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 I & II
Academic year 2025 – 2026
(From Batch 2024-2026)

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

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

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

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

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007an '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 Data Visualization, Business Valuation Using Excel, 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 5 to 7

V. TEACHING AND EVALUATION:

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

VI. EVALUATION SYSTEM:

Evaluation for PG programme consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.
Continuous Internal Assessment (CIA) includes a centrally organized MID-TERM Test for 20 marks and other exercises administered by the teacher such as Surprise test / quiz / business case analysis/ Assignment / Presentation/ Research Project/ Research article/ Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment (CIA). Under the PG programme, a student must score a minimum of 12 marks through CIA.

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

VII. MINIMUM FOR A PASS:

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

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

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

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

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

The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all courses divided by the total credit of Part A and Part B in the semester.
SGPA = ∑Credits x Grade Points / 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 = ∑ Total credits in the semester x SGPA / Total credits of the PROGRAMME. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a PG PROGRAMME.

v. Interpretation of SGPA/CGPA/ Classification of final result for

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

IX. PATTERN OF QUESTION PAPER:

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

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

X. 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 progression 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 (FINANCE and TAXATION) PROGRAMME MATRIX (Applicable to 2024-25 Batch onwards)

Content	I	II	III	IV	Total
I. ACADEMICS					
Major Core	• Corporate Financial Reporting • Statistics for Business Decisions • Project Management	• Cost Management • Advanced Financial Management • Forensic Accounting and Audit	• Business Policy and Strategic Management • Insurance and Risk Management	• Dissertation	
Allied Required	• Managerial Economics • Research Methodology	• Operations Research • International Business Environment	• Business Information System	• Bank Management	
Major Optional	-	-	• Corporate Tax Planning and Law • Strategic Financial Management • Security Analysis and Portfolio Management	• Goods and Service Tax (GST) • International Financial Management	
Allied Optional	• Environmental Management • Positive Psychology • International Human Resource Management	• Technology And Operations Strategy • Managing Service Operations • Human Rights and Challenges	-	-	
TOTAL	**21 Cr**	**21 Cr**	**23 Cr**	**19 Cr**	**84**
II SKILL ORIENTED/VALUE ADDED COURSES					
QT And LR	1 Cr	1 Cr	-	-	
Current Affairs and Business	1 Cr	1 Cr	-	-	
Communication in Business	1 Cr	-	-	-	
SPSS/Statistical Packages	-	-	1 Cr	-	
Data Visualization using Tableau	-	-	1 Cr	-	
Teaching Practice/ Corporate Internship	-	-	1 Cr	-	
Business Valuation Using Excel	-	-	-	**4 Cr**	
Online Certificate Course(MOOC's)	-	**1 Cr**	-	**1 Cr**	
TOTAL	**3 Cr**	**3 Cr**	**3 Cr**	**5 Cr**	**14**
III EXTENSION ACTIVITIES, CO-CURRICULAR and OTHERS					
Outreach Program I & II	-	1 Cr	-	1 Cr	
TOTAL	**-**	**1 Cr**	**-**	**1 Cr**	**2**
GRAND TOTAL	**24 Cr**	**25 Cr**	**26 Cr**	**25 Cr**	**100**

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

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		
P125MC301	Business Policy and Strategic Management	4	30	70	100	4
P125MC302	Insurance and Risk Management	4	30	70	100	4
P125AR301	Business Information System	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
P125AR401	Bank 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
P124SB401	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			
P124CI301	Corporate Internship					1
P124ST301	Statistical Tools For Data Analysis (SPSS)	2				1
PG25DVT301	Data Visualization using Tableau	2				1
TOTAL		**4**				**3**

SEMESTER IV

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
PG24EA401	Outreach Program II	-	-	-	-	1
TOTAL		**-**	**-**	**-**	**-**	**1**

CIA – Continuous Internal Assessment

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)

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P125MC301	**Business Policy and Strategic Management**	60 Hours	Major Core	4	4

Course Objectives	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.

COs	**Description**	**T Level**	**K Level**
CO1	Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.		
CO2	Examine the relationship between long term behavior of variables of external environmentand strategic analysis of stakeholders' expectations and Strategy formulations.		
CO3	Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.		
CO4	Describe a plan for allocation of necessary resources and choice of Organization structure tocarry out implementation of Strategy.		
CO5	Evaluate the implication and applicability of functional strategy in the context of corporate strategy.		
CO6	Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance.		

