

Curriculum and Syllabi
Master of Commerce (M.Com.)
Regulation 2021-2023
SBS0140



THE
WORLD IS
HERE
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SHARDA
UNIVERSITY
Beyond Boundaries

Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

**Transformative educational experience
Enrichment by educational initiatives that encourage global outlook
Develop research, support disruptive innovations and accelerate
Entrepreneurship seeking beyond boundaries**

Core Values

**Integrity
Leadership
Diversity
Community**

School of Business Studies, Sharda University

Vision of the School of Business Studies

To be a globally respected center for learning of business and economics that fosters learning spirit, academic and leadership excellence, as well as innovation.

Mission of the School of Business Studies

- M1. Creating a stimulating learning environment**
- M2. Consolidating professional attitude and skills**
- M3. Growing our research acumen, teaching, and industry linkages**
- M4. Delivering leading edge knowledge in management, business development, leadership and global economy..**

Core Values

Integrity, Leadership, Diversity, Community

1.3 Program Educational Objectives (PEO)

- PEO1:** Develop the professional skills for employment and lifelong learning in Commerce, Accounting and Management Education
- PEO2:** Develop creative, innovative and entrepreneurial mindset to help in managerial decisions
- PEO3:** Apply the contextual knowledge to assess the regulatory issues and its compliances related to Corporate Financial Reporting, Taxation, GST, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business firm.
- PEO4:** Able to prove proficiency with the ability to conduct research and higher studies like M.Phil, Ph.D, CS, ICWA and other courses.
- PEO5:** Demonstrate an ability to communicate ideas & information effectively in both written and oral formats
- PEO6:** Develop leaders to take decisions and lead teams

1.3.2 Mapping of PEOs with Mission Statements:

PEO Statements	School Mission 1	School Mission 2	School Mission 3	School Mission 4
PEO1:	3	2	2	2
PEO2:	2	2	2	3
PEO3:	3	3	1	3
PEO4:	1	3	3	3
PEO5:	1	2	3	2
PEO6:	2	2	2	2

Note: The Number signifies correlation between the programme outcome and educational objectives as given below.

1. Slight (Low) 2. Moderate (Medium) 3. Substantial (High)

1.3.3 Program Outcomes (PO's)

PO1: Aims to provide students with the knowledge, tools of analysis and skills with which to understand and participate in the modern business, accounting & laws and economics world, to prepare them for subsequent studies and to achieve success in their professional careers.

PO2: Demonstrated major theories and generates realistic solutions based on government and firms' policy as well as will equip the students to face the modern day challenges in commerce and business.

PO3: To prepare students with an understanding of the theories with practical approach in subjects of accountancy, finance, taxation and auditing as well as to inculcate writing skills and Business Correspondence.

PO4: Critically evaluate new ideas, methodologies and theoretical framework and to create awareness of law and legislation related to commerce and business.

PO5: Skilled in the use of computer systems and software used in commerce and business as well as effective communicator through practical assignments, exercises and field work.

PO6: develop social and ethical values among students for conducting and managing business ethically.

PSO (Program specific objectives)

PSO 1: equip the students with recent developments in accounting, taxation, laws and other Functional areas of commerce;

PSO 2: develop the skills of critical thinking to analyze information systematically to find a creative and innovative solution of an issue;

PSO 3: prove proficiency with the ability to undertake higher studies in research related Programme/projects.

1.3.4 Mapping of Program Outcome Vs Program Educational Objectives

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
PO 1	2	2	3	2	2	2
PO 2	2	1	2	2	1	1
PO 3	2	3	2	2	2	2
PO 4	2	2	3	2	2	2
PO 5	1	3	1	1	1	2
PO 6	2	2	3	2	2	3
PSO1	3	2	3	3	1	2
PSO2	3	2	3	3	1	2
PSO3	2	2	3	3	2	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.5 Program Outcome Vs Courses Mapping Table:

Program Outcome Courses	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
Sem-1										
MCM101	Management Process & Organization Behaviour	3	2	1	2	3	2	2	2	1
MCM102	Advanced Statistical Techniques	3		2	2	2	2		1	2
MCM103	Managerial Economics	3	2	-	-	-	-	2	2	2
MCM104	Legal Environment Framework	1	3	2	1	-	1	2	1	-
MCM105	Advanced Corporate Accounting	1	2	1	1	2	1	2	2	1
MCM106	Business Communication	1	1	2	1	2	1		1	1
Sem-2										
MCM107	Advanced Managerial	2		2	2	1	1	1	2	1

	Accounting									
MCM108	Corporate Finance and Policy	2	1	2	2	1	1	1	2	1
MCM109	International Trade and Business	1	1	1	1	-	2	1	1	1
MCM110	Financial Markets & Institutions	2	2	2	1	1	1	1	1	1
MCM111	Advanced Auditing	2	2	2	1	1	2	2	1	1
MCM112	Corporate governance, Strategy & Ethics	1	2	1	3	1	2	2	2	2
CCU 102	Community Connect **	-	-	-	2	-	0	-	1	2
Sem 3										
MCM 201	Applied Research Methods	2	2	2	2	2	1	2	2	2
MCM 202	Advanced Corporate Law	2	2	2	1	-	1	2	3	2
MCM 203	E-Commerce	1	1	1	2	1	1	1	1	1
MCM 204	Advanced Tax Laws	2	2	2	1	1	-	1	2	2
MCM 205	Management of Financial Services	2	2	2	-	-	-	2	2	2
MCP201	Personality Development	1	2	1	2	1	1		1	1
Sem-4										
MCM 206	Goods and Services Tax	2	2	2	1	1	1	1	1	1
MCM 207	Security Analysis And Portfolio Management	2	2	2	1	1	1	2	2	1

MCM 208	International Finance and Forex Management	1	2	2	2	1	1	2	2	2
MCM 209	Insurance & Risk Management	1		2	1	-	1	-	-	1
MCP 202	Dissertation Report & Viva Voce	1		1	1	-	1	1	2	3
MCP 203	Comprehensive VIVA-VOCE	1		1	1	-	1	1	2	3

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

Program Structure - M.COM
Programme Structure and Credit Distribution 2021-2023

	Semester - 1	Cr.	Semester – 2	Cr.	Semester - 3	Cr.	Semester - 4	Cr.	
	MCM101_ Management Process & Organisation Behaviour	4	MCM107_ Advanced Managerial Accounting	4	MCM201_ Applied Research Methods	4	MCM206_ Goods and Services Tax	4	
	MCM102_ Advanced Statistical Techniques	4	MCM108_ Corporate Finance and Policy	4	MCM202_ Advanced Corporate Law	4	MCM207_ Security Analysis And Portfolio Management	4	
	MCM103_ Managerial Economics	4	MCM109_ International Trade and Business	4	MCM203_ E-Commerce	4	MCM208_ International Finance and Forex Management	4	
	MCM104_ Legal Environment Framework	4	MCM110_ Financial Markets & Institutions	4	MCM204_ Advanced Tax Laws	4	MCM209_ Insurance & Risk Management	4	
	MCM105_ Advanced Corporate Accounting	4	MCM111_ Advanced Auditing	4	MCM205_ Management of Financial Services	4	MCP202_ Dissertation Report & Viva Voce	4	
	MCM106_ Business Communication	2	MCM112_ Corporate governance, Strategy & Ethics	4	MCP201_ Personality Development	2	MCP203_ Comprehensive VIVA-VOCE	2	
			CCU102_ Community Connect **	2					

TOTAL	22		26		22		22	92
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****Introduced in Sem II (Jan-May 2020)**

School of Business Studies
M. Com
Batch: 2021-2023
TERM: I

S. No.	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
			4	0	0		
			4	0	0		
			4	0	0		
THEORY SUBJECTS							
1.	MCM101	Management Process & Organization Behaviour	4	0	0	4	Core
2.	MCM102	Advanced Statistical Techniques	4	0	0	4	Core
3.	MCM103	Managerial Economics	4	0	0	4	Core
4.	MCM104	Legal Environment Framework	4	0	0	4	Core
5.	MCM105	Advanced Corporate Accounting	4	0	0	4	Core
6.	MCM106	Business Communication	2	0	0	2	Core
TOTAL CREDITS						22	

School of Business Studies
M. Com
Batch: 2021-2023
TERM: II

S. No.	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS							
1	MCM107	Advanced Managerial Accounting	4	0	0	4	Core
2	MCM108	Corporate Finance and Policy	4	0	0	4	Core
3	MCM109	International Trade and Business	4	0	0	4	Core
4	MCM110	Financial Markets & Institutions	4	0	0	4	Core
5	MCM111	Advanced Auditing	4	0	0	4	Core
6	MCM112	Corporate governance, Strategy & Ethics	4	0	0	4	Core
PRACTICAL SUBJECTS							
7	CCU102	Community Connect **	0	0	4	2	
TOTAL CREDITS						26	

**Introduced in sem II (Jan-May 2020)

School of Business Studies
M. Com
Batch: 2021-2023
TERM: III

S. No.	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS							
1	MCM201	Applied Research Methods	4	0	0	4	Core
2	MCM202	Advanced Corporate Law	4	0	0	4	Core
3	MCM203	E-Commerce	4	0	0	4	Core
4	MCM204	Advanced Tax Laws	4	0	0	4	Core
5	MCM205	Management of Financial Services	4	0	0	4	Core
PRACTICAL SUBJECTS							
6	MCP201	Personality Development	0	0	4	2	Core
TOTAL CREDITS						22	

School of Business Studies
M. Com
Batch: 2021-2023
TERM: IV

S. No.	Sub. Code	Subject Name	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS							
1	MCM206	Goods and Services Tax	4	0	0	4	Core
2	MCM207	Security Analysis And Portfolio Management	4	0	0	4	Core
3	MCM208	International Finance and Forex Management	4	0	0	4	Core
4	MCM209	Insurance & Risk Management	4	0	0	4	Core
PRACTICAL SUBJECTS							
5	MCP202	Dissertation Report & Viva Voce	4	0	0	4	Core
6	MCP203	Comprehensive VIVA-VOCE	0	0	4	2	Core
TOTAL CREDITS						22	

COURSE MODULES: SEMESTER FIRST

School:		Batch : 2021-2023
Program:		Current Academic Year: 2021-2022
Branch:		Semester: 01
1	Course Code	MCM101
2	Course Title	Management Process and Organizational Behaviour
3	Credits	04
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	<p>This course aims to improve students understanding of basic concepts of management and human behaviour in organization and the ability to lead people to achieve more effectively toward increased organizational performance and effectiveness.</p> <p>After completing this course, students should be able to:</p> <ul style="list-style-type: none"> • To understand the concepts of management as and how it can be applied to current environment of the workplace. • To know individual behaviour in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories. • To comprehend group behaviour in organizations, including communication, leadership, power and politics, conflict, and negotiations. • To explore the organizational system, including organizational levels and human resources.
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: To gain expertise in the area of management principles, and describe how they impact the workplace.</p> <p>CO2: To comprehend the concepts of OB and its role to influence and manage behaviour in the organization systems.</p> <p>CO3: To demonstrate development of essential people management and good team working skills.</p> <p>CO4: To analyse the behaviour of individuals and groups in organisations in terms of organisational behaviour models and concepts</p> <p>CO5: To critically evaluate the various theories related to management and organizational behavior.</p> <p>CO6: To develop the ability to understand human behavior at individual, group and organizational level at work.</p>

7	Course Description	This course provides conceptual knowledge of management and detailed analysis of individual and group behaviour in organizations. Its purpose is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life.		
8	Outline syllabus	CO Mapping		
	Unit 1	Introduction to Management and Evolution of Management Theories		
	A	Management: Managerial roles and skills, Emerging Issues in management: Corporate social responsibility, Whistle blowing, Ethical issues	CO1	
	B	Managerial Functions - Planning, Organizing, directing & controlling: Concept & process	CO1	
	C	Comparative study of management practices in India, Japan, USA and china with reference to planning, organizing, directing and controlling	CO1,CO5	
	Unit 2	Introduction to OB		
	A	Concept, Meaning, nature and significance of OB	CO2,	
	B	Contributing Disciplines, Models of OB	CO2, CO4	
	C	Challenges and limitations of OB, OB in a global context	CO2,	
	Unit 3	Individual Differences		
	A	Perception – Meaning, Factors influencing perception, Perceptual Errors, Attribution theory, Managerial application of perception	CO2,	
	B	Attitudes- components, Job Satisfaction: Concept & Factors	CO2,	
	C	Personality- Determinants, Trait Theory- Big 5 Model, MBTI, Freudian Theory of personality	CO2, CO4,CO5	
	Unit 4	Learning and Motivation		
	A	Learning Concepts and Theories- Classical, Operant, and social learning theory	CO2, CO5	
	B	Motivation– Concept, types and importance	CO2	
	C	Theories of Motivation- Hierarchy of needs, Two factor theory, Vroom’s expectancy theory	CO2, CO5	
	Unit 5	Group and Leadership		
	A	Group: Concept, Group Development Process (Tuckman), Group Characteristics	CO2, CO3,CO4	
	B	Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique	CO2, CO6	
	C	Leadership Theories- Trait theory, Behavioral theory (Managerial Grid), Situational Leadership (Blanchard theory), Likert’s leadership Style	CO2,CO5, CO6	
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%

Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007 Aswathappa K. - Organizational Behavior, Himalaya Publishing House
Other References	1. Koontz O'Donnel – Principles of Management 2. Kavita Singh, “Organization Behavior”, Pearson ed. 2010 3. L. M. Prasad “Organizational Behavior”, Sultan Chand and Sons

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	2	1	2	2	1	1	1	1	
CO2	3	3	1	3	3	3	2	1	-	
CO3	3	2	1	2	3	2	2	2	1	
CO4	3	2	1	2	3	2	2	2	1	
CO5	3	2	1	3	3	2	2	2	2	
CO6	3	3	1	2	3	3	2	1	1	
	3	2	1	2	3	2	2	2	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		Batch: 2021-2023
Program:		Current Academic Year: 2021-2022
Branch:		Semester: I
1	Course Code	MCM102
2	Course Title	Advanced Statistical Techniques
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	<p>The objectives of the course are to:</p> <ol style="list-style-type: none"> 1. Impart the students with basic level knowledge and understanding of statistical techniques used in commerce and business finance 2. Equip the student with tools and techniques of statistics so as to evaluate factors that influence business operation 3. Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data 4. Facilitate the students to apply
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: Enumerate various probability distributions with their business applications</p> <p>CO2: Summarize various methods for decision making under uncertainty</p> <p>CO3: Construct Null and Alternative Hypothesis and apply appropriate hypothesis test</p> <p>CO4: Analyze and draw various control charts</p> <p>CO4: Evaluate regression output given by excel</p> <p>CO5: Produce various components of a time series</p>
7	Course Description	<p>This course in statistics is designed to provide with the basic concepts and methods of statistical analysis for processes and products. The cardinal objective of the course is to increase the extent to which statistical thinking is embedded in management thinking for decision making under uncertainties.</p> <p>Know that data are only crude information and not knowledge by themselves. The sequence from data to knowledge is: from Data to Information, from Information to Facts, and finally, from Facts to Knowledge. Data becomes information when it becomes relevant to your decision problem. Information becomes fact when the data can support it. Fact becomes knowledge when it is used in the successful completion of decision process.</p> <p>It is already an accepted fact that "Statistical thinking will one day be as</p>

		necessary for efficient citizenship as the ability to read and write." So, let's be ahead of our time.		
8	Outline Syllabus			
	Unit 1	Probability and Decision Theory		
	A	Probability and Expectation: Approaches to probability. Addition, multiplication theorem of Probability, conditional probability and Bayes Theorem, Mathematical Expectation.		CO1,CO2, CO4
	B	Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions.		CO1,CO2, CO4
	C	Statistical Decision Theory: Risk and uncertainty, Expected value approach, Marginal analysis, Decision tree		CO1,CO2, CO4
	Unit 2	Sampling and Hypothesis Testing		
	A	Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator		CO1,CO2
	B	Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small sample tests –t and F tests. Design of Experiments and analysis of variance		CO1,CO2, CO3
	C	Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test		CO1,CO2
	Unit 3	Regression Analysis		
	A	Introduction and utility of regression analysis, Simple linear regression		CO1,CO2, CO3
	B	Multiple linear regression analysis up to three variable		CO1,CO2, CO3
	C	Using excel to extract and interpret a regression output		CO1,CO2, CO3
	Unit 4	Statistical Quality Control		
	A	Concept of Quality Control, Parameters and Variables of QC		CO1,CO2, CO5
	B	Interpret charts by plotting X & R charts. Interpret charts by plotting P charts		CO1,CO2, CO5
	C	Interpret charts by plotting C charts		CO1,CO2, CO5
	Unit 5	Analysis of Time Series		
	A	Components, Importance, Utility		CO1,CO2
	B	Measurement of Trends, Graphical Methods, Semi-Average Method and the Method of Moving Average		CO1,CO2
	C	Determination of seasonal indices, Decomposition of Time Series		CO1,CO2
	Mode of examination	Theory		
	Weightage	CA	MTE	ETE

	Distribution	25%	25%	50%	
	Text book/s*	Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India			
	Other References	1. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company. 2. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999. 3. Kazmeir Leonard J., Norval F. Pohl, Basic Statistics for Business and Economics, McGraw Hill International (2nd ed.)			

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	1	2	2
CO2	3	3	3	3	2	2	2	2	2
CO3	3	2	2	2	2	1	2	2	2
CO4	3	2	2	2	2	1	2	2	2
CO5	2	2	2	2	2	1	2	3	2
	3	2	2	2	2	1	2	2	2

1 = Slight (Low), 2= Moderate (medium), 3 = Substantial (high)

SCHOOL: SBS		TEACHING DEPARTMENT: Finance	OPERATIONAL FROM (ACADEMIC TERM): 2021-2022	FOR STUDENTS ADMITTED STARTING (YEAR): 2021- 2023
1	Course Code	MCM 103		
2	Course Title	MANAGERIAL ECONOMICS		
3	Credits	4		
4	Contact Hours (L-W-P)	4-0-0		
5	Course Objective	The course aims to acquaint the students with micro and macroeconomic fundamentals required for business analysis.		
6	Course Outcomes	<p>On successful completion of this module students intended to:</p> <p>CO1. Understand the fundamentals of managerial economics such as demand, production, price and supply which helps them in doing business effectively.</p> <p>CO2. Analyze various forms of production function like Isoquants and Isocost and finding out optimal combinations of inputs.</p> <p>CO3. Examine the cost function and differences between short-run and long-run cost function.</p> <p>CO4. Recognize the industry structure at firm level to develop production strategies with profit maximization and elucidate the basic market models of perfect competition, imperfect competition, and how price and output are determined in each model.</p> <p>CO5. Derive IS-LM framework and learn functioning of asset market equilibrium.</p> <p>CO6. Identify a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates and other macroeconomic issues such as business cycles, trade cycle and exchange rates.</p>		

7	Outline syllabus			
7.01	CO1	Unit A	Demand and The Firm	
7.02	CO1	Unit A Topic 1	Consumer Behaviour: Cardinal and Ordinal approaches to the derivation of the Demand Function.	CO1
7.03	CO1	Unit A Topic 2	Revealed preference approach. The theory of attributes – Demand for Consumer Durables.	CO1
7.04	CO1	Unit A Topic 3	Firm Theory: Objective of the firm; theory of the growth of the firm: Marris and Penrose	CO1
7.05	CO2	Unit B	Production and Cost	
7.06	CO2	Unit B Topic 1	Production: Law of variable proportions. Returns to scale. Production function: concept of productivity and technology.	CO1,C O2
7.07	CO2	Unit B Topic 2	Producers' equilibrium. Isoquants ridgeline, Isoclines, Isocost.	CO1,C O2
7.08	CO2	Unit B Topic 3	Cost Function: Classification of costs, short run cost functions, relationship between returns to scale and return to a factor, long run cost functions.	CO1.C O3

7.09	CO3	Unit C	Market and Pricing	
7.10	CO3	Unit C Topic 1	Market Forms: AR-MR.	CO4
7.11	CO3	Unit C Topic 2	Price Taker; Monopoly power. Oligopolistic behaviour: Cournot & Stackelberg Models.	CO4
7.12	CO3	Unit C Topic 3	Factor Pricing: Demand and Supply of factors of Production. Euler's theorem.	CO4
7.13	CO4	Unit D	Product and Asset Market Equilibrium:	
7.14	CO4	Unit D Topic 1	Product Market: Derivation of IS function. Demand for real cash balances: Tobin's portfolio theory	CO5
7.15	CO4	Unit D Topic 2	Endogenous money supply and asset market equilibrium.	CO5
7.16	CO4	Unit D Topic 3	. Derivation of real LM function. Real IS – LM framework	CO5
7.17	CO5	Unit E	Aggregate Demand & Supply, and Trade Cycles	
7.18	CO5	Unit E Topic 1	Modern Aggregate Demand function. Demand Management. Philips Curve.	CO1,C O6
7.19	CO5	Unit E Topic 2	Aggregate supply and the price level.	CO1,C O6
7.20	CO5	Unit E Topic 3	Real business cycles. Exchange rate, trade balance, net savings, macroeconomics movements in an open economy. .	CO1,C O6

8	Course Evaluation	
8.01	Continuous Assessment	25 Marks
8.1.1	Assignments	10 Marks- Two Assignments 05 Marks Each
8.1.2	Class Tests	10 Marks- Two Class Tests 05 Marks Each
8.1.3	Quiz (MCQ)	05 Marks - Project Presentation 5 marks
8.02	MTE	25 Marks
8.03	End-term examination: Weight 50% (100 Marks)	
9	Reading References	
9.01	Text book	Koutsiyannis, A., Modern Micro Economics, Macmillan Press Varien, Micro-Economic analysis, Norton. Pindyck Robert S., Daniel.L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education, New Delhi
9.02	Other references	Dwivedi D.N., Managerial Economics, Himalaya Publishing House. Dominick Salvatore and Siddhartha K. Rastogi, 8 th Edition, Oxford University Press.

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO 1	3	1					2	2	1
CO 2	2	2					2	2	2
CO 3	3	2					2	2	2
CO 4	3	3					2	2	3
CO 5	3	3					2	2	1
CO 6	3	3					3	2	1
	3	2					2	2	2

Average

1 = Slight (Low), 2= Moderate (medium), 3 = Substantial (high)

School: School of Business Studies		Batch : Masters of Commerce: 2021-2023
Program: M.Com		Current Academic Year: 2021-2022
Branch:		Semester: I
1	Course Code	MCM 104
2	Course Title	Legal Environment Framework
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		Compulsory
Course Requisite		Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	<p>The purpose of this course is to:</p> <ol style="list-style-type: none"> 1. Introduce the legal framework that affects organizations and its operations. 2. Improve the ability to recognize and manage the legal risks. 3. Encourage critical thinking in order to examine legality of a business situation 4. Develop capacity for analysis, research and problem solving skills within the context of the Legal framework.
6	Course Outcomes	<p>On the completion of the course the student will be able to:</p> <p>CO1: Describe the Legal Framework within which the business operates.</p> <p>CO2: Infer the need of Legal compliances that affects businesses.</p> <p>CO3: Identify the issues; recognize potential problems in day to day business activities.</p> <p>CO4: Plan, execute and take decisions to undertake financial practices that comply with relevant laws.</p> <p>CO5: Integrate legal knowledge for business advantages such as risk elimination or risk minimization.</p>

7	Course Description	The course introduces the student to the Legal Framework within which the businesses are required to operate.	
8	Outline syllabus		
	Unit 1	Law Relating to Transfer of Property	
	A Introduction to TOPA,1882	Important definitions; types of properties; movable and immovable property; properties which cannot be transferred;	CO1, CO2,CO5
	B Doctrines and Concepts	rule against perpetuities; lis pendens; provisions relating to sale	CO1, CO2,CO5
	C Specific Transfers	Mortgage, charge, lease, gift and actionable claim.	CO1, CO2,CO5
	Unit 2	Insurance Law	
	A Introduction to IRDA, Act,1938	Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act – An overview - Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999	CO3,CO4
	B Concept & definitions	IRDA (Investment) Regulations 2000	CO3,CO4
	C IRDA Guidelines for SEBI	IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines.	CO3,CO4
	Unit 3	Law relating to Consumer Protection and Competition	
	A Introduction to CPA,1986	The Consumer Protection Act 1986: Rights of Consumer, Consumer dispute, Consumer Dispute Redressal Agencies	CO2,CO3
	B Competition Laws	Competition Act 2002 - Anti competitive agreements, Abuse of dominant position, Combination, Regulation of Combinations	CO2,CO3
	C Competition Commission	Competition Commission of India and its powers	CO3,CO4,CO5
	Unit 4	Law relating to Pollution Control and Environmental Protection	
	A Pollution Control	Concept of sustainable development, biodiversity and carbon credit	CO4,CO5

laws- Introduction				
B Concepts & Doctrines	Law relating to prevention and control of air pollution and water pollution			CO4,C05
C EPA,1986, NGT	Environment (Protection) Act, 1986;National Green Tribunal			CO4,C05
Unit 5	Law relating to Intellectual Property			
A Concept of IPR	Copyright, Patent ,Trademarks			CO3,CO4,CO5
B Laws relating to GE	Geographical Indications			CO3,CO4,CO5
C Valuation procedures	Valuation of Intellectual Property			CO3,CO4,CO5
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	25%	25%	50%	
Text book/s*	Legal Aspects of Business, Text, Jurisprudence and cases, Daniel Albuquerque, Oxford University Press,			
Other References	Kuchhal, M.C., Mercantile Law, 7th ed., 2009, Vikas Publishing House Gulshan, S.S., Business Law, 3rd ed., 2006, Excel Books Tulsian, P.C., Business Law, 2nd ed., 2001, Tata McGraw-Hill Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (in 2 Vols) K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi. Kenneth A. Abraham, Kenneth S. Abraham Insurance laws and Regulation: Cases and Material, Foundation Press.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	1	2	-	2	2	2	-
CO2	1	2	2	-	-	-	1	2	-
CO3	-	2	2	2	2	2	2	2	2
CO4	-	3	2	2	2	2	2	2	2
CO5	1	3	2	1	1	1	-	1	-

Average 1 3 2 1 1 2 1 1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: School of Business Studies		Batch: 2021-2023
Program: M.COM		Current Academic Year: 2021-2022
Branch:		Semester: I
1	Course Code	MCM 105
2	Course Title	Advanced Corporate Accounting
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
	Course Description	The subject 'Advanced Corporate Accounting is very significant for the students who aspire to pursue Masters in Commerce and accredit themselves with a professionalized accounting qualification. In this subject an aspirant shall be expected to gain advance knowledge of Company Accounts and Corporate Consolidation /liquidation accounting techniques with an overview related to latest advancement in the corporate Reporting mechanism under the Indian Companies Act, 2013.
5	Course Objectives	To give an insight into the advanced level Corporate Accounting concepts and principles to prepare the Students to gain expertise in preparing the accounts relating to the holding and liquidation /consolidation of Companies and related Corporate reporting requirements as per the Indian Companies Act, 2013 accounting guidelines/notifications.
6	Course Outcomes	The student will be able to CO1: Define Corporate Accounting techniques and recognize the key accounting procedures for the preparation & consolidation of accounts related to the desired corporate strategy adopted by a company. CO2: Identify different types of relationships amongst business entities and establishing accounting relationships for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III. CO3: Discover & appraise strategic, legal, and assurance issues associated with establishing inter-entity relationships, and generate recommendations. CO4: Explain & analyze the relevant accounting standards with the ability to apply them to solve practical problems that arise from inter-entity relationships. CO5: Evaluate & select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements.

