

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



Bachelor of Commerce (Professional – International Accounting and Finance)

Semesters V & VI

Syllabus as per National Education Policy 2020

Curriculum Framework w.e.f., 2021-2022

Academic Year 2025 – 2026

Batch 2023 - 2026

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

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

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

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

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 65 in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2023 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers

six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics and Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
3. To sharpen the students' analytical and decision-making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

Salient Features of four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options

1. The regulations governing the four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.
2. The Bachelor of Commerce Programme shall be structured in a semester mode with multiple exit options:

Certificate in Commerce	On the completion of First Year (<i>two semesters</i>)
Diploma in Commerce	On the completion of Second Year (<i>four semesters</i>)
Basic Bachelor Degree	On the completion of Third Year (<i>six semesters</i>)
Bachelor Degree with Honours	On the completion of Fourth Year (<i>eight semesters</i>)

*As per the current regulations, exit option is only after 6 semesters and 8 semesters.

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the *Doctoral Programme* in a relevant discipline.

4. The students who exit with Certification, Diploma or Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.

5. The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.

6. The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.

7. A wide range of *Skill Enhancement Courses* are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.

8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of *Open Elective Courses* that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.

9. Students can make a choice of a *specialization/elective* in the 3rd and the 4th year of the

programme.

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME

The duration of the undergraduate degree programme is *four years* (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of *one* academic year (two-semester) with a *Certificate* in the discipline; *Diploma* after the study of *two* academic years (four Semesters) and *Basic Bachelor Degree* after the completion of *three* academic years (six Semesters). The successful completion of *Four-Year* undergraduate Programme would lead to *Bachelor Degree with Honours in the discipline*.

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 courses, compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

V. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

The category of courses and their descriptions are given in the following table:

Category of Courses	Objectives/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.

Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
Project work/ Dissertation/ Internship/ Entrepreneurship	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community

	service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
Certificate in Commerce	51
Diploma in Commerce	101
Basic Bachelor Degree	149
Bachelor Degree with Honours	193

*Credits are subject to change as per the NEP guidelines

VII. TEACHING & EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of

studies.

VIII. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous Internal assessment – CIA 1	20% marks
Continuous Internal assessment – CIA 2	20% marks
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- a) The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b) During the end of the semester, end semester examination shall be conducted by the college for each course. This, forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c) The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d) The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- e) The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f) There shall be no minimum in respect of the internal assessment marks.
- g) Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.

- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- Certificate in Business Commerce
- Diploma in Business Commerce
- Basic Bachelor's Degree in Business Commerce
- Bachelor's Degree with Honours in a Discipline

TRANSFER FOR ADMISSION

Transfer for admission is permissible only for odd semesters for students of other universities

and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

Outcome Based Education (OBE)

B.Com

(Professional – International Accounting and Finance)

Program Educational Objectives (PEO)

Our B.Com (Professional – International Accounting and Finance) program will produce graduates who will:

PEO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development.

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.

PEO4: Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

Programme Outcomes (PO)

After the completion of the **B.Com (Professional – International Accounting and Finance)**

Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

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

PO2: Decision Making Skill

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

PO3: Integrated Problem-solving and Research

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

PO4: Critical Thinking Skill

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

PO5: Creative Thinking Skill

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

PO6: Usage of Modern Technology and Tools

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

PO7: Leadership and Team Work

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

PO8: Ethical Conduct and Sustainability Practices

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

PO9: Collaboration and Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

PO10: Self-directed and Life – long Learning

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

Programme Specific Outcomes (PSOs)**B. Com (Professional – International Accounting and Finance) PO11:****Emerging Trend of International Accounting practices**

Apply specialized knowledge and professional skills in international accounting and finance, auditing techniques and their applicability in all fields of business.

PO12: Financial Analytics for Corporate Financial Planning

Apply high ethical standards, integrity, expertise and efficiency in executing key financial plans and policies and explore potential outcomes.

