books:**

- *Environmental Management – Text and Cases, Bala Krishnamoorthy, PHI, 2nd ed, 2012*
- *Introduction to Environmental Management, M.M. Sulphey and M.M. Safeer, 3rd ed, PHI, 2015*

## **P119 AO 115: LIFE SKILLS & ETHICS**

### **COURSE OBJECTIVES:**

Students should be able to

1. Explain the concept of Life Skills & its need, benefits, utility.
2. Relate the importance of self-awareness, goal setting in exploring and evaluating their career opportunities.
3. Use abilities to think objectively, creatively and explain lateral thinking its techniques and benefits.
4. Generate and choose the alternative solutions for addressing problems of personal and profession
5. Examine the various forms of interpersonal relationship management and stress management and its implications on the stress and emotions management
6. Identify the ethical practices from the teachings of various reformers, leaders and application of empathy and emotional intelligence in everyday life.

### **Module 1:**

**Introduction To Life Skills** - What are Life Skills? Why Life Skills? Benefits of Life Skills. Life Skills Development. - WHO's ten core Life Skills.

### **Module 2:**

**Understanding Of Life Skills** - Self-awareness - Recognition of "Self" & establishing personal identity. - Understanding one's

strength, weakness, desires and dislikes. Exploring one's potential in general (career perspective in particular.) - Self-confidence – Self-esteem.

**Goal Setting** - What are goals? - Importance of goal setting - Classification of goals as short, medium & long term goals - Identifying goals - SMART goals.

### **Module 3:**

**Thinking Ability** - Concept of critical thinking, - Characteristics of critical thinking - Strategies involved in critical thinking – Critical thinking models.

**Concept Of Creative Thinking** - Characteristic of four components in creative thinking – fluency, flexibility, originality and elaboration Creative solution finders.

**Lateral Thinking** – Definition, Understanding of Lateral thinking, Lateral thinking techniques, Benefits of lateral thinking.

### **Module 4:**

**Problem Solving & Decision Making** - Problem solving: - Meaning of problem - Understanding of problem solving - Causes and consequences - Steps in problem solving. 5 Ws (Why) & 1 H (How) frame work) - Solution is the word

**Decision Making:-** What is decision making? - Process of decisionmaking. - POWER model of decision making - Practicing making decisions -Smart decisions - Difficult decisions.

### **Module 5:**

**Interpersonal Relationship & Stress Management** - Meaning of

Interpersonal relationship Managing Interpersonal relationships - Network of relationships.

**Coping With Stress** – Recognition of stress. Factors causing stress, Positive & Negative type of stress, Effects of stress on body and mind. Stress removal technique – Therapeutic writing.

**Coping With Emotions** – Recognition of emotions, Relationship between emotions and behavior. Response to emotions. Intense emotions' effects on health.

## **Module 6:**

**Ethics & Values** - Understanding of Ethics - Essence, Determinants & Consequences of Ethics in human actions.

**Human Values:** Lessons from the lives of teachings of great leaders, reformers - Role of family, society and educational institutions in inculcating values.

**Empathy & Emotional Intelligence:** Concept and their utilities and application in day to day life.

**Pedagogy:** Class lecture on theoretical part - Case Studies, Active exercises such as role play, presentations, Videos for practical understanding.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Elucidate the concept of Life Skills & its need, benefits, utility.
2. Relate the importance of self-awareness, goal setting in exploring and evaluating their career opportunities.

3. Use abilities to think objectively, creatively and explain lateral thinking its techniques and benefits.
4. Generate and choose the alternative solutions for addressing problems of personal and profession
5. Examine the various forms of interpersonal relationship management and stress management and its implications on the stress and emotions management
6. Identify the ethical practices from the teachings of various reformers, leaders and application of empathy and emotional intelligence in everyday life.

**Books for Reference:**

*Vikas (Life Skills Manual) Published by Karnataka Knowledge Commission, Government of Karnataka.*

## **P115 MCE 101: MANAGERIAL COMMUNICATION – I**

### **COURSE OBJECTIVES:**

The students should be able to

1. Illustrate the process of different formats of Managerial communication.
2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.
4. Develop an effective communication by using master listening skills , non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication.

### **Module 1:**

**Foundation of Management Communication:** importance of Communication Concepts and Dimensions; Forms of Communication; Process of Communication: Different Stages; Introduction, Barriers and Gateways in Communication; Difference between Oral and Written Communication, Listening and Feedback; Communicating in teams.

### **Module 2:**

## **Effective Oral Communication: (Large Group Communication)**

Demonstrate improved persuasion skills and Influencing skills, Negotiation Skills,, Public Speaking, and Presentation Skills.

### **Module 3:**

**Business Writing And Creative Expression: (Commercial Communication)** - Routine /Business/Sales Letter, Proposal writing, Report writing, Content writing Brochures, Flyers, News Letter.

### **Module 4:**

**Mastering Listening Skills/Non Verbal Communication/ Interpersonal Skills** - Understanding Listening Process, Overcoming Barriers to Effective Listening, Recognizing Different Types of Listening, Note Taking, Using Nonverbal Communication Effectively. Communication for Giving and Receiving Constructive Criticism and Conflict Resolution.

### **Module 5:**

**Business Vocabulary:** Fundamentals Of Executive English, Errors Analysis, Punctuation and Global English. Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the process of different formats of Managerial communication.

2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.
4. Develop an effective communication by using master listening skills, non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication

### **Methodology and Evaluation**

Quiz, Assignments & Presentation - 50%  
End Term Exam 50%

### **Textbooks & Course Material**

*Essentials of Business Communication, 6th Edition, Mary Ellen Guffey, South-Western College Publishing, 2003.*

- *Excellence in Business Communication, 8th Edition, Thill, John V., Courtland L. Bovee Prentice Hall, 2007.*
- *Business Communication, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd., 2009.*
- *Secrets of Face-to-Face Communication, 1st Edition, Peter Bender & Dr. Robert Tracz, Macmillan India, 2007.*
- *Soft Skills, 1st Edition, Prof. Dr. K. Alex, S. Chand & Co. Ltd., 2009*
- *Personal Development, All-in-One, 1st Edition, Edited by: Gillian Burn, Wiley India, 2009*
- *The Economist: Style Guide, 9th Edition, Profile Books, Indian Edition: Viva Books, 2009*

# **P115 QTLR 101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I**

## **COURSE OBJECTIVES:**

The students should be able to

1. Choose the appropriate arithmetic in accordance with nature of problem
2. Apply geometric techniques to solve the problems related to geometrical in nature

## **Module I:**

**Quantitative Aptitude:** Number System ; LCM & HCF – Problems & Its Application; Speed, Time & Distance, Problems on Trains & Boats; Time & Work, Pipes & Cisterns; Percentage; Problems on Ages; Average; Ratio & Proportion, Allegation & Mixtures; Partnership; Profit, Loss & Discount; Simple Interest & Compound Interest; Permutations & Combination; Probability; Clocks; Calendar.

## **Module II:**

**Geometry:** Lines and angles, Plane and plane figures. Areas of squares, rectangles, parallelograms, triangle and circle. Surface area and volume of cuboids, lateral surface and volume of right circular cones and cylinders, surface area and volume of spheres.

## **COURSE OUTCOMES:**

1. After completion of the course, the students will be able to
2. Choose the appropriate arithmetic in accordance with nature of problem
3. Apply geometric techniques to solve the problems related to geometrical in nature

## **Books for Reference:**

- *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
- *Verbal and nonverbal reasoning* by R.S. Agarwal, Chand Publications

# **P516 MC 201: FINANCIAL REPORTING AND ANALYSIS**

## **COURSE OBJECTIVES:**

The students should be able to

1. Outline the contents of Annual Report and Financial statements that comply with IND AS Report Framework.
2. Illustrate Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.
3. Show the treatment of the items as per IND AS 12, 17, 21, 23, 24, 33, 34 , 36, 37, 38 and 40.
4. Examine the implications and applicability of list of IND AS and IFRS in India.
5. Conduct Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.

## **Module 1:**

### **Orientation To Annual Report And Financial Statements**

**Annual Report** – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts **IND AS** per Schedule III of Companies Act, 2013; Environmental Reporting and Corporate Social Reporting.

## **Module 2:**

### **Accounting Concepts, Conventions and Standards - I**

**Accounting Concepts:** Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions.

**Accounting Standards:** Accounting Standard (IND AS)

1 – Presentation of financial statements, (IND AS) 2-Inventories, (INDAS) 8- Policies, Changes in Accounting Estimates and Errors, (IND AS )10 Events after the Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.