7			CO Mapping
	Unit A	Final Accounts of Companies	
	A 1	Profit (Loss) prior to incorporation-Meaning-Cut off date-basis of apportionment. Accounting for Buy-back of shares.	CO1
	A 2	Preparation and presentation of final accounts of joint stock companies as per company law requirements; Accounting for provisions and reserves.	CO1
	A 3	Determination of managerial remuneration; appropriation out of profits; transfer of profits to reserves; payment of dividend, transfer of unpaid dividend to Investor Education and Protection Fund; Accounting for bonus shares and payment of interest out of capital.	CO1
	Unit B	Accounting for Amalgamation of Companies	
	B 1	General meaning and types of amalgamation, absorption and external reconstruction, Meaning of Purchase consideration and computation of purchase consideration	CO1
	B 2	Accounting for amalgamation in the nature of purchase and merger, Preparation of Balance sheet after amalgamation/mergers, external reconstruction etc.	CO2,03,4
	B 3	Accounting for Internal Reconstruction , preparation of scheme	CO02,3
	Unit C	Accounting for Holding and Subsidiary	
	C 1	Meaning Wholly owned and partly owned subsidiaries. Preparation of consolidated balance sheet ,	CO3,C O4
	C 2	Cancellation of investment cost of control (Goodwill, capital reserve), minority interest, pre acquisition profits and revenue profits.	CO3,C O4
	C 3	Inter- company transactions, revaluation of assets, Unrealized profits on stock, dividend received from a subsidiary company, proposed dividend in the balance sheet.	CO3,C O4
	Unit D	Liquidation and Corporate Financial Reporting	
	D 1	Understand the definition of Winding up and its types, Concept of liquidation, Preparation of Liquidator's Statement of affairs, order of payment.	CO4,C O5
	D 2	Preparation of Deficiency account and reasons for the deficiency, distinguish between preferential payments & over riding preferential payments.	CO4,C O5
	D 3	Liability of present and past members, Liquidator's remuneration, Liquidator's Statement of accounts, Appointment of receiver	CO4,C O5
	Unit E	Recent trends in Accounting	
	E 1	Introduction to Accounting for Price Level Changes, Inflation Accounting, Limitation of conventional financial Statements, Methods of Accounting for changing prices.	CO4,C O5

E 2	Development of the concept of Human Resource Accounting, Human Resource Accounting- Meaning; Objectives; Advantages and Limitations; Cost of Human Resources Methods of Valuation- Methods based on Cost- Historical Cost Approach; Replacement Cost Approach; Opportunity Cost Approach; Standard Cost Approach; Methods based on Value- Lev and Schwartz Approach; Net Benefit Approach; Pekin-Ogan Approach			CO4,C O5
E 3	Various Requirements of Corporate Reporting, Value Added Statements: Economic Value Added (EVA), Market Value Added, Shareholders' Value Added.			CO4, CO5
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	25%	25%	50%	
Text book/s	S.N.Maheshwari, Corporate Accounting Mukherjee & Hanif-Corporate Accounting J.R.Monga- Fundamentals of corporate accounting Grewal and Gupta, Advanced Accounting Radhaswamy and R.L. Gupta, Advanced Accounting			
Other References	ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY ICAI			

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	-	-	1	1	2	1	-
CO2	1	2	1	-	2	1	2	1	2
CO3	1	2	-	2	1	1	2	2	1
CO4	1	2	2	2	2	1	2	2	2
CO5	1	2	-	1	2	1	2	2	1
	1	2	1	1	2	1	2	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		Batch: 2021-2023	
Program:		Current Academic Year: 2021-2022	
Branch:		Semester: I	
1	Course Code	MCM106	
2	Course Title	Business Communication	
3	Credits	2	
4	Contact Hours (L-T-P)	2-0-0	
	Course Status	Compulsory	
5	Course Objective	<p>The objectives are to:</p> <ol style="list-style-type: none"> 1. Enable students to understand various business communication challenges so that they could avoid negative consequence 2. Equip students with effective Business Writing Skills through practical assignments, exercises and activities. 3. Hone Business Report Writing and Presentation Skills of students. 4. Sensitize students with various cross-cultural issues in communication. 	
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: Apply effective communication when faced with modern day challenges related to Business Communication.</p> <p>CO2: Draft effective business correspondence/documents.</p> <p>CO3: Prepare effective Business Reports and presentations.</p> <p>CO4: Ability to understand and imbibe effective cross-cultural communication.</p> <p>CO5: Assess the communication skills</p>	
7	Course Description	<p>Effective Business Communication enables all Business Activities. To be successful in today's competitive business environment, one must be aware of communication challenges and be conversant with communication strategies. This course is designed to train students comprehensively in communication for business purposes so that they could make their way in different business and corporate environments.</p>	
8	Outline Syllabus		
	Unit 1	Business Communication	
	A	Introduction to Business Communication	CO1
	B	Forms and Flows of Communication	CO1
	C	Process of and Barriers to Communication	CO1,CO5
	Unit 2	Business Writing	
	A	7 Cs of Communication	CO2
	B	Business Correspondence: Tender Proposal, Quotation Letter, Letter of Approval, Rejection Letter, Order Letter, Complaint Letter, Inquiry Letter	CO2,CO4
	C	Business Documents: Notice, Agenda, Minutes, Proposal	CO2
	Unit 3	Business Report Writing	

	A	Purpose/Significance	CO3, CO2	
	B	Types and format of reports	CO3, CO2	
	C	Dos and Don'ts of Good report writing	CO3, CO2	
	Unit 5	Business Presentation		
		Background Preparation, Content management,	CO3, CO5	
		Significance of Audio-Visual Aids and nonverbal communication in presentation.	CO3, CO5	
		Audience Analysis, Delivery, and feedback.	CO3,CO4	
	Unit 5	Cross Cultural Communication		
	A	Culture and Context	CO4, CO5	
	B	Ethnocentrism, Stereotyping, Xenophobia, Cultural Pluralism	CO4	
	C	Cultural Shock, Social Change, Cultural Relativism.	CO4, CO5	
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	News Papers, TV/Radio News etc.		
	Other References			

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	2	3		1	1
CO2	2	1	3	2	3	3		1	-
CO3	2	2	3	2	3	3		2	1
CO4	1	2	1	1	3	3		2	1
CO5	1	1	1	1	2	2		1	1
	2	1	2	1	2	3		1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

COURSE MODULES: SEMESTER SECOND

School: SBS		Batch : 2021-2023	
Program: M.Com		Current Academic Year: 2021-2022	
Branch:		Semester: II	
1	Course Code	MCM 107	
2	Course Title	Advanced Managerial Accounting	
3	Credits	4	
4	Contact Hours (L-T-P)	04-0-0	
	Course Status	Compulsory	
5	Course Objective	The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control. Preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis and pricing decisions. A sound understanding of the concepts in the context of Standard costing /variance and activity based costing.	
6	Course Outcomes	On completion of this module the student will be able to: CO1: Describe the objective of Management Accounting and develop competence with their usage in managerial decision making and control CO2: Classify and discuss the tools and techniques for analyzing of financial information CO3: Apply the practical approach of various tools and techniques for managerial decision making CO4: Analyze the practical approach of Standard costing and variance analysis. CO5: Develop competence by using various tools and techniques in managerial decision making and control. CO6: Apply the practical approach of Cash flow statement and Activity based Costing.	
7	Course Description	This course provides management accounting concepts related to the management functions of planning, control, and decision making. The course covers a range of management accounting tools, including Ratio analysis, variance analysis, and activity based costing and standard costing, as well as behavioral responses to management accounting information. Students are introduced to the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.	
8	Outline syllabus		CO Mapping
	Unit 1	An overview of Managerial Accounting and tools of financial statement analysis	
	A	Concept, meaning and objectives of management accounting, Tool and techniques of management accounting, Scope of management accounting, Cost used for management decisions making- Out of Pocket, Differential, Sunk	CO1,

		Costs, Opportunity Cost and Replacement Cost.		
	B	Comparative financial statement, Common-size statement, trend analysis		CO1,C O2, CO5
	C	Ratio Analysis-Meaning and objectives, Different types of ratio analysis-Liquidity Ratios Solvency Ratios and Profitability Ratios, Activity Ratios and Market Capitalization Ratios		CO1,C O2, CO5
	Unit 2	Variable Costing and CVP analysis		
	A	Variable and Absorption Costing - Concept, Comparison, Applications of Variable Costing or Marginal costing. Advantages and assumption of marginal costing.		CO2, CO3
	B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation, Breakeven point chart and its analysis, angle of incidence, margin of safety meaning, decision making and calculation		CO2, CO3
	C	Short-Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Product-Mix, Pricing Decisions.		CO3,C O4
	Unit 3	Budget and Budgetary control		
	A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control. Different types of Budget		CO3, CO4
	B	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget		CO3, CO4, CO5
	C	Responsibility Accounting- meaning and advantages of responsibility accounting. Types of responsibility centers		CO3, CO4
	Unit 4	Standard costing and variance analysis		
	A	Concept and features of Standard costing, Variance Analysis –meaning and classification, Calculations of material cost variances, price and usage and mix variance		CO1, CO4
	B	Labour cost variance, Labour rate and efficiency variances		CO5, CO4
	C	Overhead Variances- Variable Overhead Variances and Fixed Overhead Variances, Sales Variances, Reporting of Variance to Management		CO4
	Unit 5	Cash flow statement and Activity based Costing		
	A	Meaning and objectives of Cash Flow Statement, distinction between a cash flow statement and cash book, Various cash and non-cash transactions, flow of cash		CO1, CO3
	B	Preparation of Cash Flow Statement as per Indian Accounting Standard (AS-3) Revised		CO3, CO4,C O5
	C	Activity based Costing-meaning and objectives. Flow of Costs in ABC; Traditional Costing System vs. ABC.		CO1, CO2
	Mode of examination	Theory/Jury/Practical/Viva		
	Weight age Distribution	CA	MTE	ETE
		25%	25%	50%

Text book/s *	Management Accounting-Debarshi Bhattacharyya (Pearson Publication)	
Other References	R.P.Rustagi-Fundamentals of management accounting- Taxmann	
	R.S.Singhal -Management accounting-‘Anand’	
	Khan and Jain- “Management Accounting” (Tata McGraw Hill)	
	Pandey I.M - “Management Accounting” (Vikas)	

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	1	1	1
CO2	1	2	2	1	1	1	2	1	-
CO3	2	2	2	1	1	1	2	2	1
CO4	2	2	2	1	1	1	2	2	1
CO5	2	2	2	1	1	1	2	2	2
CO6	2	2	2	2	2	2	1	2	2

Average: 2 2 2 1 1 1 2 2 1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: School of Business Studies		Batch : 2021-2023	
Program: M.Com.		Current Academic Year: 2021-2022	
Branch: Accounting and Finance		Semester: II	
1	Course Code	MCM 108	
2	Course Title	Corporate Finance and Policy	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Compulsory	
5	Course Objective	The primary objective of this course is to make familiar the students with the various financial aspects in a corporation. Finance is considered to be the mainstay in any corporation without which it cannot function. Therefore, knowledge of financial workings becomes imperative.	
6	Course Outcomes	After completing the course, students should be able to: CO1- Identify the various concepts related to financial flows in any corporation CO2- Prepare the numerical statements related to these financial flows CO3- illustrates the linkages among the various monetary decisions taken in a corporation CO4- Analyse the various financial decisions taken in any corporation CO5- Evaluate the financial decisions in light of changing internal and external environment of any corporation CO6- Projection for the future on the basis of past analysis.	
7	Course Description	This course is targeted to provide the students with insights into the various monetary aspects in a corporation from the view point of a financial manager. The topics aim to build the analytical capabilities of the students in matters related to raising as well as utilization of the fund flows in the corporation in a dynamic environment. The course would be dealing with investment, dividend and finance decisions.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Corporate Finance and Policy	
	A	Meaning of Corporate Finance, Traditional versus Modern financial manager, Comparison between Company's stakeholder groups, Principal-Agent relationship, conflicts and mitigation, Functions and responsibilities of company's BOD and other committees	CO1

