

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

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4<sup>th</sup> 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 III & IV**

**Academic year 2023 – 2024**

**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 93rd in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2022 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

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

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

Admission Requirement and Admission test:

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 course.

## **II. DURATION OF THE PROGRAMME:**

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

## **III.MEDIUM OF INSTRUCTION:**

The medium of instruction shall be English.

## **IV. ATTENDANCE:**

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

## **M.COM (FINANCIAL ANALYSIS) PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:**

Refer pages 7 to 9

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

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

## **VI. EVALUATION SYSTEM:**

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

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

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

## **VII. MINIMUM FOR A PASS:**

A PG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each 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:

- i. 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	3 hours	3
Allied Optional	3 hours	3
Graded Courses	2hours	1

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

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

- iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in

all 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.

- iv. 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

<b>SGPA/CGPA/ Course Grade Point</b>	<b>Grade</b>	<b>Result/Class Description</b>
9.00 – 10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00 – 7.99	A	First Class Distinction
6.00 – 6.99	B+	First Class
5.50 – 5.99	B	High Second Class
5.00 – 5.49	C	Second Class
4.00 – 4.99	P	Pass Class
Below 4	RA	To Re-Appear

## **IX. PATTERN OF QUESTION PAPER:**

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

70)

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

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

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

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

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



# M.COM (FINANCIAL ANALYSIS PROGRAMME STRUCTURE PROGRAMME MATRIX)

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

**M.COM (FINANCIAL ANALYSIS) PROGRAMME  
STRUCTURE (for 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		
P522 MC 301	Company Legislation & Compliance	4	30	70	100	4
P515MC302	Strategic cost and Management Accounting	4	30	70	100	4
P516MC303	Business Ethics And Corporate Governance	4	30	70	100	4
P517MC304	Business Valuation	4	30	70	100	4
P517MC305	Mergers and Acquisitions	4	30	70	100	4
P517FA301	Project Appraisal and Finance	4	30	70	100	4
P521SB302	Financial Modeling	4	30	70	100	4
<b>Total</b>		<b>28</b>	<b>210</b>	<b>490</b>	<b>7500</b>	<b>28</b>

### SEMESTER – IV

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

*CIA – Continuous Internal Assessment*

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

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P521ECO 301	Econometrics	2	GRADE POINTS			1
P115 MCE 301	Managerial Communication - II	2				1
<b>TOTAL</b>		<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>

### SEMESTER – IV

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

## **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.

## **P522 MC 301: COMPANY LEGISLATION & COMPLIANCE**

### ***COURSE OBJECTIVES:***

*Students should be able to:*

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

### **Module 1:**

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

**Incorporation Of Company And Matters Incidental There to – Incorporation** – Public and Private Company, Incorporation

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

### **Module 2:**

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

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

### **Module 3:**

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

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

### **Module 4:**

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

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

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

### **Module 5:**

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



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

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

### **Module 6:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the stages involved on formation of Public Ltd. Company in compliance with the Companies Act.
2. Arrange for raising of capital in compliance with provisions of Companies Act.
3. Show the procedure for acceptance of deposits by companies in compliance with provisions of Companies Act.
4. Illustrate the conduct of meeting of shareholders, directors and others in accordance with provisions of Companies Act.

5. Plan for declaration of dividend, submission of audited books of accounts and appointment of auditors at annual general body meeting.
6. Illustrate the procedure for appointment of directors in accordance with articles of Association

**BOOKS FOR REFERENCE:**

- *Bare Act pocket edition – Taxmann*
- *Company Law - Avtar Singh*
- *Company Law - Nabhi Publication*
- *Company Law - Gourish Kumar*

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

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 (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 One Person Company for 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 (other than those related to debentures) including modification of charge by Asset Reconstruction terms of Securitization and Reconstruction of and Enforcement of Securities Interest Act, 2002
13	VII	MGT-14	Filing of Resolutions and agreements to section 117
14	VII	MGT-7	<a href="#">Form for filing annual return by a company.</a>
15	IX	AOC-4	Form for filing financial statement and other documents with Registrar
16	X	ADT-1	Information to the Registrar by Company Auditor
17	X	ADT-3	<a href="#">Notice of Resignation by the Auditor</a>
18	XI	DIR-3	<a href="#">Application for allotment of Director Identification Number</a>
19	XI	DIR-6	Intimation of change in particulars of Directors to 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 other personnel and the changes amongst them
22	XXIV	GNL-1	Form for filing an application with Registrar for registration of a company
23	XXIV	GNL-2	Form for submission of documents with Registrar

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

### ***COURSE OBJECTIVES:***

*The students will be able to*

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

### **Module 1:**

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

### **Module 2:**

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

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

### **Module 3:**

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

### **Module 4:**

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

### **Module 5:**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

Balance Score Card.