### **Module 3:**

#### **Accounting Concepts, Conventions And Standards – II**

(IND AS) 13- Accounting for Investments, (IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- Related Party Disclosures, (IND AS) 17 Leases, (IND AS) 33- Earnings Per Share, (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- Intangible assets, (IND AS) 36 - Impairment of assets, (IND AS) 37 - Provisions, Contingent Liabilities and Contingent assets,

### **Module 4:**

#### **IND IND AS and IFRS**

Implementation and Applicability in India, List of Ind IND AS [Indian Accounting Standards] issued on date - International Accounting in Current Scenario – List of International Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2006 and IND IND AS.

### **Module 5:**

#### **Analysis of Financial Statements**

Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis.

## **COURSE OUTCOMES:**

After the completion of the course students will be able to

1. Explain the contents of Annual Report and Financial statements that comply with IND AS Report Framework.
2. Apply Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.
3. Justify the treatment of the items as per IND AS 12, 17, 21, 23, 24,33,34,36, 37,38 and 40.
4. Evaluate the implications and applicability of list of IND AS and IFRS in India.
5. Interpret Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.

## **Books for Reference:**

- *Wild, Subramanyam and Halsey, "Financial Statement Analysis", Tata Mc Graw Hill*
- *Vijaykumar M P, "First Lessons in Financial Reporting", Snow White.*
- *Vijaykumar M P, "First Lessons in Accounting Standards", Snow White.*

## **P516 MC 202 : FOREX AND DERIVATIVES**

### **COURSE OBJECTIVES:**

The student should be able to:

1. Relate the link between Foreign exchange market, Equilibrium and disequilibrium of balance of payment and International monetary system for determination of exchange rate
2. Illustrate the nature and benefits of functioning of a Forex market markets from the stand point view of speculators, Arbitrageurs Hedgers and investors.
3. Use Futures and options of equity and currency market instruments for minimizing risk and maximizing the return of the stock and currency from the perspective of Hedgers, Speculators and Investors.
4. Use Interest rate derivative instruments for minimizing risk and maximizing the return of the instruments of credit from the perspective of Hedgers, Speculators and Investors.
5. Use credit derivative instruments for minimizing risk and maximizing the return of the instrument of credit from the perspective of Hedgers, Speculators and Investors.
6. Relate the trading mechanism of currency futures with the clearing, Settlement in Currency Futures.

### **Module 1:**

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:**

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 inflation rate; the Interest Rate Parity Theorem; Covered interest Arbitrage theory, the expectation theory; International Fisher Effect.

## **Module 3:**

**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** - 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:** 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:**

**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.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Relate the link between Foreign exchange market, Equilibrium and disequilibrium of balance of payment and International monetary system for determination of exchange rate
2. Illustrate the nature and benefits of functioning of a Forex market markets from the stand point view of speculators, Arbitrageurs Hedgers and investors.
3. Use Futures and options of equity and currency market instruments for minimizing risk and maximizing the return of the stock and currency from the perspective of Hedgers, Speculators and Investors.
4. Use Interest rate derivative instruments for minimizing risk and maximizing the return of the instruments of credit from the perspective of Hedgers, Speculators and Investors.

5. Use credit derivative instruments for minimizing risk and maximizing the return of the instrument of credit from the perspective of Hedgers, Speculators and Investors.
6. Relate the trading mechanism of currency futures with the clearing, Settlement in Currency Futures.

### **Books for Reference:**

- *N.D. Vohra & B.R. Bagrii, Futures and Options, 2<sup>nd</sup> edition, 1998 (9<sup>th</sup> reprint 2009), Tata McGraw-Hill Publishing Company Ltd.*
- *Red Head: Financial Derivatives: An Introduction to Futures, Forward, Options, 1997, Prentice Hall of India.*
- *Glenlake, Currency Risk Management, Currency Futures, Fitzroy Dearborn Publisher*
- *A Graham, Currency Futures, Routledge, 2001 edition*
- *Buckley A, Multinational Finance, Prentice Hall of India, New Delhi*
- *Maurice D. Levi, International Finance, McGraw Hill, NY*
- *Paul Einzip, A Textbook on Foreign Exchange*
- *Apte, P.G. International Financial Management, Tata McGraw Hill, New Delhi*
- *Madura Jeff: International Financial Management, Cengage Learning, New Delhi*
- *Shapiro Alan C: Multinational Financial Management, Prentice Hall, New Delhi*

- *Jeevanandam: Foreign Exchange - Practice, Concepts & Control Sultan Chand & Sons.*

**Text books:**

- *Equity Derivatives: A Beginner's Module, Workbook from NSE.*
- *Currency Derivatives: A Beginner's Module, Workbook from NSE.*

# **P515 MC203: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

## **COURSE OBJECTIVES:**

The students will be able to

1. Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.
2. Calculate the Risk and return of each avenue of investment (financial Assets) for construction of portfolios.
3. Conduct Fundamental Analysis, Technical analysis and Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset.
4. Examine the profile of each avenues of investment of capital and Money market instruments
5. Use derivatives for speculation and hedging the risks of stock in futures and options market
6. Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model.

## **Module 1:**

**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, Market Indices, Credit Rating Agencies – Process and Functions.

## **Module 2:**

**Risk & Return** - Expected Return, Historical Return, Systematic & Unsystematic Risk, Beta Coefficient, CAPM, SML & CML, Factor Model & Arbitrage Pricing Theory.

### **Module 3:**

**Security Analysis** - Fundamental Analysis, Economic Analysis, Economic Forecasting, Indicators, Industry Analysis, Classification Schemes, Industry Life Cycle, Company Analysis, Measuring Earnings, Forecasting Earnings, Technical Analysis, Charting, Different Tools for Technical Analysis, Efficient Market Hypothesis.

### **Module 4:**

**Financial Instruments** - Corporate Bonds, Government Bonds, Special Bonds, Bond Returns, Bond Management Strategy, Equity Shares, Dividend Policy, Money Market Instruments, ADRs, GDRs and Recent Innovative Instruments.

### **Module 5:**

**Derivatives** - Financial Derivative Markets, Global Perspectives, Indian Context, Options – Types, Pricing, Models, Futures, Kinds of Futures, Swaps, Warrants & Convertibles, Valuation & Analysis of Derivatives, Hedging and Speculation.

### **Module 6:**

**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.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.
2. Calculate the Risk and return of each avenue of investment (financial Assets) for construction of portfolios.
3. Conduct Fundamental Analysis, Technical analysis and

Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset.

4. Examine the profile of each avenues of investment of capital and Money market instruments
5. Use derivatives for speculation and hedging the risks of stock in futures and options market
6. Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model

**Books for Reference:**

- *Avadhani. V. A.: Security Analysis & Portfolio Management, Himalaya Publishing House.*
- *Bhalla. V. K.: Investment Management, S. Chand*
- *Fischer & Jordan: Security Analysis & Portfolio Management, Prentice Hall.*
- *Prasanna Chandra: Investment Analysis & Portfolio Management, Tata McGraw Hill.*

## **P517 MC 204: GOODS AND SERVICES TAX**

### **COURSE OBJECTIVES:**

#### **The student should be able to**

- 1.Explain the structure and functions of Dual Model under GST Act.
- 2.Examine the complimentary role and implication of SGST Act of Karnataka State under the DualModel of IGST Act.
- 3.Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision.
- 4.Compute Tax Liability of an Assessee under GST and file returns for the same.
- 5.Relate the implication of integration of GST system with GSP Eco System.

#### **Module 1:**

**Introduction To Goods And Services Tax (GST) -** Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

#### **Module 2:**

**GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act**

- Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of

business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

### **Module 3:**

**Procedure And Levy Under GST** -Registration under GST: Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Composition Levy, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment,– Transfer of Input tax credit - Simple Problems on utilization of input tax credit. Tax Invoice, E-Way bill, Provisions relating to E-Commerce.

### **Module 4:**

**Assessment And Returns** - Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

### **Module 5:**

**GST And Technology** - GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

### Skill Develeopment:

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Show the flow chart of GST Suvidha Provider (GST).
3. Prepare chart showing rates of GST.
4. Prepare challans for payment of duty.
5. Prepare Tax invoice under the GST Act.
6. Prepare structure of GSTN and its working mechanism.
7. Prepare list of exempted goods/ services under GST.
8. Prepare organisation chart of GST Council.
9. Prepare the chart showing scheme of GST.
10. Compute taxable value and tax liability with imaginary under CGST, SGST and IGST.
11. Procedure for registration
12. Furnishing of monthly returns. (GST R1, R2 & R3)

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the structure and functions of Dual Model under GST Act.
2. Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act.
3. Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision.
4. Compute Tax Liability of an Assessee under GST and file returns for the same.