B.COM Honours (Professional - International Accounting & Finance)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 4 Hrs/3 Cr	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Cr	Cost Accounting I	Cost Accounting II	Financial Reporting	Advanced Financial Reporting	Taxation I	Taxation II	Human Resource Management	Mergers, Acquisition & Corporate Restructuring	
	Business and Technology	Governance, Risk and Ethics	Financial Management	Marketing Management	Business Statistics	Banking and Insurance	Business Information System	Business Intelligence - Data Analytics and Visualization *	
	Financial Accounting	Business Law	Audit and Assurance	Strategic Management	Advanced Audit and Assurance I	Advanced Audit and Assurance II	Entrepreneurial Development Programme	Financial Markets and Services*	
	-	-	-	-	Operation Research	Company Law and Secretarial Practice	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Cr	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 4 Hrs/3 Cr	-	-	-	-	Elective 1 Advanced Financial Management I	Elective 2 Advanced Financial Management II	Elective 3 Advance Performance Management	Elective 4 Forensic Accounting and Fraud Examination	
SEC - SB 2 Hrs/2 Cr	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Cr	-	-	-	-	Financial Modeling	Data Visualisation with Tableau and Power BI	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Cr	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Cr	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Cr/4 Cr	-	-	-	-	Social Internship 2 Cr	Corporate Internship 2 Cr	-	Internship * 4 Cr	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Cr	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/ Association/Sports 1 Cr		Extracurricular Activities/ Association/Sports 1 Cr	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8
Total	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193

Note: Only students who secure 75% marks or 7.5 CGPA and above in the 1st six semesters may choose to undertake research in the 4th year.

**Those who opt for research will have one DSC with Research Proposal Formulation & Project.

*Other students will continue with the regular Core Courses and Internship.

Bachelor of Commerce (Professional - International Accounting & Finance)**Course Matrix as per National Education Policy****SEMESTER V**

SL. No.	Course Code	Title of the Course	Categor y of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C4 24 DC 501	Taxation I	DSC-1	4+0+0	60	40	100	4
2.	C4 24 DC 502	Business Statistics	DSC-2	4+0+0	60	40	100	4
3.	C4 21 DC 503	Advanced Audit and Assurance I	DSC-3	4+0+0	60	40	100	4
4.	C4 21 DC 504	Operation Research	DSC-4	4+0+0	60	40	100	4
5.	C4 21 DE 501	Advanced Financial Management 1	DSE-1	3+0+1	60	40	100	3
6.	C4 21 VE 501	Financial Modeling	VEC-1	3+0+1	60	40	100	3
7.	C4 21 SO 501	Social Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

Bachelor of Commerce (Professional - International Accounting & Finance)**Course Matrix as per National Education Policy****SEMESTER VI**

SL. No.	Course Code	Title of the Course	Categor y of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C4 24 DC 601	Taxation II	DSC-1	4+0+0	60	40	100	4
2.	C4 25 DC 602	Banking and Insurance	DSC-2	4+0+0	60	40	100	4
3.	C4 21 DC 603	Advanced Audit and Assurance II	DSC-3	4+0+0	60	40	100	4
4.	C4 21 DC 604	Company Law and Secretarial Practice	DSC-4	4+0+0	60	40	100	4
5.	C4 25 DE 601	Advanced Financial Management II	DSE-2	3+0+1	60	40	100	3
6.	C4 24 VE 601	Data Visualisation with Tableau and Power BI	VEC-2	3+0+1	60	40	100	3
7.	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

SEMESTER- V
C4 21 VE 501 - FINANCIAL MODELING

COURSE OBJECTIVES

The students will be able to explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications and apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm.

Module 1: Financial Modeling – concepts and application **10 Hrs.**

Meaning of Financial modeling, reasons for using Excel for financial modeling, steps for building a financial model, who builds financial models, hallmarks of a good financial model, Objective of building financial modeling, types of financial models.

Introduction to Understanding the Basic Features of Excel Introduction to Excel, Understanding Advanced Features of Excel. Sum function, Sumif function, Sumifs function, Average, averageif, Averageifs, Count function, Countblank, Counta, Countif, Countifs, Cell Referencing, Absolute Cell Referencing, Relative Cell Referencing, Mixed Cell referencing, Match function, Index function, PMT, PV, FV, If and AND functions. Correcting of common Excel Errors

Module 2: Advanced Excel Functions **10 Hrs.**

What if analysis, Sensitivity Analysis, One way Data Table, Two Way Data Table, Goal Seek function, Scenario manager and Solver functions, Monte Carlo simulation Simulation using Excel Generating Random Numbers that follow a particular distribution-Simulation Building Models in Finance using Simulation.

