PONDICHERRY UNIVERSITY

(A Central University under Ministry of Education, Govt. of India.)

School of Management

Department of Commerce

Course Structure & Syllabus

M.Com (Business Finance)

Choice Based Credit System (CBCS)

For the Candidates admitted in the Academic Year 2026-27

About the Department (Pondicherry Campus)

The Department of Commerce is one of the pioneering departments of Pondicherry University. Differentiating itself from the traditional M.Com course, the Department offers a specialized post-graduate course in Commerce, M.Com (Business Finance) with focus on 'Finance'. The Department aims at imparting in-depth knowledge and professional skills required for handling the "Finance Functions" of the various corporate enterprises. As there is a need for Accounting & Taxation Professionals in all sectors of economy, the Department introduced another specialized M.Com. (Accounting & Taxation) programme, from the academic year 2011-12 which is the Silver Jubilee year of PU. This is designed to cater to the man power requirements of Corporate Sectors having knowledge in the area of Accounting and Taxation. The Department also offers a Ph.D. programme and encourages research in the field of Accounting, Finance, Banking, Stock Markets and other related fields. The Department imparts knowledge through lectures, interactive sessions, case analysis, group discussions on contemporary themes, internship training & project work. Besides, career guidance & counselling, institute-industry interaction programme, application of ICT, industrial/field visits, educational tour and students' participation in academic activities of universities and other institutions are also arranged to give practical exposure to the students. The Department is supported by UGC under SAP (DRS) to achieve academic excellence with a thrust on one of the most contemporary areas in finance i.e. "Derivatives and Risk Management". The Award of SAP DAS - II is a proof of the capability of this Department and the team work. All faculty members in the Department are research guides. More than 400 publications in national and international journal are to the credit of the faculty of the Department. The Department has also conducted 9 international conferences, in addition to more than 26 national seminars and workshops.

Programmes of Study

1. M.Com. (Business Finance)
2. M.Com. (Accounting & Taxation)
3. Ph.D Commerce

Entrance Examination - Admission will be based on the Central Universities Entrance Test (CUET)

Infrastructure Facilities

The Department is housed in the School of Management building with spacious air conditioned class rooms, overhead LCD projectors and well a equipped common computer lab with 50 computers (with internet connection). In addition, students access to on-line journals from Science Direct, EBSCO host, etc. also is available.

Placement

Commerce students are employed in various leading companies as well as in various national educational institutions. Our students are placed in the areas of Finance, Consultancies. Accounting and Taxation. Many more have undertaken research studies. Placement assistance is also provided by the Department.

Department of Commerce (Karaikal Campus)

The Department of Commerce, Karaikal Campus, Pondicherry University was established in 2007-08 at Karaikal to cater to the needs of the Karaikal region of Pondicherry Union Territory, as Karaikal is poised to become a trade centre with a port. It attracts students from different parts of India including Tamil Nadu, Kerala, Andhra Pradesh, Odisha, North Eastern States and the like. The Department offers Master in Commerce in Business Finance and Doctor of Philosophy in Commerce (Full Time and Part time). The mission of the Department is to cater to the needs of corporate and public services, by inculcating conceptual and practical knowledge in the area of Commerce and to undertake research activities with social relevance, independent projects and consultancy services. Lectures, Interactive sessions, case analysis, group discussions on contemporary themes, internship training & project work, career guidance & counselling, application of ICT, facilitating students' participation in academic activities of universities and other institutions and guidance for UGC NET/SET aspirants are the other features of the department. The Department also has various students' clubs such as Entrepreneurship Development Club, Business Quiz Club, Green Initiatives Club, to nurture the innate talents of the students so as to make them dexterous in business decision making and responsible corporate citizens of the country.

Programmes of the Study

1. M.Com (BF)
2. Ph.D. in Commerce

Infrastructure Facilities

The Department has modernized infrastructure needed for present day teaching and research. It is bestowed with a well stacked library in the campus having adequate number of text and reference books in Finance, Accounting and other business management disciplines. For computational facilities, the students and the scholars are bequeathed with a Computer lab having internet facility. For teaching, well-furnished class rooms with LCD projectors and internet connections are made available. The Centre is also facilitated with separate hostels for boys and girls, serving the needs of the students and scholars.

Placement Assistance

Commerce students from this campus are employed in various leading corporate sectors as well as in various National Educational Institutions. The Department also has placement activities to facilitate the recruitment of students.

M.Com. Programme Details

Programme Objectives (POs):

With the vision "to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow", Department of Commerce focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open- mindedness, equitability and perseverance.

The overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research. The content of existing courses too has been revised in terms of including new and relevant topics of contemporary relevance The suggestive readings are provided for each unit of the concerned course to provide a better facilitation for self-study by the students. The course has been designed in line with outcome based approach which requires specification of Course Outcomes and Course Learning Outcomes.

The M.Com programme structure offers a deep dive into various facets of managing business and organizational development by integration of cross-cutting issues relevant to gender, environment and sustainability, human values, professional ethics into curriculum through incorporation of relevant topics such as: Behavioural Finance- Organisational Behavior, Ethics & Corporate Governance, Strategic focus in the field of finance and cost accounting, Ethical and Social considerations in Business Research.

The M.Com programme aims to provide:

Provide a systematic and rigorous learning and exposure to gain knowledge of conventional as well as contemporary areas in the discipline of commerce especially on Finance, Accounting and Taxation by providing Discipline specific knowledge, critical thinking, reflective thinking and self-diverted learning through various subjects Corporate Finance, Public Finance, Personal Finance and Development Finance, International Finance, Financial Accounting, Corporate Accounting, Accounting Theory, IFRS, International Accountancy and Strategic Cost Management.

Impart skills of all types to learners such as conceptual, analytical computational, research skills, application skills, decision making skills and communication skills to gain and strengthen the employability through various courses namely Accounting for Managerial Decisions, Financial Mathematics, Statistics for Business Decision, Computerised Accounting, Multi-Variate Analysis and Business Analytics.

Inculcate moral and ethical values awareness/ reasoning, values for life and characters building, problem solving ability through EI, co-operation and teamwork through various courses such as Organizational Behaviour, Behavioural Finance, HRM, Business Ethics and CG and other co-curricular activities.

Make them competent to gain employability and to compete in the job market, to take self-employment opportunities and to serve society in a better manner. The curriculum components such as Internship, Summer Project, participation the Conference/Workshops and Publication and Comprehensive Viva in line with finishing school concepts.

This curriculum by providing knowledge, skills and values aim for making the learners competent enough to gain edge over other in availing job opportunities and to take-up self-employment avocations and to serve the society with leadership readiness for qualities. Thus, the curriculum paves the way for providing man-making education in the Nation Building Process.

Programme Specific Outcomes (PSOs)

The M.Com course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of finance and accounting professionals in business and industry. M.Com Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy and andragogical methods are adopted to ensure all round learning for the students. Department of Commerce aligns itself with the overall vision of the University i.e. M.Com Course attempt to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values.

This M.Com Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of building wisdom thinking, integrity and commitment which are the need for national pride and public confidence. The curriculum has been designed in such a way that our students are getting into teaching positions of HEIs of IIM, IIT, Central Universities and many state universities and colleges. The programme specific outcomes are listed below:

- The student can meet the prospective employer requirements like: Learning, aptitude, job proficiency and job needs/requirements and also pursue research in commerce and management areas.
- After completion of the program the students can seek placement in the areas of Corporate bodies, Banks & Financial institutions, NBFCs and NGOs to get into the position of Accounting Executives, Financial Analyst, Tax Manager, HR and Marketing Researcher/Analyst.
- The M.Com. Course provides an extreme and rigorous base for teaching, research and entrepreneurial ventures/ startups
- Gives domain specific knowledge with critical thinking and Problem Solving ability and kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values.
- Help to gain Analytical reasoning power, skills, Application skills and Decision making skills. And also impart exponential learning, reflective thinking, Employability
- Empirical Knowledge, Information, life skills and moral/ ethical awareness and values for life and character building

Programme Structure:

M.Com. programme is a two-year course divided into four-semesters. The course is of 90 Creditsand for the award of degree a student will be required to complete the credits as per the University norm.

		Semester	***Semester***
Part – I	First Year	Semester I	Semester II
Part – II	Second Year	Semester III	Semester IV

Course Credit Scheme

Semester	**Hard Core Courses**			**Soft Core Course (semester specific completion not necessary)**			**Total Credits**
	No. of papers	Credits (L+T/P)	**Total Credits**	No. of papers	Credits (L+T/P)	**Total Credits**	
I	5	4	**18**		3	**-**	**18 +**
II	6	4	**20**		3		**20 +**
III	5	4	**20**		3		**20+**
IV	6	4	**20**		3		**20+**
Total Credits for the Course			**78**		4 *3 = 12	**12**	**78+12= 90**

* For each Hard Core Course there will be 4 lecture hours of teaching per week.
One hour of class presentation / project work will be provided for each of M.Com Course.
* Duration of examination of each paper shall be 3 hours.
* Each paper will be of 100 marks out of which 60 marks shall be allocated for end semester examination and 40 marks for internal assessment.

As per the new structure, there are 22 Hard core courses in all the 4 semester, 5 in I & II and 6 in III & IV. In addition, as per the area of interest, the students are required to choose 4 softcore papers from the pool of softcore papers given. Under Choice Based Credit System, students may also choose softcore courses not necessarily from the parent department, they can opt courses from other departments also to earn 12 credits. These courses will be available for students of all programmes, including students of parent department. Students of other Department may choose these courses subject to fulfilling of eligibility of criteria as laid down by the Department.

The programme thus aims to provide students with the opportunity to develop and broaden their domain knowledge and skillsets in the area of finance, Accounting & Taxation besides management and leadership skills. The curriculum seeks to develop managerial knowledge and strategic agility, providing students with a broader skill set and a fresh perspective and to encourage them to seek out bold, innovative solutions for today's business and societal challenges.

Semester wise Details of M.Com. Course

DEPARTMENT OF COMMERCE, PONDICHERRY UNIVERSITY SCHOOL OF MANAGEMENT
M. COM (BUSINESS FINANCE) (CBCS) DEGREE
PROGRAMME LIST OF COURSES OFFERED
(APPLICABLE FROM THE ACADEMIC YEAR 2026-27 ONWARDS)

Semester	Course Code	Title of the Paper	Hard/ Soft	Credit
I	MCOM4101	Financial Management	H	4
	MCOM4102	Organizational Behaviour	H	4
	MCOM4103	Statistics for Business Decisions	H	4
	MCOM4104	Income Tax Law and Practice	H	4
	MCOM4105	Comprehensive Viva	H	2
II	MCOM4201	Accounting for decision Making	H	4
	MCOM4202	Financial Mathematics	H	4
	MCOM4203	Business Analytics for Decision Making	H	4
	MCOM4204	Financial Modelling	H	4
	MCOM4205	Comprehensive Viva	H	2
	MCOM4206	Business Internship	H	2
III	MCOM5101	Indian Financial System	H	4
	MCOM5102	Investment & Portfolio Management	H	4
	MCOM5103	Multivariate Data Analysis	H	4
	MCOM5104	Corporate Tax Planning and Management	H	4
	MCOM5105	Summer Project and Viva Voce	H	4
IV	MCOM5201	International Finance	H	4
	MCOM5202	Financial Derivatives	H	4
	MCOM5203	Behavioural Finance	H	4
	MCOM5204	Corporate Finance Lab	H	4
	MCOM5205	Comprehensive Viva	H	2
	MCOM5206	Conferences/Workshops/Publications	H	2

	SCOM	**Total Soft Core Credit Requirement for M.Com***		**12**
		Overall Credit Requirements for M.Com		**90**

* The students are required to choose a minimum of 4 softcore papers from the pool of softcore papers given below. Under Choice Based Credit System, students may also choose softcore courses not necessarily from the parent department, they can opt courses from other departments also to earn 12 credits.
* These courses will be available for students of all programmes, including students of parent department.
* Students of other department may choose these courses subject to fulfilling of eligibility criteria as laid down by the Department.

POOL OF SOFT CORE COURSES

(APPLICABLE FROM THE ACADEMIC YEAR 2026-27 ONWARDS)

The Department of Commerce would offer courses from the pool of soft core courses to both BF and AT students depending upon the need of students and availability of professors.

1. Students who have done hard core course in any subject is not eligible to take soft core course in the same subject.
2. Students are free to take any number of soft courses from other departments; need not depend upon the courses from Department of Commerce.
3. Minimum 20 and maximum 60 students are permitted for each soft core course
4. Selection of students for a particular soft core course is to be made based on the merit list prepared from the eligibility test when more than 60 prefers to join.

Course Code	Title of the Paper	Soft/ Hard	Credit
	Management and Decision		
SCOM01	Managerial Economics	S	3
SCOM02	Marketing Strategy	S	3
SCOM03	Human Resource Management	S	3
SCOM04	Strategic Management	S	3
SCOM05	Family Business Management	S	3
SCOM06	Direct and Indirect Tax Administration	S	3
SCOM07	GST and Customs Law	S	3
	Decision Tools and Techniques		
SCOM08	Machine Learning for Financial Decisions	S	3
SCOM09	Principles of Artificial Intelligence	S	3
SCOM10	Computer applications in Business	S	3
SCOM11	Research Methodology	S	3
SCOM12	Statistics for Business Decisions	S	3
SCOM13	Operations Research	S	3
	Investment and Risk Management		
SCOM14	Stock and Forex Trading Lab	S	3
SCOM15	Multinational Financial Management	S	3
SCOM16	Fund Management in Commerce Banks	S	3
SCOM17	Commodity derivatives markets & applications	S	3
SCOM18	Financial Risk Management	S	3
SCOM19	Forensic Accounting and Fraud Risk Management	S	3
SCOM20	Personal Finance	S	3
SCOM21	Financial Derivatives (For students from AT and Other Departments)	S	3
	Finance and Accounting		
SCOM22	Accounting for Derivatives	S	3
SCOM23	Merchant Banking and Financial Services	S	3
SCOM24	Corporate Governance	S	3
SCOM25	Strategic Financial Management	S	3
SCOM26	International Accounting	S	3
	General		
SCOM27	Value added courses (Only up to III Semester)	S	3
SCOM28	Entrepreneurship Development	S	3
SCOM29	Contemporary Legal Framework	S	3
	Softcore courses from Other Departments	S	3

PONDICHERRY UNIVERSITY

M.COM (BUSINESS FINANCE) (CBCS) DEGREE PROGRAMME

EFFECTIVE FROM THE ACADEMIC YEAR 2026-27 BATCH ONWARDS

PROGRAMME REGULATIONS

M.COM (BUSINESS FINANCE) PROGRAMME REGULATIONS
Effective from the Academic Year 2026-27 Batch onwards

AIM OF THE COURSE: The course aims at specializing in specific areas of core competence of Commerce studies i.e. Business Finance. This is an area where commerce students have edge over others. It is designed to impart in depth knowledge and professional skills required for handling the finance related activities of business entities and corporate enterprises.

ELIGIBILITY OF ADMISSION: Any B.Com degree with a minimum of 50% marks.

DURATION OF THE COURSE: The normal duration of the course is two years spread over four semesters. The student has to earn minimum 90 credits to complete the course.

MEDIUM: The Medium of instruction shall be English

COURSE STRUCTURE: The Course Structure comprises of Hard Core (78 Credits) and Soft Core (Minimum 12 Credits). A student is required to earn at least 90 credits to complete the course

EXAMINATION: Choice Based Credit System (CBCS) is followed in the department. The performance evaluation is based on grading. Grades are awarded at the end of each semester. The final Cumulative Grade Point Average is calculated based on the Grades obtained during the semester exams with the appropriate weightage based in respect of credits.

Distribution of marks between internal and end semester examination:

Internal Assessment - 40 marks **End Semester Examination** – 60 marks

Internal Assessment: Internal Assessment is continuous and comprises of 40 marks. The assessment is based on:

i. Internal Test 1 : 15 Marks
ii. Internal Test 2 : 15 Marks
iii. Assignment, seminar, quiz etc : 10 Marks

(The respective teacher can decide on the distribution of marks between seminar, assignment, quiz etc., out of 10 marks)

End Semester Examinations: The end semester examinations will be held for 60 Marks, consisting of Theory, problems and practical depending upon the papers taught and question paper is set and valued by the concerned course teacher himself or herself. After declaration of results within seven days, students can approach the concerned course teacher and inspect the papers valuation. In case if any student is not satisfied with the valuation, they can apply to head of the Department after paying the prescribed fees for revaluation. The head of the department would follow the University regulation for revaluation.

PASSING CONDITION: The students should have a minimum of 40% marks in the End Semester Examination and a minimum of 50% marks in the internal and external put together to pass the examination. There are no minimum pass marks in internals assessment examination.

The failed and absentees of end semester examinations who have adequate attendance will get a chance to write the examination in the subsequent semester(s). Those who are not allowed to attend the examination due to shortage of attendance have to register the same course as and when it is offered and write the examination.

END SEMESTER EXAMINATIONS QUESTION PAPER PATTERN

Time: 3 Hours Maximum Marks: 60

PART – A

(5 X 2 = 10 marks) - Answer All questions.

Objective:

- To test the conceptual understanding and subject Knowledge of students.

Rules:

- Questions should be from all Units of syllabus.
- Reproduction of words from syllabus in question should be avoided
- Both problems and theory questions can be asked.

PART-B

(5 X 8 = 40 marks) –EITHER OR type of questions. Objective:

- To test the capability of application of concepts understood or knowledge acquired;

Rules:

- It is EITHER OR type of questions.
- Answers to these questions should be from independent thinking of students (there should not be any text book answers.
- Each Unit should have two questions in EITHER OR type; both questions are expected to be application of concepts learned by students.
- Direct Problems should not be asked in case of quantitative papers; application of concepts are to be asked (For example: i) Ratio analysis; students should be asked to write report to be submitted to Management on the financial performance through the calculated ratios; ii) Statistical Techniques: Students may be asked to use the calculated mean, standard deviation, probability for taking business decisions.)

PART – C

(1 X 10 = 10 Marks)- Case Study/Computer Based Practical/Skill Based Question Objective:

- To test the skill acquired / use of computer in solving problems/ capacity of understanding the situation and take decisions.

Rule:

- In case of quantitative papers, students can be asked to solve the problems through computer (For example; Income Tax paper: question can be given to prepare online ITR in computer; in case of Portfolio Management: question can be given to form a portfolio through various online resources available.)
- In case of theory papers, students can be given live cases from current economic/stock market/financial/accounting situations

MAXIMUM NUMBER OF YEARS PERMITTED AFTER COMPLETION OF SEMESTER-IV TO COMPLETE THE COURSE:

Two years under CBCS regulation.

GUIDELINES TO DEAL WITH ATTENDANCE SHORTAGE: The Students are permitted to proceed to the next semesters without break. A student who gets FA grade in a course due to insufficient attendance should repeat the course as and when it is offered. The minimum attendance requirement is 70% in each semester to recommend the student for writing the end semester examinations.

BUSINESS INTERNSHIP:

Business Internship has to be undertaken by the students during the first semester winter break for minimum of 15 days (15 days x 8 hours per day) with any registered business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration etc.) after submitting the written information to the faculty advisor marking copy to Head of the Department**.** Petty shop or own business establishments are not allowed. It is the responsibility of students to identify and get approval from the business establishment**.** Students are expected to submit the certificate of internship from the responsible officer of the business establishment with its official seal and submit it along with the report consisting of day wise learnings during the internship to the faculty advisor. Faculty advisor would award marks for the report submitted after verification and assessment. In case of any fake or ingenuine internship certificates, the Department would recommend the University to withdraw certificates and degree issued by the University at any point of time. In case any student fails to get the minimum pass marks, she/he has to repeat/redo the internship after completing two years of M.Com during the odd semester. Mark sheet will be issued along with second semester papers.

CONFERENCES OR WORKSHOPS OR PUBLICATIONS:

Students would be awarded two credits for presenting research papers or participating in skill development/soft skill workshop or publication of research articles in SCOPUS indexed Journals by the faculty advisor after assessing and examining the research papers and participation certificates as per the details provided below. It is the responsibility of students to identify conferences/Workshop/publications in any areas of hard core papers included in M.Com Syllabus. Conferences/Workshop/Publications are related to soft core papers then they are not to be considered for awarding credit. Prior written information is to be submitted to faculty advisor to present research papers or participate in workshop or publish in journal. The assessment has to be done by the concerned faculty advisor by getting brief report with necessary certificates/evidences.

Research Conferences: Students should have presented research papers at least in two conferences organized by any University or Institute of National Importance, during their first three semesters after joining M. Com (Conferences organized by Colleges are not acceptable). Papers presented at conferences are to be in the areas of any hard-core papers included in M.Com syllabus. Research papers in the areas of soft-core papers are not to be considered for awarding credit.

Workshops: Students who are not able to present research papers should have participated in Skill Development or Soft Skill Workshops organized by any Universities or Institutions or Colleges in India or Abroad. Minimum duration of the Workshop either individually or aggregate of different workshops is to be 15 days. Faculty advisor would assess the participation certificates and examine the skill acquired by students and award credits based on the performance of students.