5. Relate the implication of integration of GST system with GSP Eco System.

**Books For Reference:**

- *Deloitte: GST Era Beckons, Wolters Kluwer.*
- *Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.*
- *All About GST: V.S Datey - Taxman's.*
- *Guide to GST: CA. Rajat Mohan,*
- *Goods & Services Tax – Indian Journey: N.K. Gupta & SunnaniaBatia, Barat's Publication*
- *Goods & Services Tax – CA. Rajat Mohan,*
- *Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.*
- *GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,*
- *Understanding GST : Kamal Garg, Barat's Publication.*

## **P515 AR 201 – BUSINESS INFORMATION SYSTEM**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of Management information system in providing information for Managerial / Business decision making.
2. Develop information system Audit for Business information system of hypothetical organization.
3. Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.
4. Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.
5. Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.
6. Illustrate the phases of developing Business continuity Planning and Disaster recovery planning

### **Module 1:**

**Management Information System , Importance of a System & IT** – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages, disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by the management, Information System (IS) – Data and information, Knowledge, Intelligence, Classification, Components , Information Support for Functional areas of Management, Impact of business and Information system,

Information technology (IT), IT vs. IT. System Development Life Cycle –Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.

## **Module 2:**

**Information System Audit** – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit- Planning of Information Systems Audit.

## **Module 3:**

**Communication Technology & Electronic Data Interchange** – Telecommunication, Computer Networks, Internet, internet architecture, intranet, extranet. What is EDI -Internet EDI, Value added networks, Financial EDI,

## **Module 4:**

**E-Commerce and Transaction Processing Systems:** Evolution – Role- Elements of e-commerce application, conceptual framework - categories - e-commerce consumer application. E-commerce in internet, e-commerce using e-mail, technology behind the web. E-Commerce framework – E-commerce application framework, Security Techniques for e-com. - Need of security in e-commerce, Cryptography techniques, digital signatures and certificates, virtual private network. Transaction Processing Systems, M Commerce

## **Module 5:**

**Publishing on the Web and Security** – Web Publishing, Learning HTML, Multimedia Security – Security Life Cycle,

Information Technology and IT enabled services, SOHO infrastructure, the BPO and KPO infrastructure

## **Module 6:**

### **Business Continuity Planning and Disaster Recovery Planning**

- Meaning-Objectives-Methodology-Eight Phases in Developing BCP-Types of Plans-Threats-Different back up techniques-Alternate Processing Sites.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of Management information system in providing information for Managerial/ Business decision making.
2. Develop information system Audit for Business information system of hypothetical organization.
3. Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.
4. Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.
5. Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.
6. Illustrate the phases of developing Business continuity Planning and Disaster recovery planning

### **Books for Reference:**

- *Agarwala K. N. &DeekshaAgarwala: Business on the Net,*

*Bridge to the online store front, MacMillan, New Delhi.*

- *Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.*
- *Gordan B Davis: Management Information Systems, McGraw Hill International.*
- *Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.*
- *Lauden&Lauden: Management Information Systems, Prentice Hall of India, New Delhi.*
- *Martin J: Management Information Systems, Prentice Hall of India.*
- *Murthy C V S: E-Commerce, Himalaya Publishing House.*
- *Murthy C V S: Management Information System, Himalaya Publications.*
- *O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.*
- *Sadagopan S: Management Information Systems, Prentice Hall of India.*
- *Schneider Gary P: Electronic Commerce Course, Technology Delhi.*
- *Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.*
- *Young Margaret Levine: Complete Reference to Internet, TMH.*

## **P516 AR 202 - INTERNATIONAL BUSINESS ENVIRONMENT**

### **COURSE OBJECTIVES:**

The students should be able to

1. Describe the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. List the variables that influence International Business decisions in the context of International Business Environment.
3. Examine the forms of International Trade and its implications on International Business.
4. Evaluate the Role of International Bodies in promoting the trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Identify the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations.

### **Module 1:**

**An Overview of International Business:** Introduction, Definition of International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization.

### **Module 2:**

**International Trade and Theories:** Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – – Samuelson theorem, International Product life Cycles. Instruments of Trade Policy-Tariffs, Subsidies, Import Quotas, Voluntary Export Restraints, Administrative Policy, Anti-dumping Policy

### **Module 3:**

**Socio-cultural environment,** Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture (Hofstede's 5 Dimensions Theory), Cross cultural literacy, Managing Diversity, Strategy, Compatibility, Social Responsibility of Business

### **Module 4:**

**Trading Environment:** Free Trade Verses Protection-Methods of Protection, Liberalization of World Trade. FDI and their Impact on the Economy, The Five forces porter's model of Industry structure, The Firms as value chain (Primary activities and Support activities), PESTEL Factor.

### **Module 5:**

**International Institution:** UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, TRIMS, TRIPS, Features of TRIMS/TRPIS, International Legal Environment as related to Business-WTO, Role and Advantages of WTO. Regional Economic Integration: Introduction, Levels of Economic Integration, Regional Economic Integration in Europe, Regional Economic Integration in U.S.A., ASEAN, SAARC, Integration for Business. Letters of Credit (LC), FEMA – Double Taxation Agreements (DTA)

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. Identify the variables that influence International Business decisions in the context of International Business Environment.

3. Compare and Contrast the forms of International Trade and its implications on International Business.
4. Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations

### **Books for Reference:**

- *Charles W Hill: International Business, TMH Publishing Company Ltd.*
- *Darrell Mahoney: International Business, Longman, 1998.*
- *Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.*
- *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
- *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
- *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
- *Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
- *WTO Annual Reports, Geneva.*
- *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
- *The International Business Environment – Sundaram & Black*

– *Prentice Hall.*

- *World Resources & Trade - Khanna & Gupta.*
- *International Trade – Law & Practice – Motiwal & Awasthi.*
- *Legal Environment Today – Miller & Roger Leroy.*

## **P118 AO 211: CREATIVE DRAMATICS**

### **COURSE OBJECTIVES:**

The students will be able to

1. Examine the role of composite /amalgamation of all the necessary models of tuning into space in theoretical performance.
2. Show the performance of act rituals to realism- journey through stylization of method acting.
3. Illustrate the setups of a show by using props, sets, lighting and sound.
4. Evaluate the implication of ensemble works for situations.

### **Module 1:**

**The Space** - Tuning into Space (Theatre Games, Creative exercises, Body centering, Voice and breath - Understanding space and body and their creative possibilities - Theater Games, Trust games, games on Imagination, Games on Team Building - Voice, breath and vocal exercises for Actor

### **Module 2:**

**The Act-** Introduction to Acting (Rituals to realism- Journey through stylization to Method acting) - Introduction to Ritual and Folk Theatre - Ancient Greek mythological Acting-Mask – Avantgarde : Stanislavsky, Grotowsky and contemporary Acting - Alternative Theatre , Educational Theatre and Psychodrama

### **Module 3:**

**The Back Stage** - Setting up a show - Use of props and sets on stage - Lighting and sounds

## **Module 4:**

**Ensemble: Run Through** - Improvisations for poetry and short narratives - Ensemble works for Theatrical Situations - Construction of Visual Images using Augusto Boal techniques Presented several papers at International and national seminars; submitted a research book on Children Theatre to Karnataka Nataka Academi; directed more than 35 plays for various associations, Colleges and University students; authored two plays and many scripts for street plays. Currently pursuing PhD from Bangalore University Titled 'Inclusion of Theatre In

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Examine the role of composite /amalgam of all the necessary models of tuning into space in theoretical performance.
2. Show the performance of act rituals to realism- journey through stylization of method acting.
3. Illustrate the setups of a show by using props, sets, lighting and sound.
4. Evaluate the implication of ensemble works for situations.

## **P118 AO 212: EQUITY AND DERIVATIVE MARKET**

### **COURSE OBJECTIVES:**

The student should be able to:

1. Describe the functioning of a primary and secondary market of equity in India within the framework of SEBI Act
2. Illustrate the benefits of functioning of a stock markets from the stand point view of issuing companies and investors.
3. Use derivative instruments for minimizing risk and maximizing the return of the stock from the perspective of Hedgers, Speculators and Investors.
4. Compute the payoff of the future contracts offered by NSE & BSE
5. Compute the payoff of the options contracts offered by NSE & BSE

### **Module 1:**

Equity- stock market in India- Regulatory frame work SEBI Act- functions, activities and powers of SEBI. New issue market and secondary market- specified and non-specified shares- Methods of marketing securities- IPO, Rights issue, Bonus issue.-settlement of transactions. Simple valuation of equity shares

### **Module 2:**

Functions of stock exchanges and benefits of stock exchanges. Listing of companies in stock exchanges- listing characteristics, legal provision steps involved- benefits of listing- Delisting- compulsory and voluntary delisting. Share capital – types of shares- equity shares- meaning, features. Authorised or registered or nominal capital- Par value and book value

### **Module 3:**

Derivative market- Financial derivatives- need for derivative market- Types of derivatives. Investors in derivative market- Economic functions of derivatives.