Module 3: Preparation of Forecasted of Financial Statements **10 Hrs.**

Preparing comparative financial statement, Common - sized financial statement, Trend Analysis, Ratio Analysis, Du Pont Analysis using Excel Spreadsheet Model. Venture capital financing eligibility – Case study, Forecasting of financial Statements - Case Study

Module 4: Financial Modeling for Project and Francize **10 Hrs.**

Financial Modeling for Project Appraisal, Identify the Revenue Drivers and Cost Drivers of Project Business model and Francize Business model, Use of Functions like Payback Period, Discounted

Payback Period, Net Present Value (NPV) and Internal Rate of Return (IRR). Francize - Financial Modeling - Case study

Module 5: Financial modeling for company valuation

10 Hrs.

Discounted cash Flow (DCF), DCF in the valuation of company, weighted average cost of capital (WACC), terminal value, Enterprise value and equity value, Discounted Cash Flow – Financial Modeling - Case study

Module 6: Advanced Financial Models

10 Hrs.

Designing Advanced Financial Models, Stock turnover ratio, Debtor turnover ratio, creditors turnover ratio, working capital schedule, Property and Plant equipment schedule, Debt schedule, Forecasting of three financial statements (Income statement, balance sheet and cash flow statement) linking with schedules – Case Study Pivot and Macros

Skill development

1. A group of students visit business premises and conduct interviews to study the Business Model, revenue models
2. A group of students visit Restaurants/ KFC / Automobile dealers/ Hospitals/ Medical stores/ retail outlets and identify cash inflows and cash outflows, footfalls.
3. A group of students develop assumptions for the preparation forecasted financial statements with live historical financials from money control.com
4. Students prepare forecasted financial statements with live historical financials from money control.com

COURSE OUTCOMES

After completion of the course the students will be able to

1. Explain the meaning and purpose for which Financial Modeling is built and the use of 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. Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel
4. Construct a Financial Modeling for Project and francize after identifying the Revenue Drivers and Cost Drivers of those Business models

5. Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.
6. Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.

Books for Reference:

- ✓ *Michael Rees (2018), 'Principles of Financial modeling' Wiley*
- ✓ *Michael Samonas (2015) 'Financial forecasting, Analysis and Modelling' Wiley*
- ✓ *Simon Benninga (2014) 'Financial Modeling' MIT press*
- ✓ *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.*
- ✓ *Chandan Sengupta ,Financial Analysis and Modeling Using Excel and VBA , Wiley*
- ✓ *Ruzbeh J. Bodhanwala ,Taxmann's Financial Management using Excel Spreadsheet,*

	Course Outcomes	T Levels	K Levels
CO1	Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications.	T2	K2
CO2	Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm.	T3	K3
CO3	Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel.	T3	K3

C04	Construct a Financial Modeling for Project and francize after identifying the Revenue Drivers and Cost Drivers of those Business models.	T4	K3
C05	Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.	T6	K3
C06	Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.	T3	K3

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

SEMESTER – VI

C4 24 DC 601: TAXATION II

COURSE OBJECTIVES

The course is designed to expose the students to the various provisions and computations of Corporate Tax, Goods and Services Act and enable students to tax liability as per the provisions.

Module – 1: Introduction to Corporate Tax

6 Hrs.

Brief history of Corporate Tax – Legal Framework – Finance Bill – Scope of corporation tax
Residential Status and Incidence of Tax on companies - tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector

Module 2: Computation of Corporate Tax

20 hrs.

Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax.

Module 3: Introduction To Goods And Services Tax (GST)

4 hrs.

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 4: GST ACTS

10 hrs.

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 5: Procedure and Levy under GST

14 hrs.

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 – 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 6: Returns & GST and Technology

6 Hrs.

GST Network. Registration, Filing of GSTR.

Skill Development

(These activities are only indicative; the Faculty member can innovate)

1. Narrate the procedure for calculation of CGST, SGST 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 organization chart of GST Council.
9. Prepare the chart showing scheme of GST.
10. Compute taxable value and tax liability with imaginary figures 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 legal framework Corporate tax and scope of tax planning and management in the corporate sector.
2. Show the computation of taxable income and Liability of companies after taking into account of section 79 and MAT.
3. Justify the structure and functions of dual model under GST act.
4. Examine complementary role of SGST Act of Karnataka state and its implications on the dual model of IGST Act. Compute the tax liability of an assessee under CGST & SGST
5. Illustrate the steps involved in registration and filing of GSTR in the context of GST network.

