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BENGALURU  
CITY UNIVERSITY

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No.BCU/BoS/Syllabus-PG/Commerce & Mgmt/993 /2025-26

Date: 23.09.2025

**NOTIFICATION**

- Sub: Syllabus for the I & II Semester Post Graduate Courses in the Faculty of Commerce & Management-reg
- Ref: 1. Recommendations of the Boards of Studies in the Faculty of Commerce and Management
2. Academic Council resolution No.03 dated.22.09.2025
3. Orders of Vice-Chancellor dated. 23.09.2025

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The Academic Council in its meeting held on 22.09.2025 has approved the syllabus prepared by different Board of Studies for the I & II Semester Post Graduate Courses in the Faculty of Commerce and Management. Accordingly, the following CBCS Syllabus for the I & II Semester PG Courses of Commerce and Management Faculty are hereby notified for implementation effective from the academic year 2025-26.

Sl. No.	Programmes
1.	MBA [Day & Evening] – I & II Semester
2.	M.Com [General] – I Semester
3.	M.Com [Financial Analysis] – I Semester
4.	M.Com [Fintech] – I Semester

The detailed Syllabi for above subjects are notified in the University Website: [www.bcu.ac.in](http://www.bcu.ac.in) for information of the concerned.

**REGISTRAR**

Copy to;

1. The Registrar(Evaluation), Bengaluru City University
2. The Dean, Faculty of Commerce, BCU.
3. The Principals of the concerned affiliated Colleges of BCU- through email.
4. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), BCU.
5. Office copy / Guard file / University Website: [www.bcu.ac.in](http://www.bcu.ac.in)



## **BENGALURU CITY UNIVERSITY**

**2025-26 onwards**

**M.Com (General)**  
**(CBCS – Semester Scheme)**

**Department of Commerce**  
**Jnana Jyothi Central College Campus,**  
**Dr. Ambedkar Veedhi**  
**Bengaluru - 560001**

## M.Com (General)

Proceedings of BOS Meeting Proceedings of the BOS meeting for PG-M.COM (General), programme for the Academic Year 2025-26 held on 18<sup>th</sup> July 2025 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix and syllabus for 1st Semester of the above mentioned course. The board authorized the Chairman to make the necessary changes.

### Members Present:

1.	Prof. K.R. Jalaja	Dean and Chairperson , Department of Commerce, BCU	Chairperson
2.	Prof. Sarvamangala R	Professor, Department of Commerce, Bangalore University	Member
3.	Prof V Rajesh Kumar	Professor, ICFAI Foundation for Higher Education	Member
4.	Prof. Sudarsana Reddy	Professor, Department of Studies and Research in Commerce. Tumkur University	Member
5.	Prof Ashok M L	Professor, Department of Studies and Research in Commerce, University of Mysore, Mysore-57005	Member
6.	Prof. A.N. Tamargundi	Professor, Department of Studies and Research in Commerce, Karnataka University, Dharwad	Member
7.	Dr. Raja Jeba Singh	Assoc. Professor, St. Joseph's College of Commerce (Autonomous), Bengaluru - 560027	Member
8.	Dr. Sivakami	Assoc. Professor, School of Commerce, Mount Carmel College (Autonomous), Bengaluru-560052	Member
9.	Dr. Sathisha H K	Assoc. Professor, Department of Commerce, RC College of Commerce and Management, Bengaluru	Member
10.	Dr. Bhargavi V R	Director, P.G. Department of Commerce, Seshadripuram College, Seshadripuram	Member
<b>Industry Experts</b>			
11.	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
12.	CMA .Abhijeet S Jain	Former Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member

**REGULATIONS PERTAINING TO MASTER OF COMMERCE (M.Com.) (GENERAL) PROGRAM UNDER CBCS SYSTEM FROM 2025-26 ONWARDS**

**1. OBJECTIVE:**

The Master of Commerce (M.Com) general program aims to equip students with advanced knowledge in Commerce, fostering analytical and critical thinking skills essential for navigating complex global business environments. It prepares graduates for professional roles in areas like Accounting, Finance, Taxation, Banking and Business strategy, while also emphasizing ethical, socially responsible, and sustainable practices. The program nurtures leadership skills and promotes a commitment to integrity in business decisions. Additionally, it enhances research capabilities, enabling students to excel in academia, consulting, and policy-making. Overall, the M.Com (General) degree is designed to develop competent, ethical, and innovative professionals capable of contributing meaningfully to the field of Commerce.

**2. Eligibility for Admission:**

A candidate who has passed the B.Com./B.B.A./BMS Degree examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate in all the years shall be eligible for admission to the course. In case of SC/ST/CAT-1 students and PWD Students, there will be relaxation of 5% in the minimum required percentage of marks.