**BOOKS FOR REFERENCE:**

1. *Arora M. N.: A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.*
2. *AsishBhattarcharya: Principles and Practice of Cost Accounting, Sultan Chand.*
3. *Bhabatosh Banerjee: Cost Accounting, World Press.*
4. *Bhar B. K.: Cost Accounting - Method & Problems, Academic Publishers.*
5. *Edmonds, Edmonds &Tsay: Fundamental Managerial Accounting Concept, Irwin McGraw Hill.*
6. *Eldon S. Hendriksen: Accounting Theory, Richard D. Irwin.*
7. *Horngren, Foster &Datar: Cost Accounting – A Managerial Emphasis, Prentice Hall.*
8. *Moriarity& Allen: Cost accounting, John Wiley.*
9. *Most K. S.: Accounting Theory, Holt, Rinehart & Winston.*
10. *Owler& Brown: Wheldon's Cost Accounting, Macdonald.*
11. *Prasad N. K. & A. K. Prasad: Cost Accounting, Book Syndicate.*
12. *Saxena&Vashist: Cost Accounting (Text), Sultan Chand.*
13. *Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.*
14. *Van Horne J. C.: Financial Management and Policy, Prentice Hall.*
15. *Weston & Brigham, Essentials of Managerial Finance, Dryden Press.*

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

### ***COURSE OBJECTIVES:***

*The students will be able to*

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

### **Module 1:**

**Business Ethics an overview:** Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards – Principles of Rights – Justice – Equality- Care – Virtue- Agency – Prisoners Dilemma - Types and codes of ethics. Kantianism - KohlsbergVsUtilitarianism, Individualism Vs Collectivism. Ethical Decision Making Model.

## **Module 2:**

**Ethical issues in Marketing Management** – Marketing Strategy, Marketing Mix – Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory -Contractual theory – Strict Liability Theory.

## **Module 3:**

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

## **Module 4:**

**Ethical issues in Finance and Accounts** – Importance of Financial Statements, Importance of Transparency in Disclosure, Ethical issues in Mergers and Acquisition, Insider trading, Money Laundering. Banking Ombudsman Scheme. Right to information Act.

## **Module 5:**

**Corporate Governance:** Meaning– Definition- Significance- Principle of Corporate Governance- Issues- Strategies and Techniques to Sound Corporate Governance- Indian Model. Obligation: investors, employees, customers, Managerial. Legislative Changes, OECD recommendations, Cadbury Committee, Birla Committee.

## **Module 6:**

**Corporate Social Responsibility:** Definition – importance – Scope – Advantages – Steps- Theoretical Justification for CSR- CSR



as a Business strategy for sustainable Development- External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

### **BOOKS FOR REFERENCE:**

1. *Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall. ISBN (10 digits) – 0-618-74934-9.*
2. *Manuel G. Valasquez, Business Ethics – Concepts and Cases, Pearson Education, 2002.*
3. *John R. Boatright., & Bibhu Prasan Patra., Ethics and*

- conduct of Business, sixth edition, Pearson, 2011.*
4. *Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.*
  5. *Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.*
  6. *Banerjee, R P., Ethics in business management, concepts and cases, Himalaya Publishing House, 2001.*

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

### ***COURSE OBJECTIVES:***

*The students will be able to*

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

### ***Module 1:***

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

### ***Module 2:***

**Approaches to valuation I** - Asset based approach- need, book value, net realizable value, replacement cost, Limitations of asset based valuation Earnings/Dividend based valuation – No Growth in dividends, Constant growth in dividends, stepped up

growth.

### **Module 3:**

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

### **Module 4:**

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

### **Module 5:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

of valuation models on Merger and Acquisition.

***BOOKS FOR REFERENCE:***

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 Manageent, Vikas Publishing House.*
5. *Mathew P.K.: Corporate restructuring an Indian, Perspective Macmillan*
6. *Sndarsanam P.S.: The Essence of Mergers & Acquisitions, Prentice Hall of India*
7. *Ashwath Damodaran: Damodaran on valuations, Wiley Eastern Publication*
8. *Sridar Strategic Financial Management, Shroff Publication*
9. *Bala & PO attabhiram Strategic Financial Management, Snowbite publication*

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

### ***COURSE OBJECTIVES:***

*The students will be able to*

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

### **Module 1:**

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

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

**Synergy and Value Creation in Mergers** - synergy and its different types, role of industry life cycle, value creation in synergy,

theoretical factors that would affect M & A activity.