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 & Sunnania Batia, 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*

	Course Outcomes	T Levels	K Levels
CO1	Explain the legal framework of Corporate tax and scope of tax planning and management in the corporate sector.	T2	K2
CO2	Compute the taxable income and liability of companies after taking into account of section 79 and MAT.	T3	K3
CO3	Analyse the structure and functions of dual model under GST act.	T3	K3
CO4	Examine complementary role of SGST Act of Karnataka state and its implications on the dual model of IGST Act. Compute the tax liability of an assessee under CGST & SGST.	T3	K3
CO5	Analyse the procedure and levy of GST.	T4	K3
CO6	Demonstrate the steps involved in registration and filing of GSTR in the context of GST network.	T2	K2

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

CO6	H	M	M	H		L					L	L
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SEMESTER – VI

C4 25 DC 602 – BANKING AND INSURANCE

COURSE OBJECTIVES

The course aims to familiarize students with the functioning of the banking and insurance systems, focusing on key concepts, regulations, and risk management from the Indian context.

Module – 1: Indian Banking System and Regulator Authority

12 Hrs.

Introduction- Definition, Objectives, Need, Structure of Indian banking system - Meaning and functions of Commercial banks, Regional rural banks, Co-operative banks and Development banks. Obligations and rights of a banker, Know Your Customer (KYC) and Anti Money Laundering (AML).

RBI: Role & Functions, Credit Control measures of RBI (quantitative and qualitative credit control measures), Ethics and Corporate Governance in the banking Sector, Financial Inclusion (Meaning and objective).

Module – 2: Negotiable Instruments

8 Hrs.

Essential Characteristics of Negotiable Instruments, Types- Promissory note, Bills of Exchange, Cheque and Demand draft -meaning, features and parties)

Paying & Collecting Banker- Duties and Precautions to be taken by a Paying banker & Collecting banker, Dishonour of Cheques – Grounds of Dishonour

Module – 3: Lending and Risk Management in Banking

10 Hrs.

Principles of sound lending, Credit worthiness of borrowers, Non-Performing Assets -Meaning, impact of NPA, classification and NPA management (preventive and curative), Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment)

Different types of risks (Credit, Market and Operational risk) – Basel norms (Basel I, II and II norms), Capital Adequacy Ratio (CAR)- Basel norms implementation in India.

Module – 4: Innovation in Banking

8 Hrs.

Digital transformation in banking, Debit and Credit cards, Internet Banking, Mobile banking, Digital payment systems (RTGS, NEFT, IMPS, UPI, Digital Wallet, E-money), Payment gateway, MICR - Green and sustainable Banking, Impact of AI and Robotics in Banking.

Module -5: Introduction to Insurance & Types of Insurance

12 Hrs.

Meaning and need of insurance- difference between insurance and assurance - Principles of insurance -Special terminologies related to insurance (Insurable interest, Insurer, Insured, Peril, Hazard -physical and moral hazard, sum insured, premium, claims, and lapse), Insurance life cycle, role of the regulator (IRDAI).

Classification of insurance-Life Insurance- Different plans of Life Insurance -General insurance (meaning & types), Double insurance and Reinsurance (Meaning).

The concept of risk – uncertainty –Types of risks (financial risk, pure risk, speculative risk, particular risk, fundamental risk) – Characteristics of Insurable Risk – Risk Management (prevention, control, retention, and risk transfer)

Insurance agent – Functions of agent, underwriting (meaning & process of underwriting), Role of an underwriter and Actuary in Insurance.

Recent trends in Insurance - digital transformation, green and sustainable Insurance Practices.

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Analyse the various retail banking products offered by visiting the websites of Five different Commercial banks (three public and two private sector banks).
2. Create a record of sample forms collected from any retail bank for one asset product and one liability product offered by that bank.
3. Prepare a project report for obtaining bank loans.
4. Present the role of 'bad bank' in India that was announced in the Union budget of current financial year.
5. Prepare a comprehensive report on the claims procedure along with requirements for claiming insurance at the time of occurrence of the insured event.
6. Visit IRDAI website and prepare a report on life insurance and non-life insurance policies.

