

ST. JOSEPH'S COLLEGE OF COMMERCE

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

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



Master of Commerce (Financial Analysis)

Semester I & II

Academic year 2024 – 2025

(From Batch 2024-2026)

St. Joseph's College of Commerce
(Autonomous)
Affiliated to Bengaluru City University

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

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

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

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

OBJECTIVES OF THE M.COM (FINANCIAL ANALYSIS) PROGRAMME

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

SAILENT FEATURES OF THE PROGRAM

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

I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:

Candidates who have passed B.Com or BBM/ BBA of any recognized university and have secured at least 50% of mark in the aggregate of all core papers/courses studied in the qualifying examinations are eligible for admission into this programme.

Admission will be based on an entrance test/subject Knowledge interview conducted by the college. Marks scored at the test/ qualifying interview will be considered for final selection.

II. DURATION OF THE PROGRAMME:

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

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.

A student who fails to complete the PROGRAMME in the manner stated above shall not be permitted to take the end semester examination.

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

Refer Page 5 to 7

V. TEACHING AND EVALUATION:

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

VI. EVALUATION SYSTEM:

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

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

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

VII. MINIMUM FOR A PASS:

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

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

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

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

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

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

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$ Minimum SGPA for a pass is 5.

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

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

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

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

IX. PATTERN OF QUESTION PAPER:

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

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

X. Semester Corporate Internship:

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

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

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

Content	I	II	III	IV	Total
I Academics					
Major Core	<ul style="list-style-type: none"> • Corporate Financial Reporting • Statistics for Business Decisions • Corporate Tax Planning and Law 	<ul style="list-style-type: none"> • Financial Markets and Regulations • Advanced Financial Management <ul style="list-style-type: none"> • Goods and Service Tax (Gst) • Forensic Accounting and Audit 	<ul style="list-style-type: none"> • Cost Management • Company Legislation and Compliance • Mergers, Acquisitions and Restructuring <ul style="list-style-type: none"> • Forex And Derivatives 	<ul style="list-style-type: none"> • Semester Corporate Internship 	
Allied Required	<ul style="list-style-type: none"> • Economics for Managers • Research Methodology 	<ul style="list-style-type: none"> • Business Information System • International Business Environment 	-	-	
Major Optional	-	-	<ul style="list-style-type: none"> • Business Ethics and Corporate Governance • Securities Analysis and Portfolio Management 	-	
Allied Optional	<ul style="list-style-type: none"> • Environmental Management • Positive Psychology • International Human Resource Management 	<ul style="list-style-type: none"> • Technology And Operations Strategy <ul style="list-style-type: none"> • Managing Service Operations • Human Rights and Challenges 	-	-	
Total	21 Cr	25 Cr	24 Cr	12 Cr	82
II Skill Oriented / Value Added Courses					
QT and LR	1 Cr	1 Cr	-	-	
Current Affairs and Business	1 Cr	1 Cr	-	-	
Communication in Business	1 Cr	-	-	-	
Econometrics	-	-	1 Cr	-	
Data Visualization using Tableau	-	-	1 Cr	-	
Introduction to Python	-	-	4 Cr	-	
Business Valuation Using Excel	-	-	-	4 Cr	
Online Certificate Course(MOOC'S)	-	1 Cr	-	-	
Total	3 Cr	3 Cr	6 Cr	4 Cr	16
III Extension Activities, Co-Curricular and Others					
Extension/Extra Curricular and Others	-	1 Cr	-	1 Cr	
Total	-	1 Cr	-	1 Cr	2
GRAND TOTAL	24 Cr	29 Cr	30 Cr	17 Cr	100

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

M.COM FINANCIAL ANALYSIS PROGRAMME STRUCTURE
(For I & II Semesters) SEMESTER SCHEME OF EXAMINATION
CORE COURSES
SEMESTER – I

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P524MC101	Corporate Financial Reporting	4	30	70	100	4
P524MC102	Statistics for Business Decisions	4	30	70	100	4
P524MC103	Corporate Tax Planning and Law	4	30	70	100	4
P516AR101	Economics for Managers	3	30	70	100	3
P524AR102	Research Methodology	3	30	70	100	3
TOTAL		18	150	350	500	18

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P524MC201	Financial Markets and Regulations	4	30	70	100	4
P524MC202	Advanced Financial Management	4	30	70	100	4
P524MC203	Goods and Service Tax (GST)	4	30	70	100	4
P524MC204	Forensic Accounting and Audit	4	30	70	100	4
P524AR201	Business Information System	3	30	70	100	3
P524AR202	International Business Environment	3	30	70	100	3
TOTAL		22	150	350	500	22

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
			CIA	ESE		
PG24AO114/ PG24AO116/ PG24AO117	Environmental Management / Positive Psychology/ International Human Resource Management	3	30	70	100	3
TOTAL		3	30	70	100	3

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
PG21AO218/ PG21AO219/ PG24AO220	Technology & Operations Strategy/Managing Service Operations/ Human Rights and Challenges	3	30	70	100	3
TOTAL		3	30	70	100	3

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

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
PG24CIB101	Communication in Business	2	-	-	-	1
PG24CAB101	Current Affairs and Business	2	-	-	-	1
PG24QTLR101	Quantitative Techniques and Logical Reasoning	2	-	-	-	1
TOTAL		6	-	-	-	3

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
PG24CAB201	Current Affairs and Business	2	-	-	-	1
PG24QTLR201	Quantitative Techniques and Logical Reasoning	2	-	-	-	1
MOOC'S		-	-	-	-	1
PG24EA201	Extension Activity	2	-	-	-	1
TOTAL		6	-	-	-	4

Outcome Based Education (OBE)

M.Com (Financial Analysis)

PROGRAMME EDUCATIONAL OBJECTIVES

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

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

PROGRAMME OUTCOMES

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

PO1: Disciplinary and Inter - disciplinary Knowledge

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

PO2: Decision making competency

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

PO3: Integrated problem-solving and Research

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

PO4 Critical thinking competency

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

PO5 Creative thinking competency

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

PO6: Usage of Modern Technology and Tools

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

PO7 Leadership and team work

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

PO8 Ethical Conduct & Sustainability Practices

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

PO9 Collaboration & Networking Competencies

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

PO10 Self-directed and Life – Long learning

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

PROGRAM SPECIFIC OUTCOMES

PSO11: Financial Analytics as a Decision tool

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

PSO12: Cross-Disciplinary Integration and Strategic Perspective

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

P524MC101: CORPORATE FINANCIAL REPORTING

COURSE OBJECTIVE:

The course aims to provide a comprehensive understanding of financial reporting and analysis through an exploration of accounting standards, concepts, and tools. Students will gain proficiency in interpreting annual reports, financial statements, and environmental and social reporting practices. They will also learn to apply accounting standards such as IND AS and IFRS, analyze financial statements using ratio analysis, cash flow analysis, and prospective analysis techniques. Through these modules, students will develop the skills necessary for effective financial reporting, analysis, and decision-making in a corporate context.

Module 1: Introduction to Accounting Standards, Ind AS AND IFRS

Accounting Standard, IFRS, Ind AS, Implementation and Applicability in India, List of 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, 2021 and Ind AS.

Module 2: 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, Revisions in IndAS Format, Environmental Reporting and Corporate Social Reporting.

Module 3: Accounting Concepts, Conventions and Standards - I

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

IndAS 1 – Presentation of Financial Statements, IndAS 2- Inventories, IndAS 8- Accounting Policies, Changes in Accounting Estimates and Errors, IndAS 10 Events after the Reporting Period, IndAS 16 Property, Plant and Equipment, IndAS 115 Revenue from contracts with customers.

Module 4: Accounting Concepts, Conventions and Standards – II

IndAS 21- Effects of changes in Foreign Exchange Rates, IndAS 23 Borrowing Costs, IndAS 24- Related Party Disclosures, IndAS 116 Leases, IndAS 33- Earnings Per Share, IndAS 12

Income Taxes, IndAS 38- Intangible Assets, IndAS 36 - Impairment of Assets, IndAS 37 - Provisions, Contingent Liabilities and Contingent assets, IndAS 40- Investment Property

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.

SKILL DEVELOPMENT – (Indicative list)

1. Proficiency in interpreting annual reports, financial statements, and notes to accounts, enhancing decision-making abilities.
2. Practical application of accounting standards such as IND AS and IFRS for effective financial reporting.
3. Ability to analyze financial statements using tools like ratio analysis, cash flow analysis, and prospective analysis, facilitating informed decision-making.
4. Understanding of environmental and social reporting practices, enabling evaluation of sustainability and corporate social responsibility aspects of organizations.