### **Module 2:**

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

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

### **Module 3:**

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

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

### **Module 4:**

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

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

### **Module 5:**

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

amendments, and guidelines for takeovers.

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

## **Module 6:**

**Prominent cases of M& A** including cross border M& A – examples of M& A in the Indian and international contexts.

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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



## ***BOOKS FOR REFERENCE:***

- 1. Takeovers, Restructuring and Corporate Governance: J FRED WESTON, KWANG SW CHUNG & JUAN A SIU – Prentice Hall publication.*
- 2. Mergers & Acquisitions: J FRED ESTON & SAMUEL C WEAVER Tata McGraw Hill Publication*
- 3. Value Creation From Mergers & Acquisitions: SUDI SUDARSANAM Pearson Education*
- 4. Corporate Finance – Theory & Practice – ASHWATH DAMODARAN John Wiley & Sons.*
- 5. Corporate Amalgamations & Takeovers – Concept, Practice & Procedure – J C VERMA, SANJEEV KUMAR – Bharat Law Publication*
- 6. RavinderVadapalli — M & A and business valuation*

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

## ***COURSE OBJECTIVES:***

*Students should be able to*

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

## **Module 1:**

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

## **Module 2:**

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

## Financial Estimates and Projections.

### **Module 3:**

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

### **Module 4:**

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

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

### **Module 5:**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

## ***BOOKS FOR REFERENCE:***

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.

## **P521 SB 302: FINANCIAL MODELING:**

### ***COURSE OBJECTIVES:***

*The students will be able to*

- 1. Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications*
- 2. Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm*
- 3. Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel*
- 4. Construct a Financial Modeling for Project and franchise after identifying the Revenue Drivers and Cost Drivers of those Business models*
- 5. Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.*
- 6. Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.*

### **Module 1:**

**Financial Modeling – concepts and application** - Meaning of Financial modeling, reasons for using Excel for financial modeling, steps for building a financial model, who builds financial models, hallmarks of a good financial model, Objective of building financial modeling, types of financial models. Introduction to Understanding the Basic Features of Excel Introduction to Excel, Understanding Advanced Features of Excel. Sum function, Sumif function, Sumifs function, Count function, Countblank, Counta, Countif, Countifs, Cell Referencing, Absolute Cell Referencing, Relative Cell Referencing, Mixed Cell

referencing, Match function, Index function, PMT, PV, FV, If and AND functions.

## **Module 2:**

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

## **Module 3:**

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

## **Module 4:**

**Financial Modeling for Project and Francize** - Financial Modeling for Project Appraisal, Identify the Revenue Drivers and Cost Drivers of Project Business model and Francize Business model, Use of Functions like Payback Period, Discounted Payback Period, Net Present Value (NPV) and Internal Rate of Return (IRR). Francize - Financial Modeling - Case study

## **Module 5:**

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

study.

## **Module 6:**

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

### ***BOOKS FOR REFERENCE:***

1. *MICHAEL REES (2018), 'Principles of Financial modeling' Wiley*
2. *MICHAEL SAMONAS (2015) 'Financial forecasting, Analysis and Modelling' Wiley*
3. *Simon Benninga (2014) 'Financial Modeling' MIT press*
4. *Jordan Goldneior. Advanced Excel Essentials.*
5. *John walkenbach. Excel 2013 Bible.*
6. *Gupta Vijay (2002), Statistical Analysis with Excel, VJ Books Inc., Canada*
7. *Winston L. Wayne (2014), 'Microsoft Excel 2013: Data Analysis and Business Modeling', Microsoft Press, U.S.A.*
8. *Financial Analysis and Modeling Using Excel and VBA, ChandanSengupta, Wiley*
9. *Taxmann's Financial Management using Excel Spreadsheet, Ruzbeh J. Bodhanwala*

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm
3. Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel
4. Construct a Financial Modeling for Project and franchise after identifying the Revenue Drivers and Cost Drivers of those Business models
5. Develop a Financial Modeling for equity valuation by using Discounted cash Flow (DCF) Model.
6. Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.