**3. Duration of the Program:**

The course of study for M.Com, degree shall extend over a period of two years divided into 4 (four) semesters. Each Semester will be of 16 weeks or more duration with a minimum of 90 working days.

**4. Scheme of Instruction:**

1. In each semester there will be six to seven papers (including practical)
2. There will be 24 to 27 contact hours per week. This includes practical.

**5. Attendance:**

Each course, whether theoretical or practical, will be treated as an independent unit for attendance purposes. Students are required to attend a minimum of 75% of the total instructional hours in each course, including tutorials and seminars, per semester. There will be no provision for condoning a shortage in attendance. Any student who fails to meet the 75% attendance requirement for a course must repeat the semester.

## M.Com (General)

### 6. Medium of Instruction:

The medium of instruction will be English, and candidates are permitted to write the examination in English only.

### 7. Registering for the Examination:

A candidate must register for all the papers in a semester when appearing for that semester's examination for the first time.

### 8. Scheme of Examination:

8.1 There shall be a University examination at the end of each semester. The maximum marks for the University examination in each paper shall be 100 as shown below:

Particulars	Program	Duration	Internal Assessment	Theory Examination	Total Marks
Subject without Practical	M.Com.	2 years, (4 Semesters)	30	70	100

8.2 For subjects having practical examination (Advanced Research Methodology) theory examination will remain for 70 Marks, but in the place of Internal Assessment, Practical examination will be conducted, the marks allotment is as follows:

- End Semester Practical Examination    15 Marks
- Record    10 Marks
- Viva-Voce Examination    05 Marks
- Total Marks    30 Marks**

8.3

- a. The composition of theory and internal assessment marks for each paper will be 70 and 30 respectively.
- b. Duration of examination per theory paper of 70 marks shall be for 3 hours, for practical's it will be 1<sup>1/2</sup> (one and half) hours for each batch.
- c. Practical records will be evaluated as part of the practical examination.
- d. In case of practical examinations, students will be assessed based on knowledge of processes, skill operations involved, results/calculations and reporting.
- e. Practical examination will be conducted by the Board of Examiners with Pre-approved Panel of Examiners.

8.4 Every theory paper shall consist of Three to Four sections, developed to test conceptual skills, understanding skills, comprehension skills, articulation, and application skills in the question paper's composition in examinations, including Blooms Taxonomy parameters.

8.5 (i) In case of theory papers the various components of internal assessment will be as follow:

- i. Assignment / Research Projects – 5 Marks
- i. Internal Test 1– 10 Marks
- ii. Internal Test 2 (MCQ) – 40 questions - 10 marks
- iii. Surveys / Field Studies / Case study analysis – 5

(ii) The Departmental Council / College / Centre shall notify in the first week of each semester, scheme of internal assessment, containing the details of tests, assignments, and seminars.

(iii) Co-ordination Committee: In order to monitor IA tests there shall be Co-ordination Committee consisting of the following:

1. Chairman BOS: Chairman
2. Two Senior Faculty Members
3. Two members from affiliated colleges as recommended by the BOS
4. For **Advanced Research Methodology** subject - A Viva-Voce and Practical Exam for 30 marks will be conducted by the Board of Examiners.

(iv) At least one week prior to the last working day, I.A. marks secured by the candidates shall be displayed on the notice board.

(v) The Departmental Council / College / Centre may decide to give test/seminar to candidates who absent themselves for the IA test, only if the Council is convinced that the absence of the candidate is on valid grounds. However, the Council will allow the candidate to avail of this provision within the duration of that semester.

(vi) The statement of internal assessment shall be sent to the Registrar (Evaluation) one week prior to the commencement of that semester examination.

**8.5 Question Paper Pattern:**

**Section – A**

Answer the following. Each Question Carries one Mark (15x1=15)  
(Only Objective type)

**Section – B**

Answer any Three Questions out of Five. Each Question Carries Five Marks (3x5=15)

**Section – C**

Answer any Three Questions out of Five. Each Question Carries Ten Marks (3x10=30)

**Section – D: (Case Study)**

Answer the following question (1x10=10)



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### **8.6. a MOOC Course & Certification Programme:**

A. The student has to undergo a **certification course of minimum two credits** in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC, SPRINGBOARD (INFOSYS), of minimum 30 hours during first year and submit the certificate by the end of Third Semester examinations, which is compulsory.

B. Certification Programme: The student must undergo a domain related Skill-based Training **Certification Course for two credits** of minimum 30 hours during second semester from FKCCI / MSME / SME / KSSIC / KASSIA / BCIC or any other registered organisations and submit the certificate by the end of second semester to the university.