Publications: Students would be awarded two credits by the faculty advisor if he/she has published at least one research paper in any indexed journals during the first three semesters after joining M.Com in the areas of hard core papers included in M.Com syllabus. Publication in any other journals or related to soft core papers are not to be considered for awarding credits.

If any students is not able to present paper or participate in workshop or publish research papers, he/she would not be entitled to get pass certificate till they complete. Mark sheet will be issued along with fourth semester marks.

PROGRAMME OUTCOMES &

COURSE SPECIFIC OUTCOMES

DEPARTMENT OF COMMERCE, SCHOOL OF MANAGEMENT
PONDICHERRY UNIVERSITY
M. COM (BUSINESS FINANCE) (CBCS) DEGREE PROGRAMME

COURSE SPECIFIC OUTCOME
(APPLICABLE FROM THE ACADEMIC YEAR 2026-27 ONWARDS)

Semester	Course Code	Title of the Paper	Course Specific Outcome
I	MCOM4101	**Financial Management**	Various decision making like, Investment, capital structure, working capital and dividend. To provide an insight into the broad framework of Financial Management. It also attempts to impart the skills necessary for making financial decisions
	MCOM4102	**Organizational Behavior**	Demonstrate the applicability of the concept of Organisational Behaviour to understand the individual and group behavior of people in the organisation. To provide comprehensive introduction to the area of organizational behaviour and to familiarize the functioning of the organizational environment.
	MCOM4103	**Statistics for Business Decisions**	Emphasis will be on the application of the concepts learnt to various managerial situations. To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.
	MCOM4104	**Income Tax Law and Practice**	Assessment of tax for person, provisions relating to deductions and International perspectives of Taxation. To create the capacity of the stakeholder to manage various tax issues for their practical Life and help them to undertake advisory positions in any organization.
	MCOM4105	**Comprehensive Viva**	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.
II	MCOM4201	**Accounting for Decision Making**	To gain acquaintance with the principles of financial, Cost &Management Accounting. To enable the students to take decisions using management accounting tools. Recall the importance of Management accounting and Imbibe critical thinking skills to analyze financial statements. Understanding the different costing methods and techniques and to build knowledge on new costing techniques for effective cost management. Able to determine Optimal managerial decisions like make or buy decisions, shut down or continue. Apply the financial statement like cash flow statement and funds flow statement in decision making process.
	MCOM4202	**Financial Mathematics**	Restate the Definition, Concept, Importance and scope of Financial mathematics Gaining conceptual knowledge and application skills on Vector analysis, Multiple integration and linear integral Solve the problems on Differential equations Application skills on numerical techniques in Finance Understanding the nature, assumptions and working of different models of Financial Markets. Aims at the active and practical use of mathematics in Financial Market To gain knowledge on different models of Financial Markets

	MCOM4203	**Business Analytics for Decision Making**	Gaining exposure on different types of business analytics Knowledge on Measurement Scales and its applications Understanding the working of Linear Programming Workings on different methods of data forecasting Insights about data analytics softwares. The objective is to provide relevant experience in data analytics to take business decisions scientifically.
	MCOM4204	**Financial Modeling**	Hands on experience in excel for financial functions Developing and Documenting excel models Insights on mechanics of Equity Analysis Testing methodology of Security Market Line Methodology and conduct of Event Studies Teaching with visual aids and Excel worksheet To introduce you to the application of excel in finance To develop your ability in using spreadsheets for financial modeling
	MCOM4205	**Comprehensive Viva**	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.
	MCOM4206	**Business Internship**	Develop practical business skills and professional competencies through real-world industry exposure. Apply business knowledge and professional skills in real-world industry settings.
III	MCOM5101	**Indian Financial System**	Indian Financial Systems with instruments and the role of intermediaries. To familiarize students with Financial System, Institutions & Market and to help them to acquire skill to deal with various financial instruments
	MCOM5102	**Investment & Portfolio Management**	1. Learn to compute historical and expected returns as well as the risk measures 2. Construct and Manage a Portfolio To expose students on the various avenues available for effective investment and possible way to avoid risk in investments through portfolio Management.
	MCOM5103	**Multivariate Data Analysis**	1. Understanding the assumptions made in performing each analysis and test, 2. Decide what method to use with their dataset, 3. Analyse the data and get the results, 4. And interpret the results and explain the findings to others. The course is aimed at imparting advanced data analysis skills using software's like MINITAB and SPSS to enhance the research capability of a student.
	MCOM5104	**Corporate Tax Planning and Management**	Giving expert advice in corporate tax planning. Able to independently handle corporate tax planning. Due diligence and compliance of tax laws. Understand the innovative ideas in corporate tax in India and to give expert advices to whom is required regarding various tax issues for decision-making.
	MCOM5105	**Summer Project and Viva Voce**	Students will be equipped with practical skills and knowledge. This paper aimed to equip student with the advances and industry specific activities of the business through research or internship and apply the theoretical knowledge learned.
IV	MCOM5201	**International Finance**	Apply the knowledge in foreign exchange To mitigate the exposure of currency fluctuations To help students to trade in foreign exchange

			To know various tools in handling currency exposure To explain the outcomes and reactions of MNC on various decisions To check the viability of an international project in terms of profitability and cash flows Effectively communicate the outcome of the analysis t all the stakeholders.
	MCOM5202	**Equity Derivatives**	Explain the need to hedge Calculate the payoffs one can receive through options Make option strategies To help students understand the concepts and equip them to take investment and trading positions in the options and futures market.
	MCOM5203	**Behavioral Finance**	Decision Making Avoiding heuristic bias Behavioral economics The purpose is to develop a strategic and policy perspective of Behavioural Finance and Investment Management.
	MCOM5204	**Corporate Finance Lab**	To enable the students to conduct Fundamental Analysis and Technical Analysis of company using real time data. Gives the hands on experience using real live data also it will help the students to give financial consultancy firms
	MCOM5205	**Comprehensive Viva**	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.
	MCOM5206	**Conferences/Work shops/Publications**	Gaining acquaintance with different HEIs to participate in conference and present papers. Developing publication skill.

POOL OF SOFT CORE COURSES

COURSE SPECIFIC OUTCOME

(APPLICABLE FROM THE ACADEMIC YEAR 2026-27 ONWARDS)

Course Code	Title of the Paper	Course Specific Outcome
	Management and Decision	
SCOM01	**Managerial Economics**	Basic application of Economics in Business Decision Making. Objective of this paper is to provide the basic concepts in Managerial Economics.
SCOM02	**Marketing Strategy**	Devising strategies to sell the product and segmentation. The Objective of this course is to develop both theoretical and practical understanding to the various concepts of International Marketing.
SCOM03	**Human Resource Management**	Gives insights about the basic concept of HRM and itsevolution and challenges. Articulate human resource planning using quantitative and qualitative Dimensions. Knowledge on different methods of training and performance appraisal methods and their link with compensation. Strategies of Talent Management and Change Management. Understand the concept of HR Analytics and its applications. Acquaintance with the essential functions of HRM
SCOM04	**Strategic Management**	Learn to Think Critically and understand complex business challenges. Learn to Strategize, Collaborate for better implementation of Strategies. Acquire Leadership skills to solve and implement strategic understanding to work for success in business. Understand the Global Business Scenario and manage the Global Work Force. The course introduces the students with the global business conditions and familiarizes them with the strategies for meeting global competition.
SCOM05	**Family Business Management**	Development and implementation of effective governance. Devising strategies for family business. Understanding the basics of succession planning. Gives exposure on situational aspects of family owned business, its growth and sustainability.
SCOM06	**Direct and Indirect Tax Administration**	Gaining exposure on different types of taxes. Organisational setup of Direct tax administration. Organisational setup of Indirect tax administration. Settlement and composition under direct and indirect tax laws. Understand the various administrative and regulatory provisions of Direct Tax and Indirect taxes in India.
SCOM07	**GST and Customs Law**	Understand the concept of Indirect Tax and Custom Laws and exemption of duties Build knowledge on concepts of GST and the implementation of GST in India Classify the Goods and services exempted from tax and understand the procedures of registration and collection of tax Develop knowledge about Input Tax credit, tax credit in special circumstances and Reverse Charge Mechanism Understand the taxability procedure on goods and services and advanced ruling and e-Invoice To understand the indirect tax provisions and recent amendments regarding indirect tax system in India. To get expert opinion to finalize management decisions in connection with various indirect tax issues.

Decision Tools and Techniques		
SCOM08	**Machine Learning for Financial Decisions**	Design a neural network for an application of your choice Identify applications suitable for different types of machine learning with suitable justification Implement probabilistic discriminative and generative algorithms for an application of your choice and analyze the results Use a tool to implement typical clustering algorithms for different types of applications Design and implement on HMM for a sequence model type of application Gaining understanding on the concepts of machine learnings Appreciate the supervised and unsupervised learning and its applications Understand the theoretical and practical aspects of Probabilistic Graphical Models Learn the concepts and algorithms of reinforcement learning, computational learning theory
SCOM09	**Principles of Artificial Intelligence**	Understanding the basic areas of artificial intelligence including problem solving, knowledge representation, reasoning, decision making, planning, perception and action, and learning - and their applications (e.g. Data mining, information retrieval). Able to design and implement key components of intelligent agents of moderate complexity in Java and/or Lisp or Pro-log and evaluate their performance provides AI application in Business, Finance and Accounting
SCOM10	**Computer applications in Business**	Understanding of the basic areas of computer applications. This course is intended to introduce you to the application of excel in finance. The course seeks to develop your ability in using spreadsheets for financial modelling
SCOM11	**Research Methodology**	Sensing the importance of Research and development of Research design. Gain knowledge about Data Acquisition, Data Pre-processing and preparation Understand the concepts and applications of **R and Excel Programming.** Computational skills on widely using statistical techniques in various business research areas. Impart knowledge on Research Methodology Theory and Techniques for identifying, analysing and interpreting research problems in the real life situations.
SCOM12	**Statistics for Business Decisions**	Applications of statistical softwares Interpretations of the results Making decisions based on the results Familiarising various Statistical Data Analysis tools that can be used for effective decision making. Application of the concepts learnt to various managerial situations
SCOM13	**Operations Research**	Cost cutting and profit maximisation through Liner programming Assigning the job Management and control of Inventory Knowing the application of Operations Research techniques for taking managerial decisions
Investment and Risk Management		
SCOM14	**Stock and Forex Trading Lab**	Students who complete this course can do stock and forex trading. Understating the operations of the security market Gaining knowledge on the Trading Process, settlement, and legal frameworks

SCOM15	**Multinational Financial Management**	Gain insights on the basics of Multinational Financial Management Demonstrating the International portfolio, capital structure and working capital management. Create understanding on financial management of MNC's with special emphasis on cost of capital, Portfolio investment, International taxation and managing political risk
SCOM16	**Fund Management in Commerce Banks**	Create better understand about the general banking scenario of India The student will also acquaint himself with practical banking application and the regulation governing this sector Demonstrate an understanding of the financials of the bank. Able to test the soundness of the bank thorough CAMEL mode Gain knowledge on credit analysis, financial distress prediction and investment practices of banks
SCOM17	**Commodity derivatives markets & applications**	Helps to understand the general commodity market scenario inIndia Acquaint with practical aspects of commodity derivative market application and the regulation governing this sector. Knowledge on Commodity derivative markets, regulatory framework, risk management and Spot and Futures Market Operations
SCOM18	**Financial Risk Management**	Measurement of various financial risk viz, equity, forex and commodity Application of risk management techniques Understanding the hedging techniques The course aims at familiarizing the students with principle and practices of Financial Risk Management and enables them to develop decision making skills in management risk.
SCOM19	**Forensic Accounting and Fraud Risk Management**	Fraud Investigating and Managing the Fraud. Supporting the criminal Prosecution in case of need Impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization.
SCOM20	**Personal Finance**	Knowledge on investment selections, Investment evaluation & Portfolio construction. Find direction and guidance in one's financial decisions Understand how each financial decision affects other areas of finance Ensure the financial stability for adapting to life changes
SCOM21	**Financial Derivatives (For students from AT and Other Departments)**	Explain the need to hedge Calculate the payoffs one can receive through options Frame option strategies Understand the concepts and equip investment trading positions in options and futures market.
Finance and Accounting		
SCOM22	**Accounting for Derivatives**	Measurement and Valuations of derivatives Techniques of derivatives accounting Reporting practices of derivatives accounting Impart the knowledge on the derivatives accounting and its implications on the balance sheet items
SCOM23	**Merchant Banking and Financial Services**	Aware of Role and responsibilities of Merchant Banker, Rules and Regulations to Merchant banking in India Knowledge on financial services to get job opportunities in companies which are specializing in it.
SCOM24	**Corporate Governance**	Give insights on the evolution and development of corporate Governance along with the issues and practices that governs corporate sectors. Understand the concepts of corporate governance Value the shareholder and stakeholder rights and responsibilities Relationship between Corporate Governance, Corporate Finance, Investments and Shareholders wealth maximisation

SCOM25	**Strategic Financial Management**	Effective application of strategies Making strategic decisions Familiarize the concepts and approaches of managing corporate finance from Strategic perspective.
SCOM26	**International Accounting**	Understand the concepts of International accounting system Identifying the country differences in accounting practices Comparative analysis of major accounting issues Narrate the prevailing International Accounting Systems Enhance the employability of students in MNCs
General		
SCOM27	**Value added courses (Only up to III Semester)**	Student can opt their subject based on their interest & requirements The student has to register and complete a certification course offered by any one of the online platforms such as NISM, Swayam-NPTEL, MOOC etc. (certification from any one module)
SCOM28	**Entrepreneurship Development**	Develop awareness about entrepreneurship and successful entrepreneurs. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication. Understand the DNA of an entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective. Create and validate a business model and business plan for their idea Gain awareness about the availability of institutional support for young entrepreneurs.
SCOM29	**Contemporary Legal Framework**	Understanding the various Laws that are applicable to business entity Basics provisions of the enactment and its scope Give an overview about contemporary legislation very well applicable to Modern Business units
Softcore courses from Other Departments		

Mapping of POs & CSOs - HARD CORE Subjects

Sl. No	Programme Outcomes	MCOM4101	MCOM4102	MCOM4103	MCOM4104	MCOM4105	MCOM4201	MCOM4202	MCOM4203	MCOM4204	MCOM4205	MCOM4206	MCOM5101	MCOM5102	MCOM5103	MCOM5104	MCOM5105	MCOM5201	MCOM5202	MCOM5203	MCOM5204	MCOM5205	MCOM5206
1	PO1																						
2	PO2																						
3	PO3																						
4	PO4																						
5	PO5																						
6	PSO1																						
7	PSO2																						
8	PSO3																						
9	PSO4																						
10	PSO5																						

Mapping of POs & CSOs - Hard CORE Subjects

Less Contributing	Moderately Contributing	Highly Contributing
1	2	3

Mapping of POs & CSOs - SOFT CORE Subjects

Sl. No	Programme Outcomes	SCOM 01	SCOM 02	SCOM 03	SCOM 04	SCOM 05	SCOM 06	SCOM 07	SCOM 08	SCOM 09	SCOM 10	SCOM 11	SCOM 12	SCOM 13	SCOM 14	SCOM 15	SCOM 16	SCOM 17	SCOM 18	SCOM 19	SCOM 20	SCOM 21	SCOM 22	SCOM 23	SCOM 24	SCOM 25	SCOM 26	SCOM 27	SCOM 28	SCOM 29
1	PO1																													
2	PO2																													
3	PO3																													
4	PO4																													
5	PO5																													
6	PSO1																													
7	PSO2																													
8	PSO3																													
9	PSO4																													
10	PSO5																													

Less Contributing	Moderately Contributing	Highly Contributing
1	2	3

ODD SEMESTER

FIRST SEMESTER

M.Com (Business Finance) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4101	**FINANCIAL MANAGEMENT - HC**	4	4	40	60	100
Prerequisites	Basic finance knowledge, Budgeting, working capital etc.,					
Learning Objectives	To provide an insight into the broad framework of Financial Management. It also attempts to impart the skills necessary for making financial decisions					
Methodology	Chalk and talk, Group Discussion, Group assignments, presentation					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Provides greater insights into the broad framework of Financial Management	L 1, L 2
CO 2	Create better understanding of present value, future value and Annuity concepts	L 2
CO 3	It also attempts to impart the skills necessary for making financial decisions	L 3
CO 4	Various decision making like, Investment, capital structure, working capital and dividend	L 4
CO 5	Able to make return analysis and risk analysis	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	2	2
CO2	2	2	3	2	3	2	2	2	2	2
CO3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4101: FINANCIAL MANAGEMENT

Hard Core **4 Credits**

Unit I	**Overview**
	Functions of financial manager – Profit Maximization – Wealth Maximization – financial health maximisation – Finance Function. Time Value of Money – Future Value – Present Value - Single flow -Annuity Flow- Multiple compounding periods – Doubling Period – Sinking Fun d Factor etc. – risk return trade off
Unit II	**Investment Decision**
	Cost of Capital – Components cost and overall Cost of capital – Cost of Debt – redeemable and irredeemable – Cost of Preference – Cost of Equity – Internal and External– Weighted Average Cost of Capital – Book Value – Market Value Weights. **Capital Budgeting:** Traditional and Discounted cash flow Techniques - Risk Analysis in Investment Decision.
Unit III	**Financial Decision**
	Sources of Finance – debt – Equity – Preference – Leverage – Operating leverage – Financial Leverage – Combined Leverage – Theories – Net Income Approach – Net Operating Income Approach – MM Approach – Traditional Approach – Practical - Determinants of capital structure
Unit IV	**Dividend Decision**
	Theories – Modigliani and Miller Approach – Walter Model – Gordon Model – Dividend Policy and Share Valuation – Stock Splits – Bonus Shares – Practical Aspects of Dividend Policy – Corporate Dividend Behaviour
Unit V	**Working Capital Management**
	Overall Considerations – Duration of Operating Cycle – Investment in Current Assets – Management of Individual Components – Cash Management – Receivables Management – Inventory Management – Current Asset Financing
Reference Books	Sheridan Titman, Arthur J. Keown, John D. Martin Financial Management: Principles And Applications, 13 edition 2019, Pearson Education.
	Eugene H Brigham, Fundamentals of Financial Management, Dryden Press,New York, 16th Edition, 2021
	Prasanna Chandra, Financial Management: Theory & Practice| 11th Edition, 2022, McGraw Hill
	Khan M.Y& Jain P.K. Financial Management, Tata McGraw Hill, NewDelhi, 2018, 8th Edition
	James C.Van Horne ,Financial Management &Policy, Prentice Hall of India, New Delhi, 12th Edition, 2019
Open Resources	
Tools and Softwares	Basic Finance Functions in Excel

M.Com (Business Finance) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4102	**ORGANISATIONAL BEHAVIOUR - HC**	4	4	40	60	100
Prerequisites	Basic Knowledge of General Management					
Learning Objectives	This course is designed to equip the students with the traits necessary to understand the dynamics of individual and group behavior for efficient and effective utilization of human resources in the organizations. Broadly, the course intends to help the students to:					
Methodology	Lectures, Case study Analysis, Experiential exercises.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Able to understand and analyze the individual needs, feelings, aspirations, traits, attitude and personality	L 1, L 2
CO 2	Know and comprehend the conceptual framework of organizational behaviour (OB) and learn foundations, realities and challenges of OB.	L 2
CO 3	Acquire skills needed to plan for the implementation of change in an organization; identify and develop effective motivational and leadership skills	L 3
CO 4	Valuate the impact of leadership styles, team dynamics, and organizational culture on employee performance and motivation.	L 4
CO 5	Design strategies for conflict resolution, change management, and organizational development by applying behavioural theories and ethical principles.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	2	2	2	3	3	2	2	2	2
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4102: ORGANISATIONAL BEHAVIOUR

Hard Core **4 Credits**

Unit I	**Introduction to Organization behaviour**
	Organization behaviour : Concept and significance, Contributing disciplines, Emerging trends in OB, The five anchors of OB; **Individual Behaviour**: Attitudes, Perception: Process & errors, Improving perceptions; Values and Ethics; Personality development, Determinants of Personality, Personality traits relevant to OB; Learning, Theories & Principles of Learning, Contingencies & Schedules of Reinforcement. –Organizational behaviour models and approaches.
Unit II	**Motivation**
	Process of motivation; Theories of motivation-Need hierarchy theory, Two-factor theory, Alderfer's ERG theory, McClelland's need theory, Victor Vroom's expectancy theory, Stacy Adam's equity theory. **Leadership:** Concept; Leadership styles; Theories of Leadership - Trait theories, Behavioral theories, Contingency and Situational theories; Leader – Member Exchange (LMX) theory, Managerial Grid: Likert's four systems of leadership; Transactional and Transformational leadership. **Communication**: Concept of two-way & Open Communication.
Unit III	**Group behaviour**
	Group norms, Group formation & Team Development, Group cohesiveness, Group Dynamics, Inter personal relationships, Transactional analysis.
Unit IV	**Organizational Design**
	Traditional & Modern Organisational Design, Power & Politics: Sources & Consequences of Power, Organisational Politics, Types of Political Activity, Controlling Political Behavior; **Organisational culture**: Elements of Organisational Culture, Hofstede's culture typology.
Unit V	**Organisational Dynamics**
	Organisational Climate, Organisational Change: Meaning, causes of change, reistence to change, management of change; Organisational Development: Organisational conflict: Conflict Management, Traditional & Modern view of conflict, Constructive & Destructive conflict, Conflict Process; Stress Management, Concept of stress, Sources & Effects of stress on humans, Management of Stress; Organisational Effectiveness.
Reference Books	Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Organizational Behaviour Pearson Publication, 18th Edition, 2021
	Gerald A. Cole, Organisational Behaviour: Theory and Practice ThomsonPublication, 3rd Edition, 2004
	Chandrani Singh, Aditi Khatri, Principles and Practices of Management and Organizational Behaviour, SAGE Publications, 2019
	Khanka S.S, Organizational Behaviour S. CHAND Publication, 8th Edition, 2017

M.Com (Business Finance) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4103	**STATISTICS FOR BUSINESS DECISIONS - HC**	4	4	40	60	100
Prerequisites	Basic idea about the statistics and its application in Business decision					
Learning Objectives	To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.					
Methodology	Chalk and talk, Presentations, Assignment and software based problem solving					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making.	L 1, L 2
CO 2	Provides knowledge about developing descriptive statistics for a given variable .	L 2
CO 3	Ability to make decision in risky and uncertain situations	L 3
CO 4	Gives exposure in making decisions on hypnotical situations	L 4
CO 5	Facilitate in finding relationships among two more variables and the extent of their relationships	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	3	2	2	2	2
CO2	2	2	2	2	2	2	2	2	2	2
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4103: STATISTICS FOR BUSINESS DECISIONS

Hard Core **4 Credits**

Prerequisites	Basic idea about the statistics and its application in Business decision
Learning Objectives	To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.
Learning Outcomes	Emphasis will be on the application of the concepts learnt to various managerial situations
Methodology	Chalk and talk, Presentations, Assignment and software based problem solving
Unit I	**Measures of Central Tendency**
	Attributes, variables (quantitative and qualitative), Scales of measurement: nominal, ordinal, interval and ratio, Measures of Central Tendency, Measures of Dispersion: Shape of the distribution: Skewness and Kurtosis.
Unit II	**Probability**
	Meaning and need, Theorems of addition and multiplication, Conditional probability, Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, exponential and Normal distribution, Central limit theorem
Unit III	**Parametric Tests**
	Population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Introduction to testing of Hypothesis: Concept; Level of Significance; Process of testing; Type I and Type II error, standard error of estimates, Test of hypothesis concerning Mean: z test and t-test, F test
Unit IV	**Measures of relations**
	Correlation Analysis: scatter diagram, linear, logistic and multinomial, Correlation: Meaning, Significance, Tests for significance of Correlation Coefficient- Regression Analysis
Unit V	**Non Parametric Tests**
	Chi-square tests; Sign tests Wilcoxon Signed – Rank tests; Wald – Wolfowitz tests; Kruskal – Wallis tests
Reference Books	Keller, G. and Gunjan Malhotra, Statistics for Management and Economics (10th Edition). New Delhi: CENGAGE India Pvt Ltd, 2018.
	Levin, R. and Rubin, D, Statistics for Management (7th Edition). New Delhi: Pearson, 2012.
	Gupta S.P. Statistical Methods, Sultan Chand, New Delhi 2009
	Stine, R. and Foster, Statistics for Business (Decision making and Analysis) (2nd Edition), New Delhi: Pearson, 2014
	Arora & Arora, Statistics for Management, Sultan Chand, New Delhi, 2009
Open Resources	
Tools and Softwares	MS Excel, SPSS

M.Com (Business Finance) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4104	**INCOME TAX LAW AND PRACTICE - HC**	4	4	40	60	100
Prerequisites	Knowledge on Income Tax Act					
Learning Objectives	To create the capacity of the stakeholder to manage various tax issues for their practical Life and help them to undertake advisory positions in any organization.					
Methodology	Chalk and talk, Assignments, seminar, presentations					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basis of Income Tax	L 1, L 2
CO 2	A thorough understanding of provisions relating to deductions and Exemptions	L 2
CO 3	Represent taxpayers in income tax proceedings	L 3
CO 4	Computation of Tax liability of the Assessee	L 4
CO 5	Advise taxpayers on income tax planning and compliance	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	2	2	2	2	2	2	2	2	2	2
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4104: INCOME TAX LAW AND PRACTICE

Hard Core **4 Credits**

Prerequisites	Knowledge on Income Tax Act
Learning Objectives	To create the capacity of the stakeholder to manage various tax issues for their practical Life and help them to undertake advisory positions in any organization.
Learning Outcomes	Assessment of tax for person, provisions relating to deductions and International perspectives of Taxation
Methodology	Chalk and talk, Assignments, seminar, presentations
Unit I	Concept of Income Tax
	Concept of Income. Residential Status of the Individual, HUF, AOP, Firm & Company- Relationship between Residential Status and Taxable Income- Exempted Incomes. Direct Tax Reforms.
Unit II	Computation of Gross Total Income
	Income from Salary. Income from House Property. Business or Professional Income. Capital Gains and Income from Other Sources.
Unit III	Computation of Taxable Income
	Gross Total Income. Clubbing. Set off and Carry forward the Losses. Deductions
Unit IV	Computation of Tax Liability
	Tax Liability of Individuals. Tax Liability of Hindu Undivided Family. Tax Liability of Partnership Firms and Companies. AMT. MAT. Old Tax Regime Vs New Tax Regime. Relief and Rebate
Unit V	Income Tax Administration
	Income Tax Authorities. Kinds of Assessment. Types of Return. Filling of Return. Penalties. Settlement Procedures. TDS. TCS. Advance Tax Payment. Refund
Reference Books	V.K. Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxmann Publication, 71st Edition 2025
	H.C. Mehrotra and S.P. Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications, 66th edition 2025.
	V.P. GAUR, D.B. NARANG, PUJA GAUR, RAJEEV PUR, INCOME TAX LAW & PRACTICE: ASSESSMENT YEAR 2025-26
	Dr. Girish Ahuja & Dr. Ravi Gupta, Direct Taxes Law & Practice (DTL) As Amended by Finance Act, 2025, 17th Edition 2025
	Taxmann Income Tax Bill 2025 Taxmann Publication 2025
Open Resources	www.incometaxindia.gov.in https://boslive.icai.org/study_material_new_paper_details.php?c=intermediate&language=English&year=Applicable%20for%20May%202026%20Examination%20Onwards

MCOM 4105: COMPREHENSIVE VIVA

Hard Core **2 Credits**

M.Com (Business Finance) – Semester 1						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4105	**COMPREHENSIVE VIVA HC**	2	-	-	-	100
Prerequisites						
Learning Objectives	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	• Every student has to appear before committee of faculty members. • Student will be asked questions from all the subjects learned during this semester. • Each faculty member will give marks individually after assessing the performance of students. • Average of marks given by the committee of faculty members will be taken as a final mark for students. • In case student fails to get the minimum marks to pass, she/he has to repeat the viva in the subsequent semester(s).					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend the knowledge gained	L 1, L 2
CO 2	Learn the nuances of facing any interview	L 2
CO 3	Develop communication skills	L 3
CO 4	Gives finishing school experience	L 4
CO 5	Prompting presence of mind and critical thinking	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	2	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

EVEN SEMESTER

SECOND SEMESTER

M.Com (Business Finance) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4201	**ACCOUNTING FOR DECISION MAKING - HC**	4	4	40	60	100
Prerequisites	Basic knowledge on Financial, Cost and Management accounting					
Learning Objectives	To gain acquaintance with the principles of financial, Cost &Management Accounting To enable the students to take decisions using management accounting tools.					
Methodology	Teaching with visual aids and on Excel Sheets , Assignments and Tests, Problem Solving and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	To enable the students to take decisions using management accounting tools.	L 1, L 2
CO 2	Recall the importance of Management accounting and Imbibe critical thinking skills to analyze financial statements.	L 2
CO 3	Understanding the Budget & budgetary control and Standard costing techniques to achieve a desired cost objective	L 3
CO 4	Understand the job contract and Process costing procedures and to build knowledge on new costing techniques for effective cost management	L 4
CO 5	Apply the financial statement like cash flow statement and funds flow statement in decision making process	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	3	2	2	2	2
CO2	2	2	2	2	2	2	2	2	2	2
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4201: ACCOUNTING FOR DECISION MAKING

Hard Core **4 Credits**

Unit I	**Introduction to Decision Accounting**
	Introduction to Financial, Cost and Management Accounting; Difference between Financial Accounting and Management Accounting; Difference between Cost Accounting and Management Accounting; Accounting as information system- users of Accounting information- Reading financial statements- Key tools: Ratio Analysis and Cash Flow Statements.
Unit II	**Areas of Financial Decision**
	Cost Control, Cost Reduction, and Cost Management. Assessing Financial Health, Asset Management, Cost Management, Leverage Management, Risk Management and Benchmarking. Responsibility Accounting, Concept and Approaches to Responsibility Accounting. Different Responsibility Centres Significance; Divisional Performance Measurement –Financial Measures
Unit III	**Costing Methods**
	Methods of Product Costing, Job Costing, Customer Costing, Process Costing, Indirect Cost and Allocation, Misallocation of indirect Cost.-Services Costing- Transport and Hospitals.
Unit IV	**Costing Techniques for Decision Making**
	Absorption Vs. Marginal Costing, Behaviour of costs, Break Even Analysis, BEP in Multi-Product Environment, Pricing Decision, Make or Buy Decision, Discontinuing product or closing of divisions, Optimal Product Mix, Activity based costing.
Unit V	**Budgeting and Variance Analysis**
	Strategic Planning and Budgets, Budgeting Process, Preparation of Master Budget, Setting Standards, Variance Analysis: General Framework, Fixed and Variable Overhead Variance, Material Mix Variance, Sales and Sales Mix Variance and Investigating Variance.
Reference Books	S.N. Maheswari, Management Accounts, Sultan Chand & Sons, New Delhi, 2021
	Jain S. P and K.L. Narang : K.L: Advanced Costing, Kalyani Publishers Ludhiana 2009
	M.Y.Khan and P.K. Jain: Cost Accounting, Tata McGraw Hill Co., New Delhi 2017, 2nd Edition
	R.L. Gupta and Others: Advanced Accountancy, Sultan Chand Sons, NewDelhi,1st Edition, 2018
	Charles T. Horagren: Cost Accounting: A Managerial Emphasis PearsonPrentice Hall, New Delhi, 16th Edition, 2017
Open Resources	
Tools and Softwares	

M.Com (Business Finance) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4202	**FINANCIAL MATHEMATICS- HC**	4	4	40	60	100
Prerequisites	Studied at least one paper on Business Maths and/or Statistics at UG					
Learning Objectives	Aims at the active and practical use of mathematics in Financial Market					
Methodology	Teaching with visual aids Assignments and Tests Problem Solving and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Gain knowledge on different models of Financial Markets and Restate the Definition, Concept, Importance and scope of Financial mathematics.	L 1, L 2
CO 2	Understand and apply matrices in solving financial and business-related problems.	L 2
CO 3	Gaining conceptual knowledge and application skills on Vector analysis, Multiple integration and linear integral	L 3
CO 4	Solve the problems on Differential equations	L 4
CO 5	Application skills on numerical techniques in Finance	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	2	2	2	2	2	2	2	2	2	2
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4202: FINANCIAL MATHEMATICS

Hard Core **4 Credits**

Unit I	**Introduction**
	Concept, Importance and scope of Financial mathematics – Set theory, Basic Concept: Indices and logarithm, Permutations and Combinations and Quadratic Equation.
Unit II	**Matrices**
	Matrix operations- Multiplication by scalar. Matrix addition and Multiplication. Matrix inverse, solving system of simultaneous equations Matrix determinants. - Matrices as transformations - Matrices applications The Matrix as a Collection of Securities, Matrix Multiplication and portfolios, The Identity Matrix and Arrow-Debreu Securities Inverse Matrix and Replicating Portfolios.
Unit III	**Calculus and Mathematical Analysis**
	Vector, Functions, Differentiation in several variables, Vector-valued functions, Maxima and minima in several variables, Simple integrations.
Unit IV	**Differential Equations**
	First Order Differential Equations, Linear Second Order Differential Equations, Applications of Linear Second Order Differential Equations, Laplace Transforms, Systems of Linear Differential Equations, Introduction to PDE.
Unit V	**Methods for solving Algebraic and Transcendental Equations**
	Methods for solving Algebraic and Transcendental Equations: Bisections Method, False Position Method, Newton-Raphson Method. Interpolation: Lagrange and Newton Interpolation, Piecewise Linear Interpolation. Numerical Differentiation and Integration: First and Higher Order approximation for first derivative, Numerical integration by closed Newton- Cotes formulae: Trapezoidal rule, Simpson's rule; Euler's method to solve ODE's, Second order Runge - Kutta Methods.
Reference Books	Sheldon M. Ross An Elementary Introduction to Mathematical Finance, Cambridge University Press
	Raymond H. Chan, Yves ZY. Guo, Spike T. Lee Financial Mathematics, Derivatives and Structured Products, Springer
	Ali Hirsa Computational Methods in Finance, CRC press
	Giuseppe Campolieti, Roman N. Makarov, Financial Mathematics: A Comprehensive Treatment CRC press
Open Resources	https://www.khanacademy.org/
Tools and Softwares	Spread sheets

M.Com (Business Finance) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM4203	**BUSINESS ANALYTICS FOR DECISIONS MAKING- HC**	4	4	40	60	100
Prerequisites	Basic knowledge on data and data interpretation					
Learning Objectives	The objective is to provide relevant experience in data analytics to take business decisions scientifically.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Gaining exposure on different types of business analytics	L 1, L 2
CO 2	Knowledge on Measurement Scales and its applications	L 2
CO 3	Understanding the working of Linear Programming	L 3
CO 4	Workings on different methods of data forecasting	L 4
CO 5	Insights about data analytics softwares	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	2	2	2	2	2	2	2	2	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4203: BUSINESS ANALYTICS FOR DECISIONS MAKING

Hard Core **4 Credits**

Unit I	**Introduction**
	Science of data driven decision-making, Descriptive analytics, Predictive analytics and Prescriptive analytics; Big data analytics, web and social media analytics, Machine learning algorithms.
Unit II	**Data Analytics Software**
	Analytical Software –Free and Open Source Software Vs Paid Software: **R Language:** Commands and Syntax, Packages and Libraries, Data Types, Data Structures – Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Importing and Exporting Data. **Excel** Introduction to statistical operations. **PYTHON:** Introduction to statistical operations, programming and data analysis.
Unit III	**Descriptive analytics**
	Introduction, data Types and scales, types of data measurement scales, measures of central tendency, measures of variations, measures of shapes.
Unit IV	**Prescriptive Analytics**
	Linear programming - Model building, assumptions, sensitivity analysis, solving LP programming using graphical method, range of optimality and shadow price.
Unit V	**Forecasting techniques**
	Introduction, time series data and components of time series of data, forecasting techniques and forecasting accuracy, moving average method, single exponential smoothing, double and triple exponential smoothing, Crostons forecasting methods, ARIMA Model.
Reference Books	R.N. Prasad and Seema Acharya, (2016), Fundamentals of Business Analytics, Wiley.
	U Dinesh Kumar (2017), Business Analytics: The Science of Data - Driven Decision Making, Wiley.
	V. K. Jain (2018), Data Science and Analytics (with Python, R and SPSS Programme), Khanna Publishing
	Evans James (2017), Business Analytics (2nd Edition), Pearson.
	Mark J. Bennett and Dirk L. Hugen (2016), Financial Analytics with R (Building a Laptop Laboratory for Data Science), Cambridge University Press
Open Resources	Yahoo finance, moneycontrol.com, RBI and IMF database
Tools and Softwares	

M.Com (Business Finance) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4204	**FINANCIAL MODELLING - HC**	4	4	40	60	100
Prerequisites	Exposure on Corporate Finance and Financial Management and Basic statistical applications.					
Learning Objectives	To introduce you to the application of excel in finance					
	To develop your ability in using spreadsheets for financial modelling					
Methodology	Teaching with visual aids and Excel worksheet Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Hands on experience in excel for financial functions	L 1, L 2
CO 2	Developing and Documenting excel models	L 2
CO 3	Insights on mechanics of Equity Analysis	L 3
CO 4	Testing methodology of Security Market Line	L 4
CO 5	Methodology and conduct of Event Studies	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2	3	3	2	2	3
CO2	3	3	2	3	2	3	3	2	2	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM4204: FINANCIAL MODELLING

Hard Core **4 Credits**

Unit I	**Excel for Financial Analysis**
	Basic Excel features-Financial functions-Logical functions-Statistical functions-Look up and reference function-analysis tool pack
Unit II	**Building excel models**
	Documenting excel models- debugging excel models-Formula auditing tools-Financial statement forecasting-Review of theory and concepts- Modeling examples-Present Value and Net Present Value-The Difference between Excel's PV and NPV Functions-Internal Rate of Return and Loan Tables
Unit III	**Equity Analysis**
	Portfolio mean and variance-Risk return representation of portfolios-Using solver to find efficient points-combining risky and risk free securities-asset pricing-single index model- estimating beta coefficients-variance covariance matrix-value-at-risk.
Unit IV	**Testing the Security Market Line**
	The First-Pass Regression-The Second-Pass Regression-Testing CAPM using excel- Solving an Unconstrained Portfolio Problem-Solving a Constrained Portfolio Problem
Unit V	**Event Studies**
	Outline of an Event Study-Measuring the Stock's Behavior in the Estimation Window and the Event Window-Market-Adjusted and Two- Factor Models-The Event Window-Impact of Earnings Announcements on Stock Prices-Cumulative Abnormal Returns
Reference Books	Ron Messer "Financial Modelling for Decision Making using Excel in Accounting & Finance, Emerald Publishing Ltd, 2020
	Michael Rees, "The Essentials of Financial Modelling in Excell, 1st edition, Wiley Publisher, 2023
	Gottlieb Isaac, "Next Generation Excel: Modeling in Excel for Analysts and MBAs John Wiley and sons limited 2009
	Chandan Senguptha "Financial Modeling: Using excel and VBA John Wiley and sons limited 2008
	Simon Benninga "Financial Modeling The MIT Press Cambridge, Massachusetts 2008
	Soubeiga, Eric, Mastering Financial Modeling: A Professional's Guide to Building Financial Model in Excel, McGraw-Hill Professional, 2013.
Open Resources	
Tools and Softwares	

MCOM 4205: COMPREHENSIVE VIVA

Hard Core **2 Credits**

M.Com (Business Finance) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4205	**COMPREHENSIVE VIVA - HC**	2	-	-	-	100
Prerequisites						
Learning Objectives	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	• Every student has to appear before committee of faculty members. • Student will be asked questions from all the subjects learned during this semester. • Each faculty member will give marks individually after assessing the performance of students. • Average of marks given by the committee of faculty members will be taken as a final mark for students. • In case student fails to get the minimum marks to pass, she/he has to repeat the viva in the subsequent semester(s).					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend the knowledge gained	L 1, L 2
CO 2	Learn the nuances of facing any interview	L 2
CO 3	Develop communication skills	L 3
CO 4	Gives finishing school experience	L 4
CO 5	Prompting presence of mind and critical thinking	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	3	2	3	3	2	2	3
CO3	2	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM 4206: BUSINESS INTERNSHIP

Hard Core **2 Credits**

M.Com (Business Finance) – Semester 2						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 4206	**BUSINESS INTERNSHIP - HC**	2	-	-	-	100
Prerequisites						
Learning Objectives	Develop practical business skills and professional competencies through real-world industry exposure. Apply business knowledge and professional skills in real-world industry settings.					
Methodology	• At the end of the internship period, every student shall submit a structured internship report. • Written Report Contents: 1: Brief discussion of the firm or organization in which the internship is done. 1.1 General Information: Name, location, type of industry, total number of employees, historical information of the organization, vision, mission, and significant achievements of the organization 1.2 Organizational Structure: include an organizational chart and describe the organizational structure. 2: Detailed description of work done by the student 2.1 Schedule: Describe the day-by-day work. Include orientation, training sessions, meetings, tasks, accomplishments, etc. • The report should be very professional, neatly typed. • Double-spaced, 12pt, Times New Roman Page numbered in the bottom right-hand corner of the page. • Proofread before submission. Avoid any grammatical errors.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend business concepts, organizational practices, and professional procedures observed during the internship.	L 1, L 2
CO 2	Apply theoretical knowledge acquired through the programme to real-world business situations and workplace challenges.	L 3
CO 3	Develop professional communication, interpersonal, teamwork, and workplace management skills	L 3, L4
CO 4	Analyze organizational structures, leadership practices, corporate culture, and business processes in an industry setting.	L 4
CO 5	Evaluate workplace experiences and formulate solutions, recommendations, and professional development strategies through reflective learning.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	3	2	3	3	2	2	3
CO3	2	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