Module 1	**Introduction to Strategic Management**	**6 hours**

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**	**14 hours**

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**	**10 hours**

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**	**6 hours**

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**	**14 hours**

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**	**10 hours**

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

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	Analyzing business scenarios and strategic models (SWOT, Porter's Five Forces, BCG Matrix); Developing the ability to assess competitive forces, organizational environments, and strategic opportunities.
2	Mastering strategic decision-making processes (e.g., strategic gap analysis, evaluating alternatives); Balancing risk, resource allocation, and business objectives to solve complex problem
3	Understanding strategic leadership and the role of senior management and board members; Developing skills to influence stakeholders, align teams, and lead organizational change.
4	Gaining insights into international strategies and the global business environment; Integrating ethical considerations and corporate social responsibility into strategic decisions.

Books for Reference: (Strictly APA Format)

1	Thompson, A. A., Strickland, A. J., Gamble, J. E., & Jain, A. K. (2007). *Crafting and executing strategy* (14th ed.). Tata McGraw Hill.
2	Pearce, J. A., II, & Robinson, R. B., Jr. (2005). *Strategic management: Formulation, implementation, and control* (9th ed.). McGraw-Hill Companies.
3	Srivastava, R. M. (2022). *Management policy and strategic: Concepts, skills, practices*. Himalaya Publishing House.
4	Bowman, C., & McNamara, M. J. (2021). *Essence of strategic management*. Prentice Hall.

***Mapping of CO and PO**

CO/PO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**

CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P125MC302	**Insurance and Risk Management**	60 Hours	Major Core	4	4

Course Objectives	This course provides a comprehensive understanding of insurance principles and practices, focusing on financial risk management. It explores the evolution of insurance, the regulatory role of IRDA, compliance standards, and consumer protection mechanisms. The course examines risk pooling, underwriting, and actuarial methods for premium calculation in life and general insurance. It also analyses various insurance products, including microinsurance, and evaluates the impact of digitalization, Insurtech, AI, and blockchain on the industry. Additionally, it highlights key risk management strategies, the claims settlement process, and legal and ethical considerations. Emphasizing corporate governance and transparency, the course ensures alignment with regulatory frameworks and industry best practices.

COs	**Description**	**T Level**	**K Level**
CO1	Understand the importance and types of insurance.	T2	K2
CO2	Analyse the role of IRDA and describe significant insurance laws.	T3	K3
CO3	Compare and contrast different life insurance products.	T4	K4
CO4	Understand the actuarial science principles and its application towards insurance.	T2	K2
CO5	Propose risk management strategies integrated with insurance solutions.	T4	K4
CO6	Evaluate the significance of microinsurance and global market trends.	T6	K4

Module 1	**Introduction to Insurance and Compliance**	**10 Hours**

Overview of Insurance, Definition and Importance of Insurance. History and Evolution of Insurance. Types of Insurance: Life, General, Health, Crop and the like. Principles of Insurance and Assurance - Law of Large Numbers, Risk Pooling, Indemnity, Insurable Interest, Contribution, and Subrogation. Insurance Regulatory Framework. Role of Insurance Regulatory and Development Authority (IRDA). Insurance Laws and Policies. Compliance and Ethical Standards in Insurance. Consumer Protection in Insurance. Rights of Policyholders. Grievance Redressal Mechanism. Fair Practices in Insurance. Role of Surveyor, Agents and Valuer.

Module 2	**Life Assurance**	**15 Hours**

Life Assurance Products. Term Insurance, Whole Life, Endowment Policies, and Unit-linked Insurance Plans (ULIPs).Pricing and Valuation of Life Assurance Products. Actuarial Principles. Premium Calculation and Policy Valuation. Underwriting and Claims Management. Underwriting Process and Factors Considered. Claims Settlement Process. Calculation of Premium.

Module 3	**General Insurance**	**7 Hours**

Types of General Insurance. Health Insurance, Motor Insurance, Property Insurance, and Liability Insurance. Pricing and Risk Assessment. Premium Determination Techniques. Risk Assessment and Evaluation in General Insurance. Claims Processing and Management: Claims Handling Procedures, Role of Adjusters and Investigators. Calculation of IDV, Premium, Assessment of Risk.

Module 4	**Fundamental Concepts in Actuarial Science**	**8 Hours**

Meaning and Definition of Actuarial Science. Purpose and objectives of actuarial work. Role and scope of actuaries in industries (insurance, finance, pensions, etc.)Actuarial roles in financial reporting. Principles of premium calculations. Overview of actuarial professional bodies (SOA, CAS, IFOA)Actuarial Sciences.