### **8.6. b Dissertation:**

Each student will choose a business research project or a live business problem within an organization, institution, or industry, or on a freelance basis, considering the recent trends in Commerce and Management, and prepare a dissertation report. The report will be evaluated for 70 marks. A viva-voce examination will be conducted for 30 marks by the Board of Examiners (BOE).

Faculty guidance for the project dissertation will involve a workload of 4 hours per week per semester. Such faculty member supervising 8 students will have a workload equivalent to teaching one paper per semester. No faculty shall claim more than 4 hours of workload for dissertation guidance irrespective of the number of students guided (if the number of students exceeds 8, faculty can provide guidance but cannot claim exemption in workload).

## **9. Board of Examiners and Valuation of Answer Scripts:**

9.1 There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation.

9.2 About 50% of the examiners appointed for setting of question papers and valuation work in each semester shall be external.

9.3 Each written paper shall be valued by one internal examiner and one external examiner.

9.4 If the difference in marks between two valuations is more than 15%, the Chairman, BOE shall arrange for third valuation by examiners from the approved panel of examiners.

9.5 In case of two valuations, the average of the two valuations shall be considered. In case of third Valuation, if there are three valuations, the average of the nearest two valuations shall be taken for declaring results. The candidates not satisfied with the results may apply for photocopies of the answer scripts and / or challenge valuation (If University Regulations Permit).

## M.Com (General)

### 10. Teaching Pedagogy

The teaching pedagogy for the M.Com program is designed to foster a dynamic learning environment that emphasizes student engagement, critical thinking, and practical application of knowledge. By integrating diverse instructional methods such as case studies, group discussions, and project-based learning, faculty members can create an interactive atmosphere that enhances theoretical understanding while preparing students for real-world challenges. Additionally, the use of technology, including digital resources and learning management systems, enriches the educational experience and promotes self-directed learning. This student-centric approach ensures that graduates are equipped with the skills necessary to thrive in a competitive business landscape.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom Teaching learning 2. Use of multimedia (PPT, AV) 3. Case studies 4. Games and group activities 5. Role-play 6. Guest lectures 7. Assignments & quizzes	1. Conferences 2. Projects 3. Seminars and workshops 4. Development programs 5. Competitions 6. Learning exchange programs 7. Research / Publications 8. Outreach programmes	1. Internships 2. Industrial visits 3. Study tours

(Faculty members are encouraged to refer to the UGC guidelines on **Innovative Pedagogical Approaches & Evaluation Reforms.**)

### 11. Classification of Successful candidates:

Minimum for a pass in each paper shall be 40% in Semester paper and 50% in aggregate of all the papers in that semester.

The results of successful candidates at the end of each semester shall be declared on the basis of Percentage of Aggregate Marks and in terms of Grade Point Average (GPA) and alpha – sign grade. The results at the end of the fourth semester shall also be classified on the basis of Percentage of Aggregate Marks and on the basis of the Cumulative Grade Point Average (CGPA) obtained in all the four semesters and the corresponding overall alpha – sign grade. An eight-point grading system, alpha – sign grade as described below shall be adopted.

First Class with Distinction	70% and above (A+, A++ or O)
First Class	60% and above but less than 70% (A)
High Second Class	55% and above but less than 60% (B+)
Second Class	50% and above but less than 55% (B)
Pass Class	40% and above but less than 50% (C)



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### **Eight Point Alpha – Sign Grading Scale:**

Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of fourth semester shall be computed as follows:

### **Computation of Grade Point Average (GPA):**

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the course and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

#### **ILLUSTRATION 1 (26 Credits)**

Papers	P1	P2	P3	P4	P5	P6	P7	Total
Max. marks	100	100	100	100	100	100	100	700
% Marks Obtained	77	73	58	76	64	66	82	496
Grade Points Earned (G.P.)	7.7	7.3	5.8	7.6	6.4	6.6	8.2	-
Credits for the Course (C)	4	4	4	4	4	4	2	26
Total GPW = GP x C	30.8	29.2	23.2	30.4	25.6	26.4	16.4	182

Semester Aggregate Marks :  $496 / 700 = 70.86\%$

Classification of Result : First Class with Distinction

The GPA shall then be computed by dividing the total GPW of all the courses of study by the total credits for the semester,  $GPA = \text{Total GPW} / \text{Total Credits} = 182 / 26 = 7.0$

Semester Alpha Sign Grade: A+

#### **ILLUSTRATION 2 (24 Credits)**

Papers	P1	P2	P3	P4	P5	P6	Total
Max. marks	100	100	100	100	100	100	600
% Marks Obtained	67	73	78	76	84	88	466
Grade Points Earned (G.P.)	6.7	7.3	7.8	7.6	8.4	8.8	-
Credits for the Paper	4	4	4	4	4	4	24
Total GPW = GP x C	26.8	29.2	31.2	30.4	33.6	35.2	186.4

Semester Aggregate Marks:  $466 / 600 = 77.67\%$

Classification of Result: First Class with Distinction

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$$\text{GPA} = \text{Total GPW} / \text{Total Credits} = 186.4 / 24 = 7.77$$

Semester Alpha Sign Grade: A++

### 12. Calculation of Cumulative Grade Point Average (CGPA):

The Cumulative Grade Point Average (CGPA) at the end of the fourth semester shall be calculated as the weighted average of the semester GPW. The CGPA is obtained by dividing the total of GPW of all the four semesters by the total credits for the programme.