COURSE OUTCOMES

After completion of the Course the students will be able to:

1. Describe the structure of the Indian banking system, the functions of different banks, and the role of RBI in implementing credit control measures and corporate governance.
2. Evaluate the characteristics and types of negotiable instruments, including the roles and duties of paying and collecting bankers.
3. Examine principles of sound lending, NPA management, and the modes of creating charges, along with an understanding of Basel norms and their implementation in India.
4. Analyze the impact of digital innovations like UPI, NEFT, and digital wallets on banking operations, and assess the role of AI and robotics in banking transformation.
5. Explain the principles of life and general insurance, Sustainable insurance practices, and the role of regulatory authorities in insurance.
6. Illustrate the functions of insurance agents, the process of underwriting, and the role of actuaries and ensuring effective risk control strategies.

Books for Reference

- ✓ Sundharam, K. P. M., & Varshney, P. N. (2019). *Banking Theory, Law and Practice* (21st Revised Edition). Sultan Chand & Sons
 - ✓ Gordon, E., & Natarajan, K. (2023). *Banking Theory, Law and Practice* (30th Revised Edition). Himalaya
- SJCC/B.Com (Professional – International Accounting and Finance)/5 & 6 Sem/2025-26/P-26

Publishing House.

- ✓ *Indian Institute of Banking and Finance (IIBF). (2021). Principles and Practices of Banking (5th ed.). Macmillan Publishers India Pvt. Ltd.*
- ✓ *Mishra, M. N., & Mishra, S. B. (2016). Insurance Principles and Practice (22nd ed.). S. Chand Publishing.*
- ✓ *Rejda, G. E., & McNamara, M. J. (2020). Principles of risk management and insurance (14th ed.). Pearson Education.*
- ✓ *Shekar & Shekar: Theory and Practice of Banking*

	Course Outcomes	T Levels	K Levels
CO1	Explain the structure of the Indian banking system, the functions of different banks, and the role of RBI in implementing credit control measures and corporate governance.	T2	K2
CO2	Explain the characteristics and types of negotiable instruments, including the roles and duties of paying and collecting bankers.	T2	K2
CO3	Examine principles of sound lending, NPA management, and the modes of creating charges, along with an understanding of Basel norms and their implementation in India.	T3	K3
CO4	Analyze the impact of digital innovations like UPI, NEFT, and digital wallets on banking operations, and assess the role of AI and robotics in banking transformation.	T4	K3
CO5	Explain the principles of life and general insurance, Sustainable insurance practices, and the role of regulatory authorities in insurance.	T3	K3
CO6	Illustrate the functions of insurance agents, the process of underwriting, and the role of actuaries and ensuring effective risk control strategies.	T3	K3

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

SEMESTER – VI

C4 21 DC 603 - ADVANCED AUDIT & ASSURANCE- II

COURSE OBJECTIVES

The students will be enabled to plan for an audit, examine the evidences, to conduct group audit and prepare an audit report.

Module 1: Audit of Historical Financial Information - Planning 8 Hrs.

Overview of Audit Planning - Audit Methodologies - Materiality - Risk - Analytical Procedures - Planning an Initial Audit Engagement

Module 2: Audit of Historical Financial Information – Evidence 10 Hrs.

Audit Evidence - Related Parties - Written Representations - Reliance on the Work of an Auditor's Expert - Reliance on the Work of Internal Audit – Documentation

Module 3: Audit of Historical Financial Information - Evaluation & Review 12 Hrs.

Review Procedures - Comparatives - Other Information – Subsequent Events - Going Concern - Fair Value - Inventory - Tangible Non- Current Assets Intangible Non-Current A s s e t s - Financial Instruments - Investment Properties - Foreign Exchange Rates - Income - Liabilities - Expenses - Disclosures (Segments, Discontinued Operations, EPS, Changes in Accounting Policies)

Module 4: Audit of Historical Financial Information - Group Audits 10 Hrs.

Group Accounting - Associates and Joint Ventures - Audit of Groups - Consolidation: Problems and Procedures - Joint Audits - Transnational Audits

Module 5: Other Assignments 10 Hrs.

Audit-Related Services - Assurance Engagements - Risk Assessments - Forensic Audits - Internal Audits - Reporting on Prospective Financial Information - Impact of Outsourcing an Audit - Measuring Social and Environmental Performance - Audit of Performance Information in Public Sector - Integrated Reporting

Module 6: Reporting 10 Hrs.

