

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
(Finance & Taxation)**

**Semester III & IV
Academic year 2024 – 2025
(Until Batch 2023-2025)**

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 PROGRAMME

1. To provide conceptual knowledge, logical reasoning ability and analytical skills in the domain of commerce.
2. To enable the students in practical application of the concepts taught during the programme.
3. To develop managerial and entrepreneurial skills necessary to venture into the corporate sector.
4. It facilitates an all-round development of the student by sensitizing towards the ethical and social needs of the society.

SAILENT FEATURES OF THE COURSE:

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. The programme offers Finance & Taxation elective.
4. Relative importance of courses of study and activities are quantified in terms of credits.
5. Focus on preparing students for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.

6. Specialization is available in Finance, Human Resource, Business Administration, Marketing Management and Data Science with PGD.
7. Inputs from industry experts are a crucial part of the programme. They facilitate access to applied knowledge.
8. Students will have compulsory paper presentation in State Level and National Level Seminars/Conferences, Corporate Internships, Teaching Practice and Dissertation.
9. Regular sessions on 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.
10. The programme offers more flexibility to the students allowing them to choose inter-disciplinary courses along with major courses which make education broader based.
11. 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.
12. 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.

13. Choice Based Credit System is adopted for the M.Com programme with Cumulative Grade Point Average for Evaluation.
14. Engagement in programme of social concerns, psychometric tests, art therapy, counselling sessions, presentation skills and personality grooming.
15. Compulsory rural exposure program as part of extension activities in addition to participating in social welfare Programs.
16. Compulsory Industrial Visits are also organized as 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 pages 7 to 11

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 orga-

nized 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 - | 90 - | 85 - | 80- 84 | 75 - | 70 - | 65 - | 60 - | 55 - | 50 - | 45 - | 40 - | 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 | Grade | Result/Class Description |
|------------------------------------|--------------|---------------------------------|

| Point | | |
|--------------|----|-------------------------|
| 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. TEACHING PRACTICE AND SUMMER CORPORATE INTERNSHIP:

As part of the curriculum, the M.Com (FT and IB) students can take up either a corporate internship of four to six weeks (the same will be indicated by the department each academic year) during their II semester summer break or can take up 60 hours of Teaching Practice alongside regular classes during their III semester for undergraduate courses. The pro-

gression of the corporate internship/ teaching practice is supervised and evaluated by the department.

Each candidate shall submit a comprehensive Internship/Teaching Practice Report at the end of the stipulated term. Based on the performance of the student the department through a viva voce examination will assign marks out of 100 for the performance of the student during the internship/teaching practice. The department will fill out a Matrix based Evaluation form consisting of various criterion spread across academic, inter-personal and soft skill characteristics expected of an employee by an organization.

M.COM PROGRAMME STRUCTURE PROGRAMME MATRIX

| Content | I | II | III | IV | Total |
|---|---|--|--|--|-----------|
| I. ACADEMICS | | | | | |
| Major core | <ul style="list-style-type: none"> Financial Reporting & Analysis Advanced Financial Management International Business Environment | <ul style="list-style-type: none"> Cost Management Business Ethics & Corporate Governance International HRM | <ul style="list-style-type: none"> Project Appraisal & Finance Company Legislations & Compliance | Dissertation | |
| Allied Required | <ul style="list-style-type: none"> Business Information System Research Methodology | <ul style="list-style-type: none"> QT & OR Managerial Economics | <ul style="list-style-type: none"> Bank Management | <ul style="list-style-type: none"> Business Policy & Strategic Management | |
| Major Optional | NA | NA | Elective Paper I, II & III | Elective Paper IV, V & VI | |
| Allied Optional | *3 Hrs/3 Credits (as per list given below) | *3 Hrs/3 Credits (as per list given below) | - | - | |
| TOTAL | 21 Cr | 21 Cr | 23 Cr | 23 Cr | 88 |
| II SKILL ORIENTED/VALUE ADDED PROGRAMMES | | | | | |
| Quantitative technique and logical reasoning | 1 Cr | 1 Cr | - | - | |
| Analysis of Current Business and Economics | 1 Cr | 1 Cr | - | - | |
| Statistical Tools for Data Analysis(SPSS) | - | - | 1 Cr | - | |
| Teaching Practice / Corporate Internship | - | - | 1 Cr | - | |
| Managerial Communication | 1 Cr | - | 1 Cr | - | |
| TOTAL | 3 Cr | 2 Cr | 3Cr | - | 8 |
| III EXTENSION ACTIVITIES, CO-CURRICULAR & OTHERS | | | | | |
| Extension/Extra Curricular & Others(Outreach Program II) | - | 1 Cr | - | 1 Cr | |
| TOTAL | - | 1 Cr | - | 1 Cr | 2 |
| GRAND TOTAL | 24 Cr | 24 Cr | 26 Cr | 24 Cr | 98 |

M.Com (Finance & Taxation) PROGRAMME STRUCTURE
(For III & IV Semesters)
SEMESTER SCHEME OF EXAMINATION
CORE COURSES
SEMESTER – III

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|--------------|----------------------------------|----------------|-----------|------------|-------------|-----------|
| | | | CIA | ESE | | |
| P115MC301 | Project Appraisal and Finance | 4 | 30 | 70 | 100 | 4 |
| P115MC302 | Company Legislation & Compliance | 4 | 30 | 70 | 100 | 4 |
| P124AR301 | Bank Management | 3 | 30 | 70 | 100 | 3 |
| TOTAL | | 11 | 90 | 210 | 300 | 11 |

SEMESTER – IV

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|--------------|--|----------------|-----------|-----------|-------------|-----------|
| | | | CIA | ESE | | |
| P124MC401 | Dissertation/Project (Based on the Specialization) | - | - | - | 200 | 8 |
| P124AR401 | Business Policy and Strategic Management | 3 | 30 | 70 | 100 | 3 |
| Total | | 3 | 30 | 70 | 300 | 11 |

**M.COM (Finance & Taxation) PROGRAMME
STRUCTURE (For III & IV Semesters)
SEMESTER SCHEME OF EXAMINATION
SPECIALISED COURSES
SEMESTER – III**

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|--------------|--|----------------|-----------|------------|-------------|-----------|
| | | | CIA | ESE | | |
| P124FT301 | Corporate Tax Planning & Law | 4 | 30 | 70 | 100 | 4 |
| P124FT302 | Strategic Financial Management | 4 | 30 | 70 | 100 | 4 |
| P124FT303 | Security Analysis & Portfolio Management | 4 | 30 | 70 | 100 | 4 |
| TOTAL | | 12 | 90 | 210 | 300 | 12 |

SEMESTER - IV

| Course Code | Title of the Paper | Hours per week | Marks | | | Credits |
|--------------|--|----------------|-----------|------------|-------------|-----------|
| | | | CIA | ESE | Total Marks | |
| P117FT401 | Goods and Service Tax | 4 | 30 | 70 | 100 | 4 |
| P115FT402 | International Financial Management | 4 | 30 | 70 | 100 | 4 |
| P115FT403 | SAP – FICO/ Business Valuation Using Excel | 4 | 30 | 70 | 100 | 4 |
| TOTAL | | 12 | 90 | 210 | 300 | 12 |

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

| Course Code | Title of the Paper | Hours per week | Marks | | | Credits |
|--------------|--|----------------|--------------|-----|-------------|----------|
| | | | CIA | ESE | Total Marks | |
| P124TP301 | Teaching Practice | - | Grade Points | | | 1 |
| P124CI301 | Corporate Internship | | | | | |
| P124ST301 | Statistical Tools for Data Analysis (SPSS) | 2 | | | | |
| P124MCE301 | Managerial Communication - II | 2 | | | | |
| TOTAL | | 4 | | | | 3 |

SEMESTER IV

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|--------------|--------------------|----------------|----------|----------|-------------|----------|
| | | | CIA | ESE | | |
| PG24EA401 | Extension Activity | - | - | - | - | 1 |
| TOTAL | | - | - | - | - | 1 |

Outcome Based Education (OBE)

M.Com (Finance & Taxation)

PROGRAMME EDUCATIONAL OBJECTIVES

After undergoing the **M.Com (Finance & Taxation)** 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 (Finance & Taxation) 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.

PROGRAMME SPECIFIC OUTCOMES

PSO11 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.

PSO12 Entrepreneurial perspective

Develop, to organize and to manage a business venture along with any of its risks. (Sustainable business Models)

P115MC301: PROJECT APPRAISAL & FINANCE

COURSE OBJECTIVES:

Students should be able to

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

Module 1:

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

Module 2:

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

Module 3:

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

Module 4:

Financing of Projects - Capital Structure, Different Forms of Financing, Raising Venture Capital, Raising Capital in International Markets, Financing Infrastructure Projects, Private Equity Funding, Venture Capital, Venture Capital Investors, The Venture Capital Investment appraisal Process and Management, The Indian Venture Capital Industry, Regulation of Venture Capital Industry in India, Current Concerns of the Indian Venture Capital Industry.

Hybrid instruments – convertible debentures, series A, B, C funding.

Module 5:

Project Implementation and Management: Project Planning, Project Control and Implementation, Network Techniques for Project Management, Development of Project Network, Time Estimation, Determination of the Critical Path, Scheduling

when Resources are limited, PERT Model, CPM Model, Network Cost System, Project Review and Administrative aspects, Control of in-progress projects, Post-completion Audits.

COURSE OUTCOMES:

After completion of the course the students will be able to

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

BOOKS FOR REFERENCE:

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

Case studies OLA, UBER etc.

P115MC302: COMPANY LEGISLATION & COMPLIANCE

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the stages involved in promotion of public limited company
2. Examine the process of raising capital by way of public offer and private placement
3. Justify the acceptance of deposits by companies as one of the components of capital mix
4. Illustrate the conduct of each type of general meeting in compliance with provisions of Indian company act
5. Identify the usual business transacted in annual general body meeting
6. Justify the appointment of directors that comply with provisions of Indian Companies Act.

Module 1:

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

Incorporation Of Company And Matters Incidental Thereto
–Incorporation – Public and Private Company, Incorporation

Requirements, Pre and Post Incorporation Contracts, Memorandum and articles of Association, Commencement of Business, Alteration of MOA and AOA, Registered office.

Module 2:

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

Module 3:

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

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

Module 4:

Meetings – Types of General Meeting – Annual General Meeting and Extraordinary General Meeting – transaction of business, Notice of meeting, Calling of extraordinary general meeting, Statement, Statement to be annexed to notice, Quorum for meetings, Chairman of meetings, Proxy, Voting.

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

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

Module 5:

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

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

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

Module 6:

Appointment And Qualifications Of Directors - Company to have Board of Directors, Appointment of directors, Application for allotment of Director Identification Number, Allotment of Director Identification Number, Prohibition to obtain more than one Director Identification Number, Director to intimate Director Identification Number, Company to inform Director Identification Number to Registrar, Obligation to indicate Director Identification Number, Punishment for contravention, Appointment of additional director, alternate director and nominee director, Appointment of directors to be voted individually, Disqualifications for appointment of director, Number of directorships, Duties of directors, Vacation of office of director, Resignation of director, Removal of director.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the stages involved in promotion of public limited company
2. Examine the process of raising capital by way of public offer

- and private placement
3. Justify the acceptance of deposits by companies as one of the components of capital mix
 4. Illustrate the conduct of each type of general meeting in compliance with provisions of Indian Companies Act
 5. Identify the usual business transacted in the annual general body meeting
 6. Justify the appointment of Directors that comply with provisions of Indian Companies Act.

BOOKS FOR REFERENCE:

1. Bare Act pocket edition – Taxmann
2. Company Law - Avtar Singh
3. Company Law - Nabhi Publication
4. Company Law - Gourish Kumar

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

| SL. No. | Chapter | e-Form | Purpose of Form |
|----------------|----------------|---------------|---|
| 1 | II | INC-2 | Form for Incorporation and nomination (One Person Company) |
| 2 | II | INC-3 | Form for consent of nominee of One Person Company |
| 3 | II | INC-7 | Application for Incorporation of Company (Other than One Person Company) |
| 4 | II | INC-21 | Declaration prior to the commencement of business |
| 5 | II | NC-22 | Notice of situation or change of situation of registered office and verification |
| 6 | II | INC-27 | Conversion of public company into private company or private company into public company |
| 7 | III | PAS-3 | Return of allotment |
| 8 | III | PAS-4 | Private Placement Offer Letter |
| 9 | IV | SH-7 | Notice to Registrar for alteration of share capital |
| 10 | V | DPT-3 | Return of Deposits |
| 11 | VI | CHG-4 | Particulars for satisfaction of charge |
| 12 | VI | CHG-1 | Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI) |
| 13 | VII | MGT-14 | Filing of Resolutions and agreements to the Registrar under section 117 |
| 14 | VII | MGT-7 | Form for filing annual return by a company. |
| 15 | IX | AOC-4 | Form for filing financial statement and other documents with the |

| | | | |
|----|------|--------|---|
| | | | Registrar |
| 16 | X | ADT-1 | Information to the Registrar by Company for appointment of Auditor |
| 17 | X | ADT-3 | Notice of Resignation by the Auditor |
| 18 | XI | DIR-3 | Application for allotment of Director Identification Number |
| 19 | XI | DIR-6 | Intimation of change in particulars of Director to be given to the Central Government |
| 20 | XI | DIR-11 | Notice of resignation of a director to the Registrar |
| 21 | XI | DIR-12 | Particulars of appointment of directors and the key managerial personnel and the changes amongst them |
| 22 | XXIV | GNL-1 | Form for filing an application with Registrar of Companies |
| 23 | XXIV | GNL-2 | Form for submission of documents with Registrar of Companies |

P124FT301: 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 (8 Hours)

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 (12 Hours)

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:

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.

P124FT302: STRATEGIC FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role and functions of financial manager in the context of formulation of strategic policy in finance.
2. Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.
3. Compare and contrast the implications of approaches of shareholders value creation with one and another
4. Integrate the new metrics with traditional measures of valuation metrics for better valuation approach
5. Justify the applicability of each types of Mergers and Acquisitions /takeovers and its implications.

Module 1:

Introduction to Strategic Financial Management (SFM) - SFM, Interface of Financial Policy & Strategic Policy, The relevance, Importance & Constituents.

Module 2:

Strategic Aspects of Investment Policies - Strategic Aspects of Financing & Dividend Policies, Strategic Cost Management, Stock Refunding.

Module 3:

Various Approaches - Adjusted Book Value Approach, Stock & Approach, Direct Comparison Approach, Discounted Cash

Flow (DCF) Approach DCF 2 Stage & 3 Stage Models, Inflation & Asset Valuation, Valuation of Intangible & Knowledge Assets.

Value Based Management & Value Metrics:

Shareholder Value Creation, Traditional Approaches, New Approaches Value Drivers, Marabon Approach, Alcar Approach, Mckine Approach, EVA Approach, BCG Approach, Executive Compensation & Value Creation, Stock Options & Indexed Stock Options

Module 4:

Measures of Valuation - Traditional measures of EPS, ROI, EBIT, ROCE etc., New Metrics of: Market to Book Ratio (MBR), Total Shareholder Return (TSR), Total Business Return (TBR), EBITDA. Market Value Added (MVA), Economic Value (EVA), Return on Net Assets (RONA), Future Growth Value (FGV), Cash Value Added (CVA), Cash Flow Added Return on Investment (CFROI) and the Balanced Score Card (BSC).

Module 5:

Mergers & Acquisitions & Restructuring - Mergers, Forms of Mergers, Reasons for Mergers, Process of Mergers, Legal Procedures, Tax Aspects, Accounting Aspects, Evaluation of Mergers using DCF Techniques, Stock vs. Cash Payments, Basis for Exchange & Shares, Take-Over, Purchase & Division / Plant, Regulation of Mergers & Takeovers. Anti-Takeovers Defenses, Joint Ventures, Management of Acquisitions and Takeovers, Leveraged Buy-outs (LBOs), Portfolio Restructuring, Demergers, Financial Restructuring, Organizational Restructuring, Disinvestment of PSV's.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role and functions of financial manager in the context of formulation of strategic policy in finance.
2. Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.
3. Compare and contrast the implications of approaches of shareholders value creation with one and another
4. Integrate the new metrics with traditional measures of valuation metrics for better valuation approach
5. Justify the applicability of each types of Mergers and Acquisitions / take overs and its implications.

BOOKS FOR REFERENCE:

1. Allen: An Introduction to Strategic Financial Management, Kogam Page.
2. Coplaned T (et al): Valuation Measuring & Managers – The Values of Companies, John Wiley.
3. Fred Weston & E.F. Brigham: Managerial Finance, Dryden Press.
4. Jakhotia. G. P.: Strategic Financial Management, Vikas Publishing House.
5. Mathew P. K.: Corporate restructuring an Indian, Perspective, Macmillan.
6. Sudarsanam P. S.: The Essence of Mergers & Acquisitions, Prentice Hall of India.
7. AshwathDamodaran: Damodaran on valuations, Wiley Eastern Publication
8. Sridar, Strategic Financial Management, Shroff publication
9. Bala&Pattabhiram, Strategic Financial Management, Snowwhite publication.

P124FT303: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

COURSE OBJECTIVES:

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

Module 1: Introduction

Introduction to Securities & Investment - Concept, Investment Vs. Speculation, Arbitrage, Gambling, Investment Objective, Investment Process, Investment Constraints, Investment Strategy, Selection of Securities, Buying, Selling, & Holding Decisions & Strategies, Market Indices, Credit Rating & Agencies, Credit Rating & their Functions, Work & Operations.

Module 2: Risk and Return

Risk & Return - Expected Return, Historical Return, Systematic & Unsystematic Risk, Beta Coefficient- (Solving problems using Excel), CAPM, SML & CML, Factor Model & Arbitrage Pricing Theory.

Module 3: Market Analysis

Fundamental Analysis- Economic Analysis, Industry Analysis, Industry Life Cycle, Company Analysis, Measuring Earnings, Forecasting Earnings, Technical Analysis: Efficient Market Hypothesis, Dow Theory, Types of Charts, Price Patterns, Trend Lines, Trend Channels, Support and Resistance Levels, Relative Strength

Analysis, Moving Averages, Breadth of the Market, Volume, Momentum.

Module 4: Financial Instruments

Financial Instruments - Corporate Bonds, Government Bonds, Special Bonds, Measures of Bond Returns, YTM, HPR, CY, Bond Valuation, Duration of Bond. Preference Shares, Valuation Analysis, Equity Shares, Equity Valuation & Analysis, and Money Market Instruments.

Module 5: Derivatives

Derivatives - Financial Derivatives, Types of Derivatives, Exchange traded Derivatives, and OTC Derivatives, Futures Pricing, Types of Futures, Options, Option Types, Moneyness in Options, Intrinsic value and Time Value in Options, Pay-off in Options, Option Models (theory and problems), Hedging- Speculation (Option point of View), Swaps, Warrants & Convertibles(theory).

Module 6: Portfolio Analysis

Portfolio Analysis & Management - Risk & Return, Markowitz Model, Risk Return Optimization, Sharpe Portfolio Optimization, Portfolio Investment Process, Investment Timing & Evaluation, Portfolio Revision, Mutual Funds, Managed Portfolio & Performance.

SKILL DEVELOPMENT:

Students will gain skills in:

1. Investment management process from a financial advisor's perspective.
2. Calculating risk and return for portfolio construction.
3. Conducting fundamental, technical, and Efficient Market Hypothesis analyses for decision-making.

COURSE OUTCOMES:

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

BOOKS FOR REFERENCE:

1. Avadhani. V. A.: Security Analysis & Portfolio Management, Himalaya Publishing House.
2. Bhalla. V. K.: Investment Management, S. Chand
3. Fischer & Jordan: Security Analysis & Portfolio Management, Prentice Hall.
4. Prasanna Chandra: Investment Analysis & Portfolio Management, Tata McGraw Hill.
5. Vohra & Bagri, Futures and Options (With Cd), 2/E, McGraw-Hill Education (India) Pvt Limited

P124AR301: BANK MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Illustrate the structure of Indian Banking system and role of its regulatory bodies.
2. Relate the primary functions of bank with Risk, Treasury management and International clearing.
3. Evaluate the mode of computation of NPA in the context of revised guidelines of RBI and its implications on the overall financial performance of bank.
4. Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security.
5. Examine the financial performance of bank by using ratio analysis with live financials.

Module 1:

Indian Banking System and Regulatory Authorities

Banking-Definition and Evolution-Classification of Banking: Commercial Banking, Development banking, Cooperative banking, EXIM bank- structure and functions. Banker and Customer Relationship, know Your Customer (KYC) and Anti-Money Laundering (AML) guidelines.

Regulatory Authorities - Reserve Bank of India, - objectives and functions-Promotional Role- NABARD and its functions – Securities and Exchange Board of India – Objectives and functions.

Module 2:

Banking Operations Management and International Clearing system Risk Management - Definition- types of risks in Banks- Risk Management in Banks- Risk identification, measurement, mitigation- Credit Risk- Market Risk- Operational Risk- Basel Accord-capital adequacy. Balance Sheet Management - Understanding bank's balance sheet- components of assets and liabilities- RBI guidelines on Asset Liability Management (ALM)-Gap Analysis. Treasury Management - Concepts and treasury functions: funding management-investment management-liquidity management-Debt instruments- Treasury bills, Money Market Instruments, Securitisation, Refinance and Rediscounting facilities -Derivatives Regulations and compliance management - Banking Regulation Act, IT Act 2000-objectives and features. Cybercrimes and law, Money laundering process-PMLA Act International clearing systems: CHIPS, CHAPS, Continuous Linked Settlement (CLS), SWIFT, Euroclear, Fedwire, Options clearing Corporation (OCC) - concept of Nostro and Vostro accounts

Module 3:

Management of NPA Non-Performing Assets- Meaning, causes - originating, internal and external , Special mention Accounts-SMA-0,SMA-1, SMA-2 , classification of assets-substandard, doubtful and loss assets, Effect of NPA on profitability and liquidity, provisions for NPA, NPA Management- preventive and curative, CIBIL and CRISIL, calculations on Gross NPA and Net NPA(concept).

Module 4:

Banking Technology Electronic Banking-CORE Banking - Distribution Channels-Electronic payment Systems-ATM-Internet

Banking- Mobile Banking- Electronic Funds Transfer Systems- NEFT-RTGS- Point of Sales- IMPS-SWIFT- Global Developments in banking Technology- Impact of Technology on Banks-effect on Service Quality and on Customers - Information System Audit- Information System Security-preventive vigilance in Electronic Banking-Contemporary Issues in Banking Techniques – Analysis of Rangarajan Committee Reports – Banking Software

Module 5:

Analysis and Interpretation of Key performance ratios of bank
Net profit Margin, Operating profit and operation expenses ratio, Return on assets, Return on Equity, interest income and Non-interest income ratios, interest expenses ratio and Net Interest Margin

BOOKS FOR REFERENCE:

1. Khan M.Y. (2018). Indian Financial System(Tenth edition), McGraw Hill Education (India) Private limited
2. Indian Institute of Banking and Finance (IIBF) (2019). Principles and Practice of Banking(3rd edition), Macmillan
3. Indian Institute of Banking and Finance (IIBF)(2018), Bank Financial Management, Macmillan
4. Neelam C. Gulati (2010). Principles of Banking Management, Excel Books
5. Indian Institute of Banking and Finance (IIBF) (2019). Accounting and Finance for Bankers(3rd edition), Macmillan
6. Indian Institute of Banking and Finance (IIBF) (2019). Legal and regulatory aspects(3rd edition), Macmillan
7. Dr. Nishikant Jha, Nirav Goda (2015). Financial Reporting Analysis, Himalaya Publishing House
8. C. Jeevanandam , Foreign Exchange Practice, concepts and control, Sultan Chand and Sons

SKILL DEVELOPMENT:

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

- Chart showing the structure of Indian Financial System.
- Draft the application forms for validation of KYC norms
- Fill out an application for Bank Loan
- Compare and interpret of different banks financial statements
- Project on the technology adopted by different banks
- Procedure under Insolvency and Bankruptcy code
- Classify assets as per RBI guidelines using bank financial statements
- Compare different Reference rates such as T-bill rates, LIBOR, EURIBOR, SIBOR etc

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the structure of Indian Banking system and role of its regulatory bodies
2. Relate the primary functions of bank with Risk, Treasury management and International clearing.
3. Evaluate the mode of computation of NPA in the context of revised guidelines of RBI and its implications on the overall financial performance of bank.
4. Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security.
5. Examine the financial performance of bank by using ratio analysis with live financials.

P124ST301: STATISTICAL TOOLS FOR DATA ANALYSIS (SPSS)

COURSE OBJECTIVES:

Students should be able to

1. Use Minitab for editing the data, sampling size selection and sampling error
2. Analyze the given data by using descriptive statistics tools
3. Use appropriate Parametric tool for testing the given hypothesis
4. Select appropriate Non-Parametric tool for testing the given hypothesis
5. Interpret the R & R Square value while using simple linear regression analysis
6. Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

Module 1:

Data Processing

Data Reading, editing - Data interpretation - Sampling size selection and sampling error - Use of mini tab

Module 2:

Analysis of Data

Analytical and Descriptive Statistics: Measures of Central Tendency: Calculation of Mean, Median, Mode, Variance, Standard Deviation, Range, and Sample mean, Sample Variance, Sample S.D., and Coefficient of Variation.

Module 3:

Parametric Hypothesis Testing

One sample testing: Tests for mean and variance: z test, student's test, Chi square test and test for proportions. Two sample testing: Paired – comparison tests: Test the difference between two means (equal and unequal known variances), Test the difference between two means (equal and unequal unknown variances), Contingency table tests, and F test.

Module 4:

Non-Parametric Hypothesis Testing

Mood's Median Test, Levene's test, Wilcoxon Signed Rank Test, Kruskal Wallis test, one way ANOVA test, Mann Whitney U test, Spearman Rank Correlation coefficient test.

Module 5:

Advanced Data Analysis Techniques

Simple Linear Regression: Method of Least Squares, R and R² value interpretation.

Module 6:

Graphs and Charts

7 Quality Control Tools/Graphical Methods For Data Interpretation: Histogram, Box and Whisker plots, Scatter plots, Run/time charts, Stem & Leaf diagram, Probability plots, Frequency & Cumulative frequency curves. Probability Distributions: Binomial, Poisson and Normal Distributions.

COURSE OUTCOMES:

After completion of the course the students will be able to Students should be able to

1. Use Minitab for editing the data, sampling size selection and sampling error
2. Analyze the given data by using descriptive statistics tools
3. Use appropriate Parametric tool for testing the given hypothesis
4. Select appropriate Non-Parametric tool for testing the given hypothesis
5. Interpret the R & R Square value while using simple linear regression analysis
6. Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

P124MCE301: MANAGERIAL COMMUNICATION - II

COURSE OBJECTIVES:

Students should be able to

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

Module 1:

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

Module 2:

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

Module 3:

Business Writing And Creative Expression:(Work place Messages & Employment Messages) - Email writing (Netiquette),

Memos, Minutes of a Meeting, Curriculum Vitae writing, Application Letters, Job-Inquiry Letters.

Module 4:

Business etiquette & protocol - Understand how business etiquette has evolved from its earliest days to today's modern concepts and why actions speak louder than words. Etiquette awareness : Cubicle etiquette, Dress etiquette, Business Etiquette, Handshake Etiquette, Guest Etiquette, Party Etiquette, Business dining Etiquette, Gift giving and International business etiquette.

COURSE OUTCOMES:

After completion of the course the students will be able to

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

METHODOLOGY

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

EVALUATION

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

BOOKS FOR REFERENCE:

1. Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation), Lynne Truss, Profile Books, Indian Edition: Viva Books, 2007.
2. The Power of Now, 1st Edition, Eckhart Tolle, Hodder Mobyus, 2001
3. I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins, 2004. High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V. Prasad Rao, S. Chand & Co. Ltd., 2006.
4. Advanced English Grammar, Revised Edition, Martin Hewings, Cambridge University Press, 2006.
5. Common Errors in English, 1st Edition, Prof. S. Jagadisan & Dr. N. Murugaian, Neelkamal Publications, 2002.
6. Concise Oxford Dictionary, 11th Edition, Edited by Catherine Soanes & Angus Stevenson, Oxford University Press, 2004.
7. Roget's Pocket Thesaurus, 10th Edition, Houghton Mifflin Harcourt, 2008

P117 FT401: 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:

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the 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 & Sunnani-aBatia, 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

P115FT402: INTERNATIONAL FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The student should be able to:

1. Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium
2. Evaluate the role of foreign exchange market in international Financial decision.
3. Use the tactics and strategies for minimizing the risk of foreign exchange exposure
4. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.
5. Examine the implications of international working capital management decisions of international business firm
6. Choose a financing mix for an international project in the context of prevalent international financial Environment.

Module 1:

Introduction to International Finance -Meaning and scope, International business methods, International Sources of finance for the firm – Bond financing, Loan financing, Securitized financing, equity financing, loan agreement and negotiations, international financial transactions.

Balance of Payments – Accounting components of Balance of Payments, equilibrium, disequilibrium and adjustments of Balance of Payments and trade deficits.

Module 2:

The Foreign Exchange Market- Structure, Exchange rate determination and Forecasting (Time Series Model), fundamental factors affecting exchange rates, parity conditions in Foreign exchange markets. Purchasing Power Parity, Balance of Payments theory, Fisher's effect covered interest parity, Real interest parity. Parity conditions and managerial implications.

Module 3:

Foreign Exchange Risk Management - Conceptual overview, nature of exposure – Economic/Transaction/Translation – Hedging & Speculation. Derivatives and exposure management – currency future, currency options, Interest rate Risk Management – Internal and external hedging strategies, recent developments in management of exposure.

Module 4:

International Financing Decision - Issues in overseas funding choices, economic circumstances and overall funding choices, funding and risk management aspects. Analysis of capital budgeting - Foreign project appraisal and growth evaluation, cost of capital of a foreign investment and incorporating International Tax Laws in Multi-national Capital Budgeting.

Module 5:

Short Term Asset and Liability Management - International Working Capital Management - financing strategies and options, International Cash, Inventory and Receivables Management.

Module 6:

International Project Finance - Techniques of financing, leasing, Cross border finance, FDI, Joint ventures management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium
2. Evaluate the role of foreign exchange market in international financial decision.
3. Use the tactics and strategies for minimizing the risk of foreign exchange exposure
4. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.
5. Examine the implications of international working capital-management decisions of international business firm
6. Choose a financing mix for an international project in the context of prevalent international financial Environment.

BOOKS FOR REFERENCE:

1. Madura, Jeff: International Financial Management, Cengage Learning, New Delhi.
2. Alan Shapiro: Multinational Financial Management, Prentice Hall, New Delhi.
3. Apte: International Financial Management, Tata Mcgraw Hill, Delhi.
4. David B. Zenoff & Jack Zwick: International Financial Management.
5. Rita M. Rodriguez L. Bigame Carter: International Financial Management.

6. V. A. Avadhani: International Finance - Theory and Practice, Himalaya Publishing House.
7. J. Fred Weston & Bart: Guide to International Financial Management.
8. Robery O. Edmister: Financial Institutions - markets and Management.
9. V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.
10. Jeff Madura: International Financial Management, Thomson Learning.
11. Jeevanandam: Foreign Exchange – Practice, Concepts & Control, Sultan Chand & Sons.

P115 FT403: SYSTEMS, APPLICATIONS, PRODUCTS – FINANCIAL ACCOUNTING & CONTROLLING (FICO)

COURSE OBJECTIVES:

The students should be able to:

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

Module 1:

Introduction to R/3 - Financial Accounting Basic Settings, General Ledger Accounting, Accounts Payable, Accounts Receivable, Asset Accounting, New General Ledger Accounting

Reports, Integration, Architecture, SAP service, landscape

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Module 2:

Integration of financial accounting with materials management - Definition of organizational units in materials management i.e. plant, storage location and purchase organization, Assignment of organizational units to each other, 3. Definition of tolerance groups for purchase orders, Definition of tolerance groups for goods receipt, 5. Definition of tolerance groups for invoice verification, Definition of vendor specific tolerances, Creation, display and change of material master records, Creation of plant parameters,

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

Module 3:

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

Module 4:

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

Module 5:

Internal Orders - Defining order types, Creation of internal order master records, display internal order master records, change internal order master records, postings to internal orders, planning for internal orders, reposting co line items for internal orders, Repost of costs for internal orders, Report of Variance analysis for internal orders, Creation of real internal orders, Posting of business transaction to real orders, Definition of allocation structures, Definition of settlement profiles, Definition of planning profiles, Settlement of real internal orders, Budgeting and availability control, Maintain number ranges for budgeting, Define tolerances for availability control, Specification of exempt cost elements from availability control, Maintenance of budget manager.

Module 6:

Product cost planning - creation of bill materials, creation of activity type master records, planning for activity hours, activity type price calculation, creation of work center master records, creation of routings, defining cost sheet(overhead structures), assignment of cost sheet to costing variant, creation of cost estimate with quantity structure, marking, releasing, creation of cost estimate without quantity structure.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of R/3 in FICO of Business firm.
2. Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm.
3. Analyse the implication and integration of accounting with sales and distribution.

4. Devise a plan for Controlling in alignment with Cost centre reports.
5. Conduct the procedure for creating settlement of real time internal orders.
6. Devise a cost estimate with and without Quantity Structure.

BOOKS FOR REFERENCE:

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

BUSINESS VALUATION USING EXCEL

COURSE OBJECTIVES:

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

Module 1: Introduction to Valuation, Financial Modeling, and Advanced Excel Functions

Overview of business valuation concepts and financial modeling principles

Introduction to Excel tools and functions for financial analysis (Understanding the Ribbon, Formatting Cells, IF Function, AND Function, MONTH YEAR WEEKDAY WEEKNUM Functions, etc)

Advanced Excel functions for modeling (LOOKUP FUNCTIONS, INDEX-MATCH, WHAT-IF-ANALYSIS, etc.)

Data validation and error-checking techniques in Excel

Module 2: Preparing the Financial Statement

Preparing the Financial Statements using Excel: Income Statement, Balance Sheet, and Cash Flow Statement

Ratio analysis and financial metrics using Excel for assessing company performance. (Sales revenue analysis, Break Even Analysis, Types of Ratio Analysis)

Module 3: Forecasting Financial Statements

Techniques for forecasting a 3-statement model (Income Statement, Cash Flow, Balance sheet)

Building dynamic financial models in Excel for projections (Using Moving Averages, Data analysis, and Linear Regression)

Module 4: Discounted Cash Flow (DCF) Valuation

Principles of DCF valuation and the concept of the time value of money.

Estimating Intrinsic value, Market Value, Unlevered FCF (UFCF), Terminal Value (TV), Enterprise Value (EV).

Constructing DCF models in Excel and interpreting valuation outputs

Module 5: Relative Valuation Methods

Comparable Company Analysis (CCA) and Precedent Transactions Analysis (PTA)

Identifying comparable companies and transactions for valuation benchmarks

Excel-based techniques for collecting and analyzing market data.

Module 6: Valuation Multiples and Market Comparable

Understanding key valuation multiples (P/E, Forward P/E ratio, Justified P/E ratio, P/B ratio, Market to Book Ratio)

Calculating and interpreting multiples in Excel

SKILL DEVELOPMENT:

1. Students will excel in financial modelling using Excel, mastering advanced functions and scenario building.
2. Students will be able to interpret financial statements and conduct in-depth analysis to evaluate company performance.

3. Students will gain proficiency in equity research techniques, including revenue forecasting and valuation.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Demonstrate mastery in Excel tools for dynamic financial modelling and analysis.
2. Interpret financial statements for insightful analysis.
3. Be proficient in financial analytics, using key metrics to evaluate financial stability.
4. Possess advanced skills in equity research, suitable for roles in investment analysis.
5. Will be able to apply valuation methods effectively for strategic decision-making in finance and investment.

P124AR401: BUSINESS POLICY AND STRATEGIC MANAGEMENT

COURSE OBJECTIVE:

The course delves into the strategic management process, offering insights from the perspectives of top management and the board of directors. It illustrates the steps involved, including strategic analysis of stakeholders' expectations and formulation, examining the relationship between long-term external variables and strategy formulation. Students evaluate the implications of generic strategies on business firm performance and develop plans for resource allocation and organizational structure for strategy implementation. Additionally, the course explores the applicability of functional strategies in the context of corporate strategy and evaluates the effectiveness of corporate restructuring, cost reengineering, benchmarking, TQM, and Six Sigma in achieving desired strategic performance. Through these analyses, students gain a comprehensive understanding of strategic management practices and their impact on organizational success.

Module 1: Introduction to Strategic Management

Strategic Management- Nature, Scope, Characteristics and Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, -Policy & Strategic Management, Strategic Leadership-Strategic role of Board of Directors and Top Management-Strategic Implications of Social and Ethical Issues.

Module 2: Strategy Formulation

Organizational Goals, Objectives, Vision, Mission and Social Responsibility - Analysis of Board Environment – External Environment Factors: Economic, Social, Political, Economic, Social, Technological, Legal, Ecological, International, Industrial – Competitive Forces and Strategy-Industry Analysis (Michael Porter's

Model) Analysis of Strategic advantage -Resource Audit- Value Chain Analysis- Core Competencies- SWOT Analysis- Analysis of Stakeholders Expectations.

Module 3: Strategic Analysis and Choice

Strategic intent-Strategic Fit- Strategic gap analyses -Process of Strategic Choice- External Growth Strategies: Mergers, Acquisition, Joint Ventures, Franchising and Strategic Alliance-Competing in foreign markets-Evaluation of Strategic Alternatives - Porter's Generic Competitive Strategies- Product Port Folio Model (BCG Matrix)- GE Nine Cell Matrix.

Module 4: Strategy Implementation

Implementation Issues- Planning and Allocating Resources – Financing Planning- Manpower Planning- Organizational Structures -Factors affecting choice of structure- Degree of Flexibility and Autonomy.

Module 5: Functional Strategies

Marketing Strategy: Nature, Significance, Formulating Marketing Strategy- Production and Operational strategy: Need, Formulation of production and operational strategy-Research and Development (R&D) Strategy: Need, Formulating research and development strategy- Human Resource Strategy: Acquisition of human resources, motivation and maintenance of HR- Financial Strategy: Need, Financial objectives, Strategic Financial Decisions.

Module 6: Strategic Review and Control

Evaluating the Strategic Performance – Criteria and Problems – Concepts of Corporate Restructuring- Business Process Reengineering- Benchmarking, TQM, Six Sigma- Strategy Control-Strategic surveillance.

SKILL DEVELOPMENT:

1. Enhance skills in analyzing stakeholder expectations and external variables for effective strategy formulation.
2. Develop proficiency in evaluating generic strategies and planning resource allocation for strategic implementation.
3. Gain proficiency in implementing strategies and assessing the effectiveness of performance enhancement techniques such as corporate restructuring and quality management methodologies.

COURSE OUTCOMES:

1. After completion of the course the students will be able to
2. Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.
3. Examine the relationship between long term behaviour of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations.
4. Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.
5. Describe a plan for allocation of necessary resources and choice of Organisation structure to carry out implementation of Strategy.
6. Evaluate the implication and applicability of functional strategy in the context of corporate strategy.
7. Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance.

BOOKS FOR REFERENCE:

1. Crafting and Executing Strategy by Thompson, Strickland, Gamble and Jain – 14th Edition Tata McGraw Hill
2. Strategic Management -Formulation, Implementation and Control by John A Pearce II, Richard B. Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)
3. Management Policy and Strategic Management (Concepts, Skills and Practices) By R. M. Srivastava, Himalaya Publishing House
4. Essence of Strategic Management –By Bowman, Cliff, Prentice Hall N. J.