### **Module 4:**

Forward contract- short and long positions-Relationship between forward and spot prices- without income flow during forward period and with income flow. Arbitrage opportunities and related strategies. Futures contract- Margin account and settlements- Types of traders – orders-marking to market and preparation of statements.

### **Module 5:**

Options- put and call- European and American Options- Strike price- In-the-money, out-of-money and at-the-money concepts. Option premium- pay off under option contracts- combination of put and call and a share- protective put. Covered call, Straddle- Spread- butterfly spread- simple problems in option contract.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the functioning of a primary and secondary market of equity in India within the framework of SEBI Act
2. Illustrate the benefits of functioning of a stock markets from the stand point view of issuing companies and investors.
3. Use derivative instruments for minimizing risk and maximizing the return of the stock from the perspective of Hedgers, Speculators and Investors.
4. Compute the payoff of the future contracts offered by NSE &

BSE

5. Compute the payoff of the options contracts offered by NSE & BSE

# **P118 AO 213: FUNDAMENTALS OF BUSINESS ANALYTICS**

## **COURSE OBJECTIVES:**

The students should be able to:

1. Illustrate the role of data and business analytics in business decision making.
2. Devise a plan for reporting and data visualization process.
3. Develop predictive and forecasting models for business decisions by using big data analytics.
4. Compute descriptive statistics and probability by using excel/ application software.
5. Select an appropriate analytical tool for data analysis and testing of hypothesis.
6. Design a model for revenue, cost, profit functions by using linear programming.

## **Module 1:**

**Overview of Data Analytics& Data Fundamentals** - Purpose of Business and Data Analytics, Application of Analytics, Analytics Methodology- Data Acquisition, Dimensional Data Modeling, Data Extraction, Transformation, and Loading.

## **Module 2:**

**Reporting and Analysis& Data Visualization** - Slicing and Dicing, Reporting. Basic Visualizations, Dashboards, Advanced Visualizations.

## **Module 3:**

**Knowledge Discovery, Prediction, and Decision Making** - Data Mining, Descriptive Models for Data Mining, Forecasting and Predictive Models for Data Mining, Big Data Analytics,

Analytics in Practice: Decision Support.

**Module 4:**

**Exploring Data Analysis** - Data Types, Data Visualization, Descriptive Statistics, Basic Probability.

**Module 5:**

**Sampling and Estimation & Hypothesis Testing** - Properties of Normal Distribution, Survey & Sampling, Confidence Interval for Means and Proportions, Business Application. Hypothesis Testing Basics, Hypothesis Testing for Means, Hypothesis Testing for Proportions

**Module 6:**

**Linear Models** - Finding Equation of a Line, Revenue, Cost, Profit, and Breakeven Models, Supply and Demand, Piecewise Models

**COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of data and business analytics in business decision making.
2. Devise a plan for reporting and data visualization process.
3. Develop predictive and forecasting models for business decisions by using big data analytics.
4. Compute descriptive statistics and probability by using excel/application software.
5. Select an appropriate analytical tool for data analysis and testing of hypothesis.
6. Design a model for revenue, cost, profit functions by using linear programming

## **P115 QTLR 201: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- II**

### **COURSE OBJECTIVES:**

The students should be able to:

1. Select appropriate charts and graphs to represent the tabulated data.
2. Solve problems of logical reasoning in nature
3. Solve problems of Verbal reasoning in nature

### **Module 1:**

Charts & Graphs - Bar Chart ; Histograms; Pie-Chart; Table Chart; Line Chart

### **Module 2:**

Logical Reasoning - Series & Sequences – Alphabetic Series, Number Series & Alphanumeric Series; Linear Arrangement (Seating Arrangement) – Single Row, Double Row & Circular; Complex Arrangement (Puzzle Solving Test); Coding-Decoding; Blood Relations; Direction sense & Distance test; Syllogisms; Statement & Conclusion/Arguments/ Course of Action/ Assumption; Venn Diagrams & Logical Diagrams; Ranking & Order Test; Mathematical Operations; Data Interpretation & Data Sufficiency; Analytical Reasoning

### **Module 3:**

Verbal Reasoning - [Analogy](#) ; [Verbal Classification](#); [Sentence Completion](#); [Paragraph Completion](#)

### **COURSE OUTCOMES:**

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

1. Select appropriate charts and graphs to represent the tabulated data.
2. Solve problems of logical reasoning in nature
3. Solve problems of Verbal reasoning in nature

**Books for Reference:**

- *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
- *Verbal and non verbal reasoning* by R.S. Agarwal, Chand Publications

# **ST. JOSEPH'S COLLEGE OF COMMERCE**

(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade by the  
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as  
**“COLLEGE WITH POTENTIAL FOR  
EXCELLENCE”**



**Master of Commerce (Financial Analysis)**

**Semester III & IV  
(2020-2022 BATCH)**

***Syllabus w.e.f., 2015 – 2016***

**Academic year 2020-2021**

## **St. Joseph's College of Commerce**

(An Autonomous Institution affiliated to Bengaluru Central University)

Dedicated to Excellence with Relevance

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the college was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra – curricular activities. Besides, there has been a constant effort made by the college to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the college was recognized by the UGC as a "College with Potential for Excellence".

The college aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bengaluru Central University and became autonomous in September 2005. The motto of the college is Fide-et-Labore or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various programmes.

The College is committed to providing quality education to its students. It offers Bachelors in Commerce/Management and Post-Graduate Programmes; Masters in Commerce(Regular/Financial

Analysis/International Business). Highly qualified staff members, quest for research, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

## **GOALS 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.
6. Offering an in-built opportunity to explore on the job training through an internship period of six months in any vertical that is finance related.

### **I. ELIGIBILITY FOR ADMISSION:**

Admission Requirement and Admission test:

- i. Candidates who have passed B.COM or BBM of any recognized university and have secured at least 50% of mark in the aggregate of all papers studied in the qualifying examinations are eligible for admission into this course.
- ii. Admission will be based on an entrance test conducted by the college. Marks scored at the test and qualifying examination 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. 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 subjects compulsorily.
- b. 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 (FINANCIAL ANALYSIS) PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:**

Refer pages 7 to 9

## **V. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS/Ph.D graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses including part-B courses of I and II semesters

## **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 subject. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all subjects.

## **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:

- i. Credits – Credits are assigned to subjects based on the following broad classification

Subject Category	Instruction hours/week	Credits
Major Core	4 hours	4
Allied Required	3 hours	3
Allied Optional	3 hours	3
Graded Subjects	2hours	1

- ii. 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

- iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credit of Part A and Part B in the semester.

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 5.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

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

CGPA =  $\frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the PROGRAMME}}$ . 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

<b>SGPA/CGPA/ Subject Grade Point</b>	<b>Grade</b>	<b>Result/Class Description</b>
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
4.00 – 4.99	P	Pass Class
Below 4	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
		<b>Total</b>	<b>70 Marks</b>

### **X. M.Com FA Corporate Internship:**

The progression of the corporate internship of a duration of six months is supervised and evaluated at two levels ie., by an internal guide allocated by the college and external mentor allocated by the organization.

The student will report to the internal guide once/twice a month, thus enabling the tracking of learning and work progress of the student.

Each candidate 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 STRUCTURE PROGRAMME MATRIX)**

<b>Content</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
	<b>I. ACADEMICS</b>				
Major core	<ul style="list-style-type: none"> <li>• Company legislations and compliance</li> <li>• Advanced Financial Management</li> <li>• Financial Markets and Regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Financial reporting and analysis</li> <li>• Forex and Derivatives</li> <li>• Securities Analysis and Portfolio Management</li> <li>• Goods and Service Tax (GST)</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate tax planning</li> <li>• Strategic cost and Management Accounting</li> <li>• Business Ethics And Corporate Governance</li> <li>• Valuation</li> <li>• Mergers and Acquisitions</li> </ul>		
Allied Required	<ul style="list-style-type: none"> <li>• Economics for Managers</li> <li>• Research Methodology</li> </ul>	<ul style="list-style-type: none"> <li>• Business Information System</li> <li>• International Business Environment</li> </ul>	-	-	
Major Optional	NA	NA	<ul style="list-style-type: none"> <li>• Project Appraisal and Finance</li> </ul>	-	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
Skill Based	-	-	<ul style="list-style-type: none"> <li>• Financial Modeling</li> </ul>	<ul style="list-style-type: none"> <li>• SAP(FICO)</li> </ul>	
Corporate Internship	-	-	-	*12 Hrs/12 Credits (as per list given below)	
<b>TOTAL</b>	<b>21 Cr</b>	<b>25 Cr</b>	<b>28 Cr</b>	<b>16 Cr</b>	<b>90</b>
	<b>II SKILL ORIENTED / VALUE ADDED PROGRAMMES</b>				
QTLR for Competitive Exams (NET, SLET, Bank Exams, UPSC, KPSC etc)	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
Econometrics	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
<b>TOTAL</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>-</b>	<b>7</b>
	<b>III EXTENSION ACTIVITIES, CO-CURRICULAR &amp; OTHERS</b>				
Extension/Extra Curricular & Others		1 Cr	-	1 Cr	
	-	1 Cr	-	1 Cr	2
<b>TOTAL</b>	<b>24 Cr</b>	<b>28 Cr</b>	<b>30 Cr</b>	<b>17 Cr</b>	<b>99</b>

**M.COM (FINANCIAL ANALYSIS) PROGRAMME  
STRUCTURE (for I & II Semesters) SEMESTER  
SCHEME OF EXAMINATION  
CORE SUBJECTS  
SEMESTER – III**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P515MC301	Corporate tax planning & Law	4	30	70	100	4
P515MC302	Strategic cost and Management Accounting	4	30	70	100	4
P516MC303	Business Ethics And Corporate Governance	4	30	70	100	4
P517MC304	Business Valuation	4	30	70	100	4
P517MC305	Mergers and Acquisitions	4	30	70	100	4
P517FA301	Project Appraisal and Finance	4	30	70	100	4
P516SB302	Financial Modeling	4	30	70	100	4
<b>Total</b>		<b>28</b>	<b>210</b>	<b>490</b>	<b>7500</b>	<b>28</b>

**SEMESTER – IV**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P515SB401	SAP(FICO)	4	30	70	100	4
P517SB402	Corporate Internship	12	30	70	300	12
<b>TOTAL</b>		<b>16</b>	<b>60</b>	<b>140</b>	<b>400</b>	<b>16</b>

*CIA – Continuous Internal Assessment*

**M.COM (FINANCIAL ANALYSIS) PROGRAMME  
STRUCTURE (for I & II Semesters) SEMESTER  
SCHEME OF EXAMINATION  
GRADED SUBJECTS (VALUE ADDED COURSE)  
SEMESTER – III**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P516ECO 301	Econometrics	2	GRADE POINTS			1
P115 MCE 301	Managerial Communication - II	2				1
<b>TOTAL</b>		<b>4</b>	-	-	-	<b>2</b>

**SEMESTER – IV**

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P517 EA 401	Extension Activity	-	GRADE POINTS			1
<b>TOTAL</b>		-	-	-	-	<b>1</b>

## **Outcome Based Education (OBE)**

### **M.Com (Financial Analysis)**

#### **Program Educational Objectives (PEO)**

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

1. attain conceptual knowledge in multiple disciplines of analytics, comprising of Accounting, Mathematics, Statistics, Econometrics, Information Technology and Management
2. pursue a career and further their studies in the area of analytics for life-long learning and continuous professional growth and development
3. adapt to a rapidly changing environment with their newly learnt applied skills, become socially responsible and value driven citizens committed to sustainable development.

#### **Program Outcomes (POs)**

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

##### **PO1. Business Environment and Domain Knowledge (BEDK):**

demonstrate conceptual managerial knowledge across functional domains and advanced knowledge in the area of specialization with an integrative ability, awareness and relationship between business and its environments, both in national and global context

##### **PO2. Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):** demonstrate critical business thinking in core functional areas of business and the ability to take decisions with holistic perspective

##### **PO3. Research and Design thinking:** design and develop conceptual knowledge by using contemporary research tools for effective performance, and recognize the need for self- motivation to engage in life-long learning

##### **PO4. Economic, Social and Environmental Sustainability:** understand the impact of the professional management

solutions in societal, economic and environmental contexts, demonstrate the knowledge and need for sustainable development

- PO5. **Leadership and Teamwork (LT):** function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings
- PO6. **Modern Tool Usage:** create, select and apply appropriate techniques, resources, modern management and IT tools, including prediction and modeling, to complex management activities with an understanding of the limitations
- PO7. **Entrepreneurial Perspective:** identify, assess and shape entrepreneurial opportunities and evaluate their potential for business success
- PO8. **Social Responsiveness and Ethics (SRE):** develop responsiveness to contextual social issues/problems and explore solutions, understand business ethics and resolve ethical dilemmas
- PO9. **Global Perspective:** demonstrate a global outlook with the ability to identify aspects of the global business and cross- cultural understanding
- PO10. **Independent and life-long learning:** achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning

### **Program Specific Outcomes (PSOs)**

- PO11. **Financial Analytic decisions:** apply analytics techniques to analyze and interpret the data using tools such as Microsoft Excel, Gretel and R Programming, to solve business analytics problems
- PO12. **Perform descriptive, predictive and prescriptive analytics:** identify the advanced topics in the area of analytics (Financial problem) with their knowledge in different functional areas of management and perform descriptive, predictive and prescriptive analytics with structured, semi – structured and unstructured data

## **P515 MC 301: CORPORATE TAX PLANNING & LAW**

### **COURSE OBJECTIVES:**

The students will be able to

1. Calculate the taxable income of companies and corporate tax liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.
2. Justify the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.
3. Examine the tax exemptions and restraints available for inbound and outbound investments of NonResidents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA
4. Design a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961
5. Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company.

### **Module 1:**

Meaning of Assessee, Corporate Assessee, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Minimum Alternate Tax; Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

## **Module 2:**

**Implications of Tax concessions and incentives** for corporate decisions in respect of setting up a new business, location of business and nature of business. Special Economic Zones (SEZ) – sections 80IAB, 80IB, 80IC, 35AD, 10AA. Deduction for R&D expenditure under section 35.

## **Module 3:**

**Taxation of non-residents**, double tax treaties, royalty, fees for technical services, transfer pricing analysis – sections 90 to 94A.

Inbound investment – tax planning, capital gains tax exemption under tax treaties between India and Mauritius, Singapore, Netherlands, Cyprus (including the Limitation of benefits clause, if any). Outbound investment – tax planning, restrictions under FEMA

## **Module 4:**

**Tax planning with reference to managerial decisions-** Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

## **Module 5:**

**Restriction on carry forward of losses** – Section 79; Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company. General Anti-Avoidance Rules

## **COURSE OUTCOMES:**

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

Compute the taxable income of companies and corporate tax

liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.

1. Examine the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.
2. Evaluate the tax exemptions and restraints available for inbound and outbound investments of Non Residents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA
3. Devise a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961
4. Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company

**Books for Reference:**

- *E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.*
- *Vinod K. Singhanian, Taxmann's Direct Taxes Planning and Management.*
- *V.S. Sundaram, Commentaries on the Law of Income-Tax in India, Law Publishers, Allahabad.*
- *A.C. SampathIyengar, Law of Income Tax, Bharat Publishing House, Allahabad.*
- *Taxman, the Tax and Corporate Law Weekly.*
- *Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.*

# **P515 MC 302: STRATEGIC COST AND MANAGEMENT ACCOUNTING**

## **COURSE OBJECTIVES:**

The students will be able to

1. Explain the contribution of each method and technique of costing in the ascertainment of cost and control of cost.
2. Examine the applicability and implications of Marginal costing and CVP in the context of Product mix, Pricing and volume decisions.
3. Compare and contrast the implications of functional and flexible budgets in the context of budgetary control.
4. Justify the adoption of a pricing option range from differential price to export pricing
5. Illustrate the applicability and implications of contemporary concept of costing range from Activity based costing to Balance Score Card.

## **Module 1:**

Basic Concepts – Types of costing, methods and techniques of costing, nature of variable, semi variable, fixed costs, sunk costs, opportunity cost, differential costs and revenues.

## **Module 2:**

**Marginal costing & CVP Analysis** - Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision making.

Uses of CVP analysis, simple, elaborate, cash, control, profit volume charts.

### **Module 3:**

**Budgeting and Budgetary Control** - Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi- variable and activity-based categorizations of cost and their application in projecting financial Results, Zero Base Budgeting (ZBB), Budgetary Control.

### **Module 4:**

**Pricing decisions** – differential price, shadow price, transfer price, export pricing, relation of cost and prices, mechanism of price fixation.

### **Module 5:**

**Contemporary concepts-** Activity based costing, life cycle costing, target costing, Cost of quality and TQM ,Responsibility accounting & divisional performance measurement, Financial and nonfinancial performance measurement(ROI, RI, EPS, NPV etc.), target costing, Kaizen costing, Balance Score Card.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the contribution of each method and technique of costing in the ascertainment of cost and control of cost.
2. Examine the applicability and implications of Marginal costing and CVP in the context of Product mix, Pricing and volume decisions.
3. Compare and contrast the implications of functional and flexible budgets in the context of budgetary control.
4. Justify the adoption of a pricing option range from differential

price to export pricing

5. Illustrate the applicability and implications of contemporary concept of costing range from Activity based costing to Balance Score Card.