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, 21, 23, 24,33,36, 37,38, 40 and 116.
4. Evaluate the implications and applicability of list of IND AS and IFRS in India.
5. Interpret Financial Statement Analysis by using Ratio, Cash
6. flow and Prospective Analysis.

BOOKS FOR REFERENCE

1. Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill
2. Vijaykumar M P, “First Lessons in Financial Reporting”, Snow White.
3. Vijaykumar M P, “First Lessons in Accounting Standards”, Snow White.
4. IND AS made easy by CA Ravikanth Miriala

P524MC102: STATISTICS FOR BUSINESS DECISIONS

COURSE OBJECTIVE:

Students will be able to develop the ability to apply probability concepts in solving business problems, understanding and articulating skewness and kurtosis concepts alongside comprehending various probability distributions. They will also be adept at interpreting data, making predictions through correlation and regression analyses, formulating hypotheses, and employing appropriate tests for hypothesis testing. Furthermore, students will be skilled in analyzing categorical data utilizing contingency tables, thereby enhancing their proficiency in statistical analysis across a range of business contexts.

Module 1: Probability

Introduction –Random experiment -Types of events, Definition. Permutation & Combination– concepts. Probability Theorems – Addition Theorem, Conditional Probability Theorem & Bayes Theorem. (Simple Problems)

Module 2: Descriptive Statistic Probability Distributions

Overview of Measures of Central Tendency, Measures of Dispersion - Standard Deviation (Concepts only) Skewness & Kurtosis (concepts and simple problems)

Random Variable - Expectation & Variance of Random Variable. Probability Distributions - Binomial, Poisson & Normal distribution- probability density function - Business Applications

Module 3: Hypothesis Testing I

Hypothesis -Null Hypothesis- Alternate Hypothesis -Type I and Type II errors-level of significance- level of confidence, large and small sample tests (Z and t tests) of significance. Tests for proportions and differences between proportions, Tests for single mean, equality of two means, single variance. Tests for correlation coefficient and regression coefficients.

Module 4: Hypothesis Testing II

Analysis of categorical data- contingency table, Chi-square test for independence of attributes in a contingency table, Chi-square test for goodness of fit. ANOVA- one way and two way.

Module 5: Correlation

Meaning and types of correlation, Scatter Diagram, Computation of correlation coefficient – Karl Pearson's Method and Spearman's Rank Correlation Method. Probable Error, Lag and lead in correlation, Multiple correlation.

Module 6: Linear Regression

Difference between correlation and Regression, Simple Linear Regression and Multiple Linear Regression Models- Assumptions, Model fitting using Least squares, residuals, properties of regression coefficients, and Coefficient of determination. Applications in business and forecasting.

SKILL DEVELOPMENT: (Indicative list)

1. For a given data set apply the various statistical tools
2. Analyzing data through descriptive statistics using Excel and SPSS
3. Choose a research topic and formulate the objectives and relevant hypothesis
4. Test for normality of a distribution through frequency curve and histogram.
5. Fitting a linear regression model and forecasting for stock market data through Excel
6. Hypothesis Testing through Excel

COURSE OUTCOMES:

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

1. Apply probability concepts to solve business problems
2. Explain Skewness and Kurtosis concepts and understand probability distributions
3. Interpreting data and predicting using Correlation and Regression.
4. Formulate hypothesis and test the hypothesis using appropriate tests
5. Analyzing categorical data using contingency tables

BOOKS FOR REFERENCE:

1. S P Gupta - Statistical Methods, S. Chand and Company, New Delhi.
2. N G Das - Statistical Methods, Tata McGraw Hill.
3. Azel and Sounderpandian, Complete Business Statistics, TMH
4. JK Sharma, Business Statistics, Pearson
5. RS Bhardwaj, Business Statistics , EB
6. RP Hooda, Statistics for Business and Economics, McMillan

7. GC Beri, Business Statistics, TMH
8. BR Dey, Managerial Statistics, McMillan

P524MC103: CORPORATE TAX PLANNING AND LAW

COURSE OBJECTIVE:

The course will focus on corporate tax planning within the Income Tax Act of 1961. Students will learn to calculate taxable income, assess tax liabilities, and utilize tax concessions, particularly in SEZs and R&D expenditures. It will cover tax exemptions for non-resident investments under treaties with countries like Mauritius, Singapore, Netherlands, and Cyprus. Additionally, students will design tax planning strategies to maximize tax deductibles and explore loss carry-forward mechanisms for amalgamations, demergers, and firm-to-company conversions.

Module 1: Introduction to corporate tax planning

Meaning of Assessee, Corporate Assessee, types of companies, important definitions, tax planning, Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

Module 2: Implications of Tax concessions and incentives

Computation of taxable income of companies, Computation of the amount of corporate tax liability as per Income-tax Act, 1961; Minimum Alternate Tax; 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, 80IAC, 80IE, 35AD, 10AA. Deduction for R&D expenditure under section 35.

Carry forward and set off of losses in the case of certain companies under Sec. 79 Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Module 3: Tax planning for 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 4: Taxation of non-residents

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

Module 5: Restriction on carry forward of losses

Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company.

Module 6: General Anti-Avoidance Rules

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

SKILL DEVELOPMENT – (Indicative list)

1. Develop the ability to strategically analyze tax concessions, incentives, and implications for corporate decision-making, especially in setting up new business units and undertaking R&D expenditure.
2. Acquire expertise in international taxation, including understanding the tax implications for non-residents, navigating double tax treaties, transfer pricing analysis, and devising tax-efficient strategies for inbound and outbound investments within the framework of FEMA regulations.

COURSE OUTCOMES:

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

1. 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.
2. 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.
3. 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
4. Devise 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

BOOKS FOR REFERENCE

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income-Tax in India, Law Publishers, Allahabad.
4. A.C. SampathIyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan.

P516AR101 – ECONOMICS FOR MANAGERS

COURSE OBJECTIVE:

The course will sharpen their analytical skills through integrating their knowledge of the economic theory with decision making techniques. The course covers the standard topics of managerial economics that are crucial to understanding the behavior of business firms in a global setting.

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. Break-even 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: Macroeconomic policies monetary and fiscal policy and its business implication.
Inflation -methods causes, measures to correct inflationary tendency.

COURSE OUTCOMES:

1. Understand the framework of managerial decision making through the field of economics
2. Develop and equip students with the necessary knowledge of economics
3. Interpret and apply micro-economic theory to deal with managerial firm-level problems.
4. Impart knowledge on meaning, causes and effects of inflation and the ways to control it
5. Analyze critically and formulate well-constructed conclusions about economic issues and policy measures.

BOOKS FOR REFERENCE:

1. Atmanand, Managerial Economics, EB
2. Sk Misra and VK Puri, Indian Economy, HPH
3. Dominick Salvatore, Managerial Economics, Thomson
4. Damodaran, Managerial economics, Oxford
5. Keating and Wilson, Managerial Economics, Biztantra
6. Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person
7. Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH
8. Mankar, Business Economics, McMillan Paul Keat and Philip Young, Managerial Economics, Pearson

P524AR102: RESEARCH METHODOLOGY

COURSE OBJECTIVE:

The course aims to familiarize students with the nature, scope, and significance of research in commerce while enabling them to effectively formulate research problems and objectives. It introduces students to various research designs and their applications, equipping them with skills in data collection, processing, analysis, and interpretation. Additionally, students will be introduced to advanced data analysis techniques and AI tools relevant to commerce research, enhancing their ability to conduct in-depth analyses. Furthermore, the course aims to enhance students' proficiency in writing research reports effectively, ensuring comprehensive preparation for conducting and disseminating research findings in the field of commerce.

Module 1: Introduction to Research Methodology

Nature and Scope of Research – Review of literature – Research Gap – Research Problem – Research questions and Research Objectives - Research Process Overview - Exploratory, Descriptive, and Causal Research Designs - Quantitative and Qualitative Research Methods - Recent Trends in Research Methodology - Integration of AI Tools in Research - Ethical Considerations in Research

Module 2: Methods of Data Collection and Questionnaire Design

Methods of Data Collection - Questionnaire Design - Measurement and Scaling Techniques - Sampling Techniques - Writing Research Proposals(Synopsis)

Module 3: Sampling, Data Preparation, and Processing

Data Preparation and Cleaning - Data Processing Methods – Reliability and validity of data

Module 4: Quantitative Data Analysis

Descriptive and inferential Data Analysis - Correlation Analysis - Regression Analysis - Factor Analysis - Conjoint Analysis, Cluster Analysis - Multidimensional Scaling - Discriminant and Logit Analysis - utilizing data analysis contemporary software - Interpreting and communicating quantitative results to stakeholders

Module 5: Qualitative Data Analysis

Qualitative research methods - Coding and thematic analysis in managerial research - Utilizing QualCoder/Taguette/RQDA/AcademiaOS/CATMA software for qualitative data analysis - Communicating qualitative findings to stakeholders.