	B	Objectives of Financial Manager: Price Maximization vs. Wealth Maximization, Risk-Return framework for financial decision making		CO1
	C	Behavioural Finance vs. Traditional Finance: Implications on types of investors, Contemporary issues in financial management		CO1
	Unit 2	Capital Budgeting and Analysis		
	A	Meaning of Capital Budgeting, Categories of capital projects, Principles of Capital Budgeting		CO1, CO2
	B	Capital Budgeting Techniques: NPV, IRR, Payback Period, Discounted Payback Period, Profitability Index, Modified IRR, Incremental IRR		CO3, CO4
	C	Capital Budgeting decisions with Options, Techniques for incorporating risk in Capital Budgeting: RADR, Certainty Equivalent method, DCF break-even analysis, Simulation method, Probability Distribution method, Sensitivity analysis, Scenario analysis and Decision Tree analysis		CO5
	Unit 3	Cost of Capital and Measures of Leverage		
	A	Meaning, Calculation and Interpretation of WACC and constituents of WACC, Meaning and calculation of Marginal Cost of Capital		CO1, CO2
	B	Theories of Capital Structure: NI, NOI, Traditional, MM hypothesis with and without taxes, Pecking Order theory, Trade Off theory, Signaling theory and effect of information asymmetry on capital structure		CO2
	C	Meaning of Leverage, various types of risks, Calculation of DOL, DFL and combined leverage		CO2, CO3
	Unit 4	Dividends and Share Repurchases		
	A	Meaning of cash dividends, extra dividends, liquidating dividends, stock dividends, stock splits, reverse stock splits, dividend payment chronology, holder-of-record, ex-dividend and payment dates		CO1, CO5
	B	Models of dividend decision: Walter's model, Gordon's model, MM hypothesis, Bird-in-hand theory and Dividend Signaling theory, Types of dividend policies in practice.		CO2, CO3
	C	Compare and contrast effect of share repurchase methods on earnings per share (EPS), Compare and contrast share repurchase methods and its impact on book value per share (BVPS)		CO2, CO3
	Unit 5	Working Capital Management and M&As		
	A	Meaning, Primary and secondary sources of liquidity, Factors affecting working capital, Operating cycle, Cash conversion cycle		CO1
	B	Techniques of inventory management- ABC, EOQ and JIT, Techniques of cash management- Baumol's model, Miller-Orr Model, Techniques of Receivables Management		CO4
	C	Corporate restructuring, Mergers and Acquisitions: Types, Sources of takeover gains, Valuation and financing of M&As. Leveraged buyouts, Spin offs, Demerger		CO4
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Financial Management, M.Y. Khan and P.K. Jain, McGraw Hill Education		

	Other References	1. Corporate Finance, Book-4, SchweserNotes for the CFA Exam, Level-1. 2. Fundamentals of Financial Management, R.P. Rustagi,, Taxmann	
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Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	3	1	1	1	2	2	1
CO2	2	2	2	-	-	-	1	1	-
CO3	2	-	1	-	1	1	2	1	2
CO4	2	1	1	1	-	1	1	2	2
CO5	3	2	2	1	1	1	-	1	-
	2	1	2	2	2	1	1	1	2 1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		Batch : 2021-2023	
Program:		M.Com. Academic Year: 2021-2022	
Branch:		Semester: II	
1	Course Code	MCM 109	
2	Course Title	International Trade and Business	
3	Credits	4	
4	Contact Hours (L-T-P)	0-0-4	
	Course Type	Compulsory	
5	Course Description	<p>Doing business across borders and cultures in an increasingly digitalized world can be a complex yet exciting affair. This course will analyse the causes and consequences of international trade and business. Why nations trade, what they trade, and who gains (or not) from this trade, will be discussed for superior understanding. Professionals must understand the relationships, between institutions, and environment that underlie international commerce. This course extends ones knowledge of the global economy so that they can be a more effective manager in business. It will also help participants to be an educated citizen, understanding the major issues impacting government policy and globalization. The topics address both theoretical and practical dimensions of the global economy.</p>	
6	Course Objective	<p>At the end of the module the students should be able:</p> <ol style="list-style-type: none"> 1. To demonstrate understanding of the economic concepts of trade theory. 2. To demonstrate and compare the economic welfare effects of free trade and protection. 3. To demonstrate understanding of the usefulness and problems associated with international business. 4. To demonstrate their critical understanding of trade policies. 	
7	Course Outcomes	<p>CO1: Know the business environments of different countries.</p> <p>CO2: Comprehend theories related to international trade.</p> <p>CO3: Differentiate the cultural, legal, economic, and political systems</p> <p>CO4: Implement techniques to find relevant information regarding a country selection.</p> <p>CO5: Evaluate MNC's strategies for global expansion</p> <p>CO6: Practices of global business strategies</p>	
8	Outline syllabus		CO Mapping
	Unit A	International trade and globalization.	
	A 1	Introduction and Overview, Globalization, National Differences in Political Economy, IKEA in Saudi Arabia	CO1
	A 2	Political Economy and Economic Development, India's	CO1

		Economic Transformation			
A 3		Differences in Culture, Islamic Capitalism, Walmart in China			CO1
Unit B		National political sovereignty and the MNC.			
B 1		International Trade Theory Is China a New-mercantilist Nation? The Rise of India's Drug Industry			CO2
B 2		Political Economy of International Trade Country Selection Justification			CO2
B 3		Foreign Direct Investment (FDI), FDI in China / India Regional Economic Integration, NAFTA and Globalization, The Sovereign Debt Crisis			CO2
Unit C		Globalization's consequences for people, firms & nations			
C 1		Instruments of trade policy: basic tariff analysis; cost and benefits of tariffs; tariff analysis in partial and general equilibrium framework			CO3
C 2		The Foreign Exchange Market The International Monetary System			CO3
C 3		The Global Capital Market, Did the Global Capital Markets Fail? The Strategy of International Business			CO3
Unit D		Diplomacy, Tact and Respecting Host Culture			
D 1		The Organization of International Business, Entry Strategies and Strategic Alliances, MNCs in India			CO4
D 2		Exporting, Importing and Countertrade, Export Strategy at MNCs			CO4
D 3		Global Production, Outsourcing, and Logistics, Building the Strategy			CO4
Unit E		Multinational business strategy			
E 1		Global Marketing and R&D, Building a Global Brand			CO5
E 2		Managing Expatriates at MNCs			CO5
E 3		Analysis of MNCs Performance			CO5
Mode of Examination		Theory			
Weightage Distribution		CA	MTE	ETE	
		25%	25%	50%	
		In-class contribution is a significant part of grade and an important part of our shared learning experience. Active participation helps to evaluate ones overall performance.			
Key Sources		Krugman, P., Obstfeld, M., & Melitz, M. (2018). International Economics Theory and Policy 10e. Pearson. Buckley, P. J., & Ghauri, P. (Eds.). (2015). <i>International business strategy: theory and practice</i> . Routledge.			

Other References	Meyer, K., & Peng, M. W. (2016). International business. Cengage Learning. Chicago
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Course Articulation Matrix

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PS O1	PS O2	PS O3
CO 1	3	2			2			3	
CO 2	3	2			2			3	
CO 3	3	2			2			3	
CO 4	3	2			2			3	
CO 5	3	2		2	2			3	
	3	2	0	1	2	0	0	3	0

School: School of Business Studies		Batch : M.Com 2021-2023	
Program: M.Com		Current Academic Year: 2021-2022	
Branch: -		Semester: II	
1	Course Code	MCM 110	
2	Course Title	Financial Markets & Institutions	
3	Credits	04	
4	Contact Hours	4-0-0	
	Course Status	Compulsory	
5	Course Description	Financial Markets & Institutions studies the fundamental principles that govern financial markets and institutions. Financial markets, or markets for financial assets, play an important role in the efficient functioning of a market economy. Financial Institutions are any establishments that make these markets function efficiently. In the course students understand the workings of the Banking Industry, the role of regulatory and promotional institutions and the behavior of other financial institutions.	
6	Course Objective	<ul style="list-style-type: none"> - To make students understand the basic idea behind <i>financial markets and institutions</i>. - Identify the functions of financial markets and institutions and examine their impact on the level of interest rates and interest differentials. - Understand the relevance to financial markets and financial institutions, such as the flow of funds, levels of interest rates to current events or topical issues. 	
7	Course Outcomes	<p>On completion of this course the learners will be able to</p> <p>CO1 Understand basics of financial markets, institutions and their regulatory environment</p> <p>CO2 Comprehend financial institutions and markets in the Indian financial system.</p> <p>CO3 Apply the knowledge gained in the context of decision making in regard to financial markets</p> <p>CO4 Analysis of financial institutions and familiarize them with different aspects of financial markets and provide a conceptual framework</p> <p>CO5 Compile the present system of financial markets, institutions and their regulatory environment</p> <p>CO6: Examine of Derivatives market and Foreign Capital Flow</p>	
8	Outline syllabus		CO Mapping
	Unit A	An overview of financial system	
	A 1	Meaning and significance of Financial system; Nature and role of	CO1

		financial system		
A 2	Components of financial system (instrument, markets etc.), Financial system and economic development		CO1	
A 3	Different financial innovations and developments in the financial system, Indian financial system		CO1	
Unit B	Functioning of financial Market			
B 1	Structure of Indian money market, Instruments of money market and recent trends.		CO2	
B 2	Introduction to capital market, Primary market, Secondary markets – function and role,		CO2	
B 3	Functionaries of stock exchange – brokers, sub brokers, depositories		CO2	
Unit C	Regulatory and promotional Institutions			
C 1	Reserve Bank of India: Organization and management, Functions, Monetary policy		CO3	
C 2	IRDA: role and functions of IRDA and role of Insurance sector to mobilizing savings		CO3	
C 3	The Securities and Exchange Board of India: Organization and management, Functions		CO3	
Unit D	Indian Banking System			
D 1	Commercial banks: Introduction, Functions, e-banking, recent developments In commercial banking, co-operative banks		CO4	
D 2	Non-banking financial institutions: Concept, Role of NBFC, Types of NBFC, Regulation of NBFC		CO4	
D 3	Development banks : Concept, Objectives and meaning of development banks, IFCI, ICICI, IDBI, IRBI, SIDBI		CO4	
Unit E	International Markets and other financial Institution			
E 1	Markets for Commercial Paper and Certificate of Deposits: Call Money Market and Treasury Bills Market Derivatives market: Introduction, Benefit of derivatives, different products of derivative market		CO5	
E 2	International Markets: Difficulties of International trade, Foreign Exchange markets, Balance of payments, Risk management by using forward contracts.		CO5	
E 3	Foreign Capital Flow: Form of foreign capital, FDI and FII, International financial instrument, raising funds from global market through ADR and GDR		CO5	
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	25% One quiz and one assignment due after completion	25%	50%	

		of every unit		
	Text book/s*	Text Book: 1. Financial Institutions and markets by L. M. Bhole, McGraw Hill education Reference Books (Recommended Readings): 1. The Indian Financial System by Bharati V Pathak, Pearson 2. Indian Financial System and Markets by SiddhartaSankarSaha, McGraw Hill education 3. Financial Markets, Institutions and Services by SandeepGoel, PHI		
	Other References	Guided study will include text readings, articles on contemporary issues in newspapers, assignments, case analysis and power point presentations		

Course Articulation Matrix

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PS O1	PS O2	PSO3
CO1	2	2	2	1	1	1	2	1	1
CO2	2	2	2	1	1	1	1	1	2
CO3	2	2	2	2	1	1	2	1	1
CO4	2	1	1	2	1	2	1	2
CO5	2	3	2	1	1	1	1	1	1
CO6	2	3	2	1	1	1	1	1	1