ODD SEMESTER

THIRD SEMESTER

M.Com (Business Finance) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5101	**INDIAN FINANCIAL SYSTEM- HC**	4	4	40	60	100
Prerequisites	General Knowledge about the Financial markets and its functions					
Learning Objectives	To familiarize students with Financial System, Institutions & Market and to help them to acquire skill to deal with various financial instruments					
Methodology	Chalk and talk, Presentations, Seminar					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the structure, components, and functioning of the Indian financial system including financial markets, institutions, instruments, and regulatory bodies.	L 1, L 2
CO 2	Apply knowledge of financial instruments and services to assess investment options and risk-return trade-offs.	L 2
CO 3	Analyze the role of RBI, SEBI, and other financial regulators in maintaining financial stability and promoting economic growth.	L 3
CO 4	Evaluate the functioning of money and capital markets, and their impact on liquidity, investment, and financial inclusion.	L 4
CO 5	Critically examine recent developments, reforms, and challenges in the Indian financial system and propose policy recommendations.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5101: INDIAN FINANCIAL SYSTEM

Hard Core **4 Credits**

Unit I	**Financial System**
	Structure – Components – Markets – Institutions – Instruments – Services – Functions – Significance – Development of Financial Sector – Parameters of Development of Financial Sector – Regulatory framework
Unit II	**Financial Markets**
	Capital Markets – Money Markets – Foreign Exchange Markets – Equity and Derivative Markets – Commodity Markets – Characteristics Features – Participants – Instruments – Challenges. – Role of SEBI in regulating Financial Markets.
Unit III	**Financial Institutions in India**
	Banking – Commercial Banks –Spreads and NPAs – Capital Adequacy Norms – Capital Market Support – Development Financial Institutions: IFCI, IDBI, ICICI, SFCS, SIDBI etc - Development vs Commercial Banking – Universal Banking.- Regulations of RBI over Financial Institutions
Unit IV	**Financial Instruments**
	Primary and secondary market instruments – features, distinctions, Debt – Equity – Hybrid, Innovative Instruments – Mutual Funds – Financial Instruments for Foreign Capital – ADRs – GDRs – FCCB – P Notes – IDRs
Unit V	**Financial Services**
	Meaning, Characteristics and types of Financial Services-Significance; Scope of Financial Services- fund based and fee based financial services- Leasing and Hire-purchase, Merchant banking services
Reference Books	Bhole L.M, "Financial Institutions & Markets", Tata McGraw Hill, 2021
	Machiraju H.R., "Merchant Banking, New Age International, 4th Edition, 2012.
	Khan, M.Y., "Indian Financial System, 4/e Tat McGraw-Hill, 2013, 8th Edition
	Vasant Desai, "Financial Markets and Financial Services", Himalaya Publishing, 2018, 2nd Revised Edition
	Meir Kohn, Financial Institutions and Markets", Oxford University Press, 2006, 2nd Edition

M.Com (Business Finance) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5102	**INVESTMENT & PORTFOLIO MANAGEMENT - HC**	4	4	40	60	100
Prerequisites	Basic Understanding of Financial Accounting, Corporate Finance and Statistics					
Learning Objectives	To expose students on the various avenues available for effective investment and possible way to avoid risk in investments through portfolio Management.					
Methodology	• Class lectures, interactive learning and practical problems • Assignments to produce weekly performance report which tracks Stock, Bonds and Commodity. • Students practice on trading simulation					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts of investment, risk, return, and the structure of financial markets	L 1, L 2
CO 2	Analyze various investment avenues and evaluate their suitability for different investor profiles	L 2
CO 3	Apply portfolio theories and models to construct diversified investment portfolios	L 3
CO 4	Assess portfolio performance using risk-adjusted return measures and revise strategies accordingly.	L 4
CO 5	Design and optimize investment portfolios using quantitative techniques and real-time market data.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5102: INVESTMENT & PORTFOLIO MANAGEMENT

Hard Core **4 Credits**

Unit I	**Investment Overview**
	Investment: Meaning - Nature - Scope – Objectives – Investment, Speculation and Gambling – Asset Allocation Decisions, Selecting Investments in financial markets, organisation and functioning of Securities, Security market Indices.
Unit II	**Investment Theory**
	Portfolio Theory: The Benefits of Diversification, Capital Asset Pricing Model and Arbitrage Pricing Theory, Efficient Market Hypothesis
Unit III	**Portfolio Analysis and Selection**
	Traditional portfolio analysis, Why portfolios, Effects of combining securities, Markowitz risk-return optimization; Portfolio Selection: Risk and Investor preferences, Selecting the best portfolio, Markowitz portfolio optimization, Sharpe portfolio optimization, Arriving at the optimal portfolio, Consideration of new securities; Traditional portfolio selection.
Unit IV	**Portfolio Evaluation and Revision**
	Concept of mutual fund and NAV, Sharpe's – Treynor's - Jenson's performance index- Use of excel spreadsheet application; Meaning and Need for portfolio revision, Portfolio revision technique, Cost of portfolio revision.
Unit V	**Portfolio Simulation**
	Using virtual trading platforms like Dalal Street Investment Journal (DSIJ) Game, Yahoo Finance, Money Control, Investopedia stock stimulator etc. (Practical Based Unit)
Reference Books	Reily F K, Brown K.C, Investment Analysis and Portfolio Management, Cengage,2012
	Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi, 6th Edition,2021
	Francis J.C. – Investments: Analysis & Management, Mc Graw Hill, 14th Edition 2020
	Elton & Gruber- Modern Portfolio and Investment Analysis, John Wiley & Sons, 9th Edition 2014
	Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi, 6th Edition, 2018
	Avadhani V.A – Security Analysis & Portfolio Management, Himalaya Publishing House, 12th Edition 2022
Open Resources	Yahoo-Finance, Money Control, Investopedia, Economist, CNBC, BSE, NSE
Tools and Softwares	Access to Internet, Excel, Word, Power Point, SPSS

M.Com (Business Finance) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5103	**MULTIVARIATE DATA ANALYSIS - HC**	4	4	40	60	100
Prerequisites	Should have studied Statistics at the UG level					
Learning Objectives	The course is aimed at imparting advanced data analysis skills using software's like MINITAB and SPSS to enhance the research capability of a student.					
Methodology	Lectures, Assignments, Lab and a project. In the project, students will, Find dataset to apply multivariate analysis, Apply multivariate methods, Interpret the results, and Report the findings.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understanding the assumptions made in performing each analysis and test,	L 1, L 2
CO 2	Decide what method to use with their dataset,	L 2
CO 3	Analyse the data and get the results, and interpret the results and explain the findings to others	L 3
CO 4	Interpret and validate the results of multivariate models for decision-making and strategy formulation.	L 4
CO 5	Design and execute multivariate research projects using software tools and real-world datasets.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5103: MULTIVARIATE DATA ANALYSIS

Hard Core **4 Credits**

Unit I	**Introduction**
	Meaning, Definition- Concept, Measurement scales Measurement errors, Types of multivariate techniques – Guideline for Multivariate Analysis and interpretative. A structured approach to Multivariate model building.
Unit II	**Factor analysis**
	Meaning, Objectives, Assumptions, Process of deriving Factors and assessing overall fitness, Criteria for the number of Factors to Extract - CFA - Interpreting the Factors – Rotation of Factors – Varimax – Significance of Factor Loadings , Structural Equation Modeling (SEM)
Unit III	**Multiple Regression Analysis**
	Simple regression, Multiple Regression Objective of Multiple Regression – Assumptions – Estimating the Regression model and assessing the overall model Fit – Interpreting the Regression variate – Assessing Multi collinearity. Logit & Probit model – Discriminant & Cluster Analysis.
Unit IV	**Multiple Discriminant Analysis**
	Key terms – Objectives & Decision Process – Calculating Discriminate Z Scores – Potency Index – Rotation Loadings – Case wise Diagnostics – Assessing Overall Fit
Unit V	**Multivariate analysis of Variance**
	MANOVA – Univariate test – Multivariate ANOVA – Two group case: Hotel ling's T square – group MONOVA – Post hoc Tests – Interpreting results
Reference Books	Joseph F Hair/Barry J. Babin/Rolph E. Anderson/William C. Black, Multivariate Data Analysis, 8th edition, Cengage India Private Limited, 2018
	Johnson RA and DW Wichern., Applied Multivariate Statistical Analysis, Upper Saddle River, NJ, Prentice Hall, 6th Edition , 2012.
	Affif and Clark., Computer Aided Multivariate Analysis, Lifetime Learning Publications, California
	SPSS, Inc., SPSS advanced Statistics Guide, Chicago, SPSS
	Shanthi R , Multivariate Data Analysis Using Spss, MJP Publishers, 2019.
Open Resources	Companies Annual Reports, NSE, BSE, Money Market, Capital Market, Commodity Market, FOREX Market
Tools and Softwares	R, SAS, SPSS, MINITAB

M.Com (Business Finance) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM5104	**CORPORATE TAX PLANNING AND MANAGEMENT- HC**	4	4	40	60	100
Prerequisites	Basic knowledge on tax provisions and tax planning					
Learning Objectives	To understand the innovative ideas in corporate tax in India and to give expert advices to whom is required regarding various tax issues for decision- making					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts of corporate taxation in India, including the computation of taxable income and tax liability.	L 1, L 2
CO 2	Identify and analyze various tax planning strategies for corporations.	L 2
CO 3	Advise corporations on how to comply with tax laws and regulations.	L 3
CO 4	Prepare tax returns and other tax-related documents for corporations.	L 4
CO 5	Represent corporations in tax audits and other tax proceedings.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

MCOM5104: CORPORATE TAX PLANNING AND MANAGEMENT

Hard Core **4 Credits**

Unit I	**Corporate taxation**
	Taxable Income and Tax Liability. Problems on Computation of Taxable Income of Corporate. Minimum Alternative Tax. Dividend Distribution Tax. Tax on Income distributed to Unit holders. Tax incentives to the exporters.
Unit II	**Corporate Tax Management**
	Return of Income. Assessment. Advance Payment of Tax. Tax Deductions at Source. Tax Collection at Source. Appeals and revisions. Income Tax Authorities. Settlement of Cases. Advance Ruling for Non- Residents. Search and Seizure. Penalties and Fine.
Unit III	**Corporate Tax Planning**
	Introduction of Tax Planning. Tax planning with respect to Forms of Business. Nature of Business. Location of Business. Tax Planning Vs Tax Management. Tax Avoidance Vs Tax Evasion
Unit IV	**Tax Planning and Corporate Decisions**
	Tax Planning for business. Capital Structure Decision. Dividend Distribution Decision. Own or Lease. Make or Buy Decision. Shutdown or Continue Decisions. Repair or Replace. Sale of Assets used for Scientific Research.
Unit V	**Tax Issues Relating to Business Restructuring**
	Amalgamation. Demerger. Conversion of Sole Proprietary into Company. Conversion of Firm into Company. Slump Sale. Transfer of Assets between Holding and Subsidiary Company.
Reference Books	V.K. Singhania and Monica Singhania Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., 26th edition 2022
	Sally Jones and Shelley Rhodes Principal of Taxation for business and Investment Planning Tata McGraw Hill 4th edition 2010.
	H.C. Mehrotra and S.P. Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications, 63 edition 2022
	Gaur and Narang, Income Tax Law and practice, Kalyani Publication 50th edition 2022
	Girish Ahuja and Ravi Gupta. Direct Taxes Ready Reckoner with Tax Planning, Wolters Kluwer Publisher 21st edition 2020

M.Com (Business Finance) – Semester 3						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5105	**SUMMER PROJECT AND VIVA – VOCE - HC**	4	-	-	-	100
Prerequisites	Knowledge on Accounting, Finance, Stock Market, Banking and Insurance.					
Learning Objectives	This paper aimed to equip student with the advances and industry specific activities of the business through research or internship and apply the theoretical knowledge learned.					
Methodology	The students are expected to undertake research project (may be primary or secondary source based) in any one of the areas of Finance, Accounting, and Taxation at the end of II semester during summer vacation for 45 days. Report is to be submitted in the third semester, which will be evaluated along with the III Semester examination. Project report evaluation consists of both internal and external marks of 40 and 60 respectively. Internal marks of 40 would be awarded based on two presentations (mid term and final) to be made by students in the presence of all the faculty members of the department. Each presentation would carry 20 marks. Final report can be submitted only when student has made two presentations; if any student fails to make two presentations then he/she will have to repeat in the next year when this paper is offered. Final report would be evaluated for 40 marks, based on the quality of report and performance in viva. All faculty of the department with external examiners will hold viva voce examination. Maximum marks for viva are 20 marks					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Helps to identify the research issues/problems	L 1, L 2
CO 2	Learn the nuances of application skills	L 2
CO 3	Develop skills of data collection and analysis	L 3
CO 4	Gives exposure to establish contacts	L 4
CO 5	Prompting critical thinking and reviewing a problem and making report	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	2	2	2	2	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5105: SUMMER PROJECT AND VIVA – VOCE

Hard Core **4 Credits**

Prerequisites	Knowledge on Accounting, Finance, Stock Market, Banking and Insurance.
Learning Objectives	This paper aimed to equip student with the advances and industry specific activities of the business through research or internship and apply the theoretical knowledge learned.
Learning Outcomes	Students will be equipped with practical skills and knowledge.
Methodology	The students are expected to undertake research project (may be primary or secondary source based) in any one of the areas of Finance, Accounting, and Taxation at the end of II semester during summer vacation for 45 days.
	Report is to be submitted in the third semester, which will be evaluated along with the III Semester examination.
	Project report evaluation consists of both internal and external marks of 40 and 60 respectively.
	Internal marks of 40 would be awarded based on two presentations (mid term and final) to be made by students in the presence of all the faculty members of the department. Each presentation would carry 20 marks.
	Final report can be submitted only when student has made two presentations; if any student fails to make two presentations then he/she will have to repeat in the next year when this paper is offered.
	Final report would be evaluated for 40 marks, based on the quality of report and performance in viva.
	All faculty of the department with external examiners will hold viva voce examination. Maximum marks for viva are 20 marks
	Any student who fails in "project report" is expected to redo the entire process in the subsequent semester.

EVEN SEMESTER

FOURTH SEMESTER

M.Com (Business Finance) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5201	**INTERNATIONAL FINANCE - HC**	4	4	40	60	100
Prerequisites	The students should have a basic knowledge of corporate finance and should be familiar with finance concepts					
Learning Objectives	To explain the outcomes and reactions of MNC on various decisions To check the viability of an international project in terms of profitability and cash flows Effectively communicate the outcome of the analysis to all the stakeholders					
Methodology	Lecture Case Study Lab involving practical's of currency trade					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Apply the knowledge in foreign exchange	L 1, L 2
CO 2	To mitigate the exposure of currency fluctuations	L 2
CO 3	To help students to trade in foreign exchange	L 3
CO 4	To know various tools in handling currency exposure	L 4
CO 5	Evaluate international investment decisions using capital budgeting and cost of capital in a global context	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5201: INTERNATIONAL FINANCE

Hard Core **4 Credits**

Unit I	**Foundations of International Finance**
	Evolution of Bretton woods system. Fixed and Flexible Exchange, Rate arrangements. European Monetary System. International Economic Crises. Balance of Payments and its Components. BOP trends in major countries.
Unit II	**International Financial Markets and Instruments**
	International Money Market: Euro Currency Market. Euro Credits. Euro Notes. Cryptocurrency. International Bond Market: Credit Rating and indices of International Bond Market., International Equity Markets: Market Structure. Trading in International Equities. Cross-listing of equities. Instruments: GDRs. ADRs. IDRs. Global Registered Shares.
Unit III	**Foreign Exchange Exposure and Management**
	Functions, Structure, participants of Forex Market. Foreign Exchange Rates: Spot, Forward, Futures, Options and Swap. International Parity Relationship, Management of Foreign Exchange Exposure: Transaction, economic and Translation exposure
Unit IV	**Foreign Direct Investment & cross border acquisition**
	Automatic Route, Government Route, Prohibited Sectors – Regulations on FDI & Cross Border Acquisition.
Unit V	**International Taxation & Disputes resolution**
	Basic Concepts. International Tax Treaties. BEPS Action Plans. International Disputes Resolution Mechanism.
Reference Books	Apte, P.G: International Financial Management, Tata McGraw Hill, NewDelhi 2020, 8th Edition
	Shapiro, Alan. C: Multinational Financial Management, Prentice-Hall, NewDelhi. 2009, 8th edition
	Cheol S. Eun, Bruce G. Resnick: International Finance Management, McGraw Hill, 2017 5th Edition.
	Buckley, Adrian: Multinational Finance, Prentice-Hall, New Delhi, 20205th Edition.
Open Resources	https://www.udemy.com/course/international-finance-i/
Tools and Software	Spread Sheets OLYMP trade

M.Com (Business Finance) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5202	**FINANCIAL DERIVATIVES - HC**	4	4	40	60	100
Prerequisites	Basic Knowledge of finance and Mathematics					
Learning Objectives	To help students understand the concepts and equip them to take investment and trading positions in the options and futures market.					
Methodology	Lecture Case Study Spreadsheet Modelling					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Explain the need to hedge	L 1, L 2
CO 2	Calculate the payoffs one can receive through options	L 2
CO 3	Make option strategies	L 3
CO 4	Analyze the pricing and valuation of derivative instruments	L 4
CO 5	Evaluate hedging, speculation, and arbitrage strategies	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5202: FINANCIAL DERIVATIVES

Hard Core **4 Credits**

Unit I	**Introduction to derivatives**
	meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement, and regulations. - Derivatives Market in India: –regulation, working, and trading activity.
Unit II	**Forwards and Futures**
	Mechanics of forward and futures contract, Hedging and valuation of forward Future contracts; Future market –Applications and strategies in forward and future contracts.
Unit III	**Options**
	Types of options; Equity Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black -Scholes model, for Call Option; Valuation of put Options; Index options: options market exchange-traded options, over-the-counter options, quotes trading, margins, clearing, regulation, and taxations. Option Greeks and trading strategies.
Unit IV	**SWAPS**
	Mechanics of interest rate swaps, valuation of interest rate, swaps currency swaps, and valuation credit risk and swaps. - Warrants and convertibles and other synthetic derivative products.
Unit V	**Derivatives Accounting & Taxation:**
	scope and importance - Accounting & Taxation practices of Derivatives – Accounting Standard - reporting practices
Reference Books	Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education, 2021
	John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education,2022
	David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003.
	Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007.
Open Resources	https://nptel.ac.in/courses/110/107/110107128/
Tools and Software	Spreadsheet Modelling

M.Com (Business Finance) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5203	**BEHAVIORAL FINANCE - HC**	4	4	40	60	100
Prerequisites	Basic Knowledge of Finance and Investments.					
Learning Objectives	The purpose is to develop a strategic and policy perspective of Behavioural Finance and Investment Management.					
Methodology	Lecture, Discussion, Case study Analysis, Analytical Sessions.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the psychological foundations of financial decision-making, including biases and heuristics.	L 1, L 2
CO 2	Examine how cognitive errors and emotional influences affect investor behavior and market outcomes.	L 2
CO 3	Apply behavioural concepts to explain anomalies in financial markets such as overreaction, underreaction, and herd behavior.	L 3
CO 4	Design strategies that incorporate behavioural insights to improve financial decision-making and advisory practices.	L 4
CO 5	Design strategies that incorporate behavioural insights to improve financial decision-making and advisory practices.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	2	2	2	2	3	2	2	2	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5203: BEHAVIORAL FINANCE

Hard Core **4 Credits**

Unit I	**Foundations of Behavioural Finance**
	Behavioural Finance - Conventional Finance: Assumptions and differences; Neo Classical Finance; Behavioural Challenges - Heuristic & Biases, Self-Deception, Prospect Theory and Mental Accounting, Emotional Factors and Social Forces, Neuroscientific and Evolutionary Perspective.
Unit II	**Rational Finance and Behavioural Challenge**
	Foundations of Rational Finance: Rational Vs Irrational Thinking and Investment decisions; Rational Markets Hypothesis and Theories; The Influence of Psychology; Challenges of Behaviourists.
Unit III	**Behavioural Aspects of Investing**
	Investor Behaviour: Portrait of an Individual Investor, Psychological Influence, Psychographic Models, Sound Investment Philosophy; Market Outcomes; Value Investing: Prospects of Value Investing.
Unit IV	**Behavioural Corporate Finance**
	Corporate Finance Theories and Decisions: Rational Managers with Irrational Investors Approach, Valuation, Capital Budgeting, Capital Structure, Dividend Policy, Mergers and Acquisitions (M&A), Agency Conflicts and Corporate Governance: Building a Smart Business Organisation.
Unit V	**Corporate Decision Making and Behavioural Influence**
	Asset Management Theories: Behavioural Portfolio Theory, Behavioural Asset Pricing Model; CAPM Vs BAPM; Behavioural Influences and Challenges in Decision Making. Effect of Efficient Market Hypothesis(EMH) and Adaptive Market Hypothesis(AMH). Systematic underperformance, Active Portfolio Management and alpha hunting, Socio-psychological challenges to financial markets.
Reference Books	Prasanna Chandra, Behavioural Finance, 2nd Edition 2020, McGraw Hill Education (India) Private Limited, New Delhi.
	James Montier (2007), Behavioural Investing: A Practitioner's Guide to Applying Behavioural Finance, The Wiley Finance Series.
	Michael M. Pompian (2006), Behavioural Finance and Wealth Management, John Wiley & Sons, Inc., Hoboken, New Jersey.
	William Forbes, Behavioural Finance, John Wiley & Sons Inc, 1st Edition 2011
	Meir Statman (2019), Behavioural Finance: The Second Generation, CFA Institute Research Foundation.
	Sujata Kapoor and Jaya Mamta Prosad (2019), Behavioural Finance, SAGE Publications.
Open Resources	https://www.coursera.org/learn/duke-behavioral-finance#about
Tools and Software	Spread Sheet Modelling