Module 6: Research Reports

Structure and Components of Research Reports - Types of Reports and Characteristics - Effective Use of Pictures and Graphs in Reports - writing style and citation formats (APA, MLA)

SKILL DEVELOPMENT: (Indicative list)

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

1. Identifying Research Problem
2. Research design
3. Adopting sampling technique
4. Collection of data
5. Analysis of data
6. Report writing/ Research Paper writing

COURSE OUTCOMES :

1. Understanding research in commerce.
2. Effective problem formulation skills.
3. Familiarity with various research designs.
4. Proficiency in data collection, processing, and analysis.
5. Advanced analytical skills and AI tools application in commerce research.

BOOKS FOR REFERENCE:

1. Donald R. Cooper, Pamela S. Schindler and J K Sharma, Business Research Methods, Tata Mc Graw Hill, New Delhi.
2. Alan Bryman and Emma Bell, Business Research Methods, Oxford University Press, New Delhi.
3. Uma Sekaran and Roger Bougie, Research Methods for Business, Wiley India, New Delhi.
4. William G Zikmund, Barry J Babin, Jon C. Carr, Atanu Adhikari ,Mitch Griffin, Business Research methods, A South Asian Perspective, Cengage Learning, New Delhi.
5. Bordens, K. S. and Abbott, B. B., Research Design and Methods - A Process Approach, New York, McGraw-Hill.
6. Green & Tull, Research for Marketing Decisions, Tata Mc Graw Hill, New Delhi.
7. Creswell, J. W., Qualitative Inquiry & Research Design: Choosing Among Five Approaches, California, Sage Publications, Inc.
8. Charmaz, K., Constructing Grounded Theory: A Practical Guide through Qualitative Analysis, London, SAGE Publications Ltd.
9. G. C. Beri, Marketing Research, Pearson Education, New Delhi.
10. Kothari, Research Methodology, S. Chand Publication, New Delhi.

PG24AO114: ENVIRONMENTAL MANAGEMENT

COURSE OBJECTIVE:

Students will be able to understand the crucial role of stakeholder engagement in environmental management for Sustainable Development and its implications for major environmental issues. They will grasp the impact of Environmental Laws on Green Products and Green Marketing, particularly in the context of international environmental summits. Moreover, students will comprehend the process of Environment Impact Assessment in line with ISO 14000 standards. They will analyze ethical theories regarding the symbiotic relationship between people and the environment. Additionally, they will recognize the importance of Solid Waste Management aligned with the 3 R's (Reduce, Reuse, Recycle) to address local waste management challenges.

Module 1: Meaning and Scope

environment management concepts – Biosphere and its elements –ecosystem – biodiversity - ecology – ecological footprint and carbon footprint - sustainable development – stakeholder concept – major environmental issues – pollution, global warming, climate change – need for renewable energy — exploitation of natural resources and related conflicts - environmental movements in India – Bishnoi's, Bahuguna's Chipko movement, Appiko movement.

Module 2: Environmental Laws

Evolution of environmental concerns - 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- 17 Sustainable development goals.

Module 3: Environment Impact Assessment

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

Module 4: Environment Ethics

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

Module 5: Waste Management

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, and recycle – relevance to India.

SKILL DEVELOPMENT: (Indicative list)

1. Students will assess stakeholder involvement in environmental management and its impact on Sustainable Development.
2. Students will grasp the influence of environmental laws on Green Products and Marketing in international environmental summits.
3. Students will apply ISO 14000 standards to conduct Environment Impact Assessments proficiently.
4. Practical Class activities: Case study analysis, essay writing, debates 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 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 Products 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 of establishing of symbiotic relationship between people and environment
5. 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.

BOOKS FOR REFERENCE:

1. Environmental Management – Text and Cases, Bala Krishnamoorthy, PHI, 2nd ed.
2. Introduction to Environmental Management, M.M. Sulphery and M.M. Safeer, 3rd ed, PHI.

PG24AO116: POSITIVE PSYCHOLOGY

COURSE OBJECTIVES:

The students will be able to:

1. Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking.
2. Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being .
3. Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.
4. Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.
5. Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being.
6. Perform activities that stem from Positive Psychology at work, health, education and everyday life

Module 1: Introducing Positive Psychology

Positive Psychology; Concept, History, Nature, Dimension and Scope of Positive Psychology; Virtue and Character; Positive thinking, Seligman's PERMA, Fundamental ideas of Positive Psychology.

Module 2: Positive Emotions and well-being

Positive Emotions: Happiness, Hope, Optimism, Love, Motivation; understanding Emotional Intelligence and well-being.

Module 3: Happiness and Well-being

Types of Happiness, Happiness Traits, Measurement of Happiness, Habits of Happiness; Happiness and Well Being Therapy.

Module 4: Mindfulness and Well-being

Neuroscience of Well-being, Social / Emotional Wellbeing, Mindfulness-Based Interventions, Mindfulness and mental health, Mindfulness and Positive Thinking.

Module 5: Gratitude, Forgiveness and Well-being

Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness, Personal transformation and Role of suffering, Trust and Compassion, cultivating gratitude and well-being.

Module 6: Positive Psychology in Practice

Positive Psychology at work, health, education and everyday life; Developing and maintaining positivity; Future of positive psychology.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking.
2. Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being .
3. Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.
4. Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.
5. Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being.
6. Perform activities that stem from Positive Psychology at work, health, education and everyday life

BOOKS FOR REFERENCE:

1. sHefferon K., Boniwell, I., (2011). Positive Psychology. Theory, Research, and Applications. UK: McGraw Hill.
2. Snyder, C. R., Lopez, S. J. (Eds.) (2009). Handbook of Positive Psychology. New York: Oxford University Press.
3. Seligman, M. E. P. (2002). Positive Psychology, Positive Prevention, and Positive Therapy. In C. R. Snyder and S. J. Lopez (Eds.), Handbook of Positive Psychology, Oxford University Press.
4. Carr, A. (2004), Positive Psychology: The Science of Happiness and Human Strengths, New York: Brunner – Routledge.

PG24AO117: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVE:

Upon completing the course, students will gain a holistic understanding of international human resources management (IHRM) activities and their implications. They will delve into interpreting various facets of IHRM, including practices like compensation and benefits within international organizations. Additionally, students will become acquainted with Human Resources Development (HRD) practices and their influence on compensation and benefits structures. Furthermore, they will develop proficiency in utilizing Human Resources Information Systems (HRIS) for Global Talent Search initiatives. Moreover, the course will prompt critical thinking on current systems and practices in international labor relations, addressing emerging issues such as labor migration, social protection, and evolving employee relations dynamics.

Module 1: Introduction

IHRM Practice and Environment - Functions, Objectives of IHRM. Model of IHRM, Human Resources in a Comparative Perspective- Difference between Domestic HRM and IHRM, Managing International HR activates- HR planning, Recruitment & Selection. Stages in Internationalization, Path to Global Status (Modes of growth of a domestic business into being international). Understanding the various functions of HRM and its implementation in an international context, International HRM strategies adopted by various MNCs- Employee's participation – Practices in various countries: Comparative study of HRM practices in major global economies (Germany, Japan, US, India) – SDG Goal 8 – Decent Work and Economic Growth.

Module 2: International Workforce and Staffing

Global workforce staffing - Staffing approaches, Developing International Staff and Multinational Teams, Managing Global, Diverse Workforce. Expatriates – meaning, Expat selection, and Factors - Technical ability, Cross-cultural suitability - Expat failures- minimize factors. - Understanding the various cultural factors that affect International HRM- Family requirements, MNE requirements- Global Talent Development and Management- People Resourcing - recruitment, selection, retention and dismissal of employees- Methods and Programmes of managing talent- Training and Development International workforce.

Module 3: HRD practices in international context

HRD practices in international context- Role of expat training, pre-departure training, developing staff through international assignments, Re-entry and career issues – culture shock, repatriation process, repatriation programme- International compensation – Approaches to International Compensation, objectives, key components, approaches- factors influence global compensation and benefits- Performance appraisal and management of international

employees. Performance management, issues in performance management, Remuneration, Expatriate Compensation, Understanding the various cultural factors that affect an expatriate.

Module 4: HRIS and Global Employee Relations

HR Information System – Meaning, Need, Advantages and uses. Designing of HRIS, Computerized HRIS, and Limitation of HRIS- Computerized skill inventories, Global Talent Search- Global Employee Relations- practices of labor relations- structure and impact of labor unions- workplace Conflict-Arbitration and dispute resolution - Compliance with ILO International Labour Standards (ILS) - Trade Union developments and experiences from around the world- Contemporary Issues in International HRM- Cross Border Mergers and Acquisitions- Joint Ventures-Alliances.

Module 5: Social Protection - Labour Migration

Sustainable Social Protection - Employment and Decent Work- Gig and Platform Workers- Sustainable Financing of Social Protection- Migration and Sustainable Development (SDGs)- ILO Agenda on Fair and effective governance of Labour Migration-International Labour standards protecting migrant workers and monitoring compliance- Women migrant workers' Labour market situation- Labour migration good practices around the world.

SKILL DEVELOPMENT: (Indicative list)

Upon completion of the course, students will:

1. Enhance strategic thinking abilities by understanding the role and functions of HR Managers in the international context.
2. Acquire technological proficiency in utilizing HR Information Systems for Virtual organizations and Global Talent Search.
3. Improve analytical reasoning by justifying the necessity for an international industrial relations framework amidst evolving trends in Employee relations and involvement.

COURSE OUTCOMES:

1. Distinguish between the nature of Domestic Human Resource Management and International Human Resource Management and its approaches.
2. Explain the role and functions of Human Resource Manager in the International context.
3. Illustrate the HRM practices with respect to Expat training, Repatriation programme and international compensation.
4. Evaluate the benefits of Human resources information system in context of Virtual organization and Global Talent Search
5. Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and Employee involvement and issues

BOOKS FOR REFERENCE:

1. Mary Gowan Fundamentals of Human Resource Management, SAGE Publications Ltd.
2. Sebastian Reiche et al International Human Resource Management, Sixth Edition, SAGE Publications Ltd.
3. Jonathan Crawshaw et al , Human Resource Management- Strategic and International Perspectives, Fourth Edition, SAGE Publications Ltd.
4. Gary Rees & Paul Smith ,Strategic Human Resource Management- An International Perspective, Third Edition, SAGE Publications Ltd.
5. Thomas Klikauer A Global Guide to Human Resource Management Managing Across Stakeholders, 2nd Edition, Routledge

PG24QTLR101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING

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 go geometrical in nature.

Module 1: 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; Ration & Proportion, Allegation & Mixtures; Partnership; Profit, Loss & Discount; Simple Interest & Compound Interest; Permutations & Combination; Probability; Clocks; Calendar.

Module 2: 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 go geometrical in nature

BOOKS FOR REFERENCE:

1. Quantitative Attitude by R.S. Agarwal, Chand Publisher.
2. Verbal and nonverbal reasoning by R.S. Agarwal, Chand Publications

PG24CAB101: CURRENT AFFAIRS AND BUSINESS

COURSE OBJECTIVE:

This course shall enable students to be well-found with the current affairs information specifically focused on business. It will instill a habit of reading business newspapers and furthering upon the same by discussions, basic analysis and arising of regularly following upon the developments. This will ensure the usage of the information for positive affirmations such as making presentations with better confidence levels due availability of accurate information and improved levels of communication skills.

Module1: Basic awareness of Media Information

Basic understanding of Media Information - Various types of Media Information and the preferred channels – Prompt usage of media information by various types of audiences.

Module 2: Application of Media Information

Information matching the needs and purpose – Use of media information by individuals, budding entrepreneurs and established businesses.

SKILL DEVELOPMENT: (Indicative list)

1. Ability to navigate various business news sources and analyze it.
2. Improved ability to articulate ideas, communicate insights, and present information confidently in professional settings.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Able to understand a business and ordinary news
2. Relate to specific news for a given purpose
3. Examine the news to take a decision

REFERENCES:

1. News channels
2. News Papers
3. Any other media of News information

PG24CIB101: COMMUNICATION IN BUSINESS

COURSE OBJECTIVE:

The course will delve into various formats of managerial communication, elucidating their distinct processes. It will evaluate the extensive scope of oral communication modes, fostering skills in public speaking and presentation. Furthermore, it will scrutinize the realm of written communication, emphasizing creative expression within its context. By honing master listening skills, understanding non-verbal cues, and refining interpersonal and interview skills, students will develop effective communication strategies. Additionally, the course will facilitate the design of a comprehensive model incorporating role plays, cases, lectures, and individual and group exercises, tailored specifically for business communication scenarios.

Module 1: Foundation of Managerial Communication

Importance of Communication- Forms of Communication; Process of Communication: Oral and Written Communication, Listening and Feedback; Importance of Nonverbal Communication – Importance of public speaking skills for managers.

Module 2: Effective Oral Communication

Public Speaking and Presentation Skills. Practice sessions for answering the questions: “Tell me about yourself” or “Introduce yourself” – starting questions in placement interviews.

Module 3: Speeches

Practice sessions on short prepared speeches and also pick-and-speak on simple topics. Practice sessions for effective PPT presentations.

Module 4: Formal Communication with Creative Expression

Formal communications -Business Letters, Proposal writing, Report writing, Content writing, Brochures, Flyers, News Letter. Preparing a Resume for placement, along with the cover letter. Official E-Mail writing –e-Mail etiquette.

Module 5: Mastering the art of Interview Skills

Guidelines for succeeding in job interviews – Do’s and Don’ts while attending job interviews – Importance of Positive Attitude – Formal dressing, appropriate body language and tone of voice – Common interview questions and how to answer them – Behavioral questions - Effective participation in Group Discussions.

SKILL DEVELOPMENT – (Indicative list)

1. Public speaking
2. Report writing skills
3. Official Letter writing

4. E-mail etiquette
5. Listening skills
6. PowerPoint presentation skills
7. GD presentation skills
8. Interview skills

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Understand different formats of Managerial Communication.
2. Learn the art and soft skills of public speaking and presentation.
3. Understand the modalities of written business communication.
4. Develop effective communication by using master listening skills, non-verbal communication and interpersonal skills.
5. Acquire soft skills to succeed in job interviews and group discussions.

BOOKS FOR REFERENCE:

1. Essentials of Business Communication, 6th Edition, Mary Ellen Guffey, South-WesternCollege Publishing,
2. Excellence in Business Communication, 8th Edition, Thill, John V., Courtland L. BoveePrentice Hall,
3. Business Communication, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd.,
4. Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation), Lynne Truss, Profile Books, Indian Edition: Viva Books.
5. The Art of Public Speaking, Dale Carnegie
6. I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins.
7. High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V.Prasad Rao, S. Chand & Co. Ltd.,

P524MC201: FINANCIAL MARKETS AND REGULATIONS

COURSE OBJECTIVES:

Students should be able to:

1. Illustrate the role of financial system and functions of four pillars 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 new issues Market and Secondary Market mechanism.
4. Justify the role of derivatives market with the other global Financial Markets for raising finance and as investing avenues for the corporates
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. Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.

Module 1: The Financial System in India

Financial Concepts – Financial Assets & Intermediaries – Financial Markets – Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Instruments – Development of Financial System in India – Financial Markets Regulation Department (FMRD) — Financial System and Economic Development – Weaknesses of Indian Financial System.

Module 2: Money Market

Money Market– Features of a Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments – Discount and Finance House of India (DFHI).

Module 3: New Issue Market

Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – General Guidelines for New Issue – Principal Steps of Private Placement– SEBI’s Guidelines for IPOs– Players in the New Issue Market – Recent Trends in New Issue Market.

Secondary Market - – Functions/Services of Stock Exchanges – Procedure – Organization of Stock Exchanges in India – Listing of Securities - Functions of Brokers –Methods of Trading in a Stock Exchange – Current Settlement Procedure of Trading Transactions – Online Trading – BSE-BOLT System – Merits of Online Trading – Types of Stock Market Orders (NSE-NEAT

System) – Carry Over or Badla Transactions – Stock Indices – Indices of NSE – Defects of Indian Stock/Capital Market – Recent Developments (case study).

Module 4: Derivatives Market

Meaning, Importance and Need for Derivatives Market, Kinds of financial derivatives - Bond markets, Foreign Currency Bond Markets, Euro market, FDI flows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets, Innovation in derivatives segment (case study)

Module 5: Regulation

Securities and Exchange Board of India (SEBI) – SEBI Guidelines – RBI – IRDAI- FMC – PFRDA, Depository system - Depository Process - Depositories in the International Market – Depository System in India – National Securities Depository Ltd. (NSDL) – Central Depository Services (India) Ltd. (CDSL), Investors’ Protection – Factors Affecting Investors’ Interest – Investors’ Protection Measures.

Module 6: Financial Services

Merchant Banking, Hire Purchase, Leasing, Venture Capital, Mutual Funds, Discounting, Factoring and Forfaiting, Securitization of Debt. (Concepts and Major Classifications).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of financial system and functions of four pillars 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 new issues Market and Secondary Market mechanism.
4. Justify the role of derivatives market with the other global Financial Markets for raising finance and as investing avenues for the corporates
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. Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.

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: Unorganized 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. G.S. Patel, Capital Market, Functioning and Trends, ICFAI Publication.
8. J.N. Dhonkar, A Treatise a Merchant Banking, Skylark Pub. Delhi.
9. Vindo Kothari, Leasing, Hire purchase and Consumer Credit, Wadhwa and Company.
10. SEBI Guidelines issued from time to time.
11. K. Sriram, Handbook of Leasing, Hire Purchasing and Factor, ICFAI Publications.
12. Gledstone, Venture Capital Investing, NY, Prentice Hall.
13. Smith P.F., Money and Financial Intermediation, The Theory and Structure of Financial Systems, Prentice Hall, New Jersey.

P524MC202: ADVANCED FINANCIAL MANAGEMENT

COURSE OBJECTIVE:

The course covers key aspects of financial management, including optimizing capital structure, evaluating investment decisions with capital budgeting techniques and risk assessment, understanding corporate restructuring and valuation, analyzing working capital components, and planning optimal dividend policies using dividend theories. Through these topics, students develop essential skills for effective financial decision-making and contribute to organizational success.

Module 1: Introduction to Finance

Concept, Meaning, Principles & Types of Finance, F i n a n c i a l E n v i r o n m e n t , Functions of Finance, Financing Decisions, Factors influencing Financial Decisions, Objectives of Corporate Financial Decisions. Introduction to Financial Management, Meaning & Definition, Evolution, Scope, Methods, Importance, Functional Areas of Modern Financial Management, Financial Management Process, Organization of Finance Functions. Time value of money.

Module 2: Cost of Capital and Sources of Finance

Factors affecting the cost of capital. Sources of Short-Term Finance, Long-term financing: shares, Debentures, Warrants, Term loans, Lease financing, Hybrid financing, Venture capital financing- Recent trends in Financing. Concepts and Problems on - Cost of debt, Cost of Equity and reserves, Cost of preferred stock, weighted average cost of capital, Marginal Weighted Average Cost of Capital.

Module 3: Investment Decisions and Risk Analysis

Introduction to Investment Decisions: Meaning, Need and Factors, Efficient Investment Analysis. Introduction to Capital Budgeting Decisions - Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, Varying Opportunity Cost of Capital, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) — Concept, Evaluation Criteria and Problems, Fisher's Rate and Aggregate Capital Needs in Investment Decisions, Project Selection under Capital Rationing: Meaning, Types, Pros and Cons, Problems on divisible & Indivisible Projects, Multi-Period Capital Rationing, Capital Budgeting under Inflationary conditions, Risk Analysis in Capital Budgeting —
Meaning, Analysis of Risk and Uncertainty, Sources and Perspectives of Risk, Measurement of Risk, Nature of Risk in Capital Budgeting Decisions, Techniques for Risk Analysis: Risk Adjusted Discount Rate, Certainty Equivalent Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Hiller Model, Break-Even Analysis, Corporate Risk Analysis, Decision Tree Analysis - Sequential Investment Decisions, Market Risk Analysis - Concept & Problems, Backward Inclusion method, Utility Theory and Capital Budgeting

Module 4 : Capital Structure Decisions and Corporate Restructuring

Introduction, Factors Affecting Capital Structure, Leverages: Operating, Financial and Combined, Leverage and Firm Value, EBIT-EPS Analysis, P/E Ratio, Financial Break-even Point and indifference analysis. Features of an optimal capital structure, Capital structure theories, Assumptions: Net income approach, Net operating income approach, Miller Modigliani propositions I and II. Corporate restructuring(Concept and Problems)- Mergers, Acquisitions, Takeovers, Spin-off, Synergies, Strategic Alliance, Joint Venture, Leveraged Buyouts, Management Buyouts and Buy-in, Franchising, IPRs, Sell-off, Demerger, Disinvestment vs. Divestment, Slump sale, Reverse Merger, Equity Carveout.

Module 5: Dividend Policy

Introduction, Dividend decisions and valuation of firms, Determinants of dividend policy, Types of Dividend Policies, Behaviourial models of Dividend Policies, Optimum Dividend Policy, Dividend theories – relevance and irrelevance- Walter, Gordon and M M Hypothesis— Concept, Assumptions, Formula, Criticisms &- Problems. Types of Dividends- Bonus issues, stock split, Buyback of shares. Tax issues to the payment of dividends. Clientele effects, Corporate Dividend Practices in India.

Module 6: Working Capital Management and Financing

Meaning, Importance, Concepts at working capital, Determinants, managing various components of working capital, Tools for analysis and managing working capital, Credit management- concepts and problems.

SKILL DEVELOPMENT: (Indicative list)

The students will

1. Enhance evaluation and risk assessment skills.
2. Develop proficiency in analyzing and planning financial strategies.

COURSE OUTCOMES:

1. Illustrate the role of financial management and design the optimum capital structure
2. Evaluate capital expenditure decisions by using criteria of capital budgeting techniques.
3. Evaluate investment decisions using Risk and Uncertainty.
4. Explain and evaluate corporate restructuring
5. Analyze the role of each component of working capital in maintaining optimized working capital by estimating the working capital requirements of the firm
6. Plan for optimum dividend policy for a hypothetical firm by using the implications of dividend theories

BOOKS FOR REFERENCE:

1. Prasanna Chandra, Financial Management, TMH
2. Khan and Jain, Basic Financial Management, TMH
3. S Bhat, Financial Management, EB
4. James Van Horne and John Wachowicz, Financial Management, Pearson
5. Brigham & Houston, Fundamentals of Financial Management, Thomson
6. Paresh P Shah, Financial Management, Biztantra
7. Prasanna Chandra, Fundamentals Financial Management, TMH
8. John Wild, Subramanyam & Robert Halsey, Financial Statement Analysis, TMH

P524MC203: 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 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.

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 DEVELOPMENT: (Indicative list)

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 organization 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:

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

P524MC204: FORENSIC ACCOUNTING AND AUDIT

COURSE OBJECTIVE:

This course will explain the important elements that a Forensic Accountant or a Forensic Auditor stay focused upon such as the elements of fraud as defined under various legal frameworks, the components of fraud triangles, fraud-related models, and technological tools like Computer Assisted Auditing Techniques (CAATs) in conducting forensic audits. The effectiveness of various fraud prevention strategies in different organizational contexts and various tools used in handling forensic audits, considering factors like reliability and accuracy. Digital forensics methodology for handling evidence from electronic sources in a fraud investigation shall also be dwelled upon.

Module 1: Introduction to Forensic Accounting

Forensic Accounting – Meaning – Definition – Background of Anti-Fraud Profession Differences between Financial Auditors, Forensic Accountants and Fraud Auditors – Corporate Fraud and Occupational Fraud – Economic Extortion and Conflict of Interest – Principles of Fraud Audit – Types of Organizations Requiring Forensic Accountants –Categories of External Frauds; Securities Fraud, Insurance Fraud, Credit Card and Cheque Fraud, Tax Fraud, Consumer Fraud and MSC – Essential skills for a Forensic Accountants (Specify Programmes of The Institute of Certified Forensic Accountants, USA) – Role of Forensic Accountants in the legal system – Education and qualification of forensic accountants to be admitted as expert witnesses in courts.

Module 2: Fraud and Audit

Definition of Fraud under Companies Act, 2023, Indian Penal Code, 1860, Criminal Procedure Code, 1973 and Indian Contract Act, 1872, Prevention of Money Laundering Act, 2002 – Elements of Fraud – Fraud related concepts - Fraud vulnerabilities - Fraud triangle – Fraud Diamond – Fraud Pentagon – Fraud Scale, Fraud Circle, Hollinger Clark Theory – Major reasons why people/employees commit fraud – Fraud Taxonomies; Consumer and Investor Fraud, Criminal and Civil Fraud, Fraud for and against the organization, Internal and External Fraud, Management and Non-management Fraud, Cyber Fraud.

Module 3: Fraud Detection

Fraud Schemes Meaning – Red Flags and Green Flags – Types of Fraud Schemes; Fraudulent Financial Statement, Assets Misappropriation, Bribery and Corruption, Cash Receipts, Fraudulent Disbursement, Inventory and Other Assets, Financial Institution Fraud, Bribery and Corruption, Consumer Fraud, Cheque and Credit Card Fraud, Health Care Fraud, Insurance Fraud, Public Sector Fraud, Internet/Computer Fraud and Securities Fraud – Fraud detection control Mechanism - Procedure to detect Fraud Schemes; Horizon and Vertical Analysis of Financial Reports, Ratio Analysis, Surprise Audits and Data Mining.

Module 4: Fraud Prevention

Fraud Prevention – Fraud prevention strategies in an organization – The Axiom ‘Perception of Detection’ – Methods of increasing perception of detection; Surveillance, Prosecution, Anonymous tips, Catch me if you can, Enforcement of ethics and fraud policies and Surprise Audits - Classical Approaches to fraud prevention control program; Detective Approach, Preventive Approach, Investigative Approach, Directive Approach, Observation Approach and Insurance Approach - Other approaches to Fraud Prevention; Regular Audits, Background checks, Internal Controls and Invigilation.

Module 5: Forensic Audit

Meaning and Definition – Purpose – Difference between Forensic Audit and Forensic Accounting – Forensic Audit by CAG in India – Need for analysis, associational analysis, temporal analysis, inferential analysis, investigative inference analysis. Constructing an investigating inference chart: plotting the chart and applying the chart for the investigative process. General Audit Techniques: Statistical & Mathematical Techniques, Technology-Based/ Digital Forensics Techniques, Computer Assisted Auditing Techniques (CAATs)/ Computer Assisted Audit Techniques and Tools (CAATT) - Generalized Audit Software (GAS), Common Software Tools (CST). Data mining techniques - Laboratory Analysis of Physical and Electronic Evidence and Using Excel for Forensic Audit.

Module 6: Forensic Audit Preparation

Tools for handling forensic audit, Investigation mechanism: Field investigation, Methods of investigation. How to write forensic audit report: Litigation, recovery process, Digital forensics: types of digital forensics. Locations for evidence, computer forensic methodology. Recent Trends in Forensic Accounting and Auditing.

SKILL DEVELOPMENT: (Indicative list)

1. Analyze fraudulent activities by understanding legal frameworks and fraud indicators.
2. Utilize technological tools like CAATs to enhance forensic auditing processes.
3. Apply digital forensics methodology to handle electronic evidence effectively in fraud investigations.

COURSE OUTCOMES:

1. Identify the elements of fraud as defined under various legal frameworks like the Companies Act, Indian Penal Code, etc.
2. Describe the components of fraud triangles and other fraud-related models.
3. Adapt technological tools like Computer Assisted Auditing Techniques (CAATs) in conducting forensic audits.

4. Assess the effectiveness of various fraud prevention strategies in different organizational contexts.
5. Evaluate the effectiveness of various tools used in handling forensic audit, considering factors like reliability and accuracy.
6. Apply digital forensics methodology for handling evidence from electronic sources in a fraud investigation.

BOOKS FOR REFERENCE:

1. Agarwal, D., & Baldava, S. Forensic Investigations and Fraud Reporting in India. Forensic Investigations and Fraud Reporting in India, 1-600.
2. Jyoti Baxi, New Era of Forensic Accounting, Bharat Law House Pvt. Ltd.
3. G C Pipara Forensic Audit Decoded, Taxmann.
4. Ibrahim Kabir Forensic Audit, Forensic Tools and Techniques for Internal Audit
5. Silverstone and Pedneault, Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.
6. Bologna and Robert, Fraud Auditing and Forensic Accounting: New Tools and Techniques, 2nd Edition.

P524AR201: BUSINESS INFORMATION SYSTEM

COURSE OBJECTIVE:

This course aims to provide students with the essential knowledge and skills in information systems for success in any workplace, with a special focus on new-generation systems like e-commerce, emphasizing EDI, EPS, and Internet applications.

Module 1: Information Systems Fundamentals

Introduction to Information Systems (IS), Information Technology (IT), and Management Information Systems (MIS): Foundational concepts, roles, and importance of IS in organizations. Data, Information, Knowledge, and Intelligence, System Development Life Cycle (SDLC), Emerging Technologies in IS: Artificial Intelligence (AI), Machine Learning (ML), Big Data, Internet of Things (IoT), and Cloud Computing, and their impact on information systems, Ethical Considerations in IS

Module 2: Communication Infrastructure and Data Interchange

Telecommunication Technologies: Different types of telecommunication networks (wired and wireless), Computer Networks: Network types (PANs, LANs, MANs, WANs). The Internet and its Architecture: OSI, TCP/IP. Intranets and Extranets: Electronic Data Interchange (EDI): Purpose and benefits of EDI. Cloud Services and Blockchain to enhance EDI capabilities

Module 3: Information Systems Security and Control

IT Audit and Control Fundamentals: Scope and role of IT audits, IT Audit Methodology: Framework and best practices in IT audits. Emerging Technologies in IT Audits: Continuous auditing, data analytics, and automation. Evaluating IT Systems and Controls: identifying and managing IT risks, ensuring system effectiveness, and addressing data security and privacy considerations. Ethical Considerations in IT Audits: Maintain ethical conduct during IT audits.

Module 4: E-Commerce and Business Applications

E-Commerce Fundamentals: Evolution of e-commerce, Various business models (B2B, B2C, C2C). E-Commerce Transactions. The Role of AI and ML in E-Commerce: AI and ML to personalize the shopping experience and enhance marketing efforts. Mobile Commerce and Consumer Behavior: trends and impact of mobile commerce on consumer behavior. E-commerce Technology Infrastructure. Data & Transaction Protection in E-commerce: Data encryption, digital signatures, and secure communication protocols (e.g., VPNs). Emerging Trends in E-commerce: Social commerce, influencer marketing, blockchain, and AR/VR in shaping the future of e-commerce. Business Applications of IT: (finance, marketing, and human resources).

Module 5: Business Continuity and Security

Business Continuity Planning (BCP) and Disaster Recovery (DRP): purpose and differences. Business Continuity Management (BCM) Frameworks, building a Business Continuity Plan: key phases of developing a BCP, Business Impact Analysis (BIA), risk management strategies. Backup and Recovery Techniques: data backup strategies, alternative processing site. Communication and Training for BCP/DRP.

SKILL DEVELOPMENT: (Indicative list)

1. Develop a solid understanding of information systems concepts and emerging technologies.
2. Acquire skills in utilizing telecommunication and network technologies for effective data interchange.
3. Develop proficiency in IT audit and control fundamentals, ensuring data security and privacy.

COURSE OUTCOME:

The students will have -

1. Information Systems Understanding
2. Communication Infrastructure Proficiency
3. Information Systems Security Expertise
4. E-commerce Mastery
5. Business Continuity Planning Competence

BOOKS FOR REFERENCE:

1. Agarwala K. N. & Deeksha Agarwala: Business on the Net, Bridge to the online store front, MacMillan, New Delhi.
2. Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.
3. Gordan B Davis: Management Information Systems, McGraw Hill International.
4. Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.
5. Laudon & Laudon: Management Information Systems, Prentice Hall of India, New Delhi.
6. Martin J: Management Information Systems, Prentice Hall of India.
7. Murthy C V S: E-Commerce, Himalaya Publishing House.
8. Murthy C V S: Management Information System, Himalaya Publications.
9. O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.
10. Sadagopan S: Management Information Systems, Prentice Hall of India.
11. Schneider Gary P: Electronic Commerce Course, Technology Delhi.
12. Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.
13. Young Margaret Levine: Complete Reference to Internet, TMH.