School: School of Business Studies		Batch : M.Com 2021-2023
Program: M.Com		Current Academic Year: 2021-2022
Branch:		Semester: II
1	Course Code	MCM 111
2	Course Title	Advanced Auditing
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		Compulsory
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> 1. This subject aims to provide working knowledge and understanding of the concept of Auditing and an overview of the process of carrying out the assurance engagements. 2. Explain the concept of audit and assurance and the functions of audit, audit planning, describing evidences required for audit, the scope and functions of internal and external audit. 3. Describe and evaluate internal controls, techniques and methods of vouching, audit through IT systems by identifying and communicating risks and making appropriate audit reports.
6	Course Outcomes	<p>CO1: Define and describe the objective and general principles of Audit and Assurance engagements.</p> <p>CO2: Identify the significance of auditing and assurance principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing & assurance related engagements.</p> <p>CO3: Apply & carry out the preparation of an Audit Plan along with its execution through IT enabled procedures and further understanding the use and evaluation of Internal and External control systems by Auditors.</p> <p>CO4: Explain the Concept of Evidences and vouching for general and specific transaction, verification of physical evidences.</p> <p>CO5: Analysis & preparation of Audit reports.</p>
7	Course Description	The course is aimed for the students Studying M.COM. The goal of this course is to provide students with an understanding and overview of Audit and assurance done on financial statements taking into consideration the current practices adopted globally. The course introduces audit and assurance as a service, its regulation standards and the process of audit along with risk assessment to the students. The aim of this course is to ensure students understand the different aspects of auditing & assurance process, the assessment of internal

		controls, documentation and gathering of evidence, reporting through system based framework.		
8	Outline syllabus			CO Mapping
	Unit 1	Fundamentals of Auditing and Assurance-Framework		
	A	Introduction to the concept of Auditing and Assurance. Meaning of Audit, Nature and Scope of Auditing, Benefits of Auditing & Limitation of Auditing.		CO1, CO2
	B	Audit Process, Role of Auditor, Classification of Audits, Kinds of Auditing		CO2,CO3
	C	Internal Audit and Governance, Differences between External and Internal Audit, The Scope of Internal Audit Function.		CO1,CO3
	Unit 2	Conducting an Audit Planning and audit evidence		
	A	Audit Plan & Audit Programme, Planning the audit, Need of audit programme, Audit Working papers and obtaining certificate from Management.		CO2,CO3
	B	Assessment of Audit Risks –Understanding the entity and its environment – Frauds –Audit planning process and Documentation.		CO2,CO4
	C	Nature of Audit Evidence, Essentials of Audit evidence, Factors considered while obtaining audit evidence and techniques of obtaining Audit evidence. Methods of collecting audit evidence		CO3,C05
	Unit 3	Internal Control and System based audit		
	A	Internal Control Systems – Concept, Objective of Internal control, Classification of controls, Characteristics of Internal control, Statutory Auditor, Limitations of Internal Control.		CO1,CO4
	B	System based audit test, Audit sampling, Internal Check and Internal Audit. External Audit		CO2,CO3
	C	System based audit term – Procedural test, compliance test, weakness test, surprise checks.		CO3,CO5
	Unit 4	Vouching and Verification		
	A	Vouching and Verification – meaning and principles, Bank reconciliation statement.		CO1,CO3
	B	Vouching of trading transactions – Purchase, Purchase return, Sales, sales return, goods sent on approval and consignment, salaries and wages, travelling expences, donations, royalties, income from various sources, band debts.		CO2,C04
	C	Vouching of special transactions, Examination of books of accounts, Audit of incomplete records.		CO3,C04
	Unit 5	Auditor’s Report		
	A	Scope of auditor’s report- auditor’s powers and duties, special enquiries, statement of facts and opinions		CO3,CO4
	B	Reporting on additional matters having adverse effects on the company, reporting requirements in banking and insurance companies.		C04,CO5
	C	Contents of Audit report, Diff b/w auditor’s report and certificate, Types of report, Disagreement with the management, Qualification of audit reports.		CO3,CO4
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	1. Kamal Gupta, Ashok Arora : Fundamentals of Auditing: Tata McGraw Hill Education Limited 2. Kamal Gupta : Contemporary Auditing: Tata McGraw Hill Education Limited		

Other References	1. Audit and Assurance ,Kaplan Publishing ,2016 2. Audit and Assurance ,BPP learning Media Ltd 3. Institute of Chartered Accountant of India –Auditing and Assurance Standards.
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Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	2	2	2	1
CO2	2	2	2	-	-	-	1	1	-
CO3	3	3	2	2	1	2	2	1	2
CO4	2	1	2	2	2	2	1	2	2
CO5	3	1	2	1	1	1	-	1	-
	2	2	2	1	1	2	2	1	1

1-Slight (Low), 2-Moderate (Medium), 3-Substantial (High)

School: SBS		Batch: 2021-2023	
Programs: M Com		Current Academic Year: 2021-2022	
Branch: -		Semester: II	
1	Course Code	MCM 112	
2	Course Title	Corporate Governance, Strategy & Ethics	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Core	
5	Course Description	The course will cover concepts of corporate governance, business ethics and corporate strategy	
6	Course Objective	<ol style="list-style-type: none"> 1. To define corporate governance, strategy & ethics and explain its function in the effective management and control of organisations and its resources. 2. To be aware of Corporate Social Responsibility of organizations 3. To sensitize students towards unethical business practices in the real world and to empower them to find ways of dealing with ethical dilemmas 4. To introduce students to concepts of corporate strategy 	
7	Course Outcomes	CO1: To describe concepts of corporate governance, strategy & ethics for businesses CO2: To explain approaches and models of corporate governance, strategy & ethics for businesses CO3: To analyse issues related to corporate governance, strategy & ethics for businesses CO4: To adopt ethical and appropriate ways of doing business CO5: To take informed decisions in order to strategically position an organization. CO6: To analyse business strategies.	
8	Outline syllabus		CO Mapping
	Unit 1	Corporate Governance	
	1A	Introduction to and Emergence of Corporate Governance	CO1
	1B	Theories of corporate governance) Relevance of corporate governance in the contemporary scenario	CO2
	1C	Board Structure and Process (Board Composition, Independent Directors, Board Committees)	CO3
	Unit 2	Channels of Corporate Governance	
	2A	Other Stakeholders in Corporate Governance (Whistle blowers, External Auditors, SEBI)	CO2
	2B	Corporate Misconduct; Contemporary issues	CO2

2C	Corporate Governance & Social Responsibility			CO2, CO4
Unit 3	Business Ethics			
3A	Introduction to Business Ethics, Values and Morals			CO4
3B	Theories of Ethical Decision Making			CO1, CO2
3C	Dilemmas and Corporate Decision Making			CO4, CO5
Unit 4	Firm's Strategy & Environment			
4A	Strategic Management: meaning, types, levels of strategy; competitive advantage etc.			CO1, CO2
4B	Strategic management approaches, perspectives and model			CO1, CO2
4C	Scanning the External Environment – Political, Economic, Socio-cultural, Technological, Ecological etc.			CO1, CO2
Unit 5	Strategy Formulation			
5A	Analysis of Industry -porter model, evolution of industry			CO1, CO 5
5B	Introduction to Corporate strategies			CO1, CO 5
5B	Introduction to Business Strategies; Value Chain Analysis			CO 5
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	25%	25%	50%	
Text book/s*	A C Fernando, “Business Ethics and Corporate Governance”, Pearson Pub. Strategic Management by Wheelen & Hunger, Pearson, 15 th Ed			
Other References	Sandeep Goel, “Corporate Governance”, McGraw Hill			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2	PSO 3
CO1	3	1	1	2	3	1	2	2	2
CO2	2	3	2	3	2	3	3	3	2
CO3	1	3	1	3	1	2	2	2	1
CO4	2	1	2	3	1	2	2	2	1
CO5	1	1	1	3	1	1	1	2	2

COURSE MODULES: SEMESTER THIRD

School: SBS		Batch : 2021-2023	
Program:		Current Academic Year: 2022-2023	
Branch:		Semester: 3	
1	Course Code	MCM 201	
2	Course Title	Applied Research Methods	
3	Credits	4	
4	Contact Hours (L-T-P)	3-0-2	
	Course Type	Compulsory	
5	Course Objective	To interpret and analyze a research problem To apply some tools and techniques of statistical inference to research problems for decision making To provide understanding for extracting appropriate information from a research problem so as to perform a hypothesis test To interpret outputs given by some statistical tools	
6	Course Outcomes	The students will be able to : CO1: Frame a research problem and infer an appropriate statistical technique that may be applied to it to meaningful insight CO2: Explain and setup the null and alternative hypotheses correctly CO3: Apply hypothesis testing techniques to research problems / issues CO4: Demonstrate basic knowledge and understanding of data analysis and interpretation in relation to the research process. CO5: Choose the appropriate tool and technique for a research problem	
7	Course Description	Research Methods equips students with the skills to develop and undertake a research dissertation. It provides the theoretical and practical preparation for business research. The course covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and a research proposal in addition to the pragmatics of ethics and project management. Peer review, skill development workshops and practice exercises are the key learning strategies.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Research and Scaling	
	A	Introduction to Research: What is research, Types of research, Problem identification, Research Design- Exploratory and Descriptive, Formulation of research design, Writing of research proposals, Research report, Impact factor of research journals, Citation Index of research papers, Plagiarism, Copy right, patents and intellectual property right	CO1
	B	Attitude Measurement and Scaling: Types of Measurement, Classification of scales, Single Item Vs. Multiple Item Scale, Comparative Vs. Non-Comparative	CO1

		scale, Measurement error	
C	Questionnaire Designing:	Criterion, Types of questionnaire, types of questions, Testing reliability and validity , Pilot testing	CO1
Unit 2	Hypothesis Testing		
A	Formulation	of null and alternative hypothesis, Level of Significance, Type I ,Type II errors, Steps for hypothesis testing, One tail and Two tailed tests	CO1, CO2,CO3
B	Parametric Tests:	Test concerning single mean-Population variance known and unknown , Tests concerning single proportion, Test concerning difference between two means and two proportions, F-test	CO1, CO2,CO3
C		Applying Excel/SPSS for carrying out aforesaid parametric tests	CO1, CO2,CO3, CO5
Unit 3	ANOVA		
A		Introduction-What is ANOVA? One Way ANOVA	CO1, CO2
B		Two Way ANOVA-One observation per cell, Two Way ANOVA-More than one observation per cell	CO1, CO2
C		Applying Excel/SPSS for ANOVA; Case Study:	CO1, CO2,CO4, CO5
Unit 4	Non Parametric Tests		
A		Chi Square Test- Goodness of fit, Run Test –Theoretically and by using SPSS, Sign Test-One sample and two sample-Theoretically and by using SPSS	CO1, CO2,CO3
B		Mann-Witney U test, Kruskal-Wallis test, Kolmogrov – Smirnov Test	CO1, CO2,CO3
C		Applying Excel/SPSS for non-parametric test Case Study:	CO1, CO2,CO3,CO 4,CO5
Unit 5	Multiple Correlation And Regression Analysis		
A	Correlation:	Introduction, Quantitative estimate of a Linear Correlation, Multiple Scatter Plot, Bivariate Correlation, Partial Correlation Correlation Analysis using Excel/SPSS Case Study: Salary Package of fresh graduates from B-Schools in India	CO1,CO4
B	Regression:	Introduction, Standard Multiple Regression Assumption, Multiple regression model ,Test of significance of Regression Parameters ,Goodness of fit of regression equation, Coefficient of Determination, Uses of regression analysis in prediction	CO1,CO4

C	Regression Analysis using Excel/SPSS; Case Study: Savings and Loans Association-Profit margin			CO1,CO4
Mode of examination	Theory and Practical			
Weightage Distribution	CA	MTE	ETE	
	30%	20%	50%	
Text book/s*	<i>C R Kothari</i> , Research Methodology: Methods and Techniques, 4 th Edition, New Age International, 2004			
Other References	1. <i>S.C. Agarwal & K.K. Khurana</i> , Research Methodology and Statistical Analysis for M.Com, V K Publications (1 December 2008) 2. <i>Sekaran Uma, and Bougie Roger</i> , Research Methods for Business, A Skill Building Approach, Wiley India.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	2	2	1	2	2	2
CO2	2	2	2	2	1	1	2	2	2
CO3	2	2	2	2	2	1	2	2	2
CO4	2	2	2	2	2	1	2	2	2
CO5	2	2	2	2	2	1	2	2	2
	2	2	2	2	2	1	2	2	2

School: School of Business Studies		Batch : Masters in Commerce 2021-2023
Program: M.Com		Current Academic Year: 2022-2023
Branch:		Semester: III
1	Course Code	MCM 202
2	Course Title	Advanced Corporate Law
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		Compulsory
Course Requisite		Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. Further in view of the important developments that have taken place in the corporate sector after the introduction of The Indian Companies Act, 2013 the course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.
6	Course Outcomes	<p>The student will be able to</p> <p>CO1: Define & describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors & decision making forums.</p> <p>CO2: Identify different types of relationships amongst business entities and & understanding accounting procedures for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III.</p> <p>CO3: Discover & appraise strategic, legal, and Corporate governance issues associated with establishing inter-collaborative relationship with the stakeholders.</p> <p>CO4: Explain & analyze the ways corporations finance their activities – including the relationship between debt and equity finance, shares, debentures (including security interests).</p> <p>CO5: Evaluate & and appreciation of the political, socio-economic and technical context of Corporate Laws and the development of Corporate Law in response to political, socio-economic and technical change.</p>

7	Course Description	To give an insight into the advanced level Corporate Laws concepts and Governance principles to prepare the Students to gain expertise in understanding the working & administration of Companies and related requirements as per the Indian Companies Act, 2013 accounting guidelines/notifications.
8	Outline syllabus	
	Unit 1	Introduction to Indian Company Law, Principles & Concepts
	A Introduction to Indian Corporate Laws	Jurisprudence of Company Law; Meaning, Nature, Features of a company; Formation of a Company, MOA & AOA, CO1, CO2
	B Background of Corporate Laws	Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil, Doctrine of Indoor Management. CO1, CO2
	C Key Concepts of the Indian Companies Act, 2013.	Applicability of Companies Act; Definitions and Key Concepts under the Indian Companies Act, 2013. CO1, CO2,
	Unit 2	Share Capital of the Company & Dividend Distribution
	A Introduction to Share Capital & its types	Meaning and types of Capital, Prospectus , Offer for sale Issue of securities at a Premium ,Prohibition to Issue the shares at discount ,Concept of allotment of securities ,What is a share certificate. Employee Stock Option Scheme, Issue of shares on Preferential basis , Private Placement of Shares, Bonus Shares, Sweat Equity Shares ... 68 Buy Back of Securities, Reduction of Share capital CO3,CO4
	B Debt Capital and its issuance	Debentures, Borrowing, Types of Borrowings, Debentures, Kinds of debentures, Broad Regulatory Framework for Debt Securities. CO3,CO4
	C Divident declaration & payment	Introduction , Meaning and Definition of Dividend , Unpaid Dividend Account, Investor Education and Protection Fund Procedure for declaration and payment of interim dividend , Procedure for declaration and payment of final dividend CO3,CO4
	Unit 3	Directors & Key Managerial Personnel & their Remuneration
	A Management of Companies	Introduction ,Director Identification Number , Types of Directors ,Appointment/ reappointment, disqualifications, vacation of office, retirement, resignation and removal, and duties of directors , Disqualifications for appointment of director ... Removal of directors, Vacation of office by director ,Resignation of directors CO2,CO3

		,Rights and duties of directors ,Loans to directors	
B Appointment related Provisions		Appointment of key managerial personnel , Appointment of managing director, whole-time director or manager ,Officer in default ,Company secretary appointment, role and responsibilities , Role & responsibilities of company secretary , Removal of company secretary , Functions of company secretary,Remuneration of managerial personnel.	CO2,CO3
C Remuneration of Directors		Remuneration of managerial personnel Disclosures by a director of his interest , Register of directors and key managerial personnel and their shareholding.	CO3,CO4
Unit 4	Collective Decision Making forums - Meeting		
A Collective Decision making forums - Introduction		Introduction ,Frequency of the meetings of the Board ,Meetings of Committee ,Preparation of notices for meetings of Board/committees of Board , Agenda of Board/Committees Meetings ,Convening a Meeting ,Quorum for Board Meetings Attendance Registers , Passing of Resolution by Circulation	CO4,CO5,CO 6
B Annual General Meeting & related Compliance		Annual General Meeting , Extraordinary General Meeting , Class Meeting, Types of Resolutions , Resolutions and Agreements to be filed with the Registrar.	CO4,CO5,CO 6
C Meeting procedures		Notice of Meeting , Contents of Notice ,Notice through Electronic Mode Persons entitled to receive Notice , Statement to be annexed to Notice– Explanatory Statement ,Quorum for Meetings ,Adjourned Meetings ,Chairman of Meetings Proxies Voting ... Demand for Poll Postal Ballot.	CO4,CO5,CO 6
Unit 5	Corporate Reorganization, Winding Up & Miscellaneous		
A Corporate Restructuring		Regulatory framework for merger/ amalgamation ,Provisions of Companies Act, 2013 Power to Compromise or make arrangements with members or creditors, Power of the Tribunal to enforce Compromise or arrangement , Merger and amalgamation of companies , Merger and amalgamation of certain companies , Merger and amalgamation of a company with a foreign company, Power to acquire shares of shareholders dissenting from scheme.	CO3,CO4,CO 5,
B Winding up and Dissolution		Winding up of companies ,Winding up by the Tribunal, Voluntary winding up,Overview of registered valuers, preferential payments.	CO3,CO4,CO 5,
C Miscellaneous provisions under the Companies		Secretarial Audit ,Role of Company Secretary , Need for Secretarial Audit, Annual Report Board's Report , Disclosure in Board's Report pursuant to Companies Act, 2013 , Approval of the Board's Report Filing of the Board's Report , Procedure for preparation of board's report , Annual Return	CO3,CO4,CO 5,

	Act,2013.				
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	S.N.Maheshwari, Corporate Laws Mukherjee & Hanif- J.R.Monga-Fundamentals of corporate Laws Grewal and Gupta, Advanced Corporate Laws-ICSI			
	Other References	ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY ICAI			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	2	-	2	1	2	-
CO2	2	1	2	-	-	-	-	1	-
CO3	-	-	2	2	2	2	2	2	2
CO4	-	-	2	2	1	2	1	2	2
CO5	1	1	1	2	1	1	-	1	-
	1	1	2	2	1	2	1	2	2

School: School of Business Studies		Batch: 2021-2023	
Program: MCOM		Current Academic Year: 2022-2023	
Branch:		Semester: 3	
1	Course Code	MCM 203	
2	Course Title	E-commerce	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
5	Course Description	This postgraduate course is designed at imparting to the students a general understanding of the fundamentals and practices of the e-commerce methods	
6	Course Objectives	1. To impart to the students an understanding the basics of e-commerce methods. 2. To make the students develop an understanding of effective e-commerce challenges decision-making 3. To help the students understand the theories of the modern-day e-commerce environment.	
7	Course Outcomes	The student will be able to CO1: identify and describe key e-commerce concepts, theories, and techniques for analyzing a variety of e-commerce situations. CO2: explain the e-commerce characteristics and the nature of competition in such markets CO3: interpret the insight and knowledge base of the various underlying concepts that are driving the e-commerce process model with customers as studying perspective CO4: analyse EDI Electronic data interchange & security systems and its relevance of e-commerce CO5: evaluate the futuristic trends in a given e-commerce situation with technical web designing issues.	
8	Outline syllabus		CO Mapping
	Unit A	Introduction	
	A 1	Overview of E-commerce; Introduction, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework	CO1, CO2
	A 2	Evolution of E-commerce: Introduction, History of	CO1, CO2

		Electronic Commerce, Advantages and Disadvantage of E-commerce,	
A 3		How the Internet and the web change business: strategy, structure, and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet, and the Web: Features	CO1 CO1, CO2
Unit B		E-commerce models	
B 1		E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, B2G, C2C E-business Models Based on the Relationship of Transaction Parties.	CO1, CO2
B 2		Business models in emerging E-commerce areas	CO2, CO3
B 3		Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols,	CO2, CO4
Unit C		Security	
C 1		Security threats in the e-commerce environment, Technology solution.	CO1, CO4
C 2		Management policies, Business procedures Payment system, E-commerce payment system.	CO1, CO4
C 3		Electronic billing presentment and payment	CO4, CO5
Unit D		Applications	
D 1		Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies.	CO3, CO4
D 2		E-tailing introduction, Common areas in online retailing	CO4
D 3		Online financial services, Online Travel Services, Online career services	CO4, CO5
Unit E		Future	
E 1		Digital marketing introduction(P-O-E-M) Framework	CO5
E 2		Introduction to website designing	CO5

E 3	Social media marketing			CO5
Mode of examination	Theory			
Weight Distribution	CA	MTE	ETE	
	30%	20%	50%	
Textbook/s	S. J. Joseph, E-Commerce: an Indian perspective, PH			
Other References	1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson 2. Digital Marketing by Dr. Seema Gupta, McGraw Hill, Education Edition 1.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	-	1	1	1	1	1	1
CO2	1	1	1	2	2	1	1	1	1
CO3	1	1	-	1	1	1	1	1	-
CO4	1	1	1	2	1	-	1	1	-
CO5	1	1	1	1	1	1	1	1	1
	1	1	1	1	1	1	1	1	1

School:		Batch : 2021-2023	
Program:		Current Academic Year: 2022-2023	
Branch:		Semester: 03	
1	Course Code	MCM 204	
2	Course Title	Advanced Tax Laws	
3	Credits	04	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.	
5	Course Objective	To provide an integrated view of direct tax laws to assess and apply the laws to business decisions.	
6	Course Outcomes	<p>After completing the module, students should be able to:</p> <p>CO 1 : apply the different concepts of Taxation –direct and indirect and its significance in business.</p> <p>CO 2 : demonstrate the various provisions of tax laws for computing the taxable income and tax liability of an employee.</p> <p>CO 3 : Compute the income under the MAT provisions and normal provisions for Corporate assessee;</p> <p>CO 4 : analyze the special provisions for international taxation & assessment procedure</p> <p>CO5: evaluate and monitor the various tax compliances applicable to business entity.</p>	
7	Course Description	<p>Knowledge of tax is essential for people engaged in any type of business activity. Tax is a cost on business and tax compliance is the most common area where business and government come into contact. Government imposes two types of taxes on business namely Direct Taxes and Indirect Taxes. Under Direct Taxes, person who pays the tax and bears the burden of it e.g. Income Tax, while in Indirect Taxes, the person who pays the tax and shifts the burden on the person who consumes the goods or services e.g. G.S.T. Taxation Laws has always been a challenging area and is generally found to be technical and difficult to grasp by under graduate students who are new to this course. Here in this course students would be well versed with the provisions of Income Tax and apply the laws to business decisions and various compliances.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Basic framework of direct taxation	CO1
	A Introduction	Basics and Definitions - An Introduction of direct Tax, Difference between Direct & Indirect Tax, Features of direct tax. Introduction of income tax ; Assessment Year, Previous Year	CO1, CO5,

		Agricultural Income, Casual income, person, assessee, Gross Total Income, Total Income	
B	Residential Status of an Assessee	Determination of Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Association of Persons (AOPs), Body of Individuals (BOI) etc. Receipt of Income, Accrual of Income, Income deemed to accrue or arise in India; Tax incidence on an individual, Firm, Tax Rates and Computation of Tax	CO1, CO5,
C	Tax Planning	Meaning, objectives, per-cautions in tax planning, Limitations of tax planning, Tax evasion, Tax avoidance, Tax management, Different areas of tax planning and tax management	CO1, CO5,
	Unit 2	Employee Remuneration and Tax Planning	CO3
A	Components of Employee Remuneration	Income Exempt from Tax, Different heads of Income Basis of charge of salary income, Different forms of salary, Meaning of Employee Remuneration, Allowances, Perquisites, etc.	CO1, CO2,
B	Special provisions for tax planning	Valuation of perquisites for tax purposes, Tax treatment of Provident Fund; Special provisions for tax planning relating to Employee's remunerations from the point of view of Employer and Employee.	CO1, CO2,
C	Total Income and tax computation	Deductions from Salaries, Deduction under section 80C, Problems on computation of Salary Income. Computation of Taxable Salaries, and tax liability on employee remuneration.	CO1, CO2,
	Unit 3	Assessment of Companies	CO3
A	Companies Under Income Tax Laws	Residential Status and incidence of Tax, Set-off of Losses and Carry forward of Losses in the case of certain Companies; Deduction available to corporate assessee.	CO1, CO3, CO 5
B	Assessment of Companies	Computation of tax liability and tax liability of companies; Minimum Alternative Tax.	CO1, CO3, CO5
C	Tax on Distributed Profits	Tax on Income Distributed Profits of domestic companies - Dividend tax – When the additional tax should be paid? Basis of charge; Deemed Dividend and its Treatment.	CO1, CO3, CO5
	Unit 4	Special Provisions for Taxation	CO4
A	Business Reorganization	Business Restructuring a. Amalgamation b. Demerger c. Slump sale d. Conversion of sole proprietary business to company e. Conversion of firm into company f. Conversion of private limited company / unlisted public company into LLP	CO4, CO5,
B	ICDS & Double	Income Computation and Disclosure Standards (ICDS) provisions for relief in respect of double taxation and	CO4, CO5,

	Taxation Relief	Avoidance Agreements (Sec.90, 90A and 91)			
	C Tax on Non-Residents & GAAR	Special Provisions relating to Non-residents; Advance Ruling, GAAR			CO4, CO5,
	Unit 5	Tax Management			CO1 CO5
	A Tax Deductions and Collection at Source	Payments covered by TDS Schemes When and how tax is to be deducted at source from various incomes; Tax collection at source – which is responsible to collect tax at source. Tax compliance about the tax deductions and collection at source.			CO1, CO5,
	B Advance payment of tax	Liability to advance tax – when to arise; Due dates of payment of advance tax; Tax compliance about the advance payment of tax.			CO1, CO 5
	C Filing of Return & Assessments	Time for filing return of income, E-filing; When return of loss should be filed? Types of Return, Interest and Penalties on default. Collection and Recovery of Taxes; Refunds			CO1, CO 5
	Mode of examination	Course Evaluation			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	<ol style="list-style-type: none"> 1. Dr Girish Ahuja & Dr Ravi Gupta : Simplified Approach to Income Tax (A.Y. 2020 -21); Flair Publications Pvt.Ltd. 2. C.A. Kamal Garg, Neeraj Kumar Sehrawat; Beginner's Guide to Goods & Services Tax; Bharat Law House Pvt.Ltd., New Delhi (2020 edition) 			
	Other References	<ol style="list-style-type: none"> 1. C.A. Manjusha Goel, Students' Guide to Income Tax; Bharat Law House Pvt.Ltd., New Delhi (2020 edition) 2. Dr. Vinod K. Singhania & Dr. Monica Singhania: Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New Delhi (New edition A.Y. 2020 -21) 3. Direct Taxation-Dr. Meena Goyal (Biztantra) 4. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) 			