M.Com (Business Finance) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5204	**CORPORATE FINANCE LAB- HC**	4	4	40	60	100
Prerequisites	**Basic functions in MS Excel**					
Learning Objectives	**G**ives the hands on experience using real live data also it will help the students to give financial consultancy firms					
Methodology	Lectures, Assignments, Practice.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the practical applications of core corporate finance concepts such as time value of money, capital budgeting, and cost of capital.	L 1, L 2
CO 2	Apply financial models and Excel-based tools to analyze investment decisions, capital structure, and working capital management.	L 2
CO 3	Analyze real-world financial data to evaluate firm performance and valuation using techniques like ratio analysis and discounted cash flow	L 3
CO 4	Design financial strategies for corporate decision-making including mergers, acquisitions, and dividend policy.	L 4
CO 5	Create and present dynamic financial dashboards and reports using software tools to support strategic financial decisions	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

MCOM5204: CORPORATE FINANCE LAB

Hard Core **4 Credits**

Unit I	**Based on Annual Reports of Companies**
	Analysis of financial statements based on any five select annual reports, important ratios, funds flow analysis statements, examining the trends over a period. Comparison between cross category ratios, cross sectional analysis.
Unit II	**Based on Database**
	• Extraction of industry wise data on select fundamentals • Extraction of company specific data • Annual Data on select indicators across companies in a given industry • Data on select big business houses in India • Data on capital structure designs of select industries • Sector wise stock price indices • Company specific price charts and identification of events based on exercises: o Estimation of daily returns, weekly returns, monthly, quarterly and half yearly returns ▪ Working out leads and lags in the stock ▪ Identification of trends and patterns of share prices
Unit III	**Market Based Exercises**
	• Calculation of correlation between funds and stock returns • Estimation of Multiple Regression Equation between select firm values and market returns • Dummy value regression, step-wise regressions
Unit IV	**Multivariate Analysis**
	Factor Analysis and Principle Component Analysis
Unit V	Discriminant functions and Credit Analysis, Cluster Analysis and Data distances
Open Resources	Companies Annual Reports, NSE, BSE, Money Market, Capital Market, Commodity Market, FOREX Market
Tools and Softwares	Excel, SPSS, E-views

MCOM 5205: COMPREHENSIVE VIVA

Hard Core **2 Credits**

M.Com (Business Finance) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5205	**COMPREHENSIVE VIVA - HC**	2	-	-	-	100
Objectives	Purpose of this Viva is to assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	• Every student has to appear before committee of faculty members. • Student will be asked questions from all the subjects learned during this semester. • Each faculty member will give marks individually after assessing the performance of students. • Average of marks given by the committee of faculty members will be taken as a final mark for students. • In case student fails to get the minimum marks to pass; she/he has to repeat the viva in the subsequent semester					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Recollect and comprehend the knowledge gained	L 1, L 2
CO 2	Learn the nuances of facing any interview	L 2
CO 3	Develop communication skills	L 3
CO 4	Gives finishing school experience	L 4
CO 5	Prompting presence of mind and critical thinking	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	3	2	3	3	2	2	3
CO3	2	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

M.Com (Business Finance) – Semester 4						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
MCOM 5206	**CONFERENCES/ WORKSHOPS / PUBLICATIONS- HC**	2	-	-	-	100
Objectives	Purpose is to provide an opportunity to enhance, assess and examine the understanding of subjects studied/learned during this semester.					
Methodology	Students would be awarded two credits for presenting research papers or participating in skill development/soft skill workshop or publication of research articles in SCOPUS indexed Journals by the faculty advisor after assessing and examining the research papers and participation certificates as per the details provided below. It is the responsibility of students to identify conferences/Workshop/publications in any areas of hard core papers included in M.Com Syllabus. Conferences / Workshop/ Publications are related to soft core papers then they are not to be considered for awarding marks. Prior written information is to be submitted to faculty advisor to present research papers or participate in workshop or publish in journal. **Research Conferences:** Students should have presented research papers at least in two conferences organized by any University or Institute of National Importance, during their first three semesters after joining M. Com (Conferences organized by Colleges are not acceptable). Papers presented at conferences are to be in the areas of any hard-core papers included in M.Com syllabus. Research papers in the areas of soft-core papers are not to be considered for awarding marks. **Workshops:** Students who are not able to present research papers should have participated in Skill Development or Soft Skill Workshops organized by any Universities or Institutions or Colleges in India or Abroad. Minimum duration of the Workshop either individually or aggregate of different workshops is to be 15 days. Faculty advisor would assess the participation certificates and examine the skill acquired by students and award marks based on the performance of students. **Publications**: Students would be awarded two credits by the faculty advisor if he/she has published at least one research paper in any of the indexed journals during the first three semesters after joining M.Com in the areas of domain specific hard core papers included in M.Com syllabus. If any students is not able to present paper or participate in workshop or publish research papers, he/she would not be entitled to get pass certificate till they complete						

POOL OF SOFT CORE COURSES

(APPLICABLE FROM THE ACADEMIC YEAR 2026-27 ONWARDS)

- The Department of Commerce would offer courses from the pool of soft-core courses to both BF and AT students depending upon the need of students and availability of professors.
- Students who have done hard-core course in any subject is not eligible to take soft-core course in the same subject.
- Students are free to take any number of soft courses from other departments; need not depend upon the courses from Department of Commerce.
- Minimum 20 and maximum 60 students are permitted for each soft core course
- Selection of students for a particular soft-core course is to be made based on the merit list prepared from the eligibility test when more than 60 prefers to join.

Course Code	Title of the Paper	Soft/ Hard	Credit
	Management and Decision		
SCOM01	Managerial Economics	S	3
SCOM02	Marketing Strategy	S	3
SCOM03	Human Resource Management	S	3
SCOM04	Strategic Management	S	3
SCOM05	Family Business Management	S	3
SCOM06	Direct and Indirect Tax Administration	S	3
SCOM07	GST and Customs Law	S	3
	Decision Tools and Techniques		
SCOM08	Machine Learning for Financial Decisions	S	3
SCOM09	Principles of Artificial Intelligence	S	3
SCOM10	Computer applications in Business	S	3
SCOM11	Research Methodology	S	3
SCOM12	Statistics for Business Decisions	S	3
SCOM13	Operations Research	S	3
	Investment and Risk Management		
SCOM14	Stock and Forex Trading Lab	S	3
SCOM15	Multinational Financial Management	S	3
SCOM16	Fund Management in Commerce Banks	S	3
SCOM17	Commodity derivatives markets & applications	S	3
SCOM18	Financial Risk Management	S	3
SCOM19	Forensic Accounting and Fraud Risk Management	S	3
SCOM20	Personal Finance	S	3
SCOM21	Financial Derivatives (For students from AT and Other Departments)	S	3
	Finance and Accounting		
SCOM22	Accounting for Derivatives	S	3
SCOM23	Merchant Banking and Financial Services	S	3
SCOM24	Corporate Governance	S	3
SCOM25	Strategic Financial Management	S	3
SCOM26	International Accounting	S	3
	General		
SCOM27	Value added courses (Only up to III Semester)	S	3
SCOM28	Entrepreneurship Development	S	3
SCOM29	Contemporary Legal Framework	S	3
	Softcore courses from Other Departments	S	3

M.Com (Business Finance) – Management and Decision						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM01	**MANAGERIAL ECONOMICS - SC**	3	3	40	60	100
Prerequisites	Basic Knowledge in Economics					
Learning Objectives	Objective of this paper is to provide the basic concepts in Managerial Economics					
Methodology	Chalk and talk, Presentation, Seminar, Group Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the core concepts and theories of managerial economics, including demand analysis, production and cost analysis, market structure, and pricing strategies.	L 1, L 2
CO 2	Apply their knowledge to solve real-world business problems, such as investment decisions, capital budgeting, and product pricing.	L 2
CO 3	Think critically and creatively about business issues, and develop innovative solutions to problems.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form.	L 4
CO 5	Apply economic theory to analyze business problems and make informed decisions.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM01- MANAGERIAL ECONMOMICS

Soft Core **3 Credits**

Unit I	Introduction to Managerial Economics
	The Central concepts in Economics. The Economic Problem: Scarcity & Choice. Kinds of Economic Decision, Significance of Managerial Economics in the process of Decision Making. Role and responsibilities of Managerial Economics. Opportunity cost, Production Possibility Frontier, Concepts of Increments and margin. Economic Principles, Discounting Principle and Theory of Firm.
Unit II	**Demand Analysis and Consumer Behaviour**
	Theory of Demand, Basic Elements of Demand and Supply, Demand in Product Market, Determinants of Demand and Supply, Market Equilibrium. Elasticity of Demand and Its role in Managerial Decision Making. Measurement of Elasticity of Demand and Supply. Demand Forecasting, Different Steps in Demand Forecasting. Different Methods of Demand Forecasting. Cardinal Utility analysis, Ordinal Utility analysis and Indifference Curve
Unit III	**Production Function and Costs**
	Production Function, Choice of Technology, Law of Variable Proportions, Law of Returns to Scale, Economies and diseconomies of scale and scope, Isoquants, Isocosts, Producer equilibrium, Various concepts of costs, Short run and long run cost functions, Break Even Analysis.
Unit IV	**Market Structure**
	Market Equilibrium and Revenue curves, Characteristics of various market structures, Competitive markets & Profit Maximization Price and output determination under perfect competition, Monopoly, Monopolistic and oligopoly markets, Collusive and Non-Collusive Oligopoly, Kinked Demand Model. Price discrimination, Dumping and other pricing methods
Unit V	**FACTOR MARKET AND FACTOR PRICING**
	Theory of Factor pricing, Theory of Wages and Rent, Theory of Interest rate and investment decisions, Profit and functions of profit. Pricing Practices: Cost Based Pricing, Competitive Based Pricing, Limit Pricing, Peak load Pricing and Life Cycle Pricing
Reference Books	Robert S.Pindyck, Daniel L.Rubinfeld & Prem L.Metha, “Microeconomics”, Pearson Prentice Hall, 7th Edition, 2009.
	Gregory N.Mankiw, “Principles of Economics”, Cengage Learning, 6th Edition, 2012
	Case E. Karl & Ray C. Fair, “Principles of Economics”, Pearson Education, 8th Edition, 2007
	Paul A. Samuelson, Nordhaus W. D & Sudip Chaudhuri, “Economics”, Tata McGraw-Hill 19th Edition, 2010
Open Resources	
Tools and Softwares	MS Excel

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM02	**MARKETING STRATEGY - SC**	3	3	40	60	100
Prerequisites	Basic Knowledge on Marketing management					
Learning Objectives	The Objective of this course is to develop both theoretical and practical understanding to the various concepts of International Marketing					
Methodology	Chalk and talk, presentations, seminar, Group Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the key concepts and theories of marketing strategy.	L 1, L 2
CO 2	Apply their knowledge to develop and implement marketing strategies for a variety of products and services.	L 2
CO 3	Conduct market research and analyze market data to inform marketing decisions.	L 3
CO 4	Develop and manage marketing campaigns across a variety of channels.	L 4
CO 5	Evaluate the effectiveness of marketing strategies and campaigns	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM02: MARKETING STRATEGY

Soft Core **3 Credits**

Unit I	**Introduction**
	Contents: Concept and Significance of Marketing Strategy; Marketing Strategy – Factors Considered in Formulating Marketing Strategy. Designing Strategic Marketing: Steps Involved in Corporate Strategic Planning, Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Nichers Strategies
Unit II	**Designing Marketing Mix Strategies**
	Contents: Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process.
Unit III	**Customer-Orientation in Marketing**
	Customer Relationship Marketing-Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing; Building Customer Satisfaction and Retention – Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers
Unit IV	**Recent Issues in Marketing Strategy**
	What customers want?: Customer value, Conjoint Analysis, Analytics for customer segmentation and targeting, Demand Forecasting & Pricing, Pricing
Unit V	**Marketing Models for Strategies**
	Marketing Mix Models and Advertising Models, Recommender System, Market Basket Analysis and RFM Analysis, Customer Churn & Customer Lifetime Value, Text Mining and Sentiment Analytics, Text Mining and Product Innovation Management, Social Network Analysis for Marketing
Reference Books	Global Marketing Management, 8e by Warren J. Keegan | 2017
	International Marketing (SIE) | 18th Edition by Phillip R. Cateora, R. Bruce Money, et al. | 2019
	International Marketing Analysis and Strategy: Strategy an Theory (Biztantra) by Sak Onkvisit and John J. Shaw | 10 July 2007
	Michael Czinkota, Ronkainen. International Marketing. 10th Ed. Cengage Learning, 2012
	Keith Lewis, Mathew Housden : Introduction to International Marketing: A Guide to Going Global. Crest Publishing House.2003
Open Resources	
Tools and Softwares	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM03	**HUMAN RESOURCE MANAGEMENT - SC**	3	3	40	60	100
Prerequisites	Basic knowledge on the functions of management					
Learning Objectives	To impart knowledge on the concept and essential functions of human resource management.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the key concepts and theories of human resource management (HRM).	L 1, L 2
CO 2	Apply HRM principles and practices to real-world business situations.	L 2
CO 3	Analyze and solve HRM problems effectively.	L 3
CO 4	Develop and implement HRM strategies to support organizational goals.	L 4
CO 5	Demonstrate ethical and responsible HRM practices	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM03: HUMAN RESOURCE MANAGEMENT

Soft Core **3 Credits**

Unit I	**Introduction**
	Concept and Functions; Human Resource Management (HRM)-definition, goals and challenges; The changing environment of HRM – globalization, multi-cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, Work life balance.
Unit II	**Human Resource Planning**
	Process, Forecasting demand and supply, Skill inventories, Succession planning; Job analysis. Recruitment – Source, process, Tests in selection; Orientation & Induction: Concept and process.
Unit III	**Performance, Training & Compensation**
	Concept, Need, Types of Appraisal Methods, Training: Process, Methods; Compensation & Incentives, social security, retirement and other benefits.
Unit IV	**Recent issues in HRM**
	Talent management, Social recruitment, multi-cultural issues, Change management, Talent network, crowd sourcing and internal social networks, increased flexibility and productivity, supporting virtual workforce, Balanced Score Card.
Unit V	**HR Analytics**
	Basics of HR analytics, Evolution, Analytical value chain, Analytical model, typical application of HR Analytics. Types of Measures – HR Productivity Metrics and Human Capital Metrics. HR Analytics Maturity Model, CEO/ Managers – HR expectations on Analytics.

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM04	**STRATEGIC MANAGEMENT- SC**	3	3	40	60	100
Prerequisites	Understanding of basic Management Concepts					
Learning Objectives	The course introduces the students with the global business conditions and familiarizes them with the strategies for meeting global competition.					
Methodology	Lectures will be given to elaborate on key theoretical models and frameworks, discussion of selected management and competitive strategy cases					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts and theories of strategic management.	L 1, L 2
CO 2	Analyze the internal and external environment of an organization to identify opportunities and threats.	L 2
CO 3	Formulate and implement effective strategies to achieve organizational goals.	L 3
CO 4	Evaluate the performance of strategies and make necessary adjustments.	L 4
CO 5	Demonstrate ethical and responsible decision-making in the context of strategic management.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM04: STRATEGIC MANAGEMENT

Soft Core **3 Credits**

Unit I	**Introduction to Strategic Management**
	Meaning and Nature of Strategic Management-Importance and Limitations of Strategic Management - Strategic Intent - Vision, Mission and Goals & Values-Strategic Levels in Organizations (Corporate, Business, Functional and Network)
Unit II	**Strategic Analysis: External Environment**
	International and Macro Environment: PESTLE Analysis-Defining the industry for analysis (Value Chain, PLC)-Porters Five Forces - Industry environment analysis-Understanding customers and markets- Competition in the industry.
Unit III	**Strategic Analysis: Internal Environment**
	Understanding key stakeholders (Mendelow's Model)-Strategic Drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage-The role of resources and capabilities-Combining external and internal analysis (SWOT Analysis)-Gaining competitive advantage(Michael Porter'sGeneric Strategies).
Unit IV	**Strategic Choices**
	Strategic Choices: Concentric, Conglomerate, Market Development, Product Development, Innovation, Horizontal Integration, Vertical Integration, Turnaround, Divesture, Liquidation -How to Develop Strategic Options : Ansoff's Matrix ,ADL Matrix ,BCG Matrix ,GE Matrix.
Unit V	**Strategy Implementation and Evaluation**
	Implementation: Formulation vs. Implementation Matrix, Linkages and Issues-Strategic Change through Digital Transformation-Organisation Structure (hard) and Culture (soft)-Strategic Leadership-Strategic Control-Strategic Performance Measures.
	Fred R. David, Forest R. David, and Purva Kansal, Strategic Management Concepts: A Competitive Advantage Approach, 16th Edition, 2018. Pearson Education
	Mergers, Acquisitions, and Corporate Restructurings (Wiley Corporate F&A) Hardcover – 2018 by Patrick A. Gaughan
	Tony Grundy Breakthrough Strategies for Growth. . London: PitmanPublishing 1995.
	Strategic Management 2008by Abbass F. Alkhafaji JaicoPublishing House.
	John A. Pearce II, Richard B. Robinson and Amita Mital, Strategic Management: Planning for Domestic and Global Competition (SIE), 14th Edition, 2018
	John Child and David Faulkner Strategies of Co-operation: Managing Alliances – Networks and Joint Ventures. New Delhi: Oxford University Press, 1998
	CA. Meeta Mangal, Strategic Management (CA Inter/IPCC), Commercial Law Publishers (India) Pvt. Ltd., 2019.
Open Resources	
Tools and Softwares	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM05	**FAMILY BUSINESS MANAGEMENT- SC**	3	3	40	60	100
Prerequisites	Basics understanding about the family business					
Learning Objectives	To expose the students of situational aspects family owned business, its growth and sustainability.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the unique challenges and opportunities faced by family businesses.	L 1, L 2
CO 2	Apply their knowledge of business management principles to family businesses.	L 2
CO 3	Develop strategies for managing family businesses effectively.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form.	L 4
CO 5	Think critically and creatively about family business issues.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM05: FAMILY BUSINESS MANAGEMENT

Soft Core **3 Credits**

Unit I	**Introduction**
	Overview of the family business. Effective governance and the family business, Issue of ownership and conflict in family. Capital structure of closely held business and family business, cash, growth. Issues and challenges in family business and closely held family business.
Unit II	**Developing Effective Governance**
	Understanding the relationships between family and business, management and ownership. Governance issues in family owned business, behavioral issues in closely held and family owned business & managed business. Conflict management and transition in family business
Unit III	**Growth Strategy**
	Growth strategy for family owned business. Different models in family business. Developing sustainable family business organization structure, ownership, team of advisors, board of directors and corporate governance.
Unit IV	**Succession Planning**
	Family succession, issues of succession in a family firm, preparing for succession planning. Legal norms of succession-succession acts, important provisions.
Unit V	**Future Prospects**
	Involving non-family members, power struggles and issues of succession in a family firm, Valuation of the closely held firm, the changing role of family in the family business.
Reference Books	Managing the Family Business: Theory and Practice Edward Elgar Publishing 2017
	The 5Gs of Family Business by Walter Vieira, Mita Dixit SAGE Publications India. 2018
	The 10 Commandments For Family Business Hardcover by Kavil Ramachandran SAGE Publications India. –2015
	Family Business Models: Practical Solutions for the Family Business Hardcover – Illustrated, by A. Gimeno (Author), G. Baulenas (Author), J. Coma-Cros (Author) Palgrave Macmillan, 2010
	Family Business Governance: Maximizing Family and Business Potential (A Family Business Publication) Paperback – Illustrated, by Craig E. Aronoff PhD , John L. Ward PhD, Palgrave Macmillan 2011
Open Resources	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM06	**DIRECT AND INDIRECT TAX ADMINISTRATION - SC**	3	3	40	60	100
Prerequisites	Basic knowledge on Direct and Indirect tax Laws					
Learning Objectives	To understand the various administrative and regulatory provisions of Direct Tax and Indirect taxes in India.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the various administrative and regulatory provisions of direct and indirect taxes in India.	L 1, L 2
CO 2	Gain exposure on different types of taxes.	L 2
CO 3	Understand the organisational setup of direct and indirect tax administration.	L 3
CO 4	Understand the settlement and composition under direct and indirect tax laws.	L 4
CO 5	Apply their knowledge to solve real-world tax problems.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM06: DIRECT AND INDIRECT TAX ADMINISTRATION