#### ILLUSTRATION I

Semester	I	II	III	IV	Total
Total Marks per Semester	700	700	600	600	2600
Total Marks Secured	496	560	466	510	2032
Semester Alpha Sign Grade	A+	A++	A+	A++	-
Semester GPA	7.0	8.0	7.77	8.5	-
Semester Credits	26	26	24	24	100
Semester GPW	182	208	186.5	204	822.9

$$\text{Aggregate Percentage of Marks} = 2032 / 2600 = 78.15 \%$$

Classification of Result: **First Class with Distinction**

Cumulative Grade Point Average (CGPA)

$$= \text{Total of Semester GPW} / \text{Total Credits for the programme} = 822.9 / 100 = 7.805$$

**Programme Alpha Sign Grade: A++**

These are the sample illustrations of computing semester grade point averages and cumulative grade point average and the alpha – sign grades assigned.

### 13. MINIMUM FOR A PASS:

- 13.1 A candidate shall be declared to have passed the PG program if he/she secures at least a CGPA of 4.0 (Course Alpha-Sign Grade C) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as Theory Papers / Practical's / Project Work / Dissertation / Viva-Voce.
- 13.2 The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.0 (or Alpha-Sign Grade A).
- 13.3 The results of the candidates who have passed the fourth semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- 13.4 A candidate who passes the semester examinations in parts is eligible for only Class / CGPA and Alpha-Sign Grade but not for ranking.
- 13.5 **There shall be no minimum in respect of internal assessment.**  
However, minimum pass in each paper shall be 40% subject to a minimum of 28 Marks out of 70 Marks in the semester end exam and 50% aggregate of all papers in that semester including practical paper.

## M.Com (General)

13.6 A Candidate who fails in any of the course / dissertation / viva-voce shall reappear in that course / dissertation / viva-voce and pass the examination subsequently.

**14. CARRY OVER PROVISION:** Candidates who fail in a lower semester examination may go to the higher semesters and take the examinations.

**15. REJECTION OF RESULTS:**

- i. A candidate who fails in one or more papers of a semester may be permitted to reject the result of the whole examination of that semester. **Rejection of result paper wise shall not be permitted.** A candidate who rejects the results shall appear for the examination of that semester in the subsequent examination.
- ii. Rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- iii. Application for rejection along with payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the department/college together with the original statement of marks within 30 days from the date of publication of the result.
- iv. A candidate who rejects the result is eligible for only class and not for ranking.

**16. IMPROVEMENT OF RESULTS:**

- i) A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- ii) The reappearance could be permitted twice during double the period without restricting it to the subsequent examination only. The regulation governing maximum period for completing various degree/ diploma programme notified by the University from time to time shall be applicable for improvement of results also.
- iii) The student could be permitted to apply for the improvement examination 45 days in advance of the pertinent semester examination whenever held.
- iv) If the candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- v) A candidate who has appeared for improvement is eligible for class only and not for ranking. Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.

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vi) A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

### 17. POWER TO REMOVE DIFFICULTIES

- i) If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty.
- ii) Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

**17. UPDATION OF SYLLABUS** - The BOS has to revise the syllabus from time to time based on current trends and updation wherever it is necessary. The suggestions of faculties of commerce, considered for revision and updation of the syllabus with prior approval of BOS- PG Commerce, Faculty of Commerce and the Academic Council of the University.

### Graduate Attributes for Master of Commerce (M.Com) General

The Master of Commerce (M.Com) General program aims to cultivate a well-rounded set of graduate attributes that prepare students for successful careers in various sectors of commerce and business. The following attributes are designed to ensure that graduates possess the necessary skills, knowledge, and ethical grounding to thrive in a competitive environment.

- GA1: Advanced Knowledge and Expertise:** Graduates will possess a deep and comprehensive understanding of commerce, including areas such as finance, accounting, economics, marketing, and management. They will have specialized knowledge that enables them to analyze and apply complex commercial and economic principles.
- GA2: Critical Thinking and Problem-Solving:** Graduates will be skilled in critical thinking and structured problem-solving, enabling them to address business challenges with innovative and strategic approaches. They will be adