



## PREAMBLE

The role of higher education is vital in securing the gainful employment and providing further access to higher education comparable to the best available in the world-class institutions elsewhere. The improvement in the quality of higher education, therefore, deserves to be given top-most priority to enable the young generation of students to acquire skill, training and knowledge to enhance their thinking, comprehension and application abilities and prepare them to compete, succeed and excel globally. Sustained initiatives are required to reform the present higher education system for improving and upgrading the academic resources and learning environments by raising the quality of teaching and standards of achievements in learning outcomes across all undergraduate programs in science, humanities, commerce and professional streams of higher education.

One of the significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which makes it student-centric, interactive and outcome-oriented with well-defined aims, objectives and goals to achieve. The University Grants Commission (UGC) took the initiative of implementing the LOCF in the Colleges and the Universities of the country. Accordingly, the University of Kerala has decided to implement the LOCF in all its departments under the auspices of Internal Quality Assurance Cell (IQAC). A series of teacher training workshops were organised by IQAC and the office of the Credit and Semester System (CSS), and the departments have revised the syllabus accordingly, through workshops and in consultation with academic experts in the field.

## GRADUATE ATTRIBUTES (GAs)

The Graduate Attributes (GAs) reflect particular qualities and abilities of an individual learner including knowledge, application of knowledge, professional and life skills, attitudes and human values that are required to be acquired by the graduates of University of Kerala. The graduate attributes include capabilities to strengthen one's professional abilities for widening current knowledge and industry-ready skills, undertaking future studies for global and local application, performing creatively and professionally, in a chosen career and ultimately playing a constructive role as a socially responsible global citizen. The Graduate Attributes define the characteristics of learners and describe a set of competencies that are beyond the study of a particular area and programme.

### The GAs of University of Kerala

- Continue life-long learning as an autonomous learner
- Continuously strive for excellence in education
- Apply and nurture critical and creative thinking
- Promote sustainable development practices
- Promote co-operation over competition
- Balance rights with responsibilities
- Understand and respect diversity & difference
- Not be prejudiced by gender, age, caste, religion, or nationality.
- Use education as a tool for emancipation and empowerment of humanity

## DEPARTMENT OF COMMERCE

The Department of Commerce was established in 1985 as a teaching and research department of the University of Kerala. Within a span of 35 years the Department could establish itself as a centre of excellence with focus on education, research, consultancy and extension services, The Department has completed various milestones in its academic endeavour making it unique of its kind. Currently the Department offers post graduate level programmes in commerce viz, M.Com (specialization in Finance and Global Business Operations), M.Phil and PhD Programs. Completion of UGC Sap Project in 2014, GIAN ACADEMIC workshop with global resources in 2017, major consultancy work for the industry, innovative project on financial literacy and social sector projects are a few to mention. The faculty continues to support the university in several capacities and undertake workshops and seminars on an annual basis. The extension services have been well taken by the society specially those related to career development- *My Career My Dream* is such a flagship program. Joint research projects and programs with institutes like Indian Institute of Information Technology Management and Gulati Institute of Finance and Taxation are achievements of the Department. The Department has its own Research Forum, an academic body of researchers. The forum brings out the journal entitled *Commerce and Business Researcher*.

## Syllabus for M.Com. Finance and Accounting

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### Programme Specific Outcomes (PSO) for M.Com. Finance and Accounting

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<b>PSO 1</b>	Acquire Knowledge and Skill required to carry out research work
<b>PSO 2</b>	Apply Indian Accounting Standards in selected areas of financial reporting
<b>PSO 3</b>	Acquire competencies in scanning the Business Environment and its Regulatory Framework.
<b>PSO 4</b>	Comprehend the statistical concepts of probability theory, probability distributions, sampling, statistical inference and hypothesis testing
<b>PSO 5</b>	Understand the econometric concepts of time series analysis
<b>PSO 6</b>	Acquire Knowledge and Skill in using Business Analytic tools for data collection and analysis
<b>PSO 7</b>	Apply Knowledge and Skill in analyzing securities and constructing portfolios for optimal investment
<b>PSO 8</b>	Acquire Knowledge in interpreting provisions of Income Tax Law and skill in practicing the Income Tax Law
<b>PSO 9</b>	Acquire Knowledge of different aspects of Financial services
<b>PSO 10</b>	Apply Knowledge and Skill in using important quantitative tools for decision making in the business context
<b>PSO 11</b>	Comprehend the different aspects of doing International Business
<b>PSO 12</b>	Acquire Knowledge of basic concepts of Strategic cost management and Skill in using the techniques of Strategic cost management
<b>PSO 13</b>	Acquire Knowledge of the provisions of GST Act and Customs Act and skill in practicing these indirect tax laws
<b>PSO 14</b>	Comprehend the concepts and pricing of different types of derivatives and their application in risk management

<b>PSO 15</b>	Explain the Fundamentals of foreign exchange rates, markets and risks and the instruments and procedures used in international financial markets
<b>PSO 16</b>	Recognize the fundamental aspects of Behavioural Finance.
<b>PSO 17</b>	Assess and evaluate means of strategic access and use of funds.
<b>PSO 18</b>	Analyze and interpret financial statements of corporate entities.

### **Programme Structure of M.com. Finance and Accounting**

<b>Semester</b>	<b>Course Code</b>	<b>Name of the course</b>	<b>Core Courses (CC)</b>	<b>Discipline-Specific Elective (DSE)</b>	<b>Generic Course (GC)</b>	<b>Skill Enhancement Elective (SEE)</b>	<b>Credits</b>
<b>I</b>	COM-CC-411	Research Methodology	+				4
	COM-CC-412	Corporate Financial Reporting Standards	+				4
	COM-CC-413	Business Environment and Regulatory Framework	+				4
	COM-DS-414	Quantitative Methods and Econometrics		+			4
	COM-DS-415	Business Analytics		+			4
<b>II</b>	COM-CC-421	Security Analysis and Portfolio Management	+				4
	COM-CC-422	Tax Planning and Management	+				4
	COM-CC-423	Marketing of Financial Services	+				4
	COM-CC-424	Operations Research	+				4
<b>III</b>	COM-CC-431	International Business	+				4
	COM-CC-432	Strategic Cost Management	+				4

	COM-CC-433	GST Act and Customs Act	+				4
	COM-CC-434	Financial Derivatives	+				4
	COM-CC-435	Internship	+				4
<b>IV</b>	COM-CC-441	International Financial Management	+				4
	COM-CC-442	Behavioural Finance and Wealth Management	+				4
	COM-CC-443	Strategic Financial Management	+				4
	COM-CC-444	Corporate Accounting	+				4
	COM-CC-445	Dissertation	+				4
<b>Any semester (I-IV)</b>	COM-GC-4A1	Stock Market Operations			+		2
	COM-GC-4A2	Corporate Social Responsibility and Business Ethics			+		2
<b>Any semester (I-IV)</b>	COM-SEE-4B1	Business Analytics Services				+	2
	COM-SEE-4B2	Tax Consultancy Services				+	2
	COM-SEE-4B3	Entrepreneurship Development Programmes				+	2
	COM-SEE-4B4	Financial Market Services				+	2

**Semester : I**

**Course Code :COM-CC-411**

**Course Title : Research Methodology**

**Credits : 4**

PSO relevant to this course  
**PSO1: Knowledge and Skill required carrying out research work**

**Course Outcomes**  
On completion of the course, students should be able to:

CO1: Understand the concept and process of Research  
CO2: Organize the Research process for the preparation of Research design  
CO3: Explain the sampling design in research  
CO4: Utilize appropriate tools for data collection  
CO5: Utilize Statistical tools for data analysis and assess the results  
CO6: Outline Report writing procedure

## **COURSE CONTENT**

### **MODULE I**

**Introduction to Research:** Concept of Research – Types of Research - Fundamental, Applied, Policy; Library, Case study, Survey, Experimental, Action and Evaluation – Research process

### **MODULE II**

**Research Plan:** Literature Review – Research Gap - Selection and Formulation of Problem - Setting Objectives - Identification and Classification of Variables - Formulation of different types of Hypotheses - Concept of Research Design and Different Types of Research Designs - Operational Definitions

### **MODULE III**

**Sampling Design:** Concepts of Population and Sample - Sample Size – Different Methods of Probability and Non-Probability Sampling - Sampling and Non Sampling Errors - Sample Size Determination

#### **MODULE IV**

**Data Collection:** Data –Types – Secondary and Primary – Sources of Secondary Data - Methods of Collecting Primary Data - Observation, Mail Survey, Focus Group Discussion, Interview Schedule and Questionnaire - Measurement of Variables - Measurement Scales – Pilot Study - Pre – Testing - Reliability and Validity analysis

#### **MODULE V**

**Data Analysis and Hypotheses Testing:** Coding, Editing and Tabulation of Data – One Way Table, Two Way Table - Charts and Diagrams – Descriptive statistics - Tools for Statistical Analysis – Testing of Hypotheses – Parametric and Non-Parametric Tests - Type I Error and Type II Error - Fixation of level of significance – Interpretation of Test results

#### **MODULE VI**

**Report Writing:** Layout of Research Report – Types of Research Report - Contents of research report - Reference format - Annexures

#### **REFERENCES**

- C. R. Kothari. (2004). *Research Methodology Methods and Techniques*. Bangalore, Karnataka: New Age International Pvt. Ltd.
- Devendra Thakur. (2009). *Research Methodology in Social Sciences*. Daryaganj, New Delhi: Deep and Deep Publications Pvt. Ltd.
- Reddy, C. R. (2008). *Research Methodology in Social Sciences*. Bengaluru, Karnataka: Kalyani Publications.
- S. Kevin. (2019). *Research Methodology for Social Sciences*.,New Delhi: ANE Books Pvt. Ltd.
- Santhosh Gupta. (2010). *Research Methodology And Statistical Techniques*. Daryaganj, New Delhi: Deep and Deep Publications Pvt. Ltd.
- Wilkinson, T. S., & Bhandarkar, P. L. (2010). *Methodology and Techniques of Social Research*. Bengaluru, Karnataka: Himalaya Publishing House.

#### **Mapping of Course Outcomes to Levels of Learning (As per Revised Bloom's Taxonomy for cognitive domain)**

<b>Course Outcome</b>	<b>Level of Learning</b>
CO1: Understand the concept and process of Research	Understand

CO2: Organize the Research process for the preparation of Research design	Apply
CO3: Explain the sampling design in research	Understand
CO4: Utilize appropriate tools for data collection	Apply
CO5: Utilize Statistical tools for data analysis and assess the results	Evaluate
CO6: Outline Report writing procedure	Understand

### Cognitive Processes and Knowledge Category Matrix

<b>Knowledge Category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Meta cognitive</b>
<b>Cognitive processes</b>				
Remember				
Understand		CO1, CO3	CO6	
Apply			CO2, CO4	
Analyse				
Evaluate			CO5	
Create				

**Semester : I**

**Course Code : COM-CC-412**

**Course Title : Corporate Financial Reporting Standards**

**Credits : 4**

PSO relevant to this course  
**PSO 2:Application of Indian Accounting Standards in selected areas of financial reporting**

### **Course Outcomes**

On completion of the course, students should be able to:

CO 1: Understand the framework of Accounting Standards at International and National Levels

CO 2: Apply Accounting Standards in Presenting Financial Statements and in Fair Value Measurement

CO3: Apply Accounting Standards in Recognizing and Disclosing Property, Plant, Equipment and Intangible Assets

CO 4: Apply Accounting Standards in Accounting Leasing Arrangements and Recognising Borrowing Costs

CO 5: Apply Accounting Standards in recognizing Revenues and Computing EPS

CO 6: Apply Accounting Standards in recognizing Profits or Losses on Construction Contracts and Recognition of Impairment Loss on Assets

## **COURSE CONTENT**

### **MODULE I**

**Accounting Standard Setting Framework:** International Accounting Standards Board—Institute of Chartered Accountants of India—Accounting Standards Board (ASB)—Procedure adopted by ASB in formulating Ind AS—Companies Act 2013 and Accounting Standards—Need for Accounting Standards—International Accounting Standards and IFRS—Convergence with IFRS.

### **MODULE II**

**Presentation of Financial Statements (Ind AS 1) and Fair Value Measurement (Ind AS 113):** Going concern—Accrual—Materiality and Aggregation—Offsetting—Frequency of Reporting—Comparative Information—Consistency of presentation—Balance Sheet—Statement of Profit and Loss—Statement of Changes in Equity—Disclosure of Accounting

Policies—Fair value at initial Recognition—Valuation Techniques—Fair Value Hierarchy—Valuation of unquoted Equity Instruments at Fair Value—Considerations specific to Liabilities and Equity—Considerations specific to Financial Instruments.

### **MODULE III**

#### **Property, Plant and Equipment (PPE Ind AS 16) and Intangible Assets (Ind AS 38):**

Initial Recognition—Deferred Credit Period—Machinery Spares—Acquired on Hire Purchase—Component Accounting—Replacement of PPE—Revaluation Model—Derecognition of PPE—Depreciation—Method of Depreciation—Internally Generated Goodwill and Brands—Recognition—Amortisation—Intangible Assets with Finite and Indefinite Lives—Impairment of Intangible Assets—Retirement and Disposal of Intangible Assets.

### **MODULE IV**

**Leases (Ind AS 17) and Borrowing Costs (Ind As 23):** Classification of Leases—Operating Lease Accounting—Sale and Lease Back Arrangements—Carve Outs—Finance Lease Accounting—Sub Leasing—Period of Capitalisation of Borrowing Cost—Commencement, Suspension and Cessation of Capitalisation—Qualifying Assets—Treatment of Specific Borrowing and General Purpose Borrowing—Treatment of Exchange Rate Difference in Foreign Currency Borrowings.

### **MODULE V**

**Revenue (Ind AS 18) and Earning Per Share (Ind AS 33):** Measurement of Revenue—Barter—Sale of Goods—Matching Concept—Rendering of Services—Interest and Royalty Incomes--Financial Instruments relevant for EPS Computation- Financial Liability- Potential Equity Shares- Dilutive Non- Dilutive Potential Equity Share- Profit Available to Equity Shares- Weighted Average Number of Equity shares. Basic EPS- Restatement of EPS- Diluted EPS—Bonus Shares—Rights Shares—Buy Back of Shares—Options and Warrants.

### **MODULE VI**

#### **Construction Contracts (Ind As 11) and Impairment of Assets (Ind AS 36):**

Recognition of Contract Revenues and Expenses—Unallocable Costs—Estimation of Outcome of Contracts—Combining and Segmenting Construction Contracts—Loss on Contracts—Changes in Estimated--Net Selling Price for Impairment —Value-in-Use—Recoverable Amount—Carrying Amount—Impairment Loss—Cash Generating Units—Goodwill—Top Down and Bottom up tests—Corporate Assets—Reversal of Impairment Loss.

## REFERENCES

- Asish K. Bhattacharjee. (2006). *Indian Accounting Standards: Practices, Comparisons, and Interpretations*. West Patel Nagar, New Delhi: Tata Mcgraw-hill Publishing Co. Ltd.
- Israr Shaikh & Rajesh Makkar. (2018). *Accounting Standards- Simplified*. Lexis Nexis
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- Ravi Kanth Miriyala & Sunitanjani Miriyala. (2020). *Accounting standards made easy*. Daryaganj, Delhi: Commercial Law Publishers Pvt. Ltd.
- Vijayakumar M. P. (2011). *First Lesson in Indian Accounting Standards*. Chennai, Tamil Nadu: Snow White Publications Pvt. Ltd.

**Mapping of Course Outcomes to Levels of Learning**  
**(As per Revised Bloom's Taxonomy for cognitive domain)**

<b>Course Outcome</b>	<b>Level of Learning</b>
CO 1: Understand the framework of Accounting Standards at International and National Levels	Understand
CO 2: Apply Accounting Standards in Presenting Financial Statements and in Fair Value Measurement	Apply
CO3: Apply Accounting Standards in recognizing and disclosing Property, Plant, Equipment and Intangible Assets	Apply
CO 4: Apply Accounting Standards in Accounting Leasing Arrangements and Recognising Borrowing Costs	Apply
CO 5: Apply Accounting Standards in recognizing Revenues and Computing EPS	Apply
CO 6: Apply Accounting Standards in recognizing Profits or Losses on Construction Contracts and Recognition of Impairment Loss on Assets	Apply

**Cognitive Processes and Knowledge Category Matrix**

<b>Knowledge Category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Meta cognitive</b>
<b>Cognitive processes</b>				
Remember				
Understand		CO1		
Apply		CO2, CO3, CO4, CO5, CO6		
Analyse				
Evaluate				
Create				

**Semester : I**

**Course Code : COM-CC- 413**

**Course Title : Business Environment and Regulatory Framework**

**Credits : 4**

PSO relevant to this course

**PSO 3: Acquire competencies in scanning the Business Environment and its Regulatory Framework.**

### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Understand the importance of Business Environment

CO2: Understand and Analyse the structure and profile of Indian Economy

CO3: Evaluate the Economic Environment of Business

CO4: Understand the political and legal environment of Business

CO5: Understand the cultural and Technological Environment of Business

CO6: Understand the International Business Environment and recent issues

## **COURSE CONTENT**

### **MODULE I**

**Business Environment:** Components and significance – Scope –political, Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment – Challenges- Techniques of Environmental Scanning and Monitoring.

### **MODULE II**

**Structure of Indian Economy:** Economic Systems – Economic Planning – Planning Commission and NITI Ayog – Public Sector – Changing Role – Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt.

**Profile of Indian Economy:** New Economic and Industrial Policy – Economic Reforms – Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences.

### **MODULE III**

**Economic Environment of Business:** Significance for Business – Economic Planning – Objectives and Achievements; Government policies – Industrial policy of 1991; Fiscal policy; Foreign Trade Policy; Economic Reforms and LPG – Human Development in India.

### **MODULE IV**

**Political and Legal Environment of Business:** Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment in India; Patents Act-1970, Consumer Protection Act-1986, SEBI Act-1992, FEMA-1999, IT Act-2000, Competition Act-2002, SEZ Act-2005, RTI Act-2005, MSMED Act-2006, LLP Act,2008, Companies Act-2013.

### **MODULE V**

**Cultural and Technological Environment:** Elements of Socio – Cultural Environment; Impact on Business – Social Audit - Technological Environment in India; Technology Transfer – Technology Policy.

### **MODULE VI**

**International and Recent Issues in Environment:** Multinational Corporations; Foreign Collaborations and Indian Business; International Economic Institutions: WTO, World Bank, IMF and their importance to India; Foreign Trade Policies.

### **REFERENCES**

- Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai.  
Fernando, A.C., *Business Environment*, Pearson.  
Suresh Bedi, *Business Environment*, Excel Books, New Delhi,  
Adhikary.M. *Economic Environment of Business*, Sultan Chand & Sons, New Delhi.  
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G.Prasad, *Business and Corporate Laws*, Jai Bharathi Publishers.

Gulshan S.S. and G K Kapoor, *Business Law Including Company Law*, NEW AGE.

Aswathappa.K., *Essentials of Business Environment*, Himalaya Publishing House, Delhi.

Chakravarthi., S., *Development Planning*, Oxford University Press, Delhi.

Govt. of India, *Economic Survey*, Various Issues.

Justin Paul, *Business Environment*, Text and Cases, Tata McGraw Hill.

Saleem Shaik, *Business Environment*, Pearson Education, Delhi.

Ruddar Dutt & KPM Sundaram, *Indian Economy*, S. Chand & Co., Delhi.

Krishna Rao,P, *WTO-Text & Cases*, PSG Excel Series.

R.S.N. Pillai, Bagavathi, “*Legal Aspects of Business*”, S.Chand, New Delhi.

H.L.Ahuja, “*Economic Environment of Business*” S.Chand, New Delhi.

**Mapping of Course Outcomes to Levels of Learning**  
(As per Revised Bloom’s Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO1: Understand the importance of Business Environment	Understand
CO2: Understand and Analyse the structure and profile of Indian Economy	Analyse
CO3: Evaluate the Economic Environment of Business	Evaluate
CO4: Understand the political and legal environment of Business	Understand
CO5: Understand the cultural and Technological Environment of Business	Understand
CO6: Understand the International Business Environment and recent issues	Understand

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO1, CO4, CO5, CO6		

Apply				
Analyse			CO2	
Evaluate			CO3	
Create				

**Semester : I**

**Course Code : COM-DSE-414**

**Course Title : Quantitative Methods and Econometrics**

**Credits : 4**

PSO relevant to this course

**PSO 4: Knowledge of statistical concepts of probability theory, probability distributions, sampling, statistical inference and hypothesis testing**

**PSO 5: Knowledge of econometric concepts of serial correlation, non stationarity and cointegration for time series analysis**

### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Understand the basic concepts of Probability Theory

CO2: Understand and Analyse the different Probability distributions

CO3: Understand and Apply Sampling Concepts and Procedures

CO4: Understand and Apply the Procedures of Statistical Inference

CO5: Apply Hypothesis Testing Procedure and Evaluate the outcome

CO6: Understand the basic concepts of Econometrics for Time Series analysis

## **COURSE CONTENT**

### **MODULE I**

**Basic Probability Theory:** Basic concepts- Different approaches to probability– Addition and Multiplication rules – Dependent and Independent events – Conditional probability – Theorem of total probability – Bayes' theorem.

### **MODULE II**

**Probability Distributions:** Concept of random variable - discrete and continuous - probability distribution - mathematical expectation – binomial, Poisson and normal distributions.

### **MODULE III**

**Sampling:** Need for sampling - sampling frame - probability and non-probability methods – Determination of sample size- sampling and non-sampling errors – sampling distributions – central limit theorem.

**MODULE IV**

**Statistical Inference I:** Estimation - properties of a good estimator – point estimate – interval estimate-interval estimate of the mean, proportion, difference between two means, difference between two proportions.

**MODULE V**

**Statistical Inference II:** Testing of hypothesis – procedure – tests involving a single mean – single proportion – two means –ANOVA- Chi square test – small and large sample tests - type I and type II errors.

**MODULE VI**

**Econometric analysis:** meaning and definition of econometrics – application of econometric tools for Time Series Analysis –Serial correlation and non stationarity in time series – cointegration of two related time series

**REFERENCES**

D.N. Elhance, Veena Elhance, & B.M. Aggarwal. (2018). *Fundamentals of Statistics*. Daryaganj, New Delhi: Kitab Mahal Publication.

G. C. Beri. (2009). *Business Statistics*. West Patel Nagar, New Delhi: Tata Mcgraw-hill Publishing Co. Ltd.

Levin, R. I., & Rubin, D. S . (1997). *Statistics for Management* .Bengaluru, Karnataka: Pearson Education India.

Sancheti, D. C., & Kapoor, V. K. (2010). *Statistics – Theory, Methods & Application*. Daryaganj, New Delhi: Sulyan Chand & Sons Pvt. Ltd.

Walpole, R. E. (1982). *Introduction To Statistics*. New York: Macmillan Inc.

Ya-lun Chou. (1975). *Statistical Analysis: With Business and Economic Applications*. New York: Holt, Rinehart & Winston.

**Mapping of Course Outcomes to Levels of Learning  
(As per Revised Bloom’s Taxonomy for cognitive domain)**

Course Outcome	Level of Learning
CO1: Understand the basic concepts of Probability Theory	Understand

CO2: Understand and Analyse the different Probability distributions	Analyse
CO3: Understand and Apply Sampling Concepts and Procedures	Apply
CO4: Understand and Apply the Procedures of Statistical Inference	Apply
CO5: Apply Hypothesis Testing Procedure and Evaluate the outcome	Evaluate
CO6: Understand the basic concepts of Econometrics for Time Series analysis	Understand

**Cognitive Processes and Knowledge Category Matrix**

<b>Knowledge Category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Meta cognitive</b>
<b>Cognitive processes</b>				
Remember				
Understand		CO1, CO6		
Apply			CO3, CO4	
Analyse			CO2	
Evaluate			CO5	
Create				

**Semester : I**  
**Course Code : COM-DSE-415**  
**Course Title : Business Analytics**  
**Credits : 4**

PSO relevant to this course  
**PSO 6: Knowledge and Skill in using Business Analytic tools for data collection and analysis in an organizational context**

#### **Course Outcomes**

On completion of the course, students should be able to:

- CO 1: Understand the need and importance of business analytics in an organization
- CO 2: Evaluating the organizational requirements for business analytics procedures
- CO 3: Analyze and assess the required environment for data analytics in an organization
- CO 4: Application of data analytics tools
- CO 5: Analyze and apply software for business analytics
- CO 6: Analyze and evaluate business problems using analytics techniques

### **COURSE CONTENT**

#### **MODULE I**

**Business analytics:** Introduction- need- importance- Business intelligence- levels of intelligence-use of data- Visualization/ Data Issues-sources of data- Importance of data quality - Dealing with missing or incomplete data -Data Classification- observing insights

#### **MODULE II**

**Business analytics cycle:** stages- process- tools and methods- The Three Pillars of Best Statistical Practice - Statistical Qualifications-Statistical Diagnostics- statistical review

#### **MODULE III**

**Building blocks for supporting analytics:** data collection, data software and data management

#### **MODULE IV**

**Data exploration:** Visualization and Exploring data- Data mining- supervised and unsupervised analytic techniques – predictive analytics- forecasting- optimization – simulation—Network and Text Analytics

## **MODULE V**

**Spreadsheet modelling and Analysis:** visualizing and exploring techniques- descriptive measures- Predictive analytics -trend line and regression- Basics of time series modelling - linear optimization and decision analysis

## **MODULE VI**

Customer analytics –Social analytics –Operational analytics – Cases in Indian context

## **REFERENCES**

- Barlett, R. (2013). *A Practitioner's Guide to Business Analytics*. New York City: McGraw Hill Inc.
- Evans, J. R. (2012). *Business Analytics*. Bengaluru, Karnataka: Pearson Education India.
- Evans, J. R. (2013). *Business Analytics: Methods, Models, and Decisions*. Bengaluru, Karnataka: Pearson Education India.
- Hardoon, D. R., & Shameli, G. (2015). *Getting started with Business Analytics:Insightful decision making*. Florida, CRC Press.
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- Rungta, K. (n.d.). *Business Analytics*. [Amazon.co.uk: Kindle Store].

**Mapping of Course Outcomes to Levels of Learning**  
**(As per Revised Bloom's Taxonomy for cognitive domain)**

Course Outcome	Level of Learning
CO 1: Understand the need and importance of business analytics in an organization	Understand
CO 2: Evaluating the organizational requirements for business analytics procedures	Evaluate
CO 3: Analyse and assess the required environment for data analytics in an organization	Analyse
CO 4: Application of data analytics tools	Apply
CO 5: Analyze and apply software for business analytics	Analysis
CO 6: Analyze and evaluate business problems using analytics techniques	Evaluate

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO 1		
Apply			CO 4	
Analyse			CO 3, CO 5	
Evaluate			CO 2, CO 6	
Create				

**Semester : II**

**Course Code :COM-CC-421**

**Course Title : Security Analysis and Portfolio Management**

**Credits : 4**

PSO relevant to this course  
**PSO7: Knowledge and Skill in analysing securities and constructing portfolios for optimal investment**

### **Course Outcomes**

On completion of the course, students should be able to:

CO 1: Explain the basic characteristics of investment in securities

CO 2: Compute return and risk of investment in securities

CO 3: Classify and explain the various factors to be considered in analysis of securities

CO 4: Utilize valuation models for valuation of securities

CO 5: Assess share price movements using tools of technical analysis

CO 6: Explain the principles of constructing and managing an optimal portfolio

## **COURSE CONTENT**

### **MODULE I**

Investment – meaning and definition – nature and characteristics – objectives – investment process – financial markets – primary and secondary markets – securities – money market instruments – investment vs. speculation

### **MODULE II**

Risk return analysis – expected return vs. actual return – computation of return – meaning of risk – elements of risk – systematic and unsystematic risk – measurement of risk – variance and beta – Value at Risk (VaR) analysis – risk return trade off

### **MODULE III**

Security analysis – fundamental analysis – economy analysis – industry analysis – company analysis

## **MODULE IV**

Valuation of securities – share valuation – share valuation models – present value models – PE ratio multiplier model – bond valuation – bond returns – bond pricing theorem – bond risks – bond duration

## **MODULE V**

Technical analysis – meaning – basic principles – price charts – chart patterns – reversal patterns and continuation patterns – Dow theory – Elliot wave theory – mathematical indicators – moving averages – oscillators – Efficient market hypothesis – weak form, semi strong form and strong form

## **MODULE VI**

Portfolio analysis – risk return calculation of portfolios – portfolio selection – feasible set of portfolios – efficient set – efficient frontier – selection of optimal portfolio – Markowitz model – Single index model - Capital Asset Pricing Model (CAPM) – pricing of securities with CAPM – Arbitrage Pricing theory (APT) – portfolio revision – formula plans – portfolio evaluation – risk adjusted returns – Sharpe ratio, Treynor ratio, Jensen ratio and Fama ratio

## **REFERENCES**

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- Avadhani V. A. (2016). *Security Analysis and Portfolio Management*. Bengaluru, Karnataka: Himalaya Publishing House.
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- Punithavathy Pandian. (2013). *Security Analysis and Portfolio Management*. Noida, Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- S. Kevin. (2015). *Security Analysis and Portfolio Management*, 2<sup>nd</sup> edition. Delhi: PHI Learning Pvt. Ltd.

**Mapping of Course Outcomes to Levels of Learning  
(As per Revised Bloom's Taxonomy for cognitive domain)**

Course Outcomes	Level of Learning
CO 1: Explain the basic characteristics of investment in securities	Understand
CO 2: Compute return and risk of investment in securities	Apply
CO 3: Classify and explain various factors to be considered in analysis of securities	Understand
CO 4: Utilize valuation models for valuation of securities	Apply
CO 5: Assess share price movements using tools of technical analysis	Evaluate
CO 6: Explain the principles of constructing and managing an optimal portfolio	Understand

**Cognitive Processes and Knowledge Category Matrix**

Knowledge category	Factual	Conceptual	Procedural	Meta Cognitive
Cognitive processes				
Remember				
Understand	CO3	CO1, CO6		
Apply			CO2, CO4	
Analyze				
Evaluate		CO5		
Create				

**Semester : II**

**Course Code : COM-CC-422**

**Course Title : Tax Planning and Management**

**Credit : 4**

PSO relevant to this course

**PSO 8: Knowledge in interpreting provisions of Income Tax Law and skill in practicing the Income Tax Law**

### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Understand the basic concepts of Income Tax Act

CO2: Analyse provisions of Income Tax Law

CO3: Analyse the procedures for assessment, collection and recovery of tax.

CO4: Understand the rules and concepts of mode of acceptance of payment and tax evasion.

CO5: Apply basic skills in practicing the Income Tax Law

CO6: Understand basic knowledge of International Taxation

## **COURSE CONTENT**

### **MODULE I**

Chapters I to VIA of the Income Tax Act, 1961 along with the relevant Rules- Basis of Charge - Income which don't form part of Total Income – Computation of Total Income – Heads of Income – Salaries – Income from House Property – Profit and Gains of Business or Profession – Capital Gain – Income from other source – Income from other persons included in Assessee's Total Income – Aggregation of Income, set-off or carry forward of loss - Deductions to be made in computing total Income

### **MODULE II**

Chapters VII to XIIG of the Income Tax Act, 1961 along with the relevant Rules – Income forming part of Total Income on which no Income- Tax is payable – Rebate & Reliefs – Double Taxation Relief – provisions relating to avoidance of Tax – Tax in certain special cases – Salient features of all special provisions

### **MODULE III**

Chapters XIIIH to XVIII of the Income Tax Act, 1961 along with the relevant Rules – Income Tax on Fringe Benefits – Income Tax Authorities – Procedure for Assessment – Assessment of Search Cases – Liability in Special Cases – Special provisions of Firms – Collection and Recovery of Tax – Relief under Tax on Dividends

### **MODULE IV**

Chapters XIX to XXB of the Income Tax Act, 1961 along with the relevant Rules – Refund - Settlement of Cases - Advance Ruling - Appeals and Revision Acquisition of Immovable properties in certain cases of transfer to counteract evasion of Tax - Requirement as to Mode of Acceptance, Payment or repayment in certain cases to contract Evasion of Tax

### **MODULE V**

Chapters XXC to XXIII of the Income Tax Act, 1961 along with the relevant Rules - Purchase by Central Government of Immovable properties in certain cases of Transfer - Penalties imposable - Offences and Prosecutions - Annuity Deposits - Tax Credit Certificates - Miscellaneous

### **MODULE VI**

International Taxation – Income Tax provisions relating to Non-residents – Double taxation Relief – Arm's Length price - Transfer pricing provisions – Features of Model Tax Conventions – Tax Treaties – Base Erosion and Profit Sharing –Equalization levy

### **REFERENCES**

- Mehrotra, H. C. & Goyal, S. P. (2019). *Income Tax Law and Practice –Wealth Tax and Tax planning*. Agra, Uttar Pradesh: Sahitya Bhawan Publications.
- Vinod Singhania & Kapil Singhania. (2019). *Direct taxes – Law and Practice with special reference to Tax planning*. New Delhi: Taxman Company.
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**Mapping of Course Outcomes to Levels of Learning**  
**(As per Revised Bloom's Taxonomy for cognitive domain)**

<b>Course Outcome</b>	<b>Level of Learning</b>
CO1: Understand the basic concepts of Income Tax Act	Understand
CO2: Analyze provisions of Income Tax Law	Analyse
CO3: Analyze the procedures for assessment, collection and recovery of tax.	Analyse
CO4: Understand the rules and concepts of mode of acceptance of payment and tax evasion.	Understand
CO5: Apply basic skills in practicing the Income Tax Law	Apply
CO6: Understand basic knowledge of International Taxation	Understand

**Cognitive Processes and Knowledge Category Matrix**

<b>Knowledge Category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Meta cognitive</b>
<b>Cognitive processes</b>				
Remember				
Understand	CO6	CO1, CO4		
Apply			CO2, CO3, CO5	
Analyse				
Evaluate				
Create				

**Semester : II**

**Course Code : COM-CC-423**

**Course Title : Marketing of Financial Services**

**Credits : 4**

PSO relevant to this course

**PSO 9: Knowledge of different aspects of Financial services such as its contents, marketing, regulatory framework, and consumer behavior towards financial**

### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Understand the available Financial Services

CO2: Understand the Financial Services and their importance

CO3: Analyze the marketing Financial services

CO4: Analyze the financial services Regulatory Institutions

CO5: Evaluate the consumer behavior

CO6: Analyze the financial service distribution system

## **COURSE CONTENT**

### **MODULE I**

**Financial services:** Introduction to Financial Services in India- Lease- Operating Finance- Advantages- Problems of Lease companies – Credit Rating – Meaning- Key factors considered in rating – ICRA, CRISIL. Custodial services in Capital Market- SEBI- clearing and Depository services

### **MODULE II**

**Factoring and Forfeiting:** Mechanics of operation of Factoring- Factoring Vs. Forfeiting – Advantages of both- Insurance Services- LIC/GIC- Need and importance of insurance. Mergers and Acquisitions- Existing law: Transfer provisions- Inter corporate investments- merger provisions under compromise- Acquisition from Disserting minority

### **MODULE III**

Marketing Financial Services Vs. Marketing physical goods and marketing other services- Role of IT in marketing Financial Services- Rational transactions Vs. one-time transaction.

#### **MODULE IV**

Regulatory Environment and Evolution of the Financial Services Industry (FSI)- The issues and environmental forces that shape the financial services market place- Main features and sectors of the FSI- main features and sectors of the FSI- Marketing norms and regulations for various financial sector entities like: Insurance companies, NBFCs and Banks- Regulatory guidelines by SEBI, IRDA and RBI for marketing of respective financial products in India

#### **MODULE V**

Consumer Behavior in FSI – The role of marketing research-market analysis information- importance of Customer Relations Management(CRM) in marketing Financial products- Customer Knowledge, Customer loyalty, Customer Switching

#### **MODULE VI**

Distribution of Financial products and services- crucial components in the delivery of financial services- multiple delivery channels- Promotion- Marketing information and research- Public relations and publicity- image building- the Cost of Delivery

#### **REFERENCES**

- Avadhani. (2003). *Maeketing of financial services and markets*. Bengaluru, Karnataka: Himalaya Publishing House.
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**Mapping of Course Outcomes to Levels of Learning**  
**(As per Revised Bloom's Taxonomy for cognitive domain)**

Course Outcome	Level of Learning
CO1: Understand the available Financial Services	Understand
CO2: Understand the Financial Services and their importance	Understand
CO3: Analyze the marketing Financial services	Analyze
CO4: Analyze the financial services Regulatory Institutions	Analyze
CO5: Evaluate the consumer behavior	Evaluate
CO6: Analyze the financial service distribution system	Analyze

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO1,CO2		
Apply				
Analyse			CO3,CO4, CO6	
Evaluate		CO5		
Create				

**Semester : II**  
**Course Code : COM-CC-424**  
**Course Title : Operations Research**  
**Credits : 4**

PSO relevant to this course  
**PSO 10: Knowledge and Skill in using important quantitative tools for decision making in the business context**

### **Course Outcomes**

On completion of the course, students should be able to:

- CO1: Understand what Operations Research is
- CO2: Apply Programming models and Evaluate the outcomes
- CO3: Apply Decision making models and Evaluate the outcome
- CO4: Apply Game theory and Evaluate the result
- CO5: Apply Project Scheduling techniques for Optimal scheduling of Projects
- CO6: Apply Replacement models for Decision making regarding equipments

## **COURSE CONTENT**

### **MODULE I**

**Introduction to Operations Research:** Evolution – definitions - features - role of models – applications - limitations

### **MODULE II**

**Linear Programming:** Formulation of LPP – graphical solution method - Simplex method – dual problem – Transportation model- Assignment model.

### **MODULE III**

**Decision Theory:** Decision making under uncertainty – methods – decision making under risk – EMV, EOL, EVPI – decision trees – multi stage decision problems.

### **MODULE IV**

Game Theory – two person zero sum game – games containing saddle point – 2x2 games – principle of dominance – 2xn and mx2 games – larger sized games

## MODULE V

**Project Scheduling Techniques:** PERT and CPM – critical path computations – probability considerations in project scheduling – crashing – calculation of floats.

## MODULE VI

**Replacement Models:** Introduction- Methodology of solving replacement problems- Replacement of items that deteriorates with time (without change in money value)- Replacement of equipment that deteriorates with time (money value also changes)- Replacement of items that fail completely.

## REFERENCES

- Bobby Srinivasan & Charles T. Sand bloom (1989). *Quantitative Techniques for Business Decisions*. Noida, Delhi: McGraw Hill India.
- Cook, T. M., & Russel, R. A. (1993). *Introduction to management science*. New Jersey: Prentice Hall Publishing Company.
- Kapoor, V. K., & Kapoor, S. (2014). *Operations Research (quantitative techniques for management)*. Daryaganj, New Delhi: Sulyan Chand & Sons Pvt. Ltd.
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- Waters, D. (2011). *Quantitative Methods for Business*. London: Pearson.

**Mapping of Course Outcomes to Levels of Learning**  
**(As per Revised Bloom's Taxonomy for cognitive domain)**

Course Outcome	Level of Learning
CO1: Understand what Operations Research is	Understand
CO2: Apply Programming models and Evaluate the outcomes	Evaluate
CO3: Apply Decision making models and Evaluate the outcome	Evaluate
CO4: Apply Game theory and Evaluate the result	Evaluate
CO5: Apply Project Scheduling techniques for Optimal scheduling of Projects	Apply
CO6: Apply Replacement models for Decision making regarding equipments	Apply

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO1		
Apply			CO5, CO6	
Analyse				
Evaluate			CO2, CO3, CO4	
Create				

**Semester : III**  
**Course Code : COM-CC-431**  
**Course Title : International Business**  
**Credits : 4**

PSO relevant to this course  
**PSO 11 : Comprehend the different aspects of doing International Business**

### **Course Outcomes**

On completion of the course, students should be able to:

- CO1: Understand different theories of International trade.
- CO2: Understand the trade restrictions in International business and assess the concept of trade blocks.
- CO3: Evaluate the concepts of BOT and BOP.
- CO4: Analyse the process of foreign exchange rate determination and various theories associated with the same.
- CO5: Understand various global financial institutions and its operations
- CO6: Understand the process of development of international trade in India

## **COURSE CONTENT**

### **MODULE I**

**Trade as an engine of growth:** Inter-regional and international trade-Theory of Absolute Cost Advantage- Comparative Advantage theory- Haberler's Opportunity Cost theory- Heckscher-Ohlin theorem- Leontief Paradox- Neo-technological trade theory- Kravis theory of Availability- Intra-Industry Trade Models of Krugman- Neo - Heckscher - Ohlin Theory

### **MODULE II**

**Trade Policy:** Free Trade vs Protection- Types of tariff and quota- Impact of tariff and quota under partial equilibrium analysis- Different non-tariff restrictions- Optimum tariff- economic integration -customs union- Partial and general equilibrium analysis-Trade creation and Trade diversion-Free trade areas, Emerging issues in SAFTA, ASEAN and EU.

### **MODULE III**

**Concept of BOT and BOP:** Concept of BOT and BOP—Equilibrium and disequilibrium in the BOP—Measures to correct deficit in the BOP—Devaluation and Depreciation—Importance of devaluation to foreign trade—Marshall-Lerner condition—J Curve effect—Absorption approach. Foreign Exchange rate determination: Mint Parity Theory, Purchasing Power parity theory, BOP Theory—Exchange rate systems—Fixed and Flexible exchange rates—Managed Floating systems—Nominal, Real and Effective exchange rate—Forward rate, Spot rate—Foreign Exchange Risks—Hedging and Speculation—IMF and International Liquidity Management.

### **MODULE IV**

Evolution of foreign exchange markets- Foreign Exchange rate determination: Mint Parity Theory, Purchasing Power parity theory, BOP Theory—Exchange rate systems—Fixed and Flexible exchange rates—Managed Floating systems—Nominal, Real and Effective exchange rate—Forward rate, Spot rate- Speculation and arbitrage, role of expectations, currency swaps, future and options —Foreign Exchange Risks—Hedging and Speculation—IMF and International Liquidity Management-FEDAI- Indian Rupee and its fluctuations in international currency market.

### **MODULE V**

**International Financial Institutions:** Institutions for International Relations and Liquidity - Evolutionary and operational developments in international institutions- IMF, IBRD, IDA, UNCTAD, ADB, WTO. Problems and prospects of WTO Agreement in present Global trading- India and International institutions-Aspects of European debt crisis –Euro crisis and Brexi

### **MODULE VI**

**Foreign Trade in India:** Changes in the direction and composition of foreign trade—Trade reforms in India: EXIM policy—Measures adopted to correct deficit in the BOP before and after 1991—Flow of foreign capital: MNCs, FDI, FII—International organizations: IMF, World Bank, GATT, WTO and their impact on India's foreign trade- Foreign during the periods of emergencies.

#### **References:**

Salvatore, D: International Economics, MacMillan Press Ltd, London.

Sodersten, Bo: International Economics, Macmillan Press Ltd, London.

Chacholiadas, M: International Trade: Theory and Policy, McGraw Hill, Japan.

Carbugh, Robert J: International Economics, Cengage Learning.

Dutt, Ruddar and Sundaram: Indian Economy, S Chand & Co, New Delhi.

**Mapping of Course Outcomes to Levels of Learning**  
(As per Revised Bloom's Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO1: Understand different theories of International trade.	Understand
CO2: Understand the trade restrictions in International business and assess the concept of trade blocks.	Understand
CO3: Evaluate the concepts of BOT and BOP.	Evaluate
CO4: Analyse the process of foreign exchange rate determination and various theories associated with the same.	Analyse
CO5: Understand various global financial institutions and its operations	Understand
CO6: Understand the process of development of international trade in India	Understand

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO1,CO2, CO5,CO6		
Apply				
Analyse			CO4	
Evaluate			CO3	
Create				

**Semester : III**

**Course Code :COM-CC-432**

**Course Title : Strategic Cost Management**

**Credits : 4**

PSO relevant to this course

**PSO 12: Knowledge of basic concepts of Strategic cost management and Skill in using the techniques of Strategic cost management such as Marginal costing, Standard costing, Activity based costing and Total Quality Management**

### **Course Outcomes**

On completion of the course, students should be able to:

CO 1: Understand and apply the basic concepts of strategic cost management

CO 2: Analyse the Importance of cost management and its techniques

CO 3: Analyse and evaluate the Tools and Techniques Strategic Cost Management

CO 4: Understand, apply and analyse the concepts of Standard Costing in Profit

Planning by emphasizing variance analysis

CO 5: Understand and apply basic concepts of Activity Based Cost Management

CO 6: apply and analyse the Cost of Quality and Total Quality Management

## **COURSE CONTENT**

### **MODULE I**

**Basic concepts of Cost Management:** Introduction to strategic cost management- Basic Themes of strategic cost management- Value chain analysis, Strategic positioning analysis, Cost drive analysis- Concept of Value chain - Cost analysis, Cost analysis considerations and managerial applications

### **MODULE II**

**Importance of analyzing and managing cost:** Cost management and strategic decision making- Product costing systems- concepts and design issues- Developments in Cost Management:Life Cycle costing, Target costing, Kaizen Costing, Value Analysis and Value Engineering, Throughput Costing, Business Process Re-engineering, Back-flush Costing, Lean Costing, Lean accounting, Socio Economic Costing- Cost Control and Cost Reduction – Basics, Process, Methods and Techniques of Cost Reduction programme.

### **MODULE III**

**Strategic Cost Management Tools and Techniques:** Marginal Costing- Differential costing-CVP Analysis – Profit Volume Graphs – Contribution Approach- Decisions involving alternative choices – Optimum utilization of resources – Make or Buy – Evaluation of Orders – Multiple scarce resource problems- Product sales pricing- Pricing Decisions and Strategies – New Product Pricing, Use of Costs in Pricing, Sensitivity Analysis in Pricing Decisions; Monopoly Pricing vs. Competitive Pricing; Bottom Line Pricing- Costing of Service Sector – methods, pricing, performance measurement- Transfer Pricing - Objectives, Methods ( Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts- Relevant Cost Analysis : Relevant Cost, Irrelevant Costs - Sunk or Historical Cost, Committed Cost, Absorbed Cost, Situations where Fixed Costs become relevant for decision – making and its related implications- Profitability Analysis – Product wise / Segment Wise / Customer wise

### **MODULE IV**

**Standard Costing in Profit Planning:** Variance Analysis - Investigation of Variances- Planning and Operating Variances- Controllable / Non-controllable Variances- Relevant Cost Approach to Variance Analysis- Variance analysis under marginal costing and absorption costing- Activity Ratios- Application of budgetary control and Standard Costing in Profit planning- Standard Costing Vs Budgetary Control- Reconciliation of Actual Profit with Standard Profit and /or Budgeted Profit- Uniform Costing and Inter-firm comparison.

### **MODULE V**

**Activity Based Cost Management – JIT and ERP:** Activity Based Cost Management - Concept , purpose, benefits, stages, relevance in decision making and its application in Budgeting, Responsibility accounting, Traditional Vs. ABC System – comparative analysis- JIT – introduction, Benefits, Use of JIT in measuring the Performance- ERP and its applications in strategic cost management- Bench Marking- Time based activity based costing and management.

### **MODULE VI**

**Cost of Quality and Total Quality Management:** TQM - Basics, Stages, Principles, Control, Corrective actions- PRAISE-Steps, Problems, implementation- PARETO Analysis- Quality Costs, Reporting analysis- Prevention cost, Appraisal cost, Internal failure cost, External failure cost

## REFERENCES

- Hilton, R., Maher, M., & Selto, F. (2004). *Cost Management Strategies for Business Decisions*. New York City: McGraw-Hill Irwin.
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- Ravi M. Kishore. (2014). *Business Strategy and Strategic Cost Management*. New Delhi: Taxman Company.
- Shank, J. K., & Vijay Govindarajan. (2008). *Strategic Cost Management a new tool for competitive advantage*: Noida, Uttar Pradesh: Simon and Schuster India.

### Mapping of Course Outcomes to Levels of Learning (As per Revised Bloom's Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO 1: Understand and apply the basic concepts of strategic cost mangement	Apply
CO 2: Analyse the Importance of cost management and its techniques	Apply Analyze
CO 3: Analyse and evaluate the Tools and Techniques Strategic Cost Management	Apply
CO 4: Understand, apply and analyse the concepts of Standard Costing in Profit Planning by emphasizing variance analysis	Apply
CO 5: Understand and apply basic concepts of Activity Based Cost Management	Apply
CO 6: apply and analyse the Cost of Quality and Total Quality Management	Apply

### Cognitive Processes and Knowledge Category Matrix

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand				
Apply		CO1, CO5	CO1, CO2, CO3,	

			CO4, CO5, CO6	
Analyse			CO2	
Evaluate				
Create				

**Semester : III**

**Course Code :COM-CC-433**

**Course Title : GST Act and Customs Act**

**Credits : 4**

PSO relevant to this course  
**PSO 13: Knowledge of the provisions of GST Act and Customs Act and skill in practicing these indirect tax laws**

### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Understand the background of Goods and Services Tax in India

CO2: Analyse the provisions of GST Law

CO3: Understand the rules and practices under GST Law

CO4: Apply basic skills in practicing the GST

CO5: Understand the salient features of Taxation Laws

CO6: Analyse the provision of Customs Law

## **COURSE CONTENT**

### **MODULE I**

Need, Importance and objectives of introduction of GST in India -101 Constitutional Amendment Act 2016 -Chapters I to V of Central GST & State GST Act 2017 along with the relevant Rules - Definitions- Tax Administration - Supply – Composite & Mixed Supply - Levy and Collection of Tax – Composition Levy – Exemptions under GST – Time & Value of Supply – Input Tax Credit.

### **MODULE II**

Chapters VI to XI of Central GST & State GST Act 2017 along with the relevant Rules – Registration - Tax Invoice, Tax Invoice, Credit & Debit Notes – Accounts & Records – Returns – Payment of Tax – Refund – Schedules I, II & III

### **MODULE III**

Chapters XII to XX of Central GST & State GST Act 2017 along with the relevant Rules - Assessment – Audit – Inspection, Search, Seizure and Arrest – Demand & Recovery –

Liability to pay in certain cases – Advance Ruling – Appeals and Revision – Offences and Penalties – Transitional Provisions – Miscellaneous Provisions

#### **MODULE IV**

Chapters I to V of the Integrated GST Act 2017 along with the relevant Rules – Definitions – Administration – Levy and collection of Tax – Determination of Nature of Supply – Place of Supply of Goods or Services or both .

#### **MODULE V**

Chapters VI to IX of the Integrated GST Act 2017 along with the relevant Rules – Refund of Integrated Tax to International Tourist – Zero rated supply – Apportionment of Tax and Settlement of Funds – Miscellaneous Provisions. Salient features of The GST (Compensation to States) Act, 2017 – Salient features of The Taxation Laws (Amendment) Act 2017.

#### **MODULE VI**

Customs Act 1962 and Customs Tariff Act, 1975 – Constitutional provisions of Customs Law – Levy and exemptions – Duties – classification and valuation of import and export goods – Import and Export procedure – Warehousing – Drawback – Demand & Recovery – Prohibited goods- Notified goods- Specified goods – Illegal import/export of goods – Salient features of other provisions

### **REFERENCES**

- Anjali agarwal. (2017). *Goods and aservices tax Impact on the Indian Economy*. New Delhi, Delhi: New Century Publications.
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**Mapping of Course Outcomes to Levels of Learning**  
(As per Revised Bloom's Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO1: Understand the background of Goods and Services Tax in India	Understand
CO2: Analyze the provisions of GST Law	Analyze
CO3: Understand the rules and practices under GST Law	Understand
CO4: Apply basic skills in practicing the GST	Apply
CO5: Understand the salient features of Taxation Laws	Understand
CO6: Analyze the provision of Customs Law	Analyze

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO1, CO5	CO3,	
Apply			CO4	
Analyse			CO2, CO6	
Evaluate				
Create				

**Semester : III**  
**Course Code : COM-CC-434**  
**Course Title : Financial Derivatives**  
**Credits : 4**

PSO relevant to this course  
**PSO 14: Knowledge of the concepts and pricing of different types of derivatives and their application in risk management**

### **COURSE OUTCOMES**

On completion of the course, students should be able to:

- CO 1: Understand the concept of financial risk and the role of derivatives in risk management
- CO 2: Understand the meaning of forwards and its application for managing FOREX risk
- CO 3: Explain the features of Futures contracts and Apply pricing models to determine the price of futures
- CO 4: Understand the different types of futures contracts
- CO 5: Explain the meaning and use of options and the different types of options
- CO 6: Apply pricing models to determine the price of options
- CO 7: Understand different types of financial swaps

### **COURSE CONTENT**

#### **MODULE I**

**Risk** – Meaning of Risk and Uncertainty – Chance of loss and loss forecasting - Types of financial risk – price risk, credit risk, interest rate risk, foreign exchange risk – consequences of risk

**Risk Management** – meaning – objectives of risk management – risk management tools and techniques – role of derivatives in risk management

**Derivatives** – meaning – types of derivatives – underlying assets - origin of derivatives trading – derivatives trading in India – significance of derivatives in financial markets

#### **MODULE II**

**Forwards** – meaning – forward price – determination of forward prices – advantages and disadvantages of forwards – currency forwards – spot market and forward market – spot rate and forward rate – forward premium and discount - determination of forward prices of foreign currencies – hedging foreign exchange risk using currency forwards

### **MODULE III**

**Futures** – meaning – features of futures contracts – margin system – marking-to-market process - distinction between futures and forwards – pricing of futures – Cost of carry model – in perfect and imperfect market environment – deviations from the model Expectations model of futures pricing

### **MODULE IV**

**Types of futures** – commodity futures – currency futures – uses of currency futures – hedging and speculation - stock futures – index futures – stock indices used as underlying assets - uses of index futures – hedging with index futures – imperfections in hedging - interest rate futures – short term and long term interest rate futures – hedging with interest rate futures – trading of futures – commodity exchanges and stock exchanges

### **MODULE V**

**Options** – meaning – types of options – call options and put options – American and European options – uses of options – stock options – currency options – hedging foreign currency receivables and foreign currency payables with currency options - option premium – determinants of option premium – intrinsic value and time value – Combinations of options – tunnels, spreads, vertical spreads, horizontal spreads, diagonal spreads, straddle, strangle, butterfly – Exotic options – exchange traded vs OTC options

### **MODEL VI**

**Option pricing** – Black Scholes option pricing model – Pricing of Dividend paying assets - Binomial option pricing model – One step, two step and three step binomial model – pricing of American options

Financial swaps – meaning – types of swaps – coupon swaps (interest rate swaps) and currency swaps

### **REFERENCES**

Amun Chugh & Divik Maheshwari. (2013). *Financial Derivatives: Currency and Rate Factors*. Noida, Uttar Pradesh: Pearson Education India.

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S. Kevin (2014). *Commodity and Financial Derivatives*, 2<sup>nd</sup> ed., Delhi: PHI Learning Pvt. Ltd.

**Mapping of Course Outcomes to Levels of Learning  
(As per Revised Bloom's Taxonomy for cognitive domain)**

Course Outcomes	Level of Learning
CO 1: Understand the concept of financial risk and the role of derivatives in risk management	Understand
CO 2: Understand the meaning of forwards and its application for managing FOREX risk	Understand
CO 3: Explain the features of Futures contracts and Apply pricing models to determine the price of futures	Understand and Apply
CO 4: Understand the different types of futures contracts	Understand
CO 5: Explain the meaning and use of options and the different types of options	Understand
CO 6: Apply pricing models to determine the price of options	Apply
CO 7: Understand different types of financial swaps	Understand

**Cognitive Processes and Knowledge Category Matrix**

Knowledge category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive process</b>				
Remember				
Understand		CO1, CO2, CO3, CO4, CO5, CO7		
Apply			CO3, CO6	
Analyze				
Evaluate				
Create				

**Semester : III**

**Course Code : COM-CC-435**

**Course Title : Internship**

**Credits : 4**

**Semester : IV**  
**Course Code : COM-CC-441**  
**Course Title : International Financial Management**  
**Credits : 4**

PSO relevant to this course  
**PSO 15: Knowledge of Fundamentals of foreign exchange rates, markets and risks and the instruments and procedures used in international financial markets**

### **COURSE OUTCOMES**

CO1: Explain the meaning and importance of international finance  
CO2: Understand the fundamentals of foreign exchange rates and their determination  
CO3: Explain the working of foreign exchange market and the instruments traded in the market  
CO4: Understand the meaning of foreign exchange risk and the methods of managing such risk  
CO5: Explain the sources of international finance and the instruments of international financial markets  
CO6: Analyze the implications of global investment in the form of FDI and FII

### **COURSE CONTENT**

#### **MODULE I**

**International finance:** meaning and importance – growth of international trade and transnational services – emergence of MNCs -flow of funds across countries – international borrowing and lending - international investment – international monetary system – international financial markets – use of foreign currencies – foreign exchange market

#### **MODULE II**

**Fundamentals of foreign exchange:** exchange rate mechanism – fixed rate and floating rate – direct and indirect quotations – bid and offer rates – spot rate and forward rates – factors influencing exchange rates - exchange rate theories – Purchasing power parity theory – Fisher effect theory – International Fisher effect theory – Interest rate parity theory

### **MODULE III**

**Foreign exchange market:** features - market participants – types of transactions – hedging, arbitrage and speculation – financial instruments – spot contracts – forward contracts – currency futures – currency options – currency swaps

### **MODULE IV**

**Foreign exchange risk:** meaning of foreign exchange risk – types of foreign exchange exposure and risk – transaction exposure – operating exposure – translation exposure - Foreign exchange risk management – hedging transaction risk using currency derivatives – currency forwards, futures, options and swaps – money market hedge – internal hedging strategies - management of operating risk – managing translation risk

### **MODULE V**

**International financial markets:** sources of international funds – multilateral development banks – IMF, World Bank, Asian Development Bank – European monetary system – evolution of Euro – instruments of international financial markets – international bonds, equities and money market instruments

### **MODULE VI**

**International investments:** Foreign Direct Investment (FDI) – theories of FDI – strategies – modes of investment – benefits and costs of FDI – host country perspective and home country perspective – foreign portfolio investment (FPI) – international equity financing through depository receipts – GDR – ADR – IDR – FII investment - risk and return of international portfolio investment – integration of global capital markets

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- Anuj Varma (2012). *International Financial management*. New Delhi, Delhi: Dreamtech Press.
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- Avadhani V. A. (2013). *International Financial management*. Bengaluru, Karnataka: Himalaya Publishing House.
- S. Kevin (2016). *Fundamentals of International Financial Management*, Delhi: PHI Learning Pvt. Ltd.

**Mapping of Course Outcomes to Levels of Learning  
(As per Revised Bloom's Taxonomy for cognitive domain)**

<b>Course Outcomes</b>	<b>Level of Learning</b>
CO1: Explain the meaning and importance of international finance	Understand
CO2: Understand the fundamentals of foreign exchange rates and their determination	Understand
CO3: Explain the working of foreign exchange market and the instruments traded in the market	Understand
CO4: Understand the meaning of foreign exchange risk and the methods of managing such risk	Understand
CO5: Explain the sources of international finance and the instruments of international financial markets	Understand
CO6: Analyze the implications of global investment in the form of FDI and FII	Analyze

**Cognitive Processes and Knowledge Category Matrix**

<b>Knowledge category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Meta cognitive</b>
<b>Cognitive process</b>				
Remember				
Understand		CO1, CO3, CO4, CO5	CO 2	
Apply				
Analyze		CO6		
Evaluate				
Create				

**Semester : IV**

**Course Code : COM-CC-442**

**Course Title : Behavioral Finance and Wealth Management**

**Credits : 4**

PSO relevant to this course  
**PSO 16: Knowledge of the fundamental aspects of Behavioural Finance such as its foundation, behavioural biases in decision making, theories of behavioural economics and finance, mental accounting and decision making at the corporate level**

### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Understand the Behavioral aspects as well as the theories relating to Finance

CO2: Understand the Decision Making process and the different biases of investors

CO3: Understand the Behavioral Economic Theories

CO4: Analyze the consequences of excessive trading

CO5: Evaluate the Decision making process in reality

CO6: Evaluate the Decision making process in reality

## **COURSE CONTENT**

### **MODULE I**

**Foundations of Behavioral aspects of Finance:** Expected utility rule- Decision making under uncertainty- Risk perceptions- Behavioral and Cognitive Learning Theories- Brief history of rational thought on Behavioral Finance

### **MODULE II**

**Decision making process and Behavioral biases:** Investor Biases: Over confidence bias - Representative bias- Anchoring and Adjustment bias- Cognitive Dissonance bias- Availability bias-self attribution bias- Illusion of control bias-conservation bias-ambiguity aversion bias- endowment bias- hindsight bias- Loss aversion bias- Framing bias- Status Quo bias

### **MODULE III**

**Behavioral Economics and Finance:** Prospect theory- Bounded Rationality- Expected utility theory vs Prospect Theory- Probability weighing function- meaning, importance, - Sentiment and Asset pricing

#### **MODULE IV**

**Mental Accounting:** Representativeness- ambiguity aversion- over confidence and excessive trading- analysis of potential consequences

#### **MODULE V**

**Behavioral corporate finance I:** The Decision Making Process in reality- First level, Rational Managers, Managerial Financing and Investment decisions as rational responses to securities- market mispricing

#### **MODULE VI**

**Behavioral corporate finance II:** Second Level, Less than rational managers- Behavioral biases of managers, Capital structure choice: Behavioral aspects, investment policy - Mergers and Acquisition deals.

### **REFERENCES**

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- Forbes, W. (2009). *Behavioural Finance*. New Jersey, United States: Wiley Publishing Company.
- Baker, K. H., Fibeck, G. & Nofsinger, J. R. *Behavioural Finance: What Everyone Needs to Know*. Kettering, Northants: Oxford University Press.

**Mapping of Course Outcomes to Levels of Learning**  
**(As per Revised Bloom's Taxonomy for cognitive domain)**

<b>Course Outcome</b>	<b>Level of Learning</b>
CO1: Understand the Behavioral aspects as well as the theories relating to Finance	Understand
CO2: Understand the Decision Making process and the different biases of investors	Understand
CO3: Understand the Behavioral Economic Theories	Understand
CO4: Analyze the consequences of excessive trading	Analyze
CO5: Evaluate the Decision making process in reality	Evaluate
CO6: Evaluate the Decision making process in reality	Evaluate

**Cognitive Processes and Knowledge Category Matrix**

<b>Knowledge Category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Meta cognitive</b>
<b>Cognitive processes</b>				
Remember				
Understand		CO1,CO2	CO3	
Apply				
Analyse			CO4	
Evaluate			CO5,CO6	
Create				

**Semester : IV**

**Course Code : COM-CC-443**

**Course Title : Strategic Financial Management**

**Credits : 4**

PSO relevant to this course  
**PSO 17: Knowledge of the fundamental aspects Strategic Financial Management like financial risk management, tools for risk mitigation, investment decision making and securitization in cooperate finance**

#### **Course Outcomes**

On completion of the course, students should be able to:

CO1: Conceptual understanding of the basic characteristics to facilitate analysis and evaluation for investment decision making.

CO2: Understand the basic concepts of financial risk management and apply risk management tools for risk mitigation

CO3: Apply and analyse the various facets of merger, acquisition and corporate restructuring

CO4: Apply various financial methodologies and matrices for cooperate valuation

CO5: Understand the basic characteristics of derivatives and its valuation

CO6: Understand the basic concepts of securitization in cooperate finance

### **COURSE CONTENT**

#### **MODULE I**

**Financial policy and corporate strategy:** Strategic financial decision making- Investment decisions, Estimation of project cash flow, relevant cost analysis for projects, Project appraisal Methods (DCF and Non-DCF Techniques), Capital Rationing, Social Cost Benefit analysis - Evaluation of Risky Proposals for Investment decisions- Investment decisions under uncertainties - Effect of Inflation on Capital Budgeting Decisions- Sensitivity Analysis, Certainty Equivalent Approach, Decision Tree Analysis, Standard Deviation in Capital Budgeting, Risk Adjusted Discount Rate, Options in Capital Budgeting - Leasing

Decisions - Lease Financing – Evaluation of Lease vs Buy options - Break-Even Lease rental determination- Cross Boarder Leasing, Sale and Lease back.

## **MODULE II**

**Financial risk management:** Financial Risks - Credit Risk, Liquidity Risk, Asset based risk, Operational Risk - Foreign investment risk- Market Risk -Financial Derivatives - Instruments for Risk Management - Interest rate derivatives – Meaning, Interest rate caps, interest rate collars, forward rate agreements - Financial Risk Management in International Operations - Sources of Foreign currency, debt route, depository receipts, American Depository Receipts (ADRs) – sponsored, unsponsored, Global Depository Receipts (GDRs), Warrants, Foreign Currency Convertible Bonds (FCCBs), Euro Issues, Euro Commercial Paper, Euro Convertible Bonds, Note Issuance Facility, Participating Notes, Foreign Direct Investment - Foreign Exchange Market – Exchange Rate determination – Exchange Rate Forecasting Purchasing Power Parity-Interest Rate Parity - Exchange Rate Risk management – FOREX Hedging tools, exposure netting, currency forward, cross currency roll over, Currency futures, options, money market hedge, asset-liability management - Foreign Investment Analysis: International Portfolio Investment – International Capital Budgeting.

## **MODULE III**

**Mergers, Acquisitions and Corporate Restructuring:** ConceptualFramework- Rationale- Forms- Mergers andAcquisitions- FinancialFramework- Takeover DefensiveTactics- ReverseMerger- Divestitures- Partial Selloff- Demerger- Equity Carveouts- Ownership restructuring- Going private- Management/ Leveraged Buyouts- Cross BorderMergers- Valuation in Mergers and Acquisitions- Meaning of Business- Mergers and acquisitions and Types - Application of Valuation models for business mergers and acquisitions - Determination of Exchange Ratio (Swap) or Purchase Consideration - Synergistic benefits and distribution of synergy gains - Recognition of- Interest of various stakeholders - Selection of appropriate cost of capital for valuation - Impact of merger on value of share

## **MODULE IV**

**Corporate valuation:** Business Valuation Basics - Meaning of Value, Valuation and Business Valuation - Principles of Valuation, Valuation Bias, Types of Values - Role of Business Valuation in Corporate Finance and Business Acquisitions - Valuation Models - Non-Discounted Cash Flow Method (DCF) - Accounting Based, Earnings Based, Cash- Flow Based - Discounted Cash Flow Method - Other Methods of Valuation- Conceptual Framework ofValuation- Approaches/ Methods ofValuation- Assets Based

Valuation Model- Earning Based Models- Cash Flow Based Models- Measuring Cost of Equity- Capital Asset Pricing Model (CAPM)- Arbitrage Pricing Theory- Estimating Beta of an unlisted company- Relative Valuation, Steps involved in Relative Valuation, Equity Valuation Multiples, Enterprise Valuation Multiple- Other Approaches to Value Measurement, Economic Value Added (EVA), Market Value Added (MVA), Shareholder Value Analysis (SVA)- Arriving at Fair Value

## MODULE V

**Derivatives analysis and valuation:** Forward & Futures – Meaning and Difference between Forwards and Future, Stock futures, Hedging through futures and benefits of Future market, Components of Future Price, Index based Futures, Margins in the derivatives market- Options – Meaning, types of Options (Call & Put), Put-Call Parity theory, Determination of Option Premium, Strategies in Options market – spread, bull spread, bear spread, butterfly spread, combination, straddle, Strangle, Strips and Straps, Valuation of Options using-Option Equivalent, Stock Equivalent, Binomial tree approach, Risk neutral and Black-Scholes Model - Swaps and Swaptions – Meaning, types, features, benefits of Swaps, Interest rate swaps- Commodity derivatives

## MODULE VI

**Securitization:** Introduction- Concept and Definition- Benefits of Securitization- Participants in Securitization- Mechanism of Securitization- Problems in Securitization- Securitization Instruments- Pricing of Securitization Instruments- Securitization in India

## REFERENCES

- Aswath Damodaran. (1995). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*. New Jersey, United States: Wiley Publishing Company.
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Palaniswamy Saravanam, Jayaprakash Sugavanam, & Bharathy Jayaprakash (2014).  
*Strategic Financial Management*. Bengaluru, Karnataka: Oxford University Press  
 India.

**Mapping of Course Outcomes to Levels of Learning**  
 (As per Revised Bloom's Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO 1: Conceptual understanding of the basic characteristics to facilitate analysis and evaluation for investment decision making.	Apply
CO 2: Understand the basic concepts of financial risk management and apply risk management tools for risk mitigation	Understand
CO 3: Apply and analyse the various facets of merger, acquisition and corporate restructuring	Apply
CO 4: Apply various financial methodologies and matrices for cooperate valuation	Apply
CO 5: Understand the basic characteristics of derivatives and its valuation	Understand
CO 6: Understand the basic concepts of securitization in cooperate finance	Understand

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO2,CO5, CO6	CO2	
Apply		CO1	CO1,CO3,CO4	
Analyse				
Evaluate				
Create				

**Semester : IV**

**Course Code : COM-CC-444**

**Course Title : Corporate Accounting**

**Credits : 4**

PSO relevant to this course

**PSO 12: Knowledge of advanced corporate accounting issues and practices and skill in preparing financial statements of corporates including consolidated financial statements, and accounts of liquidation of companies.**

#### **Course Outcomes**

On completion of the course, students should be able to:

CO 1: Understand and apply the basic concepts of AS & Ind AS in Corporate Accounting

CO 2: Analyse the process of preparation of Company final accounts.

CO 3: Understand and evaluate the process of valuation of shares and goodwill

CO 4: Understand and apply basic concepts of Amalgamation, Absorption and Reconstruction in the light of Companies Act 2013.

CO 5: Apply and analyse the process of Liquidation of Companies and preparation of accounts

CO 6: Understand, apply and analyse the concepts of consolidated financial statements

#### **Course Contents**

##### **MODULE I**

Accounting process, History of Accounting standard setting, IASB and its efforts at global accounting standard setting, IFRS, – need, importance, process, and objectives. Summary of different IFRS. AS & Ind AS- IFRS 1 and Ind AS1. Applicability of Accounting standards in the preparation and presentation of Final Accounts.

##### **MODULE II**

Company Accounts: Forms and contents of company balance sheet and Profit and loss accounts, The new Companies Act formats, Preparation of final accounts -Managerial remuneration – Divisible Profit .

##### **MODULE 3**

Valuation of Shares and goodwill: Different methods of valuing the shares and goodwill,

practical problems, Company case studies. IFRS and Ind AS relating to valuation of shares and goodwill.

#### **MODULE IV**

Amalgamation, Absorption and Reconstruction: Types of Amalgamation – Calculation of Purchase consideration- Methods of accounting for amalgamation- Inter-company investments, Ind AS relating to amalgamation, absorption and reconstruction. Companies Act 2013 provisions relating to amalgamation, absorption and reconstruction. Case Studies of Indian companies.

#### **MODULE V**

Liquidation of companies: The need for liquidation and winding up of companies, Modes of winding up – Preparation of statement of affairs and lists – Adjustment of rights of contributories –calls in arrear- calls in advance-Liquidator's final statement of accounts. Companies Act 2013 provisions relating to liquidation and winding up. Insolvency and Bankruptcy Code -Case Studies of Indian companies and any one foreign company.

#### **MODULE VI**

Accounts of Holding companies: Forms of control – Meaning and definition – - Companies Act 2013 provisions relating to consolidated financial statements, IFRS and Ind AS relating to consolidated financial statements -- Rules for consolidation of financial statements – Preparation of consolidated financial statements, single and multiple subsidiaries. (AS21,23,27& Ind AS 110)

#### **References**

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- Shukla & Grewal: Advanced Accountancy, Taxman New Delhi.
- Jain and Narang, Advanced Accountancy,
- Maheswari S N & Maheswari S K: Advanced Accounting Vikas Publishing House, New Delhi.
- Mukherjee A & Hanif M: Modern Accountancy, Tata Mc Graw Hill New Delhi
- Rajasekaran & R. Lalitha, "Corporate Accounting"; Dorling Kindersley (India)Pvt. Ltd.
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- Paul M. Fischer, William J. Tayler, Rita H. Cheng, Advanced Accounting, South-Western Cengage Learning.
- Debra C. Jeter, Paul K. Chaney, Advanced Accounting, Wiley.
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Abbas A. Mirza, Graham Holt, Magnus Orrell, International Financial Reporting Standards (IFRS) Workbook and Guide, John Wiley & Sons.

Robert Kirk, IFRS: A Quick Reference Guide, ELSEVER, CIMA Publishing.

Other References:

Global IFRS resources- [www.bdointernational.com](http://www.bdointernational.com)

**Mapping of Course Outcomes to Levels of Learning**  
(As per Revised Bloom's Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO 1: Understand and apply the basic concepts of AS & Ind AS in Corporate Accounting	Understand
CO 2: Analyse the process of preparation of Company final accounts.	Analyse
CO 3: Understand and evaluate the process of valuation of shares and goodwill	Evaluate
CO 4: Understand and apply basic concepts of Amalgamation, Absorption and Reconstruction in the light of Companies Act 2013.	Apply
CO 5: Apply and analyse the process of Liquidation of Companies and preparation of accounts	Apply
CO 6: Understand, apply and analyse the concepts of consolidated financial statements	Apply

**Cognitive Processes and Knowledge Category Matrix**

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
<b>Cognitive processes</b>				
Remember				
Understand		CO1,CO2, CO3,CO4,CO6		
Apply		CO1	CO2,CO3, CO4,CO5,CO6	
Analyse			CO5,CO6	

Evaluate			CO3	
Create				

**Semester : IV**

**Course Code : COM-CC-445**

**Course Title :Dissertation**

**Credits : 4**

**Semester : I to IV**

**Course Code : COM-GC-4A1**

**Course Title : Stock Market Operations**

**Credits : 2**

**Programme Specific Outcomes (PSO) relevant to this course**

Acquire knowledge about the trading mechanism of both stock and derivative market and with this skill set the student will be equipped to trade and invest in the stock market as well as derivatives market

**Course Outcomes (CO's)**

On completion of this course, the students should be able to:

CO1- Recognise the logic of investment in shares and other stock market products

CO2- Identify the process of issue of shares to the public in the primary market

CO3- Understand the process of trading through a Demat account with a broker

CO4- Understand the clearing and settlement process in stock exchanges

CO5- Evaluate the pros and cons of investing in the stock market

CO5- Understand the types of derivatives and derivative trading operations in Indian stock market.

**COURSE CONTENT**

**Module I- Investment Basics:** Why should one invest? When to Start Investing? various options available for investment Stock Exchange- the concept of actual return and real return- time value of money concept- Equity share- Debentures- bonds-other debt instrument- Derivatives, Mutual funds, Index- Depository- Dematerialisation (basic concept Knowledge only)

**Module II- Primary Market:** Primary market- meaning- the issue of shares- methods of public issue of shares- Greenshoe-option-ASBA -- Private placement- Role of intermediaries in the primary market -present scenario IPO- FPO- Book building process- prospectus- listing of shares- the role of underwriters, bankers, and brokers – SEBI's role in the primary market

**Module III- Secondary Market:** stock exchanges- functions of stock exchanges- stock exchange indices- SENSEX, NIFTY-stock trading- screen-based trading- depository- types of orders- place orders with the broker- Price quotes- contract note- precautions before investing in the stock market- do's and don'ts should an investor bear in mind when investing in the stock markets

**Module IV- Clearing and settlement:** Clearing and settlement – Rolling settlement – Investment Vs Speculation- types of speculators – Role of intermediaries in the secondary market - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund

**Module V- Derivative Market:** Meaning - Types of derivatives – purposes of derivatives- derivatives Vs cash market- Commodity vs financial derivatives- Forwards – Futures – Options – SWAPS- Trading mechanism of derivatives

## References

Warren Buffett: *The Intelligent Investor: A Magician of Stock Market* [A Book of Practical Counsel][eBook]

Khan M.Y. “*Indian Financial System*” Tata McGraw Hill Publishing Co. Ltd., New Delhi

Dr S Guruswamy, “*Merchant Banking and Financial Services*”, Tata McGraw-Hill Publishing Co.Ltd.New Delhi.

PreethiSingh “*Dynamics of Indian Financial System*”, Ane Books Pvt. Ltd., New Delhi.

Sojikutkar.K and Alex Mathew “*Indian Financial System and Markets*”, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

Kevin S “*Security Analysis and Portfolio Management*”, PHI, New Delhi

Bharathi V. Pathak “*Indian Financial System*“, Pearson Education, Noida.

Gupta S. L. “*Financial derivatives Theory, Concepts and Problems*”, Prentice Hall of India Pvt.Ltd.

### Additional Reference

Students can refer National Stock Exchange (NSE) Modules for the courses such as National Institute of Securities Markets (NISM), NSE's Certifications in Financial Markets (NCFM), Certified Equity Market Analyst (CEMA)

### Mapping of Course Outcomes to Levels of Learning (As per Revised Bloom’s Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO1: Recognise the logic of investment in shares and other stock market products	Recognise
CO2: Identify the process of issue of shares to the public in the primary market	Identify
CO3: Understand the process of trading through a Demat account with a broker	Understand
CO4: Understand the clearing and settlement process in stock exchanges	Understand

CO5: Evaluate the pros and cons of investing in the stock market	Evaluate
CO6: Understand the types of derivatives and derivative trading operations in Indian stock market.	Understand

**Cognitive Processes and Knowledge Category Matrix**

<b>Knowledge Category</b>	<b>Factual</b>	<b>Conceptual</b>	<b>Procedural</b>	<b>Metacognitive</b>
<b>Cognitive processes</b>				
Identify			CO2	
Understand		CO3, CO4, CO6		
Recognise		CO1		
Analyse				
Evaluate		CO5		
Create				

**Semester : I to IV**

**Course Code : COM-GC-4A2**

**Course Title : Corporate Social Responsibility and Business Ethics**

**Credits : 2**

**PSO relevant to this course**

**Acquire knowledge about Corporate Social Responsibility of Business and Business Ethics. Understand linkage between Business and Society and its legal implications**

**Course Outcomes**

**On completion of this course, the students should be able to:**

**CO1: Understand the concept of CSR**

**CO2: Recognize the relevance of Business Ethics**

**CO3: Understand the legal implications of CSR**

**CO4: Identify the good practices under CSR from present business world.**

**Course Content**

**MODULE I**

Corporate Governance: Importance – Objectives – Basic Ingredients of Corporate Governance – Principles - Theories – Phases of development of Corporate Governance in Global and Indian Perspectives – Code of Corporate Governance – Committees on Corporate Governance (Global and Indian)

**MODULE II**

Corporate Social Responsibility : CSR under Companies Act 2013 – Scope – Relevance – Importance – Areas of CSR – Arguments for and against CSR – Ackerman’s model of CSR – SEBI – Clause 49 of listing agreement – Evaluation of Corporate Governance of a Company – Corporate Philanthropy – Corporate Citizenship

**MODULE III**

Corporate Image and Excellence: Corporate image – building corporate image – Importance – Corporate Excellence – importance – Measures to achieve corporate excellence – New initiatives on corporate excellence

**MODULE IV**

Organization Culture and CSR- Organization Culture- Features – Building and Maintaining Organization Culture – Organizational Socialization – Managing cultural Diversity – Work Ethics – Work Culture – Quality of Work Life – Organization culture and Societal linkage

**MODULE V**

Business Ethics and Ethical Practices: Ethics – Sources- Importance - factors influencing Business Ethics – Benchmarks on code of Ethics – Ethics Committees – Training Programmes – Ethical Decision Making – Ethics in Finance - Marketing and HRM

**Refernces**

Bajaj P.S, Dr. Raj Agarwal – Business Ethics an Indian Perspectives, Biztantr  
Baxi, Ajit Prasad Corporate Social Responsibility: Concepts and Cases: The Indian  
Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University  
Press.

Chakraborty S.K., Ethics in Management Vedantic Perspectives, Oxford University Press

Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar. University of Delhi.

George A Steiner and John F Steiner, Business , Government and Society, Mc Graw Hill International

Laura P Hartman, Perspectives in Business Ethics, McGraw Hill International

Lelouche, Idowu and Filh- Innovative CSR

Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

Mark S. Schwartz- Corporate Social Responsibility: An Ethical Approach

Muhammed Abu B. Siddiqu Growth, Sustainability, and India's Economic Reforms – Srinivasan

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Subhash Sharma, Management in New Age: Western Windows – Eastern Doors, New Age International Publishing , New Delhi

Sampath K.R. Law of Corporate Governance: Principles and Perspective – 2006.

Wayne Visser and Nick Tolhurst- The World Guide to CSR

Sanjay K Agarwal - Corporate Social Responsibility in India

**Additional References**

Companies Act 2013

Handbook on Corporate Social Responsibility in India, CII.