## **P521 ECO 301: ECONOMETRICS**

### ***COURSE OBJECTIVES:***

*The students will be able to:*

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

### **Module1:**

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

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

## **Module 2:**

**Multi-variate Regression Analysis – Model with two explanatory variables. General linear regression model.** Multiple sources of variation. **Partial correlation coefficients.** Mechanics and interpretation of OLS. The “partialling out” interpretation and linear projections. Inference in the Multi-variate Regression Model - Sampling distributions of the OLS estimators. **Analysis of variance-Testing Hypothesis.** Confidence Intervals. Asymptotic Properties of OLS - Consistency, asymptotic normality and asymptotic efficiency. The LM test. Sources of endogeneity: omitted variables, measurement error, and simultaneity. Dummy Variables. Proxy variables. Missing data and outliers.

## **Module 3:**

**Heteroscedasticity - Consequences for OLS. - Heteroscedasticity- meaning, assumptions.** Robust inference. **Tests for Homoscedasticity:** Spearman’s Rank Correlation test, Breusch Pagan and White tests. WLS and FGLS. Instrumental Variables and 2SLS - Instruments as a solution to endogeneity. Reduced form equations. Exclusion restrictions. Rank condition. Two-stage least squares and GMM. Consistency and other asymptotic properties. Potential pitfalls. Local Average Treatment Effects.

## **Module 4:**

**Autocorrelation and Multicollinearity - Meaning of the assumption of serial interdependence, first order auto regression, sources of autocorrelation, tests for autocorrelation, and consequences of autocorrelation.**

## **Multicollinearity: meaning of multicollinearity, consequences of multicollinearity, tests for detecting multicollinearity, solutions for the incidence of multicollinearity**

### **Module 5:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

### **BOOKS FOR REFERENCE:**

1. *Wooldrige J. M. Introductory Econometrics: A Modern Approach. South-Western College Publishing, 2000. (WOO)*
2. *Angrist, J. and Pischke, J. Mostly Harmless Econometrics: An Empiricist's Companion. Princeton Univ Press, 2009. (AP)*  
*Additional Readings*

3. *Johnston J. and DiNardo, J. Econometric Methods. 4th Ed. McGraw-Hill 1997. (JD) 2. Wooldrige*
4. *J. M. Econometric Analysis of Cross Section and Panel Data. The MIT Press, 2002.*
5. *Cameron, C.A. and Trivedi, P.K. Microeconometrics: methods and applications. Cambridge U.P., 2005. (CT)*
6. *Cameron, C.A. and Trivedi, P.K. Microeconometrics Using STATA. STATA Press, 2009.*
7. *Ruud P.A. An Introduction to Classical Econometric Theory. Oxford U.P., 2000. 2 Syllabus: Econometrics M.Sc. ICEF*
8. *Greene, W.H. Econometric Analysis. 6th Ed. Prentice-Hall, 2008.*
9. *Morgan, S.L. and Winship, C. Counterfactuals and Causal Inference: Methods and Principles for Social Research. Cambridge U.P., 2007.*
10. *Kennedy, P. A Guide to Econometrics. The MIT Press, 2003.*
11. *A.Koutsoyiannis: Theory of Econometrics. Palgrave. 2004*

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

### ***COURSE OBJECTIVES:***

*Students should be able to*

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

### **Module 1:**

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

### **Module 2:**

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

### **Module 3:**

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

## **Module 4:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

### **METHODOLOGY**

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

### **EVALUATION**

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

### **BOOKS FOR REFERENCE:**

1. *Eats, Shoots & Leaves (The Zero Tolerance Approach to Punctuation)*,
2. *Lynne Truss, Profile Books, Indian Edition: Viva Books, 2007.*
3. *The Power of Now, 1st Edition, Eckhart Tolle, Hodder Mobius, 2001*

4. *I'm O.K., You're O.K., 1st Edition reprint, Dr. Thomas A. Harris, Harper Collins, 2004.*
5. *High School English Grammar & Composition, Revised Edition, Wren & Martin, edited by: Prof. Dr. N.D.V.Prasad Rao, S. Chand & Co. Ltd., 2006.*
6. *Advanced English Grammar, Revised Edition, Martin Hewings, Cambridge University Press, 2006.*
7. *Common Errors in English, 1st Edition, Prof.S.Jagadisan & Dr. N. Murugaian, Neelkamal Publications, 2002.*
8. *Concise Oxford Dictionary, 11th Edition, Edited by Catherine Soanes & Angus Stevenson, Oxford University Press, 2004.*
9. *Roget's Pocket Thesaurus, 10th Edition, Houghton Mifflin Harcourt, 2008*

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

## ***COURSE OBJECTIVES:***

*The students should be able to:*

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

## **Module 1:**

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

## **Module 2:**

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



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

### **Module 3:**

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

### **Module 4:**

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

### **Module 5:**

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

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

## **Module 6:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

### **BOOKS FOR REFERENCE:**

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.*