**Books For Reference:**

- *Arora M. N.: A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.*
- *AsishBhattacharya: Principles and Practice of Cost Accounting, Sultan Chand.*
- *Bhabatosh Banerjee: Cost Accounting, World Press.*
- *Bhar B. K.: Cost Accounting - Method & Problems, Academic Publishers.*
- *Edmonds, Edmonds &Tsay: Fundamental Managerial Accounting Concept, Irwin McGraw Hill.*
- *Eldon S. Hendriksen: Accounting Theory, Richard D. Irwin.*
- *Horngren, Foster &Datar: Cost Accounting – A Managerial Emphasis, Prentice Hall.*
- *Morarity & Allen: Cost accounting, John Wiley.*
- *Most K. S.: Accounting Theory, Holt, Rinehart & Winston.*
- *Owler & Brown: Wheldon's Cost Accounting, Macdonald.*
- *Prasad N. K. & A. K. Prasad: Cost Accounting, Book Syndicate.*
- *Saxena & Vashist: Cost Accounting (Text), Sultan Chand.*
- *Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.*

- *Van Horne J. C.: Financial Management and Policy, Prentice Hall.*
- *Weston & Brigham, Essentials of Managerial Finance, Dryden Press.*

## **P516 MC 303: BUSINESS ETHICS AND CORPORATE GOVERNANCE**

### **COURSE OBJECTIVES:**

The students will be able to

1. 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.
2. Examine the implications of Ethical and unethical practices in the context of issues of marketing management.
3. Examine the implications of Ethical and unethical practices in the context of issues of Human Resources Management.
4. Examine the implications of Ethical and unethical practices in the context of issues of Finance and Accounts.
5. Justify the contributions of principles of corporate governance and obligations of the stakeholders towards building governance model for Indian corporates.
6. 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:** 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 - KohlsbergVsUtilitarianism, Individualism Vs Collectivism. Ethical Decision Making Model.

## **Module 2:**

**Ethical issues in Marketing Management** – 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** – Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment.

## **Module 4:**

**Ethical issues in Finance and Accounts** – 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:** 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:** 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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. 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.
2. Examine the implications of Ethical and unethical practices in the context of issues of marketing management.
3. Examine the implications of Ethical and unethical practices in the context of issues of Human Resources Management.
4. Examine the implications of Ethical and unethical practices in the context of issues of Finance and Accounts.
5. Justify the contributions of principles of corporate governance and obligations of the stakeholders towards building governance model for Indian corporates.
6. Evaluate the implications of sustainable development practices and standards on CSR in the practices of CSR in India firms.

### **Books for Reference:**

- *Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall. ISBN (10 digits) – 0-618-74934-9.*
- *Manuel G. Valasquez, Business Ethics – Concepts and Cases, Pearson Education, 2002.*
- *John R. Boatright., & Bibhu Prasan Patra., Ethics and conduct of Business, sixth edition, Pearson, 2011.*
- *Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.*
- *Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.*

- *Banerjee, R P., Ethics in business management, concepts and cases, Himalaya Publishing House, 2001.*

## **P517 MC 304: BUSINESS VALUATION**

### **COURSE OBJECTIVES:**

The students will be able to

1. Relate the approaches of business valuation with the principles of business valuation.
2. Compare and contrast the implications between Asset – based approach and Earnings/Dividend based valuation.
3. Differentiate the implications of Free flow valuation from Adjusted book value approach.
4. Justify the usage of market multiple method and multiple valuation method for shareholders value analysis.
5. Examine the applicability and implications of live case studies of valuation models on Merger and Acquisition.

### **Module 1:**

**Conceptual framework for valuation** - Meaning of value, valuation and business valuation, principles of valuation, purpose of business valuation, different approaches to business valuation, stake holders of valuation, key areas of valuation: major areas of decision making where valuation plays a key role. Principles of valuation – Principle of substitution, Principle of alternative, Principle of time value of money, Principle of expectation, Principle of risk and return, reasonableness and reconciliation of value. Valuation bias -Process to minimize valuation bias. Uncertainties to business valuation.

### **Module 2:**

**Approaches to valuation I** - Asset based approach- need, book value, net realizable value, replacement cost, Limitations of

asset based valuation Earnings/Dividend based valuation – No Growth in dividends, Constant growth in dividends, stepped up growth.

### **Module 3:**

**Approaches to valuation II** - Free cash flow valuation – Estimation of free cash flows, weighted average cost of capital, free cash flow and WACC. Equity cash flows (FCFE) – Concept and computation Adjusted Book Value Approach, Direct Comparison Approach, Discounted Cash Flow (DCF) - Developing an excel based worksheet for DCF computation,

### **Module 4:**

**Market multiple method** – selection of comparables, EBIDTA and Turnover multiple Contemporary approaches to valuation– Shareholder value analysis, traditional measures of EPS, ROI, EBIT, ROCE ETC. Usage of multiple valuation methods, typical averages/ ratios assigned to each valuation method.

### **Module 5:**

Contemporary Case studies – Indian and International – Application of ‘valuation’ in the context of merger of Vodafone with Idea Cellular Ltd, Valuation model followed for the acquisition of Watsapp by Face book or similar cases.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Relate the approaches of business valuation with the principles of business valuation.
2. Compare and contrast the implications between Asset – based approach and Earnings/Dividend based valuation.
3. Differentiate the implications of Free flow valuation from Adjusted book value approach.

4. Justify the usage of market multiple method and multiple valuation method for shareholders value analysis.
5. Examine the applicability and implications of live case studies of valuation models on Merger and Acquisition.

**Books for Reference:**

- *Allen: An Introduction to Strategic Financial Management, Kogam Page.*
- *Coplaned T (et al): Valuation Measuring & Managers – The Values of Companies, John Wiley.*
- *Fred Weston & E.F. Brigham: Managerial Finance, Dryden Press.*
- *Jakhotia G.P. :Strategic Financial Manageent, Vikas Publishing House.*
- *Mathew P.K.: Corporate restructuring an Indian, Perspective Macmillan*
- *Sndarsanam P.S.: The Essence of Mergers & Acquisitions, Prentice Hall of India*
- *Ashwath Damodaran: Damodaran on valuations, Wiley Eastern Publication*
- *SridarStrategic Financial Management, Shroff Publication*
- *Bala & PO attabhiram Strategic Financial Management, Snowbite publication*

## **P517 MC 305: MERGERS AND ACQUISITIONS**

### **COURSE OBJECTIVES:**

The students will be able to

1. Justify synergy and value creation in mergers and acquisition.
2. Compare and contrast the implications of each type and form of mergers and acquisition.
3. Evaluate the strategic process involved in mergers and acquisition within the legal framework of merger and acquisition.
4. Examine the applicability and implications of LBOs, MBOs, MLPs and ESOPs.
5. Choose appropriate valuation method that commensurate takeover bid.
6. Devise a plan for Post-Merger Integration model in accordance with the five governing rules of integration process.

### **Module 1: Overview**

**Introduction to Merger and Acquisition:** Meaning of mergers and acquisitions (M & A), motives behind M & A, advantages and disadvantages of M & A, Steps for a successful merger.

**Strategic Evaluation of M & A Opportunities-** selection approaches and criteria, modalities of fixing the acquisition price, key steps in the strategic planning of a merger, feasibility analysis in respect of cash and stock deals, describes fair value: institutional criteria and special features of acquisition of sick companies.

**Synergy and Value Creation in Mergers** - synergy and its different types, role of industry life cycle, value creation in synergy, theoretical factors that would affect M & A activity.

## **Module 2:**

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

Acquisition of listed company shares – Takeover code, its applicability, exemptions from the Takeover code.

## **Module 3:**

**Strategizing and Structuring M & A Activity-** Merger process, approval requirements and procedural compliances covering various authorities including NCLT, competition commission, SEBY, FIPB (as applicable).

**Legal and Regulatory Framework of M & A** -Provisions of the Companies Act, 1956, 2013 relating to M & A, buyback of shares, provisions of SEBI act, 1992 and 1997, provisions relevant to M & A activity in the Income Tax Act, and Foreign Exchange Management Act.

## **Module 4:**

**LBOs, MBOs, MLPs and ESOPs** - meaning of LBO, MBO, MLP , ESOP, governance and mode of purchase in LBO, key motives behind an MBO, structure of MBO, types of MLP and ESOP, regulations that govern ESOPs.

Stamp duty on forms of M & A and planning opportunities.

## **Module 5:**

**Takeover Defenses** - types of takeovers, techniques of bidding for a takeover, defenses against takeover bids, regulations and amendments, and guidelines for takeovers.