Appraisal of Auditor's Reports - Key Audit Matters - Forming and Critiquing an Audit Matter - Communication with those Charged with Governance - Actions when Auditor's Report is Modified - Other Reports, Ethical audit report and ethical guidelines for auditor

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Analyse and present the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.
3. Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.
4. Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.
5. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
6. Draft an investigation on behalf of a Public Limited Company.
7. Record the verification procedure with respect to any one fixed asset.

COURSE OUTCOMES

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

1. Devise a plan for the conduct of Audit of historical financial information.
2. Examine the Audit evidences in connection with the conduct of Audit of historical financial information.
3. Explain the review procedure involved in Audit of historical financial information.
4. Illustrate the procedure in the conduct of Group Audit of historical financial information.
5. Relate the measurement of social and environmental performance with Integrated reporting.
6. Describe the usual matters to be incorporated in the Auditor's report.

Books for Reference

- ❖ *ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.*
- ❖ *S.K Basu: Auditing principles & techniques, Pearson Education*
- ❖ *Varsha Ainapure & Mukund Ainapure: PHI learning private limited*

❖ *Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House*

❖ *Aruna Jha: Elements of Auditing, Taxmann.*

	Course Outcomes	T Levels	K Levels
CO1	Devise a plan for the conduct of Audit of historical financial information.	T4	K3
CO2	Examine the Audit evidences in connection with the conduct of Audit of historical financial information.	T4	K3
CO3	Explain the review procedure involved in Audit of historical financial information.	T3	K3
CO4	Illustrate the procedure in the conduct of Group Audit of historical financial information.	T3	K3
CO5	Relate the measurement of social and environmental performance with Integrated reporting.	T3	K3
CO6	Describe the usual matters to be incorporated in the Auditor's report.	T3	K3

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

SEMESTER VI

C4 21 DC 604 - COMPANY LAW AND SECRETARIAL PRACTICE

COURSE OBJECTIVE

The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.

Module 1: Over - View of Companies Act, 2013

6 Hrs.

Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations- Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions – Who are they? - Types and Requirements of law.

Module 2: Company Formation

16 Hrs.

- (a) Promotion: Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start-ups
- (b) Documents to Commence Business:
- (c) Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra-vires and Alteration of Memorandum

Articles of Association: Meaning, contents, alteration constructive notice and indoor management

Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects.

Certificate for commencement of business

Module 3: Shares

16 Hrs.

Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members.

Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement- Differential voting rights – Reduction of Share Capital.

Borrowing and Debenture: Borrowing powers – Effects of Ultra Vi-res borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed - MCA 21 Guidelines

Module 4: Company Meetings

10 Hrs.

Importance of meetings – Types of meetings – Annual General Meeting and Extraordinary General Meeting – Requisites of a valid meeting – Quorum – Chairman – Adjourned Meetings – Proxies

– Voting – Different types of Resolutions - Drafting of Minutes – Requirements as per Secretarial Standard No. 1 and 2

Module 5: Directors

6 Hrs.

Need for Directors – Position of Directors – Their appointment –

Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director

Module 6: Winding Up

6 Hrs.

Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company.

Behavioral ethics and justice:- Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law

Skill Development

(These activities are only indicative – the Faculty member can innovate)

1. Apply simulation with the help of BLISS Software.
2. Collect prospectus of a company, identify the type of the prospectus and highlight the important points in the prospectus to the prospective shareholders.
3. Draft a ten pointer agenda for a shareholders meeting.
4. Collect blank share application form and fill in the details required.
5. Draft a Memorandum of Association and Articles of Association of an imaginary joint stock company including the five clauses.

6. Design and present process of Dematerialization and rematerialization.
7. Draft a process flowchart involved in Book building.
8. Explore the MCA21 portal and identify important features of the website and present the important information disseminated

COURSE OUTCOMES

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

- 1) Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the companies' act of 2013.
- 2) Plan for formation of company right from promotion to commencement of business stage.
- 3) Illustrate the procedure involved in raising capital by way of Issue of Shares and Debentures.
- 4) Conduct company meetings as per the compliance to manage the internal and external affairs of company.
- 5) Illustrate the duties and responsibilities of director as per compliances under companies' act of 2013.
- 6) Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.