Soft Core **3 Credits**

Unit I	**Basic Concepts**
	Assessment Year, Previous Year, Types of Assesses, Incomes and Receipts. Reforms in Direct tax, Tonnage Tax, Securities Transaction Tax, Commodities Transaction Tax, Direct Tax Code.
Unit II	**Income Tax Authorities**
	CBDT, Director General, Commissioners and Powers of Authorities: Search & Seizure, Power to Call for Information, Power of Survey, Powers regarding discovery of Information. Types of Penalties, Various Procedures for Imposing Penalties.
Unit III	**Assessment**
	Best judgment Assessment, Self Assessment, Reassessment, Precautionary Assessment, Regular assessment, Important Provisions under Assessment. Various Types of Income Tax Returns and Income Tax forms- E-fling – Appeals and revisions – Refunds – Settlement Commission.
Unit IV	**Constitutional provisions**
	CBEC(Central Board of Excise & Customs) Organisation of Central Excise and Customs departments – Hierarchy – powers of commissioners – Deputy commissioners – Superintendant and Inspectors – Demands, Refund/Rebate of Central Excise Duty – Adjunctication Procedure in Central Excise – Search, Seizure Arrest and confiscation of goods under the Customs Act. – Advance Ruling authorities- application – Procedures formalities for scrutiny of application – Powers of authorities.
Unit V	**Settlement Commission for Excise and customs**
	composition and powers of the Commission – Appellate provisions in Central Excise, Customs and Service Tax – appeals to CESTAT (Customs, Excise and Service Tax Appellate Tribunal) procedure of Appeal to CESTAT – Orders of the CESTAT – Appeal before Supreme Court – Revision by Central Government – Reference to High Court/supreme Court Service tax Assessment – Filing of return of service Tax – appeals – penalties
Reference Books	V.K. Singhania and Kapil Singhania Direct Tax Law and Practice Taxmann Publication 64th Edition, 2021
	H.C. Mehrotra and S.P. Gopyal Income Tax Law and Accounts, Sahitya Bhawan Publications 42th editions 2021.
	VS Datey, Indirect Taxes, Taxmann Publication, New Delhi, 24th Edition, 2010
	CA Anoop Modi & CA Mahesh Gupta, GST & Customs Law, SBPD Publications 2018
	V.K. Singhania and Monica Singhania Students guide to GST and Customs Law Taxmann Publication 5th edition 2020.
Open Resources	
Tools and Softwares	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM07	**GST AND CUSTOMS LAW - SC**	3	3	40	60	100
Prerequisites	Knowledge on Taxation and Income Tax					
Learning Objectives	To understand the indirect tax provisions and recent amendments regarding indirect tax system in India, that can contribute to expert opinion to finalise management decisions in connection with various indirect tax issues.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the concept of Indirect Taxes	L 1, L 2
CO 2	Build knowledge on concepts of GST and the implementation of GST in India	L 2
CO 3	Requirements of Indirect Taxes Reforms	L 3
CO 4	Computation of Tax Liability and Tax Management	L 4
CO 5	Tax Filing and Documentations	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

1- Low, 2- Medium, 3- Strong

SCOM07: GST AND CUSTOMS LAW

Soft Core **3 Credits**

Unit I	**Indirect Tax System**
	Principles of Taxation. Taxable Capacity. Scope of Indirect Taxes. Indirect Taxes vs Direct Taxes. Indirect Taxes Reforms: VAT to GST, Indirect Taxes Planning.
Unit II	**Introduction to GST**
	Need for GST in India. Challenges in Designing GST. Origin- based versus Destination-based Taxation. Registration and Threshold. Composition Scheme. Tax Administration. GST Model. Compensation to States.
Unit III	**Levy & Collection of GST**
	Tax invoice. Credit and Debit Note. Exemption from GST. E Way Bill. Return. Payment of Tax. Input Tax Credit. Reverse Charge Mechanism. Job work. Refunds.
Unit IV	**Administration of GST**
	Goods and Services Tax Council. Advance Ruling. Demands and Recovery. Appeal and Revision. Offences & Penalties. Anti-Profiteering Measures. Avoidance of Dual Control.
Unit V	**Customs Laws**
	Introduction to Customs Duty. Types of Customs Duty. Valuation for Customs Duty. Procedures for Imports and Export Baggage. Postal Articles. Stores. Exemptions. Remissions. Demand Recovery. Refunds, Exports Incentives. Tribunal.
Reference Books	CA Anoop Modi & CA Mahesh Gupta, GST & Customs Law, SBPD Publications 2024
	Datey V.S. Indirect Taxes – Laws and Practice, Tax Mann Publication (P) Ltd., New Delhi.36th edn 2022
	V.K. singhania Students' guide to Income Tax, including Service Tax and VAT, Taxmann Publication 71st edition 2024
	V. Balachandran: Indirect Taxes, Sultan Chand & Sons, New Delhi. IIth edition 2023
	Taxmann's GST Ready Reckoner [Finance Act 2025] 26th Edition
	Bansal, K.M., GST & Customs Law, University Edition,12th Edition, January 2025,
	B.C. Datta Layman's guide to GST Taxmann Publication 15th edition 2022
Open Resources	https://www.gst.gov.in/
Tools and Softwares	

M.Com (Business Finance) - Decision Tools and Techniques						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM08	**MACHINE LEARNING FOR FINANCIAL DECISIONS- SC**	3	3	40	60	100
Prerequisites	Statistics, Algorithms					
Learning Objectives	To understand the concepts of machine learnings To appreciate supervised and unsupervised learning and its application To understand the theoretical and practical aspects of Probabilistic Graphical Models To appreciate the concepts and algorithms of reinforcement learning To learn aspects of computational learning theory					
Methodology	Lectures and Lab					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of machine learning.	L 1, L 2
CO 2	Apply machine learning algorithms to solve financial problems.	L 2
CO 3	Identify and apply the appropriate machine learning algorithm to a given financial problem.	L 3
CO 4	Evaluate the performance of machine learning models.	L 4
CO 5	Communicate machine learning findings effectively to stakeholders	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM08: MACHINE LEARNING FOR FINANCIAL DECISIONS

Soft Core **3 Credits**

Unit I	**Introduction**
	Machine Learning – Machine Learning Foundation – Overview – Design of a Learning system – Types of machine learning – Applications Mathematical foundations of machine learning – random variable and probabilities – probability theory – Probability distribution – Decision theory – Bayes Decision Theory – Information Theory
Unit II	**Supervised Learning**
	Linear Models for regression – Linear models for classification – Naïve Bayes – Discriminant Functions – Probabilistic Generative Models – Probabilistic Discriminative Models – Bayesian Logistic Regression – Decision Trees – Classification Trees – regression trees – Pruning, Neural Networks – Feed- Forward Network Functions – Back – Propagation – support vector machines – Ensemble methods – Bagging –Boosting
Unit III	**Unsupervised Learning**
	Clustering – K- Means – EM algorithms – Mixtures of Gaussians, The Curse of Dimensionality – Dimensionality Reduction – Factor Analysis – Principal Component Analysis – Probabilistic PCA – Independent Component Analysis
Unit IV	**Probabilistic Graphical Models**
	Graphical Models – Undirected graphical models – Markov Random Fields – Directed Graphical Models – Bayesian Networks – Conditional independence properties – Inference – Learning – Generalization – Hidden Markov Models – Conditional Random Fields (CRFs).
Unit V	**Advanced Learning**
	Sampling – Basic Sampling methods – Monte Carlo, Reinforcement Learning – K – Armed Bandit – Elements – Model- Based Learning – Value Iteration – Policy Iteration. Temporal Difference Learning – Exploration Strategies – Deterministic and Non-Deterministic Rewards an Actions Computational Learning Theory – Mistake bound analysis, sample complexity analysis, VC dimension, Occam learning, accuracy, and confidence boosting. Deep Learning – RNN, ReLU
Reference Books	Bishop, C. Pattern Recognition and Machine Learning: Publisher- Springer 2016
	Lars Schmidt- Thieme, Data Analysis, Machine Learning and Applications, Publisher - Springer.
	Tom M. Mitchell, Machine Learning, McGraw Hill Education, 2017
	Slawomir T. Wierzchon, Advances in Machine Learning II, Springer
	Theobald Oliver, Machine Learning for Absolute Beginners: A Plain English Introduction: 1, (Machine Learning from Scratch), Second Edition, Ebook
Open Resources	https://onlinecourses.nptel.ac.in/noc21_cs24/preview
Tools and Software	Python and R

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM09	**PRINCIPLES OF ARTIFICIAL INTELLELIGENCE- SC**	3	3	40	60	100
Prerequisites	Knowledge of Programing					
Learning Objectives	The course aims to provide basic concept of Artificial Intelligence and its application in Business, Finance and Accounting					
Methodology	Lectures, Assignments, Lab and Project					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Define artificial intelligence (AI) and explain its key concepts and theories.	L 1, L 2
CO 2	Identify and apply a variety of AI techniques to solve real-world problems.	L 2
CO 3	Understand the ethical implications of AI and its impact on society.	L 3
CO 4	Think critically about AI and its applications.	L 4
CO 5	Evaluate AI research papers and identify promising new ideas.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM09: PRINCIPLES OF ARTIFICIAL INTELLELIGENCE

Soft Core **3 Credits**

Unit I	**Introduction**
	Overview - Foundations, Scope, Problems, and Approaches of AI. Intelligent agents: Reactive, Deliberative, Goal-driven, Utility-driven, and Learning agents, Artificial Intelligence programming techniques.
Unit II	**Problem-solving through Search**
	Forward and Backward, State-Space, Blind, Heuristic, Problem-Reduction, A, A*, AO*, Minimax, Constraint propagation, Neural, Stochastic, and Evolutionary search algorithms, Sample applications
Unit III	**Knowledge Representation and Reasoning**
	Ontologies, Foundations of knowledge representation and Reasoning, Representing and Reasoning about objects, Relations, Events, Actions, Time, and Space; Predicate Logic, Situation calculus, Description Logics, Reasoning with defaults, Reasoning about knowledge, Sample applications.
Unit IV	**Planning and Decision making**
	Planning as search, Partial order planning, Construction and Use of planning graphs. Representing and Reasoning with Uncertain Knowledge: Probability, Connection to logic, Independence, Bayes rule, Bayesian networks, Probabilistic inference, and sample applications. Decision- Making: Basics of utility theory, Decision theory, Sequential decision problems, Elementary game theory, Sample applications.
Unit V	**Machine Learning and Knowledge Acquisition**
	Learning from memorization, Examples, Explanation, and exploration. Learning nearest neighbor, Naive Bayes, and Decision tree classifiers, Q- learning for learning action policies, Applications. Sample Applications of AI, Student project presentations.
Reference Books	ARTIFICIAL INTELLIGENCE: A MODERN APPROACH, 4TH EDITION by Russell/Norvig ,Pearson , 2022
	Knight, Kevin, Rich, Elaine, Nair, B; Artificial Intelligence, Third Edition, Publisher - McGraw-Hill Education Pvt.Ltd., 2017
	Deepak Khemani, A First Course in Artificial Intelligence, Publisher -McGraw Hill Education Pvt. Ltd, 2017
	Prabhat Kumar, Artificial Intelligence: Reshaping Life and Business, BPB Publication 2019
	Kompella, Kashyap, Pelz-Sharpe, Alan, Artificial Intelligence, Third Edition, Deep Publishing
Open Resources	
Tools and Softwares	Java, Python, C++, Lisp, and Prolog

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM10	**COMPUTER APPLICATIONS IN BUSINESS- SC**	3	3	40	60	100
Prerequisites	Knowledge of Basic computer skills					
Learning Objectives	This course is intended to introduce you to the application of excel in finance. The course seeks to develop your ability in using spreadsheets for financial modelling					
Methodology	Lectures, Assignments, Lab and Project					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the fundamental concepts of computer applications in business.	L 1, L 2
CO 2	Use various business application software, such as word processing, spreadsheet, presentation, and database software.	L 2
CO 3	Apply their knowledge to use various computer applications to solve real-world business problems.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form.	L 4
CO 5	Think critically and creatively about the use of computer applications in business.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM10: COMPUTER APPLICATIONS IN BUSINESS

Soft Core **3 Credits**

Unit I	**Excel for Financial Modelling**
	Basic Excel Features-Financial Functions-Logical functions- Statistical Functions-Look up and reference function-analysis tool pack.
Unit II	**How to build good excel models**
	Documenting excel models- debugging excel models-Formula auditing tools-Financial statement forecasting-Review of theory and concepts- Modelling examples-Present Value and Net Present Value-The Difference between Excel's PV and NPV Functions-Internal Rate of Return and Loan Tables.
Unit III	**Introduction to Equities using Excel**
	Portfolio mean and Variance-Risk return representation of portfolios- Using solver to find efficient points combining risky and risk free securities-asset pricing-single index model-estimating beta coefficients- variance covariance matrix-value-at-risk.
Unit IV	**Testing the Security Market Line**
	The First-Pass Regression-The Second-Pass Regression- Testing CAPM using Excel - Solving an Unconstrained Portfolio Problem-Solving a Constrained Portfolio Problem.
Unit V	**Event Studies**
	Outline of an Event Study-Measuring the Stock's Behavior in the Estimation Window and the Event Window- Market-Adjusted and Two- Factor Models-The Event Window-Impact of Earnings Announcements on Stock Prices-Cumulative Abnormal Returns.
Reference Books	Mary Jackson, Mike Staunton "Advanced Modelling using Excel and VBA , Publisher Wiley 2007
	Gottlieb Isaac, "Next Generation Excel: Modeling in Excel for Analysts and MBAs , Publisher Wiley 2013
	Chandan Senguptha "Financial Modeling: Using excel and VBA John Wiley and sons limited 2008
	Simon Benninga "Financial Modelling The MIT Press Cambridge, Massachusetts 2008
Open Resources	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM11	**RESEARCH METHODOLOGY-SC**	3	3	40	60	100
Prerequisites	Basic Knowledge on statistics and application software's					
Learning Objectives	To impart knowledge on Research Methodology Theory and Techniques for identifying, analysing and interpreting research problems in the real life situations.					
Methodology	Teaching with visual aids Assignments and Tests Problem Solving and Case Discussion, Using Excel worksheet for statistical operations.					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of research methodology.	L 1, L 2
CO 2	Identify and apply appropriate research methods to different types of research problems.	L 2
CO 3	Collect, analyze, and interpret data using appropriate statistical methods.	L 3
CO 4	Write research reports and articles in a clear and concise manner.	L 4
CO 5	Communicate research findings effectively to both academic and non-academic audiences.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7-Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	2	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM11 RESEARCH METHODOLOGY

Soft Core **3 Credits**

Unit I	**Types, Process & Design of Research**
	Meaning- Importance- Types of Research – Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Qualitative and case & Generic Researches- Process of Research – Research Problem – Identification, Selection and Formulation of Research Problem – Review of Literature – Research Gaps and Techniques – Hypothesis – Types and Formulation.
Unit II	**Research Design & Sampling**
	Meaning, Components and Use of Research Design – Census VS Sampling – Essentials of a good sampling – Probability and Non – Probability sampling methods – Sample Size – Factors affecting the size of the sample – Sampling and non-sampling errors.
Unit III	**Sources and Collection of Data**
	Primary and Secondary Data – Observation: Types and Techniques- Interview: Types and Conduct – Preparation for an Interview – Effective Interview techniques – Schedule meaning, Essentials and Kinds – Questionnaire: Meaning and Types – Format of a good questionnaire – scaling techniques and Measurement Metrics: Meaning, Importance, Methods of scale construction – Validity and Reliability – Pre testing – Pilot Study. Data exploration and visualization, handling of text data.
Unit IV	**Data Collection, Processing & Analysis**
	Processing, Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic Mean, Median and Mode- Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, and Standard Deviation- Measures of Relationship: Correlation and Regression Analysis: Simple, Partial and Multiple – **Using R and Excel Programming** – Association of Attributes. Hypothesis Testing – Parametric Tests: Testing for Means – One and Two Populations – One Way & Two Way ANOVA – Testing of Proportions: One and Two Populations – Chi-Square Test – Non – Parametric Tests: Sign test and Mann Whitney test - Test Result Interpretation.
Unit V	**Report Writing**
	Meaning, Types of reports and Contents of Research Reports – Steps involved in drafting reports – Fundamentals and Principles of good report writing- Lay-out and Features of a good Research Report – Grammatical Quality- Language flow- Data Support – Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Inputs for stylish Report writing.
Reference Books	**Naresh Malhotra**, Marketing Research: An Applied Orientation, 7th Edition, Pearson Education, 2019
	Donald R. Cooper and Pamela S. Schindler, Business Research Methods.12th Edition, McGraw Hill Education, 2018
	C.R. Kothari and Gaurav Garg, Research Methodology: Methods & Techniques, 4th edition, New Age Intl., 2019.
	Levin & Rubin, Statistics for Management. New Delhi:PHI
	Mark Gardener, "Beginning R The statistical Programing Language, Wiley India Pvt Ltd, New Delhi (2015)
	Pauline V.Young Scientific Social Surveys and Research, Prentice-Hall

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM12	**STATISTICS FOR BUSINESS DECISIONS- SC**	3	3	40	60	100
Prerequisites	Basic idea about the statistics and its application in Business decision					
Learning Objectives	To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.					
Methodology	Chalk and talk, Presentations, Assignment and software based problem solving					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the basic concepts and principles of statistics.	L 1, L 2
CO 2	Apply statistical methods to analyze business data and make informed business decisions.	L 2
CO 3	Communicate the results of statistical analysis effectively to both technical and non- technical audiences.	L 3
CO 4	Describe the different types of data and how to collect and organize them.	L 4
CO 5	Calculate and interpret descriptive statistics, such as mean, median, mode, standard deviation, and correlation coefficient.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	2	3	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM12: STATISTICS FOR BUSINESS DECISIONS

Soft Core **3 Credits**

Unit I	**Measures of Central Tendency**
	Attributes, variables (quantitative and qualitative), Scales of measurement: nominal, ordinal, interval and ratio, Measures of Central Tendency, Measures of Dispersion: Shape of the distribution: Skewness and Kurtosis.
Unit II	**Probability**
	Meaning and need, Theorems of addition and multiplication, Conditional probability, Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, exponential and Normal distribution, Central limit theorem
Unit III	**Parametric Tests**
	Population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Introduction to testing of Hypothesis: Concept; Level of Significance; Process of testing; Type I and Type II error, standard error of estimates, Test of hypothesis concerning Mean: z test and t-test, F test
Unit IV	**Measures of relations**
	Correlation Analysis: scatter diagram, linear, logistic and multinomial, Correlation: Meaning, Significance, Tests for significance of Correlation Coefficient- Regression Analysis
Unit V	**Non Parametric Tests**
	Chi-square tests; Sign tests Wilcoxon Signed – Rank tests; Wald – Wolfowitz tests; Kruskal – Wallis tests
Reference Books	Keller, G. and Gunjan Malhotra, Statistics for Management and Economics (10th Edition). New Delhi: CENGAGE India Pvt Ltd, 2018.
	Statistics for Management, 8/e by I. Levin Richard (Author), H. Siddiqui Masood. Rubin David, Rastogi Sanjay (7th Edition) Pearson, 2017
	Gupta S.P. Statistical Methods, Sultan Chand, New Delhi 2012
	Stine, R. and Foster, Statistics for Business (Decision making and Analysis) (2nd Edition), New Delhi: Pearson, 2014
	Arora & Arora, Statistics for Management, Sultan Chand, New Delhi, 2009
Open Resources	
Tools and Softwares	MS Excel, SPSS

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM13	**OPERATIONS RESEARCH- SC**	3	3	40	60	100
Prerequisites	Basics of business mathematics					
Learning Objectives	To equip students with Operations Research techniques for taking managerial decisions.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts and principles of operations research.	L 1, L 2
CO 2	Formulate and solve real-world problems using operations research techniques.	L 2
CO 3	Apply operations research to various business functions, such as production, transportation, and inventory management.	L 3
CO 4	Use operations research software to solve complex problems.	L 4
CO 5	Communicate the results of operations research studies effectively.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM13: OPERATIONS RESEARCH

Soft Core **3 Credits**

Unit I	**Introduction**
	Concept and Significance of operations Research Evolution of operations research; Steps in designing operations research studies; Operations research models.
Unit II	**Linear Programming and its Applications**
	Graphic method and simplex method; Duality problem; Transportation problem; Assignment problem.
Unit III	**Waiting Line Models**
	Waiters and Services; Mathematical distribution of queues; Basic models of queuing theory and applications.
Unit IV	**Inventory Control**
	Deterministic models and probabilistic models.
Unit V	**Game Theory**
	Zero sum game; Pure and mix strategies; Criteria of sharing strategies. Net – Work Analysis: Introduction to PERT and CPM; Application areas of PERT and CPM.
Reference Books	Operations Research : Theory and Application 5/e by Sharma J.K. 2012
	R. Panneerselvam – Operation Research Prentice Hall of India Private Ltd., New Delhi. 3rd edition 2023
	Introduction to Operations Research (SIE) | 11th Edition by Frederick S. Hillier , Gerald J. Lieberman , Bodhibroto Nag , Preetam Basu, McGraw Hill 2021
	Vazsonyi, Andrew and Herbert F.Spriner: Quantitative Analysis for Business, Prentice Hall, New Delhi.Special Indian edition
	Quantitative Techniques in Management | 6th Edition –by N D Vohra , Hitesh Arora 2021
Open Resources	
Tools and Softwares	MS Excel