P524AR202: INTERNATIONAL BUSINESS ENVIRONMENT

COURSE OBJECTIVE:

The course aims to provide a comprehensive understanding of globalization and the global business environment by examining the interconnectedness of economics, business, culture, politics, and legal frameworks. It delves into the economic framework for understanding international business and analyzes the factors and strategies driving multinational corporations (MNCs) and globalization. Additionally, students will appreciate the differences in business strategies between national and international contexts, gaining insights into the role of international institutions in promoting global business. Through case study analysis, they will learn to discern subtle and obvious differences in international business practices, enhancing their ability to navigate the complexities of the global marketplace.

Module 1: Introduction to International Business Environment

Philosophy of free trade versus protectionism. Comparative cost theory, Heckscher Ohlin theorem, Stolper Samuelson theorem, product life cycle theory. The basis for going global- static and dynamic gains from trade- skilled & cheap labor, size of the market, quality improvement and new product development, availability of Raw Materials, availability of technology. Trade barriers- tariffs, quotas and non-tariff barriers -Dumping, Subsidies Countervailing Duties, Voluntary Export Restraints, Customs Valuation, Trade Sanctions. Customs union- static and dynamic effects, European Union, SAARC, ASEAN

Module 2: Modes of Entry for International Business

Globalization- Routes of globalization, players in international business - Exporting- Direct Exports, Sales representatives, Importing distributors. Indirect exports: Export Trading Companies, Export Management Companies, Export Merchants, Confirming Houses, Nonconforming Purchasing Agents. International Licensing. International Franchising. Turnkey Projects. Wholly Owned Subsidiaries- Greenfield investment and Acquisitions. Joint Venture, Strategic Alliance. Advantages and challenges.

Module 3: Socio-Political -Legal environment and business

Comparison of International Business and Domestic Business: Cultural differences- education, demography, communication styles, social etiquette, aesthetics, customs, values and attitudes, language, religion, and behavioral practices affecting business. Polycentrism, Ethnocentrism Geo-Centrism. Conflict and need for reconciliation of international differences- managing diversity and social responsibility of business. Political and Legal Differences- Types of Political Systems- Democracy versus authoritarianism, government stability and regulatory environment. Risk of global business- Confiscation, Domestication, Assessing Political vulnerability, politically sensitive products, Good corporate citizenship, strategies to lessen political risks. Domestic legal framework.

Module 4: International Investments and Multi-National Corporations

Role of Foreign Investment- Foreign Direct Investment Incentives to Attract FDI Effect of Incentives on Investment Decisions Foreign Portfolio Investment FPI Portfolio Capital Flows, FIIs. Capital flows and business. Definition and types of MNC- global corporations, international corporations, transnational corporations, vertical versus horizontal operations. Equity-based, technology-based. Structure of MNCs, adaptability of MNCs to host environments. Areas of Conflict- Planning and direction of industrial growth, National control of key industries, policies relating to finance, export-import, pricing, research and development, human resource .Mergers and acquisitions - motives and advantages of mergers and acquisitions. Critics and defenders of MNCs- society, technology, labor. Ideological dilemma.

Module 5: Technology Transfer

Definition-need for technology transfer. Technology development - domestic development versus import technology. International Technology Transfer and diffusion of technology, innovation. Types -Regional Technology Transfer, Cross-industry or Cross-sector Technology Transfer, Interfirm Technology Transfer, Intra-firm Technology Transfer, Pirating or Reverse-Engineering. Nationalism and technology transfer – economic and social implications of technology transfer, appropriate technology -Barriers to Technology Transfers, Business Implications of Technology.

Module 6: Overview of International Financial Institutions

Bretton Woods system- World Bank- functions of the IBRD, Bank's Lending Activities, Structural Adjustment Facility (SAF), and Affiliates to the World Bank- International Development Association (IDA) and developing countries. International financial infrastructure – Bretton Woods system- International Monetary Fund (IMF)-objectives and functions- balance of payment disequilibrium and IMF. Foreign exchange markets- spot forward, hedging and arbitrage. International Payment Mechanisms. GATT rounds- overview. Uruguay Round, the establishment of WTO –functions. Agreements- General Trade in Goods, Agreement on Agriculture TRIPS, TRIMS, and GATS, implications for business.

SKILL DEVELOPMENT: (Indicative list)

1. Develop a comprehensive grasp of globalization and its impact on the global business environment.
2. Enhance analytical abilities to assess economic frameworks, MNC strategies, and differences in business approaches.
3. Acquire proficiency in analyzing case studies to discern international business nuances and apply theoretical concepts effectively.

COURSE OUTCOMES:

1. Choose two countries and compare its business environment in terms of its economic indicators, cultural and political structure with specific examples each.

2. Make a list of five multinational companies operating in the host country (India) and compare it with their parent company in the parent country in terms of products, and marketing strategies.
3. Identify two Indian commodities that receive subsidies and examine their export potential.
4. Examine the global value chain for the manufacture and sale of any two consumer products of your choice e.g. food, electronics in India and try to identify potential risk in sourcing raw materials.
5. Read two newspapers for two weeks and identify the international business issues that have been discussed. How important are they according to you and why?
6. Examine the nature of emerging technologies. How will you categorize them? How are they transforming global supply chains, marketing practices?
7. Collect data on trade between India and any other country and identify the largest item of trade, calculate the percentage change in exports or imports as the case may be.
8. Go through the World bank website and make a presentation about any two countries that received assistance from the institution. Analyse the type of projects that have been undertaken by the two countries .
9. Collect data from the IMF and examine how Indian currency has been fluctuating vis a vis another country for the past two months. Do a trend analysis.
10. Collect data from the WTO on the four modes of GATS and capture which of the categories of services and has shown an increasing trend world over

BOOKS FOR REFERENCE:

1. Davies, W. The International Business Environment: A Handbook for Managers and Executives ,1st Ed .Routledge
2. Dominick Salvatore International Economics, An Indian Adaptation Publisher, 13ed, Wiley India Pvt Ltd.
3. Jhingan M.L. International Economics, Vrinda Publishers
4. Leslie Hamilton And Philip Webster, The International Business Environment, OxfordUniversity Press
5. Krugman Paul, Maurice Obstfeld, Marc Melitz International economics Theory And Policy (Pearson Series In Economics)10th Edition , Pearson
6. Sodersten, Bo and Reed Geoffrey International Economics, 3rd ed Macmillan
7. Subba Rao International Business Environment Himalaya Publishing House

PG21AO218: TECHNOLOGY AND OPERATIONS STRATEGY

COURSE OBJECTIVES:

The students will be able to:

1. Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy
2. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology - based operations.
3. Evaluate the supply chain issues and challenges of cross industry associated with design and development of Product and Process strategy
4. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0
5. Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9)
6. Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms.

Module 1: Introduction to Operations and Technology Strategy

Concept of Operations Strategy, Operation strategy mix, Technology Strategy, Framework of technology strategy, Structure of technology strategy, Relationship between strategy and enterprise technology architecture, Change in Business Models, Operations technology and Productivity, Capability strategy

Module 2: Technology and Competitive Advantage

Sustainable competitive advantage through technology; Concept of value chain, growing along the value chain, Value Chain Dynamics, Value Chain Mapping of Organizational Supply Chain - Technology Supply Chain - Capability Chain; Creating an edge through new process development, superior project management, machine learning, artificial intelligence, data analytics; Protecting business ideas and innovation.

Module 3: Design & Development Strategy

Concept of design strategy, Fallacies of product and process development, Process Concepts, Process technology strategy, Improvement strategy, Idea marketplace, Clock speed concept,

Supply chain dynamics, Supply Chain Business Issues, Volatility amplification in supply chain, End-to-end integration for supply chain, Supply network strategy, Supplier relations, Cross-industry challenges; Innovation in Process Technology

Module 4: Trends in Technology and Operations

Digital transformation; PESTEL challenges to Industry 4.0; Skills needed for digitization; Competing through quality; Managing operations risk quality; Innovation in the era of digital economy; Substitutes of strategy - lean and agile operation, TQM, BPR, ERP; Future technology trends in manufacturing and service industry; Research and Development Organizations, Technology governance

Module 5: Technology Strategy and Society

Government strategy for digital economy, Technology trends for government, Shared economy, Impact on employment, Ethical technology and trust, Privacy, Issues in Privacy; Evolving technologies and SDGs (SDG 9);

Module 6: Capturing the Joint Benefits of Technology and Operations

Future impact of technology in supply chain management; Finance and Technology, Services and Technology, New Markets from established firms.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy
2. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology - based operations.
3. Evaluate the supply chain issues and challenges of cross industry associated with design and development of Product and Process strategy
4. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0
5. Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9)
6. Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms.