Books for Reference

- ❖ K. Majumdar & G. K. Kapoor: *Company Law & Practice*.
- ❖ Avtar Singh: *Principles of Company Law*.
- ❖ Dr. P. N. Reddy & H. R. Appanaiah: *Essentials of Company Law & Secretarial Practice*.
- ❖ K. C. Garg & Vijay Gupta: *Company Law & Secretarial Practice*.
- ❖ M. C. Bhandari: *Guide to Company Law Procedure*.
- ❖ M. C. Kuchchal: *Secretarial Practice*.
- ❖ M. C. Shukla & Gulshan: *Principles of Company Law*.
- ❖ N. D. Kapoor: *Company Law & Secretarial Practice*.
- ❖ S. C. Kuchehal: *Company Law & Secretarial Practice*.
- ❖ Taxman: *Company Law*.
- ❖ Tuteja: *Company Administration and Meetings*.

	Course Outcomes	T Levels	K Levels
CO1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the companies' act of 2013.	T2	K1
CO2	Demonstrate the steps in formation of company right from promotion to commencement of business stage.	T4	K3
CO3	Illustrate the procedure involved in raising capital by way of Issue of Shares and Debentures.	T3	K2
CO4	Conduct company meetings as per the compliance to manage the internal and external affairs of company.	T4	K3
CO5	Illustrate the duties and responsibilities of director as per compliances under companies' act of 2013.	T2	K2
CO6	Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.	T4	K2

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

SEMESTER – VI
C4 25 DE 601: ADVANCED FINANCIAL MANAGEMENT – II

COURSE OBJECTIVES

The students will be equipped to evaluate various investment decisions and design optimal capital structure and understand the risk management techniques involved in these decisions.

Module 1: Option Pricing

8 Hrs.

Elements of Option Value – Option pricing models – Black-Scholes Options Pricing (BSOP) Model – Greeks – Real Options (Application of BSOP model to value option to expand, delay, withdraw, and redeploy)

Module 2: Hedging Foreign Exchange Risk

12 Hrs.

Types for FOREX risks – Internal techniques of hedging-netting, matching, leading and lagging – Forward contract – Money market hedging – Futures contracts – Currency options – Currency swaps

Module 3: Hedging Interest Rate Risk

12 Hrs.

Forward rate agreement – Interest rate guarantees – Interest rate futures – Interest rate options – Caps, floors and collars – Interest rate swaps

Module 4: Business Valuation

12 Hrs.

Principles of Business Valuation – Asset-Based Models – Market-Based Models – Cash-Based Models: Free cash flow to firm (FCFF), Free cash flow to equity (FCFE) – Valuation of High Growth Start-Ups

Module 5: Mergers & Acquisition

10 Hrs.

Types of M&A – Synergy – Defences against hostile takeover bids – Methods of financing M&A – Forms of consideration – Regulation of takeovers, Ethical conduct in Mergers and Acquisitions

Module 6: Corporate Failure & Restructuring

6 Hrs.

Ratio analysis – Financial distress – Business reorganisation methods – Corporate restructuring

COURSE OUTCOMES

After completing this course, students will be able to:

1. Apply the Black-Scholes Option Pricing (BSOP) model to financial product valuation and to asset valuation.
2. Evaluate the uses of financial derivatives to hedge against the FOREX risk as a risk management technique.
3. Evaluate the uses of financial derivatives to hedge against the interest rate risk.
4. Select an appropriate valuation method for different business models.
5. Assess and Plan acquisitions and mergers as an alternative growth strategy.
6. Assess alternative corporate re-organisation techniques.

SKILL DEVELOPMENT ACTIVITIES

(These activities are only indicative, the Faculty member can innovate)

- Assess and report the impact of global economic factors and exchange rate regimes on financial decision-making in multinational corporations.
- Apply foreign exchange risk management tools-such as forward contracts, futures, and options-to a multinational business scenario.
- Identify the financial implications and strategic considerations of mergers and acquisitions.
- Simulate a boardroom discussion on financing and ethical concerns during acquisition plans.

- Conduct a financial distress analysis using ratio-based indicators and prepare a restructuring proposal for a failing business.