M.Com (Business Finance) - Investment and Risk Management						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM14	**STOCK AND FOREX TRADING LAB- SC**	3	3	40	60	100
Prerequisites	Basic knowledge of Financial Market Operation					
Learning Objectives	To introduce the operations of the security market To understand the Trading Process, settlement, and legal frameworks					
Methodology	Practical Sessions Lab Live trading					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the operations of the stock and forex markets.	L 1, L 2
CO 2	Apply their knowledge to trade stocks and currencies using a simulated trading platform.	L 2
CO 3	Analyze market data and trends to make informed trading decisions.	L 3
CO 4	Develop and implement trading strategies to manage risk and maximize profits.	L 4
CO 5	Use various trading tools and techniques to enhance their trading performance.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM14: STOCK AND FOREX TRADING LAB

Soft Core **3 Credits**

	List of practical: • Evaluation of New Issue application forms • Identification of Risk Factors and Project viability in New Issues • Exploring the NEAT and BOLT screen based trading • Order types, Order Booking • Opening up of a DP account, PAN, etc • Trading and Settlement activities of on-line trading • Preparation of Technical Charts, exploring trends • Fundamental Analysis of Industry and identification of growth stocks • Company specific events and identification of stock price reaction to Dividend • and Bonus announcements • Index Preparation and examining the portfolio performance • Clearing and Settlement activities and MIS Reporting • Marketing of Mutual Funds and Infrastructure Bonds – Critical Factors • F&O Segment – Broader features of the Screen trading • F&O Segment – Calculation of Cost of Carry, impounded costs • F&O Segment – Sport Market linkage • Forex trading – Basics • Determination of Merchant Rates • Forward Trading • Currency Derivatives
Tools and Software	The trading app provided by respective brokers

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM15	**MULTINATIONAL FINANCIAL MANAGEMENT- SC**	3	3	40	60	100
Prerequisites	Understanding of Financial Management and International Finance					
Learning Objectives	To develop basic understanding on financial management of MNC's with special emphasis on cost of capital, Portfolio investment, International taxation and managing political risk					
Methodology	Course activities consist of lectures, case study analysis, group discussions, seminar, Presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial data will be integral part of instruction					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the unique challenges and opportunities facing multinational corporations in managing their finances.	L 1, L 2
CO 2	Apply their knowledge to make informed financial decisions in a global context.	L 2
CO 3	Analyze and interpret global financial markets and data.	L 3
CO 4	Assess and manage foreign exchange risk.	L 4
CO 5	Develop and implement global financing strategies.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM15: MULTINATIONAL FINANCIAL MANAGEMENT

Soft Core **3 Credits**

Unit I	**Organisational Set up of Banks**
	Growth and Importance of Multinational finance – Theory of Comparative Advantage – Goals of International Finance Management, Globalization of the world economy and major trends – Significance of Multinational corporations – FDI Global trends in FDI, Reasons for investing overseas – Cross – border mergers and acquisitions; Political risk and FDI - : measurement and management of political risk
Unit II	**International Portfolio Investment and its benefits**
	International diversification through country funds, ADRs and ETFs
Unit III	**International Capital Structure and Cost of Capital**
	International capital budgeting – Discounting and non-discounting methods – Capital budgeting from the parent firms perspective
Unit IV	**Multinational Working Capital Management**
	Short term overseas financing sources, Management of international cash balances, inventory & account receivables.
Unit V	**International trade finance**
	Letter of credit, Forfeiting, Countertrade, Government assistance for exporting**;** **International tax environment** – objectives on international taxation – types of taxation – national tax environment – tax heavens – controlled foreign corporation; **Transfer pricing** and related issues.
Reference Books	P G Apte, Sanjeevan Kapshe ,International Financial Management | 8th Edition , McGraw Hill 2020
	Alan C. Shapiro, Multinational Financial Management, 9ed , Wiley,2012
	Adrian Buckley , Multinational Finance, FT Publishing International, 2003
	Maurice. D. levi, International finance – the markets and financial management and multinationalbusiness, Mc Graw Hill, Inc, 3rd edition, ISBN -0-07-037687-5
	Cheol S. Eurn, Bruce G. Resnick, International Financial Management, Mc Graw – Hill-Irwin, 7thedition - 2017
Open Resources	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM16	**FUND MANAGEMENT IN COMMERCE BANKS- SC**	3	3	40	60	100
Prerequisites	Understanding of Financial Management, Financial Accounting and Financial Market					
Learning Objectives	The course is designed to provide conceptual and practical understanding of the principles and technique involved in the management of banking institutions					
Methodology	Course activities consist of lectures, case study analysis, group discussions, seminar, Presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial data of selected banks will be integral part of instruction					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the principles and practices of fund management in commercial banks.	L 1, L 2
CO 2	Apply their knowledge to manage the funds of commercial banks effectively.	L 2
CO 3	Analyze the financial performance of commercial banks and develop strategies to improve their performance.	L 3
CO 4	Make informed decisions about the allocation of funds and the investment of funds.	L 4
CO 5	Manage the risks associated with fund management in commercial banks	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM16: FUND MANAGEMENT IN COMMERCE BANKS

Soft Core **3 Credits**

Unit I	**Organisational Set up of Banks**
	Board of Directors; Functions; Duties and Responsibilities; Statutory Provisions Regarding Board of Directors in State Bank of India and other Commercial Banks and Development Banks.
Unit II	**Liquidity Management**
	General Principles; Territories of Bank Liquidity; Properties in the use of Funds; Resource Allocations in Commercial banks and Development Banks; Management of Cash.
Unit III	**Management of Capital Funds**
	Functions; Necessity; Adequacy; Present Positions of Capital Funds in Indians Banks; Problems and Prospects of Capital Management in Commercial and Development Banks.
Unit IV	**Management of Deposits and Primary Reserves**
	Factors Influencing the Level of Individual Bank's Deposits; Legal Reserves; Forces Influencing Level of Working Reserve; Nature of Secondary Reserves; Functions and Management of Secondary Reserves.
Unit V	**Management of Loans**
	Characteristics of Commercial Bank Loans in India; Cardinal Principles of Sound Bank Lending; Loan Policy; Evaluating Credit Worthiness of Applicants; Supervision and Organisation of Bank Lending.
Reference Books	Kanhaiya Singh & Dutta, COMMERCIAL BANK MANAGEMENT , Mcgraw Hill Education, 2017
	Johannes Wernz, Bank Management and Control: Strategy, Capital and Risk Management , Springer, 2021
	Siddhartha Sankar Saha, Indian Financial System: Financial Markets, Institutions and Services Second Edition, McGraw Hill, 2020
	Bharati V. Pathak, The Indian Financial System: Markets, Institutions and Services Pearson
	IIBF, Bank Financial Management, Macmillan Education India,2018
	Sujatra Bhattacharyya, Indian Financial System, Oxford University Press
Open Resources	www.imf.org, www.bis.org

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM17	**COMMODITY DERIVATIVES: MARKETS & APPLICATIONS- SC**	3	3	40	60	100
Prerequisites	Basic knowledge on derivatives markets and its instruments					
Learning Objectives	To give necessary knowledge to students through introduction to commodity derivative markets, regulatory framework, risk management and spot and futures market operations					
Methodology	Course activities consist of lectures, case study analysis, group discussions, seminar, Presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial data of selected banks will be integral part of instruction					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the concepts of commodity derivatives markets and their applications.	L 1, L 2
CO 2	Apply their knowledge to the functioning of commodity exchanges and different types of commodity derivatives contracts.	L 2
CO 3	Analyze the risks and rewards associated with commodity derivatives trading.	L 3
CO 4	Develop strategies for hedging and speculation in commodity derivatives markets.	L 4
CO 5	Communicate their ideas and findings effectively on commodity derivatives markets and their applications	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM17: COMMODITY DERIVATIVES: MARKETS & APPLICATIONS

Soft Core **3 Credits**

Unit I	**Introduction to Global Commodity Markets**
	International Exchanges and History of Commodity Markets: History of Commodities Market * Physical Commodity (Spot) markets * Instruments, Exchanges, and Strategies • Commodity Forward Contracts, Futures, Options and Swaps • Requirement of Commodity Futures • Need for Commodity Derivatives Exchanges in Any Economy • Different Components of the Commodity Ecosystem • Different international Commodity Derivatives Exchanges: An Overview
Unit II	**Commodities Regulatory Framework in India**
	FCRA * FMC * Kabra Committee Report * Abhijit Sen Committee Report Etc. SEBI Act. Banking Act. Warehousing Development and Regulation Act. APMC Act
Unit III	**Arbitrage and Spread Trading Strategies**
	Cash and Carry Arbitrage - Reverse Cash and Carry Arbitrage - Spread Trading: Intra-Commodity / Inter-Commodity
Unit IV	**Price Risk Management Using Commodity Prices**
	Price risk management includes hedge strategies using commodity futures-concept of contango and backwardation - definition of hedging -basis risk - basis in contango and backwardation - Futures prices and relationship with cost of carry and cash prices - Concept of Continuous compounding - Who are the different participants and intermediaries in Commodities market * Basis Risk and scenario analysis- Investment strategies using futures -spread strategy - arbitrage using futures -cash and carry and reverse cash and carry arbitrage
Unit V	**Commodity Market Operations**
	Exchange Operations, Clearing & Settlement, Trading & Surveillance, Exchange Risk Management, Delivery Mechanism and Warehouse Receipts, Spot Markets: Trading mechanism Process -RMS parameters –Margins- membership structure in global commodity exchanges * The delivery mechanism in commodity markets, role of quality certification agencies, warehouses, delivery types (seller's option, both option, compulsory delivery), and the exchange delivery process itself * Concept of warehouse receipts * Dematerialisation and Rematerialisation in Commodities market * Dematerialization of warehouse receipts, and spot (physical commodity) market operations * Demonstration of MCX Trader's Workstation—the online trading platform
Reference Books	Niti Nandini Chatnan , Commodity Derivatives, Cengage India Private Limited, 2019
	Neil C.Schofeild ,Commodity Derivatives: Markets and Applications", by, Published by Wiley,2021
	Helyette Geman, Commodities & Commodity Derivatives: Modeling and Pricing for Agriculture, Metal & Energy", , Published by Wiley, 2009
Open Resources	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM18	**FINANCIAL RISK MANAGEMENT- SC**	3	3	40	60	100
Prerequisites	Basic understanding of financial risk					
Learning Objectives	The course aims at familiarizing the students with principle and practices of Financial Risk Management and enables them to develop decision-making skills in management risk.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the different types of financial risks and the tools and techniques used to manage them.	L 1, L 2
CO 2	Apply their knowledge to identify, assess, and mitigate financial risks in real-world business settings.	L 2
CO 3	Communicate their understanding of financial risk management effectively in both written and oral form.	L 3
CO 4	Think critically and creatively about financial risks and develop innovative solutions to manage them.	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research on financial risk management	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	2	3	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM18: FINANCIAL RISK MANAGEMENT

Soft Core **3 Credits**

Unit I	**Financial Risk**
	Definition and evolving styles of risk management. Organizing for Financial Risk Management - Role of risk manager- policies-decision making and execution – Exposure to Risk and Diversification - specific and market risk- forecasting market movements. Forwards and Futures: market volatility.
Unit II	**Managing Equity Risk**
	Specific risks- managing market risk-Markowitz and Sharpe Single Index models. Managing Bond Risk - market conventions and yields-bonds with special features- yield curves- hedging with futures and options. Managing Interest Rate and Currency Risk - one period forwards and futures- interest options- currency options and hedging longer term interest rate and currency exposures
Unit III	**Foreign Exchange Risk Management**
	Various foreign exchange rate risk management strategies- foreign exchange market in India.
Unit IV	**Commodity Risk Management**
	Basic understanding of commodities-investment opportunities in commodities in India-working of commodity exchanges- importance of risk management in commodity derivatives- future of commodity derivatives. Financial Risk Management: Case Studies
Unit V	**Hedging and the "Greeks"**
	"Greeks"- delta, gamma, vega, theta & rho, The basic Principle: Delta Hedging, Asset Mismatch, Maturity mismatch, basis risk, and minimum- variance hedging, Delta-Gamma hedging using options, Value at Risk.
Reference Books	R. K. Arora, Financial Risk Management, Wiley, 2021
	Brain A. Eales Financial Risk Management. London:Mc Graw – Hill, 1995
	Steve L. Allen, Financial Risk Management: A Practitioner's Guide to Managing Market and credit risk, Wiley Finance , 2013
	Dun & Bradstreet, Financial Risk Management, Mcgraw Hill Education,2006
	Peter Christoffersen, Elements of Financial Risk Management, Academic Press
	Geoffrey Poitras, Commodity Risk Management: Theory and Application, Routledge,2013

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM19	**FORENSIC ACCOUNTING AND FRAUD RISK MANAGEMENT- SC**	3	3	40	60	100
Prerequisites	Knowledge of Accounting and Statistics					
Learning Objectives	To impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization.					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Apply the knowledge of forensic accounting and fraud risk management to real-world business problems.	L 1, L 2
CO 2	Analyze business cases and develop solutions to fraud risk management problems	L 2
CO 3	Communicate their ideas and findings effectively in written and oral form.	L 3
CO 4	Think critically and creatively about fraud risk management issues, and develop innovative solutions to problems.	L 4
CO 5	Conduct independent research in the field of forensic accounting and fraud risk management, and communicate their findings in a scholarly manner.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	2	3	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM19: FORENSIC ACCOUNTING AND FRAUD RISK MANAGEMENT

Soft Core **3 Credits**

Unit I	**Introduction**
	Introduction – Essence of Forensic Accounting – Forensic Accounting vs Traditional Accounting - Application of Forensic Accounting. Forensic Accounting Skills – Auditing – Investigation – Risk Analysis – Criminology – Digital Forensics – Problem Solving. Responsibilities of Forensic Accountant – Consulting – Valuation. Forensic Accounting and Investigation Standards (FAIS)
Unit II	**Fraud Theories**
	Fraud – Meaning - Types – Theories of Fraud - Fraud Triangle - Fraud Diamond – Fraud Pentagon – Fraud Hexagon. Occupational Fraud – Fraud Tree – Fraud Schemes. Money Laundering – Organized Crimes - Victims. Internal Accountant – Roles – Responsibilities – Liabilities. Forensic Auditing - Fraud Audit Report - Fraud Control Theory.
Unit III	**Fraud Risk Management**
	Risks – Risk classifications. Risk of material misstatements - Type of misstatements. Organizational Fraud Risk Assessment – Enterprise-wide risk Assessment – Business process risk Assessment – Fraud penetration risk Assessment. Fraud risk assessment - Risk Assessment Factors – Fraud Detection, Fraud Prevention and Response - Fraud Deterrence - Fraud Deterrence Cycle.
Unit IV	**Forensic Investigation**
	Investigative Techniques - Analysis tool for investigator - Audit Command Language (ACL) - Interactive Data Extraction and Analysis (IDEA) - Investigative Process - Gathering and Documenting Evidence - Rules of Evidence - Report of Investigation - Criminal Prosecution support.
Unit V	**Forensic Analytics**
	Basics of Machine Learning Algorithm – Structured vs unstructured data – Methods of data acquisition – Data visualization – Visual statistics – Fundamental Information Analysis - Lev and Thiagarajan approach - Dechow and Dichev Model - Altman Z-Score - Ohlson O-Score - Sloan Ratio - Piotroski F-Score - Beneish M-Score - Benford's law.
Reference Books	Michael A. Crain, William S. Hopwood, Carl Pacini& George R. Young; Essentials Forensic Accounting; John Wiley & Sons, New Jersey, 2016.
	B. Lev. Financial Statement analysis; A New Approach, Prentice Hall
	Mark J. Nigrini; Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations; John Wiley Sons, New Jersey, 2011.
	Felix I. Lessambo; Auditing, Assurance Services, and Forensics: A Comprehensive Approach; Palgrave Macmillan, 2018.
	Thomas W. Golden, Steven L. Skalak, Mona M. Clayton & Jessica S. Pill; A Guide Forensic Accounting Investigation; John Wiley & Sons, New Jersey; Second Edition 2011.
Online Resources	
Tools and Software	MS Excel, ACL, IDEA

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM20	**PERSONAL FINANCE- SC**	3	3	40	60	100
Prerequisites	Basic knowledge on Income tax and investments					
Learning Objectives	To find direction and guidance in one's financial decisions To understand how each financial decision affects other areas of finance To ensure the financial stability for adapting to life changes					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the fundamental concepts of personal finance, including budgeting, saving, investing, and insurance.	L 1, L 2
CO 2	Apply their knowledge to develop and implement a personal financial plan.	L 2
CO 3	Make informed financial decisions that are aligned with their personal goals and objectives.	L 3
CO 4	Evaluate and compare different financial products and services.	L 4
CO 5	Manage their financial resources effectively and efficiently.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM20: PERSONAL FINANCE

Soft Core **3 Credits**

Unit I	**Introduction**
	Savings-Investment-Advances for Investment-Selection of Advances-Mix for Portfolio of Such selected Advances- Criterion to be considered for investment-type of Securities-Income tax and personal finance of an individual.
Unit II	**Investment in Government Securities**
	PPF-NSC-NSS-Infra Structural-Bonds- Regulations-Governance.
Unit III	**Investment in Post office and Bank Deposits**
	All Types of post office related Deposits and all types of Bank Deposits including Deposits in corporate sector-Regulation –Governance.
Unit IV	**Investment in Traditional Products**
	Gold-Real estate-Mutual fund-return-Risk associated regulation –Criteria to be considered
Unit V	**Investment in Equity shares**
	Meaning Criteria-Risk & Return Associated- How to Select Share- Formation Portfolio.
Reference Books	Personal finance-Kapoor Jack.R, Diabay Les.R & Hughes Robert J, Tata Mc Graw-Hill Publishing Co Pvt Ltd- 12th Edition 2020.
	Arthur J. Keown, Personal Finance, 8th Edition, Pearson, 2019
	Jeff Madura, Personal Finance, 7edition,Pearson Education, 2020
	Guide to personal finance-Stillman Richard J, Tata Mc Graw- Hill Publishing Co.Pvt.Ltd- New Delhi
	Theory and problem of personal finance & consumer economic , Rosenberg Robert R &Naples, Ralph.V ,Tata Mc Graw- Hill Publishing Co.Pvt. Ltd- New Delhi.
	Personal finance Planning- Gitman Lawrence J, Dryden Press
Open Resources	
Tools and Softwares	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM21	**FINANCIAL DERIVATIVES- SC**	3	3	40	60	100
Prerequisites	Basic Knowledge of finance and Mathematics					
Learning Objectives	To help students understand the concepts and equip them to take investment and trading positions in the options and futures market.					
Methodology	Lecture Case Study Spreadsheet Modelling					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the concepts and theories of equity derivatives.	L 1, L 2
CO 2	Apply their knowledge to price and hedge equity derivatives.	L 2
CO 3	Communicate their ideas and findings effectively in both written and oral form.	L 3
CO 4	Think critically and creatively about equity derivative markets.	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research in the field of equity derivatives.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	2	3	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM21: FINANCIAL DERIVATIVES

Soft Core **3 Credits**

Unit I	**Introduction to derivatives:**
	meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement, and regulations. - Derivatives Market in India: –regulation, working, and trading activity.
Unit II	**Forwards and Futures**
	Forward and Future contracts, market –clearing and settlement, margins maintenance, trading in future; Future prices and spot prices; Forward prices; vs. future prices; Futures vs. options, pricing of forwards and futures, hedging using futures
Unit III	**Options**
	Types of options; Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black -Scholes model, for Call Option; Valuation of put Options; Index options; options market exchange-traded options, over-the-counter options, quotes trading, margins, clearing, regulation, and taxations. Options valuation and hedging strategies.
Unit IV	**SWAPS**
	Mechanics of interest rate swaps, valuation of interest rate, swaps currency swaps, and valuation credit risk and swaps. Warrants and convertibles
Unit V	**Derivatives Accounting & Taxation:**
	scope and importance - Accounting & Taxation practices of Derivatives – Accounting Standard - reporting practices
Reference Books	Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education, 2021
	John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education,2022
	Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009
	David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003.
	Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007.
Open Resources	https://nptel.ac.in/courses/110/107/110107128/
Tools and Software	Spreadsheet Modelling

M.Com (Accounting Taxation)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM22	**ACCOUNTING FOR DERIVATIVES -SC**	4	4	40	60	100
Prerequisites	Basics of accounting					
Learning Objectives	To impart the knowledge on the derivatives accounting and its implications on the balance sheet items					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the accounting for derivatives, including the different types of derivatives, their pricing and valuation, and their accounting treatment.	L 1, L 2
CO 2	Apply their knowledge to solve real-world problems related to derivatives, such as hedging accounting and fair value accounting.	L 2
CO 3	Communicate their ideas and findings effectively in both written and oral form, including through the preparation of reports and presentations.	L 3
CO 4	Think critically about derivatives and their implications for financial reporting and risk management.	L 4
CO 5	Demonstrate the research skills necessary to conduct independent research in the field of derivatives accounting	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	2	3	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM22: ACCOUNTING FOR DERIVATIVES

Soft Core **3 Credits**

Unit I	**Derivatives and its Valuation**
	Meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives. Valuation of future, option and swaps.
Unit II	**Accounting for Foreign Exchange Rate Fluctuations**
	An overview of foreign currency markets and exchange rates. Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. IFRS on foreign currency exchange accounting. Problems and Case study analysis.
Unit III	**Hedge Accounting**
	Types of Hedges, Hedged item candidates, hedging instruments candidates, Hedging relationship documentation, Hedge effectiveness assessment, rebalancing, discontinuation of hedge accounting, options and hedge accounting, forwards and hedge accounting.
Unit IV	**Fair Valuation- Credit and Debit valuation adjustments**
	Fair Valuation: Overview of IFRS, Overnight Index Swap Discounting, Derivative Instruments: FX forwards, interest rate swaps, cross-currency swaps, standard options, exotic options, barrier options, range accruals; hedging foreign exchange risk: Types of exposures, translation rates, foreign currency transactions.
Unit V	**Hedge accounting: A double edged sword**
	Positive influence on the profit and loss statement, substantial operational resources, limited access to hedging alternative, risk of reassessment of highly probable transaction, low compatibility with portfolio hedging.
Reference Books	Juan Ramirez, Accounting for Derivatives: Advanced Hedging under IFRS, Wiley inc,2015
	Praksh B Yaragol, Financial Derivatives,- Text and Cases, Vikas Publisheing House Pvt Ltd
	Mark. J.P. Anson, Accounting and Tax Rules for Derivatives, John Wiley & Sons
	Trombley Mark, Mark A. Trombley, Accounting for Derivatives and Hedging, McGraw- Hill Higher Education.
	Mark J.P. Anson, Accounting and Tax Rules for Derivatives, (Frank J. Fabozzi Series) John Wiley & Sons.
Open Resources	
Tools and Software	

M.Com (Business Finance) - Finance and Accounting						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM23	**MERCHANT BANKING AND FINANCIAL SERVICES- SC**	3	3	40	60	100
Prerequisites	Basic Understanding about the financial intermediaries					
Learning Objectives	Aimed to equip students to with various financial services to provide advice or to get jobs into the companies, which are specializing in it					
Methodology	Chalk and talk, Presentation, Assignment					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the concept and role of merchant banking in the financial system.	L 1, L 2
CO 2	Identify the different types of merchant banking services and their features.	L 2
CO 3	Analyze the financial performance of companies and assess their creditworthiness.	L 3
CO 4	Structure and document merchant banking transactions.	L 4
CO 5	Advise companies on corporate finance and strategic matters.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM23: MERCHANT BANKING AND FINANCIAL SERVICES

Soft Core **3 Credits**

Unit I	**Merchant Banking**
	Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulations - SEBI, Companies Act 2013, Stock and commodity Exchanges; Merchant Banking in India – Registration, Licensing procedure and Challenges
Unit II	**Financial Services**
	Fee based Services – Merchant Banking Services – Issue of Securities – IPO – FPO – (Application Supported by Blocked Amount) ASBA – Book Building – Buyback of Shares – Depositories – Debenture Trusteeship – Stock Broking Services – Portfolio Management – Fund Based Services – Lease Financing – Hire Purchase – Bill Discounting – Factoring – Forfeiting – Wealth Management
Unit III	**Underwriting**
	Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting
Unit IV	**Credit Rating**
	Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India
Unit V	**Stock Broking & Depository services**
	Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading. Depository services: Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations
Reference Books	L M Bhole& Jitendra Mahakud, Financial Institutions and Markets: Structure, Growth & Innovations, Mcgraw Hill Education (India) Private Limited , 2017.
	Siddhartha Sankar Saha , Indian Financial System: Financial Markets, Institutions and Services, McGraw Hill 2nd Edition, 2020.
	Bharati V. Pathak, The Indian Financial System: Markets, Institutions and Services Pearson Publication
	Sunil Parameswaran, Fundamentals of Financial Instruments: An Introduction to Stocks, Bonds, Foreign Exchange and Derivatives, John Wiley & Sons Inc, 2022.
	Das, Subhash Chandra, The Financial System In India: Markets, Instruments, Institutions, Services and Regulations, PHI Learning Private Limited, 2015
Open Resources	
Tools and Softwares	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM24	**CORPORATE GOVERNANCE-SC**	3	3	40	60	100
Prerequisites	Basic knowledge on Corporate Finance& Companies Act 2013					
Learning Objectives	To provide an in-depth study of the evolution and development of corporate Governance along with the issues and practices that governs corporate sectors.					
Methodology	Lectures, Assignments, Case discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate a comprehensive understanding of the principles and practices of corporate governance.	L 1, L 2
CO 2	Apply their knowledge to analyze and evaluate corporate governance practices in different contexts.	L 2
CO 3	Identify and assess the risks associated with poor corporate governance.	L 3
CO 4	Develop and recommend corporate governance reforms that promote transparency, accountability, and sustainability.	L 4
CO 5	Communicate their ideas and findings on corporate governance effectively in both written and oral form.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM24: CORPORATE GOVERNANCE

Soft Core **3 Credits**

Unit I	**Conceptual framework of corporate governance**
	Theories – Evolution – Principles of corporate Governance - Economic of organization and information – understanding of the shareholder VS stakeholder concept of governance.
Unit II	**Corporate and Board Management**
	Corporate Ownership structure- Board of directors: types of directors - role, composition, systems and procedures – Functional committees – executive remunerations
Unit III	**Legal and regulatory framework of corporate Governance**
	Legislative provisions of corporate governance in India: Companies Act 2013, LODR – legislative framework in US, UK and other developed nations
Unit IV	**Board Committees and role of professionals**
	Need –Functions – Advantages – scopes and constitution of Board Committees, Board Charter – terms of reference, accountability, and performance appraisals – independence - role of professionals in board committees.
Unit V	**Corporate Governance Codes and Practices**
	Major expert Committees reports – case studies on corporate governance – Indian and overseas perspective – value creation through corporate Governance - corporate governance rating
Reference Books	A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Corporate Governance: Principles, Policies and Practices, 3Edition, Pearson Education 2018.
	Neeti Shikha, Geetanjali Sharma, Corporate Governance in India: Principles and Policies, CENGAGE Publication, 2018
	Indian Institute of Corporate Affairs, Corporate Governance, Taxmann
	Neil Minow Robert A. G. Monks, Corporate Governance, 4th Education, Wiley India Private Limited.
	Companies Act 2013 and Rules; SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; Journal and E-Bulletin
	"Chartered Secretary" and "Student Company Secretary" published by ICSI
Open Resources	Newspapers and magazines, Corporate Governance –National Portal of India

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM25	**STRATEGIC FINANCIAL MANAGEMENT- SC**	3	3	40	60	100
Prerequisites	Basic knowledge about strategic management					
Learning Objectives	It is to familiarize the students with the concepts and approaches of managing corporate finance from a Strategic perspective.					
Methodology	Lecture Case study and discussions					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the theoretical and practical aspects of strategic financial management.	L 1, L 2
CO 2	Apply financial management concepts and tools to solve real-world business problems.	L 2
CO 3	Make informed financial decisions that align with the organization's strategic goals and objectives.	L 3
CO 4	Communicate financial information effectively to both internal and external stakeholders.	L 4
CO 5	Analyze the financial performance of an organization and identify areas for improvement.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM25: STRATEGIC FINANCIAL MANAGEMENT

Soft Core **3 Credits**

Unit I	**Financial Policy and Corporate Strategy**
	Contents: strategic decision-making framework, the interface of financial policy and strategic management, balancing financial goal and sustainable goals.
Unit II	**Risk Analysis in Capital Budgeting**
	Cash flow projection - Impact of taxation, depreciation, inflation and working capital, capital budgeting decision: certainty equivalent approach, evaluation of risky investment proposal, simulation and decision tree analysis, sensitivity analysis, capital rationing, adjusted net present value, replacement decision and application of real options in capital budgeting. Preparation of project report.
Unit III	Title: **Leasing decision including cross-border leasing:**
	Contents: Leasing: concepts, types, importance, benefits and limitation, lease evaluation. Cross border leasing
Unit IV	**Mergers and acquisition:**
	Contents: Meaning, process and types, legal and regulatory requirements. Merger acquisition agreement. Adverse competitive effects of a merger. Corporate takeovers: coinsurance effects cross border takeover, forms of takeover and takeover defenses, control transaction: leveraged buyout, management buyout, spin-off, and asset divestiture.
Unit V	**Capital Restructuring**
	Contents: concepts, types and importance, legal aspects. Refinancing and rescue financing, reorganization of debtors and creditors, sale of assets and targeted stock offerings, downsizing and layoff programs, negotiated wage give- back, employee buyouts.
Reference Books	Prasanna Chandra, Strategic Financial Management - Managing for value creation, 2nd Edition Financial Management: Theory and Practice. ,Tata Mc Graw Hill, 2020.
	Sofat, Rajni, Hiro, Preeti Strategic Financial Management, PHI Learning Private Limited, 2015
	Cma Kalyani Karna, Strategic Financial Management, Corporate Plus Publications Private Limited, 2019
	CA Dr. K.M. Bansal, CA Anjali Agarwal, Strategic Financial Management, 2nd edition,Taxmann, 2020
Open Resources	https://nptel.ac.in/courses/110/108/110108047/
Tools and Software	Spider impact KPI fire

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM26	**INTERNATIONAL ACCOUNTING-SC**	3	3	40	60	100
Prerequisites	Basic knowledge on accounting standard including IFRS					
Learning Objectives	To expose students to the prevailing International Accounting Systems To increase the employability of students in MNCs					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Understand the key concepts and principles of international accounting.	L 1, L 2
CO 2	Apply their knowledge to prepare and analyze international financial statements.	L 2
CO 3	Understand the different accounting standards used in different countries.	L 3
CO 4	Identify and address the challenges of accounting for international transactions.	L 4
CO 5	Develop the skills necessary to work as an accountant in a multinational company	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM26: INTERNATIONAL ACCOUNTING

Soft Core **3 Credits**

Unit I	**International Dimensions of Accounting**
	Introduction-Definition-Importance-Scope of international Accounting-Status of International Accounting Education: World Scenario in India- Internationalization of the Accounting Profession: Introduction-The Accounting Profession in Selected Countries-Internationalization of the Profession-International Dimensions of Financial Reporting: Introduction Variables that influence Transnational reporting- Reporting practices- International Financing Reporting System(IFRS)-Salient Features –Need- Provisions-Applications in India-USA-UK and other Countries
Unit II	**Country Differences and Harmonization of Accounting Practices**
	Accounting differences-Why National Practices differ-How Practices differ- How differences are addressed(Harmonization)Concept of Harmonization- Need for Standardization-Impediments to Standardization- Endeavors towards Harmonization-Institution-IASC-The European Union-UN
Unit III	**International Accounting Standards Committee**
	Origins & Operations-Achievements- Current Issues – The Standards - Components and Structure of Financial Statements-Balance sheet items – Income Statement Items-Consolidated Financial Statements-Cash flow Statement-Requirementsrelating to particular Enterprises
Unit IV	**Comparative Analysis of Major Accounting Issues**
	Legal basis of Accounting regulation-Existence of a Conceptual Frame work-Additional components of Financial Statements- General Approaches Asset Valuation-Internally Generates intangibles & Research & Development- Goodwill-Tangible Fixed Assets-Investments-Current assets-leases- Provisions-Deferred taxes
Unit V	**Accounting Differences and Financial Statement Analysis**
	Different approaches to Analysis-The place of Financial ratios-Factors that Generate Differences: Presentation of Financial Statements-Methods of Financing –[Main problems in Financial Statement Analysis-Scope of Consolidation – Revaluation of Assets-Depreciation and Provisions-Leasing – Accounting for goodwill-Deferred Taxation –Capitalized Expenses- Transactions in Foreign Currencies-Extraordinary and Exceptional items- Changes in Accounting Principles OR Generally Accepted Accounting Practices(GAAP) India-USA-UK-Germany-France-Japan
Reference Books	International Accounting, Mohapatra Das.A.K., Prentic Hall of India, New Delhi
	International Accounting, Rathore, Shirin, 3rd Edition, PHI learning,2019.
	International Accounting-Peter Walton, International Thomson Business press
	Shahrokh M. Saudagaran (Author), Lawrence Murphy Smith, International accounting a User Perspective, 5th Edition, Carolina Academic Press, 2022
	Comparative international accounting -Nobes Christopher & Parker Robert, Research Education Asia, New Delhi
Open Resources	
Tools and Softwares	

M.Com (Business Finance) - General						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM27	**VALUE ADDED COURSE- SC**	3	3	40	60	100
Prerequisites	As per the Requirements of the course floated on the online platforms					
Learning Objectives	The student has to register and complete a certification course offered by any one of the online platform (certification from any one module)					
Methodology **Option I** **Option II** **Option III** **Option IV** **Option V** **Open Resources**	As adopted by the respective courses NISM NSE – NCFM Indian Institute of Banking and Finance MCX – Commodity Professionals BSE Institute Limited (bsebti.com) Respective websites of the Institute					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Discuss the key concepts and theories of banking and finance.	L 1, L 2
CO 2	Apply their knowledge to various banking and financial operations, such as deposit mobilization, loan processing, and investment management.	L 2
CO 3	Communicate the benefits and risks of various banking and financial products and services to their customers in a clear and concise manner.	L 3
CO 4	Provide customer service in a professional and efficient manner.	L 4
CO 5	Create innovative strategies or solutions and evaluate their impact in professional or entrepreneurial contexts.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	2	3	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM27: VALUE ADDED COURSE

Soft Core **3 Credits**

For acquiring 3 credits, courses should be selected which has minimum 12 hour per week from any one the following institutes. Prior registration and approval with the Department is a must for getting credit.

Methodology	As adopted by the respective courses
Option I	NISM
Option II	NSE – NCFM
Option III	Indian Institute of Banking and Finance
Option IV	MCX – Commodity Professionals
Option V	BSE Institute Limited (bsebti.com)
Open Resources	Respective websites of the Institute
Tools and Softwares	

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM28	**ENTREPRENEURSHIP DEVELOPMENT- SC**	3	3	40	60	100
Prerequisites	Basic knowledge about Project Finance					
Learning Objectives	The course is aimed at changing the mindset of the students and enabling them to transform into a successful entrepreneur rather than just a cog in the wheel. Tackle the problems of growing unemployment by turning the job seekers into job creators.					
Methodology	Lecture, Case studies, Making sample projects for funding					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Define and explain the key concepts and theories of entrepreneurship, such as entrepreneurial orientation, innovation, and risk-taking.	L 1, L 2
CO 2	Discuss the entrepreneurial process, including opportunity identification, business planning, and venture launch and management.	L 2
CO 3	Identify and assess business opportunities, taking into account factors such as market needs, competitive landscape, and financial resources.	L 3
CO 4	Develop and implement business plans, including setting goals and objectives, developing strategies, and forecasting financial performance.	L 4
CO 5	Manage entrepreneurial ventures, including making strategic decisions, managing resources, and leading teams.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM28: ENTREPRENEURSHIP DEVELOPMENT

Soft Core **3 Credits**

Unit I	**Introduction**
	Meaning and Importance, Evolution of term 'Entrepreneurship: 'Factors influencing entrepreneurship'. Psychological factors, Social factors, Economic factor, Environmental factors: Characteristics of an entrepreneur, Entrepreneur, Intrapreneur and Entrepreneurs; Types of entrepreneur: According to Type of Business, Use of Technology, Motivation, Growth, Stages; New generations of entrepreneurship viz. social entrepreneurship, Entrepreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship etc; Barriers to entrepreneurship
Unit II	**Entrepreneurial Motivation & Competencies**
	Motivation: Maslow's theory, Herjburg's theory, McGragor's Theory, McClelland's Need – Achievement Theory; Entrepreneurial Culture & Society; Entrepreneurial Competencies: Risk taking behaviour; Creativity and entrepreneurship. Steps in Creativity, Innovation and inventions: Using left brain skills to harvest right brain ideas, Legal Protection of innovation: Values / Ethics; Decision making and Problem Solving (steps indecision making).
Unit III	**Preparation of Business model/Plan/Project**
	Meaning and significance, Components of a business plan, and feasibility study, Guidelines for writing BP, pre- requisites from the perspective of investor. The importance and diversity of business model, components of an effective business model, core strategy, strategic resources, partnership network, customer interface. Phases of a Project Report, Contents of a Project Report, Proforma of a Suggested Project Report for a manufacturing Organization, Small Businesses
Unit IV	**Development Process**
	Translate Business Model into a Business Plan, Visioning for venture- Role of Incubators in Start-up setting, Start-up Eco system in India. Identify possible sources of funding for your venture – customers, friends and family, Angels, VCs, Bank Loans and key elements of raising money for a new venture. Managing start-up finance: The Concept of Costs, Profits, and Losses, Manage your Cash Flow, analyse your Financial Performance, budgeting.
Unit V	**Institutional Support for Entrepreneurs**
	Central Govt. institutions: SSIB, NABARD, SIDO, NSIC, IDBI, SIDBI IIC, NB MSME, KVIC. State Govt. Institutions: SFCs, DIC, Industrial estates, STED and STEP. Excise exemptions and concession, Exemption from Income tax.
Reference Books	Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
	Vasant Desai, *The Dynamics of Entrepreneurial Development and Management,* Himalaya Publishing House, 2018.
	Timothy, D.R., and W.R. Sewell: Project Appraisal and Review, Macmillan, India.
	David I Cleloyd," Project Management" McGraw Hill, New Delhi 1999
	Poornima M. Charantimath, 'Entrepreneurial Development And Small Business Enterprises", Pearson Education Licensee, New Delhi 2018.
Open Resources	https://onlinecourses.nptel.ac.in/noc20_ge08/preview
Tools and Software	Wave accounting Wix (website building software)

M.Com (Business Finance)						
Course Code	Course Title	Credits	Hours per Week	Int. Ass.	Ext. Ass.	Total
SCOM29	**CONTEMPORARY LEGAL FRAME WORK- SC**	3	3	40	60	100
Prerequisites	Basics of Corporate Laws					
Learning Objectives	To give an overview about contemporary legislation very well applicable to Modern Business units					
Methodology	Teaching with visual aids Assignments and Tests Quiz sessions and Case Discussion					
Andragogical Methods Adopted	Flipped Learning, Blended Learning, Experiential Learning, Participative Learning, Case Study Method and Problem Based Learning					

Course Outcome: At the end of this course the students would be able to:

CO 1	Demonstrate an understanding of the key concepts and principles of contemporary legal frameworks that are relevant to business organizations.	L 1, L 2
CO 2	Identify and analyze the various legal issues that can arise in the course of business operations.	L 2
CO 3	Apply their knowledge of contemporary legal frameworks to solve real-world business problems.	L 3
CO 4	Communicate their ideas and findings effectively in both written and oral form on legal matters.	L 4
CO 5	Explain the key features of competition law, foreign exchange management law, consumer protection law, and environmental law.	L5 , L6
L1 – Reasoning, L2 – Understanding, L3- Practice, L4 – Analysis, L5 – Synthesis, L6- Creation, L7- Evaluation		

Mapping with Programme Outcomes										
Cos	Programme Outcomes					Programme Specific Outcomes				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	2	3	2	2	2	3	2	2	2
CO4	2	3	2	3	3	2	3	2	3	2
CO5	2	3	2	3	3	2	3	2	3	3

1- Low, 2- Medium, 3- Strong

SCOM29: CONTEMPORARY LEGAL FRAME WORK

Soft Core **3 Credits**

Unit I	**Competition Law**
	Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal duties of Director – general penalties – Competition advocacy
Unit II	**Foreign Exchange Management Act**
	Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences - Directorate of enforcement – Appellate Tribunal etc.
Unit III	**Environmental Legislation**
	Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal /Authority – Environment Audit. Enforcement of International Environmental law: Kyoto protocol norms. Water: water and environment (Protection) law – various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offence by companies. Air pollution: Concept of sustainable development, Government policy regarding environment – salient features of the Air (Prevention and control of pollution) Act.
Unit IV	**Consumer Protection Act**
	Genesis of the law – objects and definitions – Rights of consumers under the Consumer Protection Act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums.
Unit V	**The Insolvency and Bankruptcy Code, 2016 (IBC)**
	Purpose and Applicability of the Act, The Regulatory Mechanism and Regulatory Bodies, Insolvency Resolution and liquidation of corporate persons.
Reference Books	Kapoor, N.D. “Elements of mercantile laws”, Sultan Chand & Sons New Delhi
	Maheshwari, S.N & Maheshwari, S.K “ A Manual of Business laws”, Himalaya Publishing House, 2015.
	K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi
	CA. Ashish K Agrawal, Business Law (A Diagrammatic and Tabular Presentation): CA-Foundation, Kindle Edition, 2023.
	Dr. V.K. Jain, CA Shashank S. Sharma , Taxmann's Business Laws (Paper 2 | Law) – Study material in simple and concise language with MCQs, case studies, etc. CA Foundation, Taxmann Publications Pvt. Ltd., 2023
Open Resources	
Tools and Softwares	