**Valuation** – Introduction to valuation and valuation approaches.

## **Module 6:**

**Prominent cases of M& A** including cross border M& A – 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 integration process.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Justify synergy and value creation in mergers and acquisition.
2. Compare and contrast the implications of each type and form of mergers and acquisition.
3. Evaluate the strategic process involved in mergers and acquisition within the legal framework of merger and acquisition.
4. Examine the applicability and implications of LBOs, MBOs, MLPs and ESOPs.
5. Choose appropriate valuation method that commensurate takeover bid.
6. Devise a plan for Post-Merger Integration model in accordance with the five governing rules of integration process

### **Books for Reference:**

- *Takeovers, Restructuring and Corporate Governance: J FRED WESTON, KWANG SW CHUNG & JUAN A SIU – Prentice Hall publication.*
- *Mergers & Acquisitions: J FRED ESTON & SAMUEL C WEAVER Tata McGraw Hill Publication*
- *Value Creation From Mergers & Acquisitions: SUDI SUDARSANAM Pearson Education*
- *Corporate Finance – Theory & Practice – ASHWATH DAMODARAN John Wiley & Sons.*

- *Corporate Amalgamations & Takeovers – Concept, Practice & Procedure – J C VERMA, SANJEEV KUMAR – Bharat Law Publication*
- *RavinderVadapalli — M & A and business valuation*

## **P117 FA 301: PROJECT APPRAISAL & FINANCE**

### **COURSE OBJECTIVES:**

Students should be able to

1. Investigate into each project idea in the context of feasibility of study.
2. Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections.
3. Examine the criteria of selection of a project by using the qualitative and quantitative criteria.
4. Evaluate the financing options in terms of targeted overall cost of capital.
5. Illustrate the project planning and control by using PERT and CPM

### **Module 1:**

**Overview** - Capital Investments, Phases of Capital Budgeting, Levels of Decision Making, Facets of Project Analysis, Feasibility Study Capital Allocation, Strategic Planning and Capital Budgeting, Generation of Ideas, Porter Model, Scouting for Project Ideas, Preliminary Screening, Project Rating Index, Sources of Positive Net Present Value.

### **Module 2:**

**Analysis** - Situational Analysis, Collection of Secondary Information, Market Survey, Demand Forecasting, Market Planning, Technical Analysis, Manufacturing Process / Technology, Product Mix, Plant Capacity, Location and Site, Machineries and Equipment, Structures and Civil works, Environmental Aspects, Project Charts and Layouts, Schedule of Project Implementation, Need for Considering Alternatives, Financial Estimates and Projections.

### **Module 3:**

**Project Selection** - Survey of Time Value of Money, Survey of Investment Criteria, Project Cash Flows, Cash Flow Estimations, Survey of Cost of Capital & Capital Budgeting Techniques, Risk Analysis of Single Investments, Advanced Techniques, Risk Analysis, Firm Risk & Market Risk, Portfolio Related Risk Measures, Portfolio Theory and Capital Budgeting, CAPM and capital Budgeting, Choice Between Mutually Exclusive Projects of Unequal Life, Inflation and Capital Budgeting, Social Cost Benefit Analysis (SCBA – Basics) Judgmental, Behavioral, Strategic and Organizational Considerations.

### **Module 4:**

**Financing of Projects** - Capital Structure, Debt-Equity Mix, Estimate of fixed capital investment, Working capital investment.

**Financial Projections** - Background, assumptions, cost of projects/ means of financing projected profit and loss account, projected balance sheet, projected cash flow, loan servicing capability - interest coverage ratio, debt service coverage ratio, long term debt services coverage ratio.

### **Module 5:**

**Project Feasibility Analysis** - Background, NPV, project/cash flow, discount rate, taxation, IRR, XIRR, MIRR, project IRR and equity IRR, payback period, discounted payback period, economic IRR, sensitivity analysis

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Investigate into each project idea in the context of feasibility of study.
2. Justify the viability of the project by using Situation

Analysis, Demand Forecasting and Financial Projections.

3. Examine the criteria of selection of a project by using the qualitative and quantitative criteria.
4. Evaluate the financing options in terms of targeted overall cost of capital.
5. Illustrate the project planning and control by using PERT and CPM

**Books for Reference:**

- *Prasanna Chandra, Dr: Projects Planning, Analysis, Financing, Implementation & Review, Tata McGraw Hill.*
- *Narendra Singh: Project Management.*
- *Jach R. & Meredith Samuel J: Project Management.*
- *Vasanth Desai: Project Management, Himalaya Publishing House.*

Case studies OLA, UBER etc.

## **P516 SB 302: FINANCIAL MODELING:**

### **COURSE OBJECTIVES:**

The students will be able to

1. Explain the basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of Sensitivities to the projected financial metrics of a firm
3. Evaluate project viability and forecast the financial statements by using excel
4. Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers
5. Construct simple financial models by using subroutines and Functions of excel
6. Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

### **Module 1:**

Introduction to - Understanding the Basic Features of Excel  
Introduction to Excel, Understanding Advanced Features of Excel  
- Modeling Database Functions in Excel - Creating Understanding  
Finance Functions - Using Forms and Control Toolbox - Charts  
Creating Dynamic Models - present in Excel

### **Module 2:**

Sensitivity Analysis using Excel Other Sensitivity Analysis-  
Scenario Manager Different Statistical Distributions used in-  
Features, Simulation using Excel Generating Random Numbers  
that follow a particular distribution-Simulation Building Models  
in Finance using Simulation.

### **Module 3:**

Preparing common size statements-Excel in Accounting directly from Trial Balance Forecasting Analyzing Financial Statements by using-Financial Statements using Excel Spreadsheet Model.

Determining Project Viability-Excel in Project Appraisal Simulation in Project Appraisal-Risk Analysis in Project Appraisal

### **Module 4:**

Determination of Value Drivers-Excel in Valuation Risk Analysis in Valuation, Excel-DCF Valuation Creating Dynamic-Determining Efficient Portfolio -in Portfolio Theory Portfolios Fixed-Portfolio Insurance Black and-Income Portfolio Management using Excel, Excel in Derivatives Real Options Valuation , Building a-Greeks in Excel -Scholes Model in Excel Mega Model.

### **Module 5:**

Understanding Subroutines and Functions and building simple financial models using subroutines and functions Subroutines and- Recording and Editing Macros Functions Message Box-Decision Rules, and Input Box Debugging.

### **Module 6:**

Designing Advanced Financial Models using VBA Actual -Other Advanced Features - User Forms Model Building.

#### **Books for Reference:**

- *Jordan Goldneior. Advanced Excel Essentials.*
- *John walkenbach. Excel 2013 Bible.*
- *Gupta Vijay (2002), Statistical Analysis with Excel, VJ Books Inc., Canada*

- *Winston L. Wayne (2014), 'Microsoft Excel 2013: Data Analysis and Business Modeling', Microsoft Press, U.S.A.*
- *Financial Analysis and Modeling Using Excel and VBA, ChandanSengupta, Wiley*
- *Taxmann's Financial Management using Excel Spreadsheet, Ruzbeh J. Bodhanwala*

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm
3. Evaluate project viability and forecast the financial statements by using excel
4. Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers
5. Construct simple financial models by using subroutines and Functions of excel
6. Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

## **References:**

- *Conrad colberg. Productive Analytics: Micro Excel.*
- *Bob umlas. Excel outside the box*
- *Nina Zumel. Practical Data science with R.*

## **P516ECO 301: ECONOMETRICS**

### **COURSE OBJECTIVES:**

The students will be able to

- 1. Derive an ordinary least squares (OLS) estimator for a simple regression model proving that it is unbiased, BLUE, and consistent**
- 2. Estimate an ordinary least squares (OLS) for a Multi – variate regression model proving that it is unbiased, BLUE, and consistent**
- 3. Justify the criteria of selecting estimation technique either 2SLS or GMM in Panel data estimation**
- 4. Generate a pooled ordinary least squares (OLS) for a Multi – variate regression model proving that it is unbiased, BLUE, and consistent**

### **Module 1:**

**Introduction to Econometrics** - The FAQs of economics research. Causal Relationships. Experiments and Quasi-experiments. Identification and Statistical Inference. The Selection Problem. Cross Section and Longitudinal Data.

**The Simple Regression Model** - Derivation of OLS estimates. Mechanics and Properties. Units of measurement and functional form. Unbiasedness and efficiency.

### **Module 2:**

**Multi-variate Regression Analysis** - Multiple sources of variation. Mechanics and interpretation of OLS. The “partialling out” interpretation and linear projections.

**Inference in the Multi-variate Regression Model** - Sampling distributions of the OLS estimators. Testing Hypothesis.

Confidence Intervals.