Module 5	**Risk Management and Insurance**	**10 Hours**

Concepts of Risk Management: Risk Identification, Assessment, and Mitigation, Role of Risk in Insurance. Enterprise Risk Management (ERM): Integrated Risk Management Frame-work Risk Financing and Insurance Solutions: Case Studies and Practical Applications. Analysis of Real-world Insurance Cases,

Managing Insurance Risks – Management Practices.		
Module 6	**Emerging Trends in Insurance**	**10 Hours**
Digitalization and Insurance Technology (Insurtech).Use of Big Data and AI in Insurance Online Insurance Platforms and Comparison Sites. Global Insurance Market Trends. Micro-insurance and Inclusive Insurance. Impact of Climate Change on Insurance. Future of Insurance. Block-chain and Smart Contracts in Insurance. Trends in Customer Experience and Engagement.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Developing a thorough understanding of insurance laws, regulations, and compliance standards, including the role of IRDA in governing the insurance sector.
2	Gaining proficiency in assessing and analysing insurance products, including life, general, and microinsurance, along with their pricing, underwriting, and claims management.
3	Enhancing the ability to evaluate risk management strategies, apply actuarial principles for premium calculation, and interpret financial aspects of insurance contracts.
4	Acquiring skills to navigate emerging trends in the insurance industry, such as digitalization, Insurtech, blockchain, and AI-driven risk assessment, ensuring adaptability to evolving market practices.

Books for Reference: (Strictly APA Format)

1	Rejda, G. E., & McNamara, M. J. (2021). Principles of risk management and insurance (13th ed.). Pearson.
2	Wheeler, R. L. (1998). Insurance: Principles and practices. Glencoe/McGraw-Hill.
3	Vaughan, E. J., & Vaughan, T. M. (2019). Fundamentals of risk and insurance (11th ed.). Wiley.
4	Thoyts, R. (2015). Insurance theory and practice. Routledge.
5	Cummins, J. D., & Dionne, G. (2007). The theory of insurance pricing and risk classification. Springer.
6	Dickson, D. C. M., Hardy, M. R., & Waters, H. R. (2013). Insurance risk and ruin (2nd ed.). Cambridge University Press.
7	Harrington, S. E., & Niehaus, G. R. (2018). Risk management and insurance (2nd ed.). McGraw-Hill Education.
8	Steuer, A. (2010). Life insurance: A consumer's handbook. Consumer Reports Books.

***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P125AR301	**Business Information System**	45 Hours	Allied Required	3	3

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

COs	**Description**	**T Level**	**K Level**
CO1	To understand the role of MIS, IT, and IS in business functions and their evolution.	T2	K2
CO2	To learn System Development Life Cycle (SDLC) and emerging technologies like AI, ML, Big Data, and Cloud Computing.	T4	K3
CO3	To explore the impact of telecommunications, networks, and secure communication protocols in business.	T3	K3
CO4	To gain knowledge of IT auditing, internal controls, and emerging technologies like data analytics and automation.	T2	K2
CO5	To examine E-commerce fundamentals, trends, and secure transaction processing with AI, ML, and blockchain.	T2	K3

Module 1	**Information Systems Fundamentals**	**8 hours**

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

Module 2	**Communication Infrastructure and Data Interchange**	**10 hours**

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

Module 3	**Information Systems Security and Control**	**10 hours**

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

Module 4	**E-Commerce and Business Applications**	**10 hours**

E-Commerce Fundamentals: Evolution, impact on businesses, consumers, and economy, Components and Models of E-commerce (B2B, B2C, C2C),E-Commerce Transactions: How online transactions occur securely, AI & Machine Learning in E-Commerce: Applications for personalization and marketing, Mobile Commerce: Trends and Impact on Consumer Behavior, Technology & Infrastructure for E-commerce platforms, Data & Transaction Protection: Cryptography & Digital Signatures, Secure Communication Protocols (e.g., VPNs) for E- commerce

transactions, Transaction Processing Systems (TPS): Fundamentals and Advanced Trends, Emerging Trends in E-commerce: Social Commerce, Influencer Marketing, Blockchain, AR/VR.

Module 5	**Business Continuity and Security**	**7 hours**

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

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	Gaining hands-on knowledge and practical skills in AI, ML, Big Data, IoT, Cloud Computing, and Blockchain applications in business and MIS.
2	Developing expertise in securing digital transactions, implementing cryptography, and understanding privacy laws and ethical considerations in IT systems.
3	Acquiring skills in managing secure online transactions, personalization through AI, and applying emerging trends like social commerce and influencer marketing.
4	Learning how to develop Business Continuity Plans (BCP) and Disaster Recovery Plans (DRP), ensuring resilience through risk management strategies and using advanced technologies for recovery and continuity

Books for Reference: (Strictly APA Format)