BOOKS FOR REFERENCE

- ACCA approved study material Of Kaplan, BPP And Beckers.
- Dr. R P Rustagi: Financial Management, Taxmann
- Jonathan Berk & Peter DeMarzo: Pearson Education
- Bhabatosh Banerjee: Fundamental of Financial Management, PHI
- Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
- Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

	Course Outcomes	T Levels	K Levels
CO1	Apply the Black-Scholes Option Pricing (BSOP) model to financial product valuation and to asset valuation.	T4	K3
CO2	Evaluate the uses of financial derivatives to hedge against the FOREX risk as a risk management technique.	T4	K3
CO3	Evaluate the uses of financial derivatives to hedge against the interest rate risk.	T4	K3
CO4	Select an appropriate valuation method for different business models.	T3	K3
CO5	Assess and Plan acquisitions and mergers as an alternative growth strategy.	T4	K3
CO6	Assess alternative corporate re-organisation techniques.	T4	K3

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

SEMESTER VI
C4 24 VE 601: DATA VISUALIZATION WITH TABLEAU AND POWER BI

COURSE OBJECTIVES

This course equips students to develop the ability to effectively use Tableau and Power BI software by understanding its features and to create meaningful visualizations and interactive dashboards.

Module 1: Business Visualization and Reports using Tableau

15 Hrs.

Importing data, Creating dashboards from services such as Salesforce, and Google Analytics - Shaping and Transforming Data with Business Calculations - Working with Tableau: Bringing in and Analysing Data- Understanding data connections, Parameters, Groups, Edit Groups, Sets, Combined Sets, Data Labels, Folders, Sorting Data, Adding total, sub-total, grand-total to reports

Module 2: Charts, Calculations and Filters in Tableau

15 Hrs.

Area chart, Bar chart, Box plot, Bubble chart, Bump chart, Bullet graph, Circle views, Dual combination charts, Dual line charts, Funnel chart, Gantt chart, Grouped bar charts, Heatmap, Histogram, Cumulative histogram, Line chart, Lollipop chart, Pareto chart, Pie chart, Scatter plot, Stacked bar chart, Text Label, Tree map, Word cloud, Waterfall chart, Geographic map, Filled map, Cross tab, Combined Axis, Motion chart.

Calculated fields, Calculating running total, Conditional calculations, Basic expressions, Table calculations, Level of detail expressions, Filters introduction, Quick filters, Filters on dimension, Conditional filters, Filters on measures, Contextual filters, Data Source filters.

Adding worksheets, Creating Dashboards, Format Dashboard layout, Dashboard objects, Create filters on dashboard, Publishing and sharing dashboards.

Module 3: Power BI and Features of Power BI

15 Hrs.

Installing Power BI Desktop from Microsoft Store – Power BI Introduction: Panes in Power BI – Data pane - Visualization pane - Filter pane - Views in Power BI - Report View - Data/ Table View - Model View - DAX View - Data Extraction from various sources - Loading and Transforming data in Power BI - Selecting appropriate charts - formatting charts - Analytics tab of charts

Key influencers - Decomposition tree - narratives - slicers – bookmarking - setting navigation among the report pages - Analytics using Power BI: Correlation, Regression

COURSE OUTCOMES

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

1. Develop the ability to effectively use Tableau software to create meaningful visualizations, Utilize data from multiple sources to create interactive dashboards.
2. Gain an understanding of Tableau's features such as parameters, calculated fields and custom calculations.
3. Understand and use Power BI software for creating visual charts and plots for easy Data Analysis and Interpretation.

Books for Reference

- *Mastering Tableau 2021: Implement advanced business intelligence techniques and analytics with Tableau, 3rd Edition* - ISBN-13 : 978-1800561649
- *Visual Analytics with Tableau* - ISBN-13 : 978-1119560203
- *Chandraish Sinha. (2021). Mastering Power BI: Build Business Intelligence Applications Powered with DAX Calculations, Insightful Visualizations, and Loads of Data Sources. BPB.*
- *Joe Webinar (2022). Microsoft Power BI for Beginners 2022: A to Z Mastery Guide on Microsoft Business Intelligence Tool for Data Modeling, Analysis and Visualization. Amazon.*

	Course Outcomes	T Levels	K Levels
CO1	Apply Tableau software to create meaningful visualizations, Utilize data from multiple sources to create interactive dashboards.	T4	K3
CO2	Demonstrate Tableau's features such as parameters, calculated fields and custom calculations.	T4	K3
CO3	Apply Power BI software for creating visual charts and plots for easy Data Analysis and Interpretation.	T4	K3

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