BOOKS FOR REFERENCE:

1. Hayes R. Pisano G. Upton D. Wheelright S. (2005) Operations, Strategy, and Technology: Pursuing the Competitive Edge. First Edition. John Wiley and Sons.
2. Turban, E., L. Volonino, and G.R. Wood. (2015). Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance. 10th Edition. Danvers, MA: John Wiley and Sons.
3. Slack N. and Lewis M. (2009). Operations Strategy. Second Edition. Pearson.
4. Hewitt E. (2008) Technology Strategy Patterns: Architecture as Strategy. O'relly Publishers.

PG21AO219: MANAGING SERVICE OPERATIONS

COURSE OBJECTIVES:

The students will be able to:

1. Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy
2. Examine the factors that determine service strategies to match the competitive business environment
3. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offer
4. Integrate service operations of an organization with Facility location strategy so as to ensure Process Flow, Process Improvement and Service Quality
5. Propose a service plan for a firm so as to solve the challenges of managing capacity in the context of demand and supply of Service and its Relationship
6. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising Generic International Strategies and Global Service Strategies

Module 1: Fundamentals of Service operations

Facilitating Role of Services in an Economy, Service- Dominant Logic, Distinctive Characteristics of Service Operations, Service Package, Grouping Services by Delivery Process, Open-Systems View of Service Operations Management.

Module 2: Understanding Service Strategy

The Strategic Service Vision, Understanding the Competitive Environment of Services, Competitive Service Strategies, Winning Customers in the Marketplace, Competitive Role of Information in Services, Virtual Value Chain, Stages in Service Firm Competitiveness

Module 3: Role of Technology and New Service Development

Self-service Technologies, Classification of Service Automation, Technology Convergence, Service Process Dimensions, Economics of Scalability, Adoption of New Technology in Services; Service Design Elements, Strategic Positioning through Process Structure, Service Blueprinting, Taxonomy for Service Process Design, Generic Approaches to Service System Design.

Module 4: Process Flow, Process Improvement and Service Quality

Facility design, Process analysis, Facility layout, Quality tools for analysis of problem, Benchmarking, Improvement programs, SERVQUAL, Quality Service by Design, Achieving Service Quality; Service encounter - Role of technology in the service encounter, service organization, contact personnel, Customer Service Recovery, Strategic location considerations, Geographic information systems, Facility location modelling considerations, Facility location techniques.

Module 5: Managing Capacity – Demand and Service Relationships

Generic strategies of level capacity or chase demand, Strategies for managing demand and capacity; The Economics of Waiting, Strategies for Managing Customer Waiting, Essential Features of Queuing Systems; Service Supply Relationships, Outsourcing Services, Professional Service Firms.

Module 6: Managing Service Projects and Globalization of Services

Domestic Growth and Expansion Strategies, Franchising, Generic International Strategies, Global Service Strategies; Techniques for Project Management, Resource Constraints, Activity Crashing, Incorporating Uncertainty in Activity Times, Problems with Implementing Critical Path Analysis, Monitoring Projects

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy
2. Examine the factors that determine service strategies to match the competitive business environment
3. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offer
4. Integrate service operations of an organization with Facility location strategy so as to ensure Process Flow, Process Improvement and Service Quality
5. Propose a service plan for a firm so as to solve the challenges of managing capacity in the context of demand and supply of Service and its Relationship
6. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising Generic International Strategies and Global Service Strategies

BOOKS FOR REFERENCE:

1. Fitzsimmons, J. A., Fitzsimmons, M. J., Bordoloi, S. (2014). Service Management: Operations, Strategy, Information Technology. Eighth Edition, McGraw-Hill.
2. Johnston, R., & Clark, G. (2008). Service Operations Management: Improving Service Delivery. Second Edition, Pearson Education.
3. Hollins Bill & Shinkins Sadie (2006). Managing Service Operations: Design and Implementation. First Edition. SAGE Publication Ltd.
4. Metters R, King-Metters K, Pullman M., Walton S. (2007). Successful Service Operations Management, Second Edition, Cengage Learning
5. Davis, M. M., and Heineke, J. N. (2003). Managing Services: Using Technology to Create Value. Irwin/McGraw-Hill.

PG24A0220: HUMAN RIGHTS AND CHALLENGES

COURSE OBJECTIVES:

The students will be able to

1. Explain the importance of human rights, life - based education and social justice.
2. Illustrate holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
3. List the challenges to human rights and social justice from LPG perspective.
4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights
5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.

Module 1: Human Rights and Social Justice

What are Human Rights? Human - Dignity, Liberty, Equality, Justice, Unity in diversity, Meaning and significance of Life based Education, Social justice concept, definition, meaning, need, history, principles, objectives and scope. Types of issues in urban, Rural and tribal community.

Module 2: Problems Associated with Rural, Urban and Tribal Communities

Understanding of growth and Development - and its Dimensions in Rural, tribal and urban communities, Social- economic, cultural & demographic profile of rural/tribal/urban population in India with special emphasis on vulnerable community & their challenges.

Module 3: Change and Challenges

Liberalization, privatization and globalization and the emerging trends, causes of development in socio- cultural, socio- economic, socio- political and its formal and informal classification of displacement, relocation, violation of basic human rights

Module 4: Government Schemes and Policies

Prospects of rural life with reference to agriculture and allied activities like land and its use, production and post-harvest technology, rural infrastructure, health and education. Problems and prospects of vulnerable sections among tribes: Primitive tribes, nomadic, semi nomadic and de-notified tribes in India, their distinct identity, profile of culture, living conditions, livelihood; nature of problems associated and factors affecting their lives in India.

Module 5:

Governing Systems and Directive Principles of State Policy Provisions to urban, rural and tribal communities, Ministry of Tribal Affairs: National policies and implementation of PESA Act and Article 244 provision of constituting tribal Councils. Rural Constitution 73rd amendment and its implications. Role of co-operatives and rural banks, Development policies; programs: urban local bodies systems and departments, responsibilities in the implementation of policies and programs with emphasis on lower middle class and urban poor.

BOOKS FOR REFERENCE:

1. Social Movements in India, Sage Publication, Ghanasham Shah
2. Rajeswari Dayal: Community Development, programmes in India, Kitab
3. Mahal publications Ltd.
4. Mukerji, B.: Community Development in India: Orient Longmans, New Delhi.
5. Govt. of India: Five Year plans: publication division New Delhi
6. Social Policy & Social Development in India: Kulkarni P D
7. Pedagogy of the Oppressed – Paulo Freire
8. Everyone likes a Good Drought – Palagummi Sainath
9. Dr. B.R Ambedkar Biography
10. Shah D.C: Tribal Issues in India.
11. Jain P.C: Planned development among Tribals.
12. Behura N.K: Tribals and the Indian Constitution.
13. Hettne Bjorn-1982. : Development theory and the third world –Ideas and action
14. Tudipura, Jacob: Urban Community Development.
15. Bosco A.B.: Social welfare planning in India.
16. Paul wiebe(1975) :Social life in Indian slum
17. Chandra and Punalekar :Urban Community Development in India

P115QTLR201: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING

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:

1. Quantitative Attitude by R.S.Agarwal, Chand Publisher.
2. Verbal and nonverbal reasoning by R.S. Agarwal, Chand Publications

24PGSO202: CURRENT AFFAIRS AND BUSINESS

COURSE OBJECTIVE:

This course shall enable students to be well-found with the current affairs information specifically focused on business. It will instill a habit of reading business newspapers and furthering upon the same by discussions, basic analysis and arising of regularly following upon the developments. This will ensure the usage of the information for positive affirmations such as making presentations with better confidence levels due availability of accurate information and improved levels of communication skills.

Module 1: Awareness of Capital Market

Introduction to the stock market – Fundamentals of trading – Institutions associated with the stock market – Indices and its purpose – Analysis of Macroeconomic factors.

Module 2: Analysis and application

Media Information sensitivity and different markets – Impact of media information by organizations – Analysis of media information and Price reactions in the broader markets – other impacting factors such as Technical Analysis.

SKILL DEVELOPMENT: (Indicative list)

1. Ability to assess the impact of current affairs on stock market trends, organizational image, and price reactions.
2. Capacity to apply current affairs information for making informed investment decisions and entering business ventures.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Able to understand a stock market and the given process of trading
2. Evaluate the news as relevant for decision making
3. Examine the news towards price sensitivity and other reactions

REFERENCES:

1. News channels
2. News Papers
3. Any other media of News information

Suggested online certification courses

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

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

Guidelines:

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

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