1	Agarwala, K. N., & Agarwala, D. (2022). *Business on the net: Bridge to online store front.* MacMillan.
2	Diwan, P., & Sharma, S. (2022). *Electronic commerce*. Prentice Hall.
3	Davis, G. B. (2021). *Management information systems*. McGraw Hill International.
4	Kalakota, R., & Whinston, A. B. (2020). *Electronic commerce*. McGraw-Hill.
5	Lauden, K., & Lauden, J. (2022). *Management information systems*. Prentice Hall of India.
6	Martin, J. (2020). *Management information systems*. Prentice Hall of India.
7	Murthy, C. V. S. (2019). *E-Commerce*. Himalaya Publishing House.
8	Murthy, C. V. S. (2019). *Management information system*. Himalaya Publications.
9	O'Brien, J. (2021). *Management information systems*. Tata McGraw Hill.
10	Sadagopan, S. (2022). *Management information systems*. Prentice Hall of India.
11	Schneider, G. P. (2020). *Electronic commerce course*. Technology Delhi.
12	Watson, R. T. (2019). *Electronic commerce: Strategic perspective*. Dryden.
13	Young, M. L. (2022). *Complete reference to internet*. TMH.

***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P124FT301	**Corporate Tax Planning and Law**	60 Hours	Major Optional	4	4

Course Objectives	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.

COs	**Description**	**T Level**	**K Level**
CO1	Compute the taxable income of companies and corporate tax liability in compliance withIncome tax act of 1961 as a part of corporate tax planning and management.	T4	
CO2	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.	T4	
CO3	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	T4	
CO4	Devise a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961	T3	
CO5	Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company	T3	
CO6			

Module 1	**Introduction to Corporate Tax Planning**	**6 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**	**16 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**	**14 hours**
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	8 hours
Taxation of non-residents, royalty, fees for technical services, transfer pricing analysis – sections 90 to 94A.		
Module 5	**Restriction on Carry Forward of Losses**	**8 hours**
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**	**8 hours**
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.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Gaining expertise in corporate tax planning, managing tax evasion vs. avoidance, and navigating tax laws and regulations, including sections 90 to 94A.
2	Developing skills to make informed decisions on asset acquisition (own funds vs. borrowed capital), tax implications of leasing vs. owning assets, and structuring business operations efficiently.
3	Understanding inbound and outbound tax planning strategies, tax treaties, and capital gains tax exemptions, particularly related to jurisdictions like Mauritius, Singapore, Netherlands, and Cyprus
4	Learning to manage the tax aspects of mergers, de-mergers, slump sales, and firm-to-company conversions, while applying General Anti-Avoidance Rules (GAAR) for compliance.
5	Developing an understanding of taxation for non-residents, royalty, fees for technical services, and transfer pricing analysis to ensure compliance with global tax standards.
6	Gaining knowledge of tax planning for inbound and outbound investments, and understanding restrictions under the Foreign Exchange Management Act (FEMA) for cross-border transactions.

Books for Reference: (Strictly APA Format)

1	Srinivas, E. A. (2021). *Corporate tax planning*. Tata McGraw Hill.
2	Singhania, V. K. (2022). *Taxmann's direct taxes planning and management*. Taxmann.
3	Sundaram, V. S. (2021). *Commentaries on the law of income-tax in India*. Publishers.
4	Iyengar, A. C. S. (2022). *Law of income tax*. Bharat Publishing House.
5	Taxman. (2022). *The tax and corporate law weekly*. Taxman.
6	Prasad, B. (2021). *Direct taxes laws practice*. Wishwa Prakashan.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												

CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P124FT302	**Strategic Financial Management**	60 Hours	Major Optional	4	4

Course Objectives	This course offers insights into financial strategy, risk management, and mergers and acquisitions. Students explore shareholder value creation, integrate new metrics for valuation, and understand the implications of different types of M&A. They gain a holistic view of financial control and decision-making under uncertainty.		
COs	**Description**	**T Level**	**K Level**
CO1	Explain the role and functions of financial manager in the context of formulation ofstrategic policy in finance.		
CO2	Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.		
CO3	Compare and contrast the implications of approaches of shareholders value creation withone and another		
CO4	Integrate the new metrics with traditional measures of valuation metrics for bettervaluation approach		
CO5	Justify the applicability of each type of Mergers and Acquisitions / take overs and itsimplications		

Module 1	**Financial Strategy and Planning**	**8 hours**

Strategic Approach to Financial Management, Definition, Characteristics, Scope and Importance of Strategic Financial Management. Success Factors and Constraints to Strategic Financial Management. Financial Forecasting, Techniques, Financial Planning Process, Decision-making and Problem-solving process. Agency Theory, Agency Costs, Constituents and Criticism of Agency Theory. ESG Factors and its impact on a company's future & valuation.

Module 2	**Investment Decisions under Risk and Uncertainty**	**12 hours**

Concepts of Risk and Uncertainty. Risk Analysis in Investment Decisions, Risk Adjusted Rate of Return, Certainty Equivalents, Probability Distributions of Cash Flows, Decision Trees, Sensitivity Analysis and Monte Carlo Approach to Simulation, Investment Decisions under Capital Constraints and Capital Rationing. Corporate Cost of Capital - Divisional Cost of Capital, Pure Play Technique, Accounting Beta.

Module 3	**Strategic Financing Decisions**	**10 hours**

Capital Structure and Value Creation. Signaling Theory. Tools for developing an Effective Capital Structure. Financial Flexibility and Financial Discipline. Capital Structure Puzzle. Dividend Policy and Firm Value. Linter's Dividend Model, its Salient features, Dividend Puzzle. Buy Back of Shares and its Characteristics, Modes, and Methods of Buy Back of Shares. Reasons, Benefits, and Constraints to Buy Back of Shares. Impacts of Share Buybacks. SEBI Regulations.

Module 4	**Valuation Approaches**	**10 hours**

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.

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 and Value Based Management:**	**10 hours**

Meaning and objectives, Mergers-reasons for merger, legal procedure for merger and benefits & cost of merger; Determination of swap ratios, Evaluation of merger proposal; Corporate and distress restructuring, Legal, accounting, and tax issues in merger & acquisitions; Recent developments in mergers & acquisitions process in India, Take Over Codes.
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.
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 6	**Value Based Management & Value Metrics**	**10 hours**

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

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	Developing the ability to make informed financial decisions by understanding risk analysis, capital rationing, and forecasting techniques, and applying them to real-world business scenarios
2	Gaining skills in creating financial forecasts, utilizing various techniques like decision trees, Monte Carlo simulations, and sensitivity analysis to predict future financial outcomes.
3	Acquiring knowledge in determining and managing optimal capital structure, including concepts like signaling theory, cost of capital, and financial flexibility for value creation.
4	Mastering the principles of dividend policy, evaluating the impact of share buybacks, and understanding SEBI regulations on buybacks and their effect on firm value.
5	Developing expertise in both traditional and new valuation metrics like EVA, MVA, TSR, and the Balanced Scorecard to assess business performance and shareholder value.
6	Gaining skills in evaluating mergers and acquisitions, understanding the legal, financial, and tax aspects, determining swap ratios, and applying valuation techniques to assess merger proposals.

Books for Reference: (Strictly APA Format)

1	Allen, F. (2020). *An introduction to strategic financial management*. Kogan Page.
2	Copeland, T., Koller, T., & Murrin, J. (2021). *Valuation measuring & managing the values of companies*. John Wiley.
3	Weston, J. F., & Brigham, E. F. (2022). *Managerial finance*. Dryden Press.
4	Jakhotia, G. P. (2020). *Strategic financial management*. Vikas Publishing House.
5	Mathew, M. K., & Mathew, P. G. (2021). *Strategic financial management*. Vikas Publishing House.
6	Sudarsanam, P. S. (2019). *The essence of mergers & acquisitions*. Prentice Hall India.
7	Damodaran, A. (2020). *Damodaran on valuations*. Wiley Eastern Publication.
8	Sridar, K. (2021). *Strategic financial management*. Shroff Publication.
9	Bala, N., & Pattabhiram, V. (2022). *Strategic financial management*. Snowhite Publication.

***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P124FT303	**Security Analysis & Portfolio Management**	60 Hours	Major Optional	4	4

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.

COs	**Description**	**T Level**	**K Level**
CO1	Illustrate the steps involved in the investment management process from the perspectiveof the financial advisor of the client.		
CO2	Calculate the Risk and return of each avenue of investment (Financial Assets) for theconstruction of portfolios.		
CO3	Conduct Fundamental Analysis, Technical analysis, and Efficient Market Hypothesisanalysis to decide whether to buy sell, or hold financial assets.		
CO4	Examine the profile of each avenue of investment of capital and Money marketinstruments		
CO5	Use derivatives for speculation and hedging the risks of stock in the futures and options market		
CO6	Construct an optimum portfolio by using Markowitz's efficient portfolios and Sharpesingle index Model		

Module 1	**Introduction**	**10 hours**

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, MarketIndices, Credit Rating & Agencies, Credit Rating & their Functions, Work & Operations.

Module 2	**Risk & Return**	**12 hours**

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**	**12 hours**

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**	**10 hours**

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	9 hours
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 only), Hedging- Speculation (Option point of View), Swaps, Warrants & Convertibles(theory).		
Module 6	**Portfolio Analysis**	**7 hours**
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.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Analyzing and differentiating investment strategies and speculative behaviors
2	Applying risk-return concepts and financial models like CAPM and Beta for decision-making.
3	Evaluating and valuing various financial instruments, including bonds, equity shares, and derivatives.
4	Managing and optimizing portfolios with tools like the Markowitz model and Sharpe ratio for better performance.

Books for Reference: (Strictly APA Format)

1. Avadhani, V. A. (2021). *Security analysis & portfolio management*. Himalaya Publishing House.
2. Bhalla, V. K. (2021). *Investment management*. S. Chand.
3. Fischer, D. E., & Jordan, R. J. (2022). *Security analysis portfolio management*. Prentice Hall.
4. Chandra, P. (2021). *Investment analysis & portfolio management*. Tata McGraw Hill.
5. Vohra, N. D., & Bagri, B. R. (2020). *Futures and options* (2nd ed.). McGraw-Hill Education.

***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	P124ST301	**Statistical Tools for Data Analysis (SPSS)**	15 Hours	Value Added Course	2	1

Course Objectives	Use Minitab for editing the data, sampling size selection and sampling error Analyze the given data by using descriptive statistics tools Use appropriate Parametric tool for testing the given hypothesis Select appropriate non-parametric tool for testing the given hypothesis Interpret the R & R Square value while using simple linear regression analysis Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution

COs	**Description**	**T Level**	**K Level**
CO1	Use Minitab for editing the data, sampling size selection and sampling error	T4	
CO2	Analyze the given data by using descriptive statistics tools	T4	
CO3	Use appropriate Parametric tool for testing the given hypothesis	T4	
CO4	Select appropriate Non-Parametric tool for testing the given hypothesis	T4	
CO5	Interpret the R & R Square value while using simple linear regression analysis	T5	
CO6	Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution	T4	

Module 1	**Data Processing**	**2 hours**
Data Reading, editing - Data interpretation - Sampling size selection and sampling error - Use of mini tab		
Module 2	**Analysis of Data**	**3 hours**
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**	**3 hours**
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**	**2 hours**
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**	**2 hours**
Simple Linear Regression: Method of Least Squares, R and R2 value interpretation.		
Module 6	**Graphs and Charts**	**3 hours**

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.	
Self-Learning Topics: (If Applicable)	
1	
2	
3	
Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Developing proficiency in reading, editing, and interpreting data, as well as understanding sampling techniques, sampling error, and the use of software tools like Minitab for data analysis.
2	Acquiring skills in performing various statistical tests including z-tests, t-tests, chi-square tests, and ANOVA, as well as interpreting their results for decision-making and hypothesis testing.
3	Gaining expertise in advanced tests like Mood's Median Test, Levene's Test, Kruskal Wallis Test, and Wilcoxon Signed Rank Test to analyze data from multiple sources and compare groups.
4	Mastering simple linear regression, understanding the method of least squares, and interpreting R and R2 values to evaluate model fit and predictive accuracy.
Books for Reference: (Strictly APA Format)	
1	
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***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
3	PG25DVT301	**Data Visualization Using Tableau**	15 Hours	Value Added Course	2	1

Course Objectives	This course empowers students to proficiently utilize Tableau software by comprehending its functionalities, enabling them to craft insightful visualizations and dynamic dashboards with interactivity		
COs	**Description**	**T Level**	**K Level**
CO1	Acquire proficiency in leveraging Tableau software for crafting purposefulvisual representations.		
CO2	Employ data from diverse origins to fabricate dynamic dashboards fosteringinteractivity.		
CO3	Grasp Tableau's features encompassing parameters, calculated fields, andtailored calculations.		
CO4	Master the art of effectively conveying data insights through visually compellingrepresentations		

Module 1	**Introduction to Tableau**	**2 hours**
Overview of Tableau and its importance in data visualization, Installation and setup of Tableau Desktop, connecting to various data sources (Excel, CSV, databases), Basicinterface navigation and terminology, and Understanding data types and roles in Tableau.		
Module 2	**Data Preparation**	**3 hours**
Introduction to calculated fields and parameters, Grouping and hierarchies for organizing data, applying filters and data sorting for analysis, Data Labels, Folders, Sorting, Data, adding total, sub-total, and grand-total to reports.		
Module 3	**Basic Visualizations**	**4 hours**
Exploring different chart types: bar charts, line charts, and pie charts, creating interactive maps and geographic visualizations, utilizing dual-axis and combined charts for comparison, incorporating reference lines and annotations for insights, Customizing visualizations with colors, labels, and tooltips, Waterfall chart.		
Module 4	**Advanced Visualizations**	**3 hours**
Building advanced visualizations like heat maps, histograms, Gantt charts, Funnelcharts, bullet graphs, Lollipop charts, Pareto charts, and box plots -Implementing trend lines and forecasting in visualizations.		
Module 5	**Tableau Dashboards and Sharing**	**3 hours**
Creating dynamic dashboards for presenting insights -Designing dashboards with multiple worksheets -Formatting dashboard layouts and publishing/sharing dashboards effectively.		

Self-Learning Topics: (If Applicable)	
1	
2	
3	
Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Develop the ability to effectively use Tableau for data visualization and analysis

2	Gain proficiency in preparing and organizing data using calculated fields, filters, and hierarchies.
3	Master the creation of basic visualizations such as bar, line, and pie charts, along with interactive maps
4	Acquire advanced skills in building complex visualizations like heat maps, histograms, and Gantt charts
5	Learn how to design and create dynamic dashboards that present insights clearly and interactively
6	Understand how to share and publish Tableau dashboards, ensuring accessibility and ease of communication

Books for Reference: (Strictly APA Format)

1	
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4	
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***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
4	P125AR401	**Bank Management**	45 Hours	Allied Required	3	3

Course Objectives	Illustrate the structure of Indian Banking system and role of its regulatory bodies. Relate the primary functions of bank with Risk, Treasury management and international clearing. 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. 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. Examine the financial performance of bank by using ratio analysis with live financials.

COs	**Description**	**T Level**	**K Level**
CO1	Illustrate the structure of Indian Banking system and role of its regulatory bodies		
CO2	Relate the primary functions of bank with Risk, Treasury management and international clearing.		
CO3	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.		
CO4	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.		
CO5	Examine the financial performance of bank by using ratio analysis with live financials.		

Module 1	**Indian Banking System and Regulatory Authorities**	**9 hours**

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**	**12 hours**

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	7 hours
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**	**9 hours**
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**	**8 hours**
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		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Chart showing the structure of Indian Financial System.
2	Draft the application forms for validation of KYC norms
3	Fill out an application for Bank Loan
4	Compare and interpret of different banks financial statements
5	Project on the technology adopted by different banks
6	Procedure under Insolvency and Bankruptcy code
7	Classify assets as per RBI guidelines using bank financial statements
8	Compare different Reference rates such as T-bill rates, LIBOR, EURIBOR, SIBOR etc

Books for Reference: (Strictly APA Format)

1	Khan, M. Y. (2018). *Indian financial system* (10th ed.). McGraw Hill Education.
2	Indian Institute Banking Finance (IIBF). (2019). *Principles and practice of banking* (3rd ed.). Macmillan.
3	Indian Institute of Banking and Finance (IIBF). (2018). *Bank financial management*. Macmillan.
4	Gulati, N. C. (2010). *Principles of banking management*. Excel Books.
5	Indian Institute of Banking (IIBF). (2019). *Accounting and finance for bankers* (3rd ed.). Macmillan.
6	Indian Institute of Banking Finance (IIBF). (2019). *Legal and regulatory aspects* (3rd ed.). Macmillan.
7	Jha, N., & Goda, N. (2015). *Financial reporting analysis*. Himalaya Publishing House.
8	Jeevanandam, C. (2022). *Foreign exchange practice, concepts and control*. Sultan Chand Sons.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												

CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
4	P117FT401	**Goods And Services Tax**	60 Hours	Major Optional	4	4

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

COs	**Description**	**T Level**	**K Level**
CO1	Explain the structure and functions of Dual Model under GST Act.	T3	K2
CO2	Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act.	T4	K3
CO3	Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision.	T4	K3
CO4	Compute Tax Liability of an Assessee under GST and file returns for the same.	T3	K3
CO5	Relate the implication of integration of GST system with GSP Eco System.	T5	K2
CO6			

Module 1	**Introduction To Goods And Services Tax (GST)**	**10 hours**

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**	**10 hours**

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**	**20 hours**

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	10 hours

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	10 hours

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).

Self-Learning Topics: (If Applicable)

1	
2	
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Skill Development: (These activities are only indicative, the Faculty members can innovate)

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)

Books for Reference: (Strictly APA Format)

1	Deloitte. (2020). *GST era beckons*. Wolters Kluwer.
2	Hiregange, M. N. (2021). *Goods and services tax*. Wolters Kluwer.
3	Datey, V. S. (2022). *All about GST*. Taxman.
4	Mohan, R. (2021). *Guide to GST*. Taxmann.
5	Gupta, N. K., & Batia, S. (2020). *Goods & services tax – Indian journey*. Barat's Publication.
6	Mohan, R. (2022). *Goods & services tax*. Taxmann.
7	Agrawal, S., & Malhotra, S. (2021). *Goods services tax*. Taxmann.
8	Bhaskara, B. G., Manjunath, N., & Kumar, N. (2022). *GST - Law practice*. Taxmann.
9	Garg, K. (2022). *Understanding GST*. Barat's Publication.

***Mapping of CO and PO**

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

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
4	P115FT402	**International Financial Management**	60 Hours	Major Optional	4	4

Course Objectives	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 Evaluate the role of foreign exchange market in international financial decision. Use the tactics and strategies for minimizing the risk of foreign exchange exposure. Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting. Examine the implications of international working capital management decisions of international business firm. Choose a financing mix for an international project in the context of prevalent international financial Environment.

COs	**Description**	**T Level**	**K Level**
CO1	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		
CO2	Evaluate the role of foreign exchange market in international financial decision.		
CO3	Use the tactics and strategies for minimizing the risk of foreign exchange exposure		
CO4	Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.		
CO5	Examine the implications of international working capital management decisions of international business firm		
CO6	Choose a financing mix for an international project in the context of prevalent international financial Environment.		

Module 1	**Introduction to International Finance**	**8 hours**
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**	**12 hours**
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 intent parity, Real intent parity. Parity conditions and managerial implications.		
Module 3	**Foreign Exchange Risk Management**	**12 hours**
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**	**10 hours**

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**	**10 hours**

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**	**8 hours**

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

Self-Learning Topics: (If Applicable)

1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)

1	Develop skills in sourcing international finance through bonds, loans, securitized financing, and equity, understanding loan agreements and negotiations.
2	Analyze balance of payments components, equilibrium, and disequilibrium, with a focus on trade deficits and their adjustments.
3	Master exchange rate determination, forecasting models, and the impact of fundamental factors, including parity conditions and managerial implications.
4	Gain expertise in foreign exchange risk management, including transaction, economic, and translation exposure, along with hedging strategies using currency futures and options.
5	Understand short-term asset and liability management, international working capital management, and the financing strategies for cross-border project finance, including FDI and joint ventures.

Books for Reference: (Strictly APA Format)

1	Madura, J. (2021). *International financial management*. Cengage Learning.
2	Shapiro, A. (2022). *Multinational financial management*. Prentice Hall.
3	Apte, P. G. (2020). *International financial management*. Tata McGraw Hill.
4	Zenoff, D. B., & Zwick, J. (2021). *International financial management*. McGraw-Hill.
5	Rodriguez, R. M., & Carter, E. L. B. (2022). *International financial management*. Prentice Hall.
6	Avadhani, V. A. (2021). *International finance - Theory and practice*. Himalaya Publishing House.
7	Weston, J. F., & Bart, S. (2020). *Guide to international financial management*. McGraw-Hill.
8	Edmister, R. O. (2022). *Financial institutions - Markets and management*. McGraw-Hill.
9	Rajwade, V. (2021). *Foreign exchange international finance and risk management*. Prentice Hall.
10	Madura, J. (2022). *International financial management*. Thomson Learning.
11	Jeevanandam, C. (2021). *Foreign exchange – Practice, concepts & control*. Sultan Chand Sons.

***Mapping of CO and PO**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												

CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce Programme: Mcom [Finance & Taxation]						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per Week**	**Credits**
4	P124SB401	**Business Valuation Using Excel**	45 Hours	Value Added Course	4	4

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.

COs	**Description**	**T Level**	**K Level**
CO1	Develop proficiency in constructing and analyzing financial models for various business scenarios.		
CO2	Understand and apply key financial mathematical concepts and techniques using Excel functions and formulas.		
CO3	Gain expertise in financial statement analysis, including the interpretation of income statements, balance sheets, and cash flow statements		
CO4	Prepare comprehensive financial reports and forecasts, including segment and geographic revenue sheets, cost statements, and debt sheets.		
CO5	Develop the ability to create detailed financial presentations, incorporating key assumptions, models, and industry overviews.		

Module 1	**Introduction to Valuation, Financial Modeling, and Advanced Excel Functions**	**12 hours**

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**	**10 hours**

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**	**13 hours**

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**	**10 hours**

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**	**15 hours**

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**	**8 hours**
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		

Self-Learning Topics: (If Applicable)	
1	
2	
3	

Skill Development: (These activities are only indicative, the Faculty members can innovate)	
1	Develop skills in financial mathematics, including formatting Excel sheets, using Excel formulas, and applying advanced modeling techniques like extrapolation, histogram analysis, and scenario planning.
2	Explore the use of financial analytics in evaluating financial health indicators, including liquidity, leverage, and profitability, and understanding the time value of money in decision-making processes.
3	Understand the basics of financial modeling, including the types of financial models and best practices in creating them using tools like Excel.
4	Learn the essentials of financial statement analysis, including understanding income statements, balance sheets, and cash flow statements, and applying various analysis techniques like ratio analysis and DuPont analysis.
5	Master valuation techniques such as Discounted Cash Flow (DCF), relative valuation methods (e.g., Football Field Chart), and the preparation of assumptions and models for valuation, culminating in creating a company and sector overview
6	Gain expertise in preparing financial reports such as income statements, balance sheets, cash flow statements, geographic revenue sheets, segment revenue sheets, and cost statements, while analyzing revenue drivers and forecasting key financial indicators.

Books for Reference: (Strictly APA Format)	
1	
2	
3	
4	

***Mapping of CO and PO**

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

Suggested online certification courses

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

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

Guidelines:

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

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