**Asymptotic Properties of OLS** - Consistency, asymptotic normality and asymptotic efficiency. The LM test. Sources of endogeneity: omitted variables, measurement error, and simultaneity.

Dummy Variables. Proxy variables. Missing data and outliers.

### **Module 3:**

Heteroscedasticity - Consequences for OLS. Heteroscedasticity-robust inference. Breusch-Pagan and White tests. WLS and FGLS.

Instrumental Variables and 2SLS - Instruments as a solution to endogeneity. Reduced form equations. Exclusion restrictions. Rank condition. Two-stage least squares and GMM. Consistency and other asymptotic properties. Potential pitfalls. Local Average Treatment Effects.

### **Module 4:**

Introduction to Panel Data Methods – Panel data Problems with panel data: attrition. Pooled OLS, random effects and fixed effects estimators.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Derive an ordinary least squares (OLS) estimator for a simple regression model proving that it is unbiased, BLUE, and consistent
2. Estimate an ordinary least squares (OLS) for a Multi – variate regression model proving that it is unbiased, BLUE, and consistent
3. Justify the criteria of selecting estimation technique either 2SLS or GMM in Panel data estimation

4. Generate a pooled ordinary least squares (OLS) for a Multi – variate regression model proving that it is unbiased, BLUE, and consistent

### **Books for Reference:**

- *Wooldrige J. M. Introductory Econometrics: A Modern Approach.*
- *South-Western College Publishing, 2000. (WOO)*
- *Angrist, J. and Pischke, J. Mostly Harmless Econometrics: An Empiricist's Companion. Princeton Univ Press, 2009. (AP) Additional Readings*
- *Johnston J. and DiNardo, J. Econometric Methods. 4th Ed. McGraw- Hill 1997. (JD) 2. Wooldrige J. M. Econometric Analysis of Cross Section and Panel Data. The MIT Press, 2002. Cameron, C.A. and Trivedi, P.K. Microeconometrics: methods and applications. Cambridge U.P., 2005. (CT)*
- *Cameron, C.A. and Trivedi, P.K. Microeconometrics Using STATA. STATA Press, 2009. 5. Ruud P.A. An Introduction to Classical Econometric Theory. Oxford U.P., 2000. 2 Syllabus: Econometrics M.Sc. ICEF 6. Greene, W.H. Econometric Analysis. 6th Ed. Prentice- Hall, 2008. Morgan, S.L. and Winship, C. Counterfactuals and Causal Inference: Methods and Principles for Social Research. Cambridge U.P., 2007.*
- *Kennedy, P. A Guide to Econometrics. The MIT Press, 2003.*

## **P115 MCE 301: MANAGERIAL COMMUNICATION - II**

### **COURSE OBJECTIVES:**

Students should be able to

1. Explain the role of cross cultural communication in business in an intercultural business set up.
2. Justify the use of appropriate oral communication in the context of a small group communication.
3. Compare and contrast different modes of a business correspondence in writing.
4. Explain the role business etiquette and protocol as effective form of a managerial communication.

### **Module 1:**

**Cross Cultural Communication In Business** - Focus on the importance of culture in our everyday lives, and the ways in which culture interrelates with and effects communication processes. Understanding the concept of culture, Overcoming ethnocentrism, Recognizing cultural signs and improving Intercultural communication skills.

### **Module 2:**

**Effective Oral Communication: (Small Group Communication)** - Small Group Interaction, Impromptu and Prepared Speeches, Tele conferencing, Video conferencing, Interview Skills, Group Discussions.

### **Module 3:**

**Business Writing And Creative Expression: (Work place Messages & Employment Messages)** - Email writing (Netiquette), Memos, Minutes of a Meeting, Curriculum Vitae writing, Application Letters, Job-Inquiry Letters.

### **Module 4:**

**Business etiquette & protocol** - Understand how business etiquette has evolved from its earliest days to today's modern

concepts and why actions speak louder than words. Etiquette awareness : Cubicle etiquette, Dress etiquette, Business Etiquette, Handshake Etiquette, Guest Etiquette, Party Etiquette, Business dining Etiquette, Gift giving and International business etiquette.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the role of cross cultural communication in business in an intercultural business set up.
2. Justify the use of appropriate oral communication in the context of a small group communication.
3. Compare and contrast different modes of a business correspondence in writing.
4. Explain the role of business etiquette and protocol as effective form of managerial communication.

### **METHODOLOGY**

Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

### **EVALUATION**

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

Books for Reference:

- *Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation)*,
- *Lynne Truss, Profile Books, Indian Edition: Viva Books, 2007.*
- *The Power of Now, 1st Edition, Eckhart Tolle, Hodder Mobius, 2001*
- *I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins, 2004.*

- *High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V.Prasad Rao, S. Chand & Co. Ltd., 2006.*
- *Advanced English Grammar, Revised Edition, Martin Hewings, Cambridge University Press, 2006.*
- *Common Errors in English, 1st Edition, Prof.S.Jagadisan & Dr. N. Murugaian, Neelkamal Publications, 2002.*
- *Concise Oxford Dictionary, 11th Edition, Edited by Catherine Soanes & Angus Stevenson, Oxford University Press, 2004.*
- *Roget's Pocket Thesaurus, 10th Edition, Houghton Mifflin Harcourt, 2008*

# **P515 SB 401: SYSTEMS, APPLICATIONS, PRODUCTS – FINANCIAL ACCOUNTING & CONTROLLING (FICO)**

## **COURSE OBJECTIVES:**

The students should be able to:

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of Accounting with sales and distribution.
4. Devise a plan for Controlling in alignment with Cost centre reports.
5. Conduct the procedure for creating settlement of real time internal orders.
6. Devise a cost estimate with and without Quantity Structure.

## **Module 1:**

**Introduction to R/3** - Financial Accounting Basic Settings, General Ledger Accounting, Accounts Payable, Accounts Receivable, Asset Accounting, New General Ledger Accounting Reports, Integration, Architecture, SAP service, landscape.

## **Module 2:**

**Integration of financial accounting with materials management** Organizational units in materials management i.e. plant, storage location and purchase organization, Assignment of organizational units, tolerance groups for purchase orders, tolerance groups for goods receipt, tolerance groups for invoice verification, vendor specific tolerances, display and change of material master records, Creation of plant parameters, Maintenance of posting periods for materials management, Maintenance of parameters for invoice

verification, Maintenance of plant parameters for inventory management and physical inventory, Attributes for material types, Assignment of GL accounts for material transactions in financial accounting (Integration of MM with FI), Creation of purchase order, posting of goods receipt, invoice verification and Goods issue for production.

### **Module 3:**

**Integration of financial accounting with sales and distribution-** Sales Organization, distribution channels, divisions, assignment among various organizational units in SD, partner functions, shipping loading points, pricing procedures, determining the shipping points, determining the pricing procedures, maintenance of SD condition types, maintenance of condition records, assignment of GL accounts for sales transactions( integration of FI with SD), creation of sales order, initialization of stock, posting the delivery of goods, creating the sales invoice.

### **Module 4:**

**Controlling - Basic settings for controlling** - Controlling Area, Number ranges for Controlling Area, Maintain Planning Versions Cost Center Accounting - Cost Center Standard Hierarchy, Creation of Cost Centers and cost center groups, display cost center master records, change cost center master records, posting to cost centers, reposting of co line items, Repost of Costs, Planning for cost centers. Overhead Calculation, Creation of secondary cost element master records, Execution of Distribution Cycle, Creation and execution of assessment cycles, Cost center reports

### **Module 5:**

**Internal Orders** - Order types, Creation of internal order master records, display internal order master records, change internal order master records, postings to internal orders, planning for internal orders, reposting co line items for internal orders, Repost of costs for internal orders, Report of Variance analysis for internal orders, Posting of business transaction to real orders, Allocation structures, settlement profiles, planning profiles, Settlement of real internal orders, Budgeting and availability control, Maintain number ranges for budgeting, tolerances for availability control, Specification of

exempt cost elements from availability control, Maintenance of budget manager.

## **Module 6:**

**Product cost planning** – Bill of Materials, Activity type master records, activity hours, activity type price calculation, creation of work center master records, creation of routings, cost sheet( over head structures), assignment of cost sheet to costing variant, creation of cost estimate with quantity structure, marking.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of accounting with sales and distribution.
4. Devise a plan for Controlling in alignment with Cost centre reports.
5. Conduct the procedure for creating settlement of real time Internal orders.
6. Devise a cost estimate with and without Quantity Structure.

## **Books for Reference:**

- *SAP(R) ERP Financials and FICO Handbook (The Jones and Bartlett Publishers Sap Book Series) by S. N. Padhi (Author).*
- *SAP Fico Covers Sap Ecc 6.0 Black Book (English) (Paperback) Author: Bhushan Jairamdas Mamtani.*