Course Articulation Matrix

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	2	1	1	-	1	2	2	2
CO2	2	2	2	1	-	1	2	3	2
CO3	3	3	3	1	-	-	2	3	2
CO4	2	3	3	1	-	1	2	3	2
CO5	1	2	2	-	-	1	2	2	1
CO 6	2	1	2	2	2	1	2	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School:		Batch : 2021-2023	
Program:		Current Academic Year: 2022-2023	
Branch:		Semester: III	
1	Course Code	MCM 205	
2	Course Title	Management of Financial Services	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
5	Course Objective	<p>1. To acquaint the students with theoretical and conceptual knowledge of financial services and products.</p> <p>2. To highlight the importance of various financial services and products offered in the Indian economy.</p> <p>3. To comprehend how the financial services industry (Insurance, Mutual Funds, Depositories, Merchant Bankers, Portfolio Managers, Merchant Bankers) interact.</p> <p>4. To explain the role of regulatory bodies in the financial services industry.</p>	
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1. Describe the various fund based as well as non-fund based financial services.</p> <p>CO2. Interpret the suitability of different financial services and regulatory requirements.</p> <p>CO3: Differentiate the relevance and requirement of various financial services.</p> <p>CO4: Evaluate the financial services offered by variety of financial institutions for suitability and appropriateness in meeting consumer needs</p> <p>CO5: Integrate a plan for efficient use of financial services as per the customer requirement.</p>	
7	Course Description	<p>Financial services are the economic services provided by the finance industry, which includes a variety of business that manage money. There is a constant challenge among the financial services providers due to intense competition and expectations of users. This course introduces broad range of financial services offered, its appropriateness in meeting consumer needs, the role of intermediaries and the regulatory bodies in the Indian financial system.</p>	
8	Outline syllabus		
8.01	Unit A	Introduction to Financial Services	
8.02	Unit A Topic 1	Overview of Financial Services: Meaning, Functions, Characteristics, Constituents of Financial Services Market.	CO1
8.03	Unit A Topic 2	Types of Financial Services: Fund based and Non-fund based. Emerging Trends in Financial Services, Growth of Financial Services in India and constraints in growth of financial services.	CO1, CO2
8.04	Unit A Topic 3	The Regulatory Framework of Financial Services: Need, Major functions and Role of RBI, SEBI.	CO2
8.05	Unit B	Depository and Depository Core Services	
8.06	Unit B Topic 1	Stock Broking – meaning, types of stockbrokers, sub-brokers; stock broking in India, e-broking – meaning, Indian experience.	CO2, CO3
8.07	Unit B Topic 2	Depository Services – meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL.	CO2, CO3
8.08	Unit B Topic 3	Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct	CO2, CO3

8.09	Unit C	Mutual Funds, Insurance and Portfolio Management Services	
8.10	Unit C Topic 1	Mutual Funds: Concept, origin, growth, advantages & disadvantages and Classification of mutual fund schemes, State of mutual funds in India. Distribution channels of Mutual Funds in India.	CO3, CO4
8.11	Unit C Topic 2	Insurance Services- Concept, Types of Insurance - Life Insurance Products- Traditional and ULIPs, Role of IRDA.	CO3, CO4
8.12	Unit C Topic 3	Portfolio Management Services - Meaning, Importance, Objectives, Strategies, Types of Strategies – Passive & Active Strategies, Role of Portfolio Managers.	CO3, CO4, CO5
8.13	Unit D	Banking and Merchant Banking	
8.14	Unit D Topic 1	Banking: Definition, Role of Commercial Banks: Primary functions, Retail Banking products and services; Introduction to Consumer Finance.	CO3, CO4
8.15	Unit D Topic 2	Modern Banking: Introduction, modern banking services: Debit Cards, Credit Cards, Mobile Banking, e Banking.	CO1, CO3, CO4,
8.16	Unit D Topic 3	Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management.	CO3, CO4
8.17	Unit E	Other Financial Services	
8.18	Unit E Topic 1	Leasing and Hire Purchase: Meaning of lease, Leasing and Hire Purchase, Evaluation of Lease transaction, Types of lease-operating lease, financing lease and their implication.	CO1, CO3, CO5
8.19	Unit E Topic 2	Factoring and Forfaiting: Meaning, importance, process and types.	CO1, CO3, CO4
8.20	Unit E Topic 3	Introduction to Securitization, Venture Capital, Loan Syndication, Credit rating.	CO1, CO4, CO5

	Mode of examination	Theory		
	Weightage Distribution	CA 30%	MTE 20%	ETE 50%
	Text book/s*	SiddaiahThummuluri – Financial Services (Pearson)		

References:

- LalitK.Bansal Merchant banking & Financial Services Unistar Books pvt
- Khan M Y - Financial Services (Tata Mc Graw Hill)
- Machiraju H R - Indian Financial System (Vikas Publishing House Pvt. Ltd)
- Bhole L M - Financial Institutions and Markets (Tata McGraw-Hill)
- Ramagopal C Rama – Management of Financial Services (Vikas Publishing House Pvt. Ltd.)
- Gurusamy R - Financial Services & Markets (Thomson)
- Pathak Bharati.V – The Indian Financial System (Pearson)
- Batra G S – Financial Services and Markets (Deep & Deep Publications Pvt. Ltd.)
- NCFM Modules (www.nseindia.com)
- www.sebi.org.in
- www.rbi.org.in

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	-	2	1	1
CO2	2	2	2	-	-	2	2	2	2
CO3	2	2	2	-	-	-	2	2	3
CO4	2	2	2	-	-	-	2	2	3
CO5	2	2	2	-	2	-	2	2	3

Average 2 2 2 - - - 2 2 2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		Batch: 2021-2023	
Program:		M.Com	Session: 2022-2023
Semester: III			
1	Course Code	MCP 201	
2	Course Title	Personality Development	
3	Credits	2	
4	Contact Hours (L-T-P)	0-1-2	
	Course Status	Compulsory/ Practical	
5	Course Objective	The objectives are to: <ol style="list-style-type: none"> 1. Groom the personality of students 2. Improve their soft skills 3. understand themselves 4. Hone their professional communication enables them to skills. 5. holistic development of students and improve their employability skills enhance 	
6	Course Outcomes	The students will be able to: CO1: Know their overall personality CO2: Identify their strengths & weaknesses CO3: Communicate effectively at workplace. CO4: express and present themselves effectively in business situations CO5: The student should be able to develop intrapersonal, and interpersonal skills and be an effective goal oriented team player.(Create)	
7	Course Description	To enhance the holistic development of students and improve their employability skill and performing them in order to train them comprehensively in employability skills so that they could make their way in different business and corporate environments.	
8	Outline Syllabus		
	Unit 1	Personality Development	
	A	Definition & importance of Personality	CO1
	B	Determinants & Characteristics of Personality	CO1,
	C	Stages & Different Models of Personality	CO1, CO2
	Unit 2	Soft Skills Development	
	A	Need, Introduction& Importance of Soft Skills	CO1, CO2,
	B	Comparison of Hard & Soft Skills	CO2,
	C	How to Develop & Improve Soft Skills	CO2, CO4
	Unit 3	Self Discovery & Goal Setting	
	A	Self Discovery-What comprises it?	CO3,CO1
	B	Difference between Wishes, dreams & Goals	CO3
	C	Why Set Goals? How to use Positive Affirmations in Goal Setting?	Co2, CO3
	Unit 4	Positive thinking & Attitude	
	A	Positive Thinking	CO4,CO1. CO2

	B	How to Develop Positive Thinking?			CO4,CO1
	C	How to Drive out Negative Thinking & Attitude?			CO4,CO5
	Unit 5	Presentation Skills			
	A	Introduction, Importance & Types of Presentation			CO1,CO2,
	B	Essentials of a Presentation			,CO1,CO2
	C	Strategies for an Effective Presentation			CO5,CO4, CO2
	Mode of examination	Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		60		40	
	Text book/s*	<ul style="list-style-type: none"> Personality Development by B N Gosh,Mc Graw Hill 			
	Other References	News Papers, Audio Visual Aids(TV, Radio, Internet, Social Media,etc)			

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	2	1	2	1	2	2	-
CO2	-	1	2	2	3	2	1	-	1
CO3	1	-	2	-	1	2	-	2	-
CO4	1	2	1	1	3	-	2	1	2
CO5	1	1	2	1	2	1	1	-	1
	1	1	2	1	2	2	1	1	1

COURSE MODULES:

SEMESTER FOURTH

	School:	SCHOOL OF BUSINESS STUDIES	Batch : 2021-2023
	Program:	M.COM	Current Academic Year: 2022-2023
	Branch:	Semester: IV	
1	Course Code	MCM 206	
2	Course Title	Goods and Service Tax	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
5	Course Objective	1.To provide basic knowledge about GST and Custom laws under different provisions of the Goods and Service tax in India 2. Describe the overview of GST and its implications 3. Computation and analysis of input tax credit 4. Examine and Valuation of GST 5. Demonstrate the various provisions of tax laws for Customs	
6	Course Outcomes	1. To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period. 2. Importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development. 3. To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy. 4. Implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes. 5. To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.	
7	Course Description	<p>The learning Goods and Services Tax (GST) enables the commerce students and the business community to ease interaction with GST authorities. Especially for the students it will give the scope for self-employment as well as for getting good jobs of the competitive market.</p> <p>The proposed course will definitely helpful to gain the benefits of studying GST. The lectures will provide the students with knowledge and skills to describe and explain the application of Goods and Services Tax in business practices.</p> <p>This course is also helpful to gain 4 credits in their academics and which will also build their strong academic records.</p>	

7	Outline syllabus:			CO MAPPING
7.01	M.COM A	Unit A	Introduction of Indirect Taxation and GST – (4L + 1W)	
7.02	M.COM A1	Unit A -1 <i>Introduction</i>	Background of indirect tax, Difference between Direct & Indirect Need for GST in India, Taxes/Duties to be Subsumed in GST, its Advantages , Features of GST,	CO-1
7.03	M.COM.A 2	Unit A – 2 <i>Understanding Models of GST</i>	GST in India: An Introduction, How it Works & its Advantages, Features of GST, Models of GST.	CO-1
7.04	M.COM.A 3	Unit A – 3 <i>Types and exemptions</i>	Structure and type of taxes , Exemption from tax	CO-1
7.05	M.COM.B	Unit B	Overview of GST — (4L + 2W)	
7.06	M.COM.B 1	Unit B – 1 <i>Rate and liability</i>	Rate of GST, Liability of the tax payer	CO-2-3
7.07	M.COM.B 2	Unit B – 2 <i>Understanding of composite and mixed supply</i>	Basic Concepts – Supply, Composite and Mixed supplies, Time and Value of Supply; Charge of tax	CO-2-3
7.08	M.COM.B 3	Unit B – 3 <i>Registration process</i>	Registration process and purpose of registration, How to fill the registration Form with practical case study	CO-2-3
7.09	M.COM.C	Unit C	Levy and exemption from tax-(4L+3W)	
7.10	M.COM.C 1	<i>Unit C – 1 Input tax credit</i>	Input tax credit- meaning and process, Who can claim IT, What can be claimed as ITC. Calculation of input credit tax. Exemption from GST	CO-2-4
7.11	M.COM.C 2	Unit C – 2 <i>Reversal of input tax credit</i>	Reversal of Input Tax Credit, Reconciliation of ITC, Documents required for claiming ITC	CO-2-4
7.12	M.COM.C 3	Unit C – 3 <i>In put service Distribution</i>	Input Service Distributors- Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit	CO-4
7.13	M.COM.D	Unit D	Valuation and payment of GST (6L)	
7.14	M.COM.D 1	Unit D – 1 <i>CGST, SGST and IGST</i>	CGST, SGST and IGST, valuation rules, calculation of CGST and SGST	CO-2-5
7.15	M.COM.D 2	Unit D – 2 GST On Service Industry	GST on services industry, service rate, impact of GST on services industries	CO-2-3-5
7.16	M.COM.D 3	Unit D – 3 <i>Billing and return</i>	GST billing and return filing and Due dates	CO2-3-5

7.17	M.COM.E	Unit E	Custom Law- – (6L + 2 W)		
7.18	M.COM.E 1	Unit E – 1 Concept of Custom laws	Basic concepts of Customs Law Nature of custom duty, Key Terms used in Custom Law.		
7.19	M.COM.E 2	Unit E – 2 Types of Custom duties	Types of customs duties, Anti-Dumping Duty, Safeguard Duty		
7.20	M.COM.E 3	Unit E – 3 Valuation of Custom Duties	Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions etc.		
References					
	Text book	Nitya Tax Associates : Basics of GST, Taxmann Publications Pvt. Ltd., New Delhi			
	Other reference	<ul style="list-style-type: none"> • Rajat Mohan (C.A.) and Dr. Harsh Vardhan : Illustrated Guide to Goods & Service Tax, Taxmann Publications Pvt. Ltd., New Delhi • V.S Datey: indirect taxes: Law & Practices, Taxmann Publications Pvt. Ltd., New Delhi • Navman's Introduction to GST by Dr Himani Gupta; Shri Navman Publications Aligarh 			
	Mode of examination	Theory/Jury/Practical/Viva			Theory
	Weightage Distribution	CA 30%	MTE 20%	ETE 50%	

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1	1	1	1	1
CO2	2	2	2	1	-	1	1	1	1
CO3	2	2	2	1	1	-	1	1	1
CO4	2	2	2	2	-	1	1	1	1
CO5	2	2	2	1	-	-	1	1	1
CO6	2	2	2	1	1	1	1	1	1
	2	2	2	1	1	1	1	1	1

School:		SBS	Batch : 2021-2023		
Program:		M.Com	Current Academic Year: 2022-2023		
Branch:		Semester: 4			
1	Course Code	MCM 207			
2	Course Title	Security Analysis and Portfolio Management			
3	Credits	4			
4	Contact Hours (L-T-P)	4-0-0			
	Course Status	Compulsory			
5	Course Objective	1. To acquaint the students with theoretical and practical background of financial investments. 2. To highlight the importance of valuing financial securities 3. To comprehend the working knowledge of the methods of calculating risk and managing it. 4. To adept in developing portfolio of Financial securities and measuring its performance.			
6	Course Outcomes	On completion of this module the student will be able to: CO1. Describe the basic concept of investment, securities, security market, risk and return. CO2. Analyse the security's performance through Fundamental and Technical analysis CO3: Apply security analysis techniques to select financial securities for investment. CO4: Construct portfolio of financial investments for investors. CO5: Appraise and review portfolio performance.			
7	Course Description	Security Analysis and Portfolio Management concerns itself with investment in financial assets with specific attention to the returns and risk associated with investing in securities. The subject is aimed at providing insight to the various analytical techniques used in evaluation of the various investment opportunities. The course also provides of extension of these concepts to the portfolio of securities and the concept of diversification, management of a portfolio.			
8	Outline syllabus				
8.01	Unit A	Introduction to Security Analysis and Portfolio Management			
8.02	Unit A Topic 1	Investment: A conceptual framework, Objectives, Investment V/S Speculation, Investment Attributes and Avenues, Meaning of Security- Types of Securities	1-17	CO1	
8.03	Unit A Topic 2	Structure of Indian Security markets- An overview, Investment Alternatives, Securities and Exchange Board of India – regulatory functions and role, Recent development in Securities markets	21-37	CO1	
8.04	Unit A Topic 3	Understanding the risk and return of a security, Systematic and Unsystematic Risks, Measurement of Risk, Beta Coefficient and its applications.	139-160	CO1 CO2	
8.05	Unit B	Valuation of Securities and introduction to Financial Derivatives			
8.06	Unit B	Valuation of Equity Shares: Constant growth rate, Two stage	189-	CO2	

	Topic 1	growth model and Multiple period holding models, Valuation through P/E ratio.	200	
8.07	Unit B Topic 2	Valuations of Bonds: Measurement of bond prices and yields - Yield to maturity, risk in bonds.	162-186	CO2
8.08	Unit B Topic 3	An overview of Financial Derivatives – Forward, Futures, Options and Swaps	295-310	CO1
8.09	Unit C	Fundamental and Technical Analysis		
8.10	Unit C Topic 1	Introduction to Fundamental Analysis: E-I-C Framework – Economic Analysis: Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables.	215-253	CO1 , CO2
8.11	Unit C Topic 2	Fundamental Analysis: E-I-C Framework – Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation	215-253	Co1, CO2
8.12	Unit C Topic 3	Fundamental v/s Technical Analysis, Advantages, Challenges, Tools and Techniques of Technical Analysis: Charting Techniques, Dow Theory, technical indicators, Efficient Market Hypothesis: Concept of ‘Efficient Market’ and its implications for security analysis and portfolio management	257-293	CO1 , CO2
8.13	Unit D	Portfolio Analysis and Selection		
8.14	Unit D Topic 1	Portfolio Construction: Analysis of Constraints, Determination of Objectives	319-327	CO3 , CO4
8.15	Unit D Topic 2	Portfolio Analysis: Portfolio Risk and Return upto three security. Markowitz and Sharpe index model.	329-354	CO1 , CO3 , CO4 ,
8.16	Unit D Topic 3	Portfolio Analysis: Sharpe index model and selecting optimal Portfolio	355-364	CO3 , CO4
8.17	Unit E	Asset Pricing Theories and Portfolio Performance Measurement		
8.18	Unit E Topic 1	Capital Market Theory, Capital Asset Pricing Model(CAPM), Arbitrage Pricing Theory (APT)	379-408	CO3 , CO4
8.19	Unit E Topic 2	Sharpe’s Performance measure, Treynor’s Performance measure, Jensen’s Performance measure.	411-419	CO4 , CO5
8.20	Unit E Topic 3	Mutual Fund Operations, Mutual Funds Performance Evaluation Portfolio revision and strategies	411-419	CO1 , CO4 , CO5

	Mode	of	Theory/Jury/Practical/Viva	
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examination				
Weightage Distribution	CA	MTE	ETE	
	30%	20%	50%	
Text book/s*	Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas publications, Reprint 2018			

Reference Books

1. Security Analysis and Portfolio Management – Donald E. Fischer & Ronald J. Jordan (Prentice Hall of India, New Delhi)
2. Investment Analysis and Portfolio Management – M. Ranganathan & R Madhumathi (Peason Education)
3. Investments (6th edition) by W.F. Sharpe, G.J. Alexander and J.V. Bailey.
4. Investment Management – V.A.AVADHANE (Himalaya Publishing House)
5. Investment Management – V.K. Bhalla (S. Chand)
6. Gitman and Joehnk (2008) Fundamental of Investments. Pearson.
7. Investment Analysis and Portfolio Management –R.P. Rustagi (Sultan Chand & Sons, New Delhi)
8. Investment Analysis and Portfolio Management, Reilly and Brown (2006), (Thomson)
9. Bodie, Zvi (2008) Investments. McGraw'Hill/Irwin

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	2	1	-
CO2	2	2	2	2	2	1	2	1	2
CO3	2	2	2	1	2	1	2	2	1
CO4	2	2	2	1	1	1	2	2	2
CO5	2	2	2	-	1	1	2	2	1
Average	2	2	2	1	1	1	2	2	1

1 - Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: School of Business Studies		Batch : 2021-2023
Program: MBA		Current Academic Year: 2022-2023
Branch:		Semester: IV
1	Course Code	M.Com MCM 208
2	Course Title	International Finance and Forex Management
3	Credits	4.
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<p>This course aims the students to:</p> <ul style="list-style-type: none"> • Provide the students with an in-depth knowledge of international finance fundamentals and an overview about the types of financial management problems confronted by the modern day Multinational and Transnational Corporations. • Introduce to the International finance theory International financing/investing activities/ Working and International financial markets. • Describe the international monetary system and the foreign exchange markets .Examine the Balance of Payments (BOP) data and determine its implications for international competition. • Develop knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm in a global environment.
6	Course Outcomes	<p>The student will be able to</p> <p>CO1: Define International Financial & Monetary Environment and recognize the nature & scope of International Financial functions in the operation of a MNC.</p> <p>CO2: Identify risk relating to exchange rate fluctuations and develop strategies to deal with them.</p> <p>CO3: Discover & appraise investment & financing opportunities in the international environment.</p> <p>CO4: Explain & analyze various aspects of international financial management, including the operations of currency markets, capital structure, capital budgeting and short term working capital needs in international business environment.</p> <p>CO5: Evaluate foreign direct investment and international acquisition opportunities.</p> <p>CO6: Develop strategies to deal with other types of country risks associated with foreign operations.</p>
7	Course Description	<p>This course is concerned with the financial management of the firms that operate in the increasingly globalized business environment. Emphasizing broad concepts and real-world practices rather than extensive quantitative material, the course offers a concise introduction to international finance and provides a clear, conceptual framework for analyzing key financial decisions in multinational firms. The approach of the course is to treat international financial management as a natural and logical extension of the</p>

		principles learned in the introductory financial management course.		
8	Outline syllabus			CO Mapping
	Unit 1	International Financial and Monetary Environment		
	A	International Business and its modes, MNC: the Key participants in International Financial functions, Nature of International Financial Functions and the Scope of IFM. Issues in Financial decisions of a Multinational firm.		CO1,CO3,
	B	IFM v/s Domestic Financial Management, Understanding of International Flow of Funds :		CO1,CO3
	C	Balance of Payments, Capital Account Convertibility. International Liquidity & Bretton Woods System of Exchange rates.		CO1,CO3
	Unit 2	Foreign Exchange Market		
	A	Understanding of the Foreign Exchange Market, Participants in the FE Market		CO2,CO3
	B	Quoting in the FE Market, Settlements		CO2, CO3,CO4
	C	Adjustment of Demand and Supply on the Spot Market, Process of Arbitrage, Forward Rate, Speculation in the Forward Market.		CO2,CO3,CO4
	Unit 3	International Investment Decisions		
	A	Foreign Direct Investment- Theories of FDI and Costs and benefits of FDI.		CO2,C03,C04
	B	International Capital Budgeting- Evaluation criteria, Computation of Cash flows, Cost of Capital and Adjusted present value approach, Sensitivity analysis		CO3,CO4
	C	Non Financial Factors in Capital Budgeting/ Evaluation and Management of Political Risks./International Investment.		CO3,CO4
	Unit 4	International Financial Decisions		
	A	Overview of the International Financial Market- Channels for International Flow of Funds, Selection of Sources and forms of Funds.		CO2,CO3,CO4 ,C05
	B	The World Bank and International Finance Corporation Asian Development Bank, The Process of Internationalisation and International Banking, Direction and purposes of lending and Lending risk.		CO2,CO3,CO4 ,
	C	Global Cash Management and Control of International Banks. International Financial Market instruments and Financial Swaps.		CO3,CO3,CO4
	Unit 5	International Working Capital and Miscellaneous Issues		
	A	International Working Capital policy, Basics of managing cash and Near Cash assets, Management of Receivables and Inventory, Financing of current assets.		CO4,CO5,CO6
	B	Financing of Foreign trade and modes of payment in International trade.		CO4,CO5,CO6
	C	International Accounting, Indebtedness and International Taxation		CO4,CO5,CO6
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	Vyuptakesh Sharan, International Financial Management, Prentice Hall of India.		
	Other	P.G.Apte, International Financial Management, Tata McGraw-		

	References	Hill, New Delhi, 2004. Alan C.Shapiro, Multinational Financial Management, 4/e, Prentice Hall India Private Ltd, 2004 Jeff Madura, International Financial Management, 6th edition, Thomson Publications.	
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Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	1	1	1	1	1	1
CO2	1	2	2	2	1	1	2	1	2
CO3	2	3	3	3	-	1	1	2	2
CO4	1	2	2	2	1	1	1	2	2
CO5	2	2	2	2	1	1	2	2	2
CO6	2	2	2	2	1	1	2	2	2
	1	2	2	2	1	1	2	2	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		Batch : 2021-2023	
Program: BBA		Current Academic Year: 2022-2023	
Branch:		Semester: IV	
1	Course Code	MCM 209	
2	Course Title	Insurance & Risk Management	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
5	Course Objective	<ol style="list-style-type: none"> 1. To understand the basics of risk, identification of risk and its management. 2. To understand and evaluate the methods utilized by insurance carriers to manage their underwriting risk. 3. To understand the basics of insurance industry and their products & services. 4. To demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure. 	
6	Course Outcomes	<p>After studying this, students will be able to</p> <p>CO1: Demonstrate a working knowledge of the language and procedures associated with risk management.</p> <p>CO2: Perform risk management review for individuals and organizations.</p> <p>CO3: Facilitate insurance product cost and pricing, marketing and distribution.</p> <p>CO4: To analyze the role of insurance intermediaries & public policy including social insurance in personal financial planning and risk management.</p> <p>CO5: To evaluate and analyze valuation of claims in insurance industry and role of govt. in the sector.</p>	
7	Course Description	<p>This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Risk	
	A	Meaning of risk; peril and hazards; uncertainty versus risk and burden of risk to society.	CO1
	B	Types of risk, methods of handling risk, risk assessment	CO1
	C	Risk Identification Techniques, Risk Measurement and management	CO1
	Unit 2	Risk Management and Insurance	
	A	Meaning of risk management; Objective of risk management and Risk management process;	CO1
	B	Enterprise risk management; requirement of insurable risk; insurance and hedging	CO2
	C	Risk Management Methods, Risk Control, Risk Financing Techniques	CO2

	Unit 3	Fundamentals Legal Principles of Insurance			
	A	Basic characteristics of insurance; distinct legal characteristics of insurance contracts			CO2
	B	Types of insurance products and its overview; basic elements of insurance contract			CO2
	C	Exclusions; endorsement and riders; deductibles; coinsurance; and principles of insurance.			CO3
	Unit 4	Practices of Risk Management			
	A	Personal risk management – applications-property and liability- risk management for auto owners- Lorry owners- risk management for homeowners.			CO3
	B	Risk management applications-loss of health – medi-claim-retirement planning			CO4
	C	Annuities employee benefits- financial and estate planning.			CO4
	Unit 5	Insurance Industry			
	A	Risk management environment – Insurance industry – functions and organization of insurers, Government regulation of insurance sector			CO1, CO4
	B	IRDA-privatization of insurance business in India, changes in insurance act			CO3.CO5
	C	Insurance intermediaries-insurance products-pricing-claim valuation, Foreign insurers in India			CO4,CO5
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Vaughan, E. J., & Vaughan, T. M. Fundamentals of risk and insurance. New Delhi: Willey India.			
	Other References	<ol style="list-style-type: none"> Harrington, E. S., & Niehaus, R. G. Risk management and insurance. New Delhi: Tata McGraw Hill. Williams, C. A., Smith, M. L., & Young, P. C. Risk management and insurance. Ohio: McGraw Hill. Dorfman, M. S. Introduction to risk management and insurance : New Delhi: Pearson Education. Rejda, G. E., & McNamara, M. J. Principles of risk management and insurance. New Delhi: Pearson Education. 			

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	-	1	1	1	-	2	1	-
CO2	-	-	2	2	2	-	1	3	-
CO3	-	2	2	2	2	-	1	-	2
CO4	1	-	2	2	1	-	-	-	2
CO5	1	1	-	-	2	1	-	2	1
	1		2	2	2			1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

Course Code MCP 202

Dissertation Report & Viva Voce:

Each student will choose business research project/live business problem in a business organization or industry, and prepare a dissertation report. He/she will formulate it as a research/consultancy problem, work under the guidance of a faculty member on it during the III semesters, prepare a report based on his/her work under the guidance of a faculty member and submit at the end of IV semester. This will be evaluated for 100 marks. Project Dissertation guidance for a faculty member will involve a workload of 4 hours per week in a semester. Viva voce examination will be conducted for 50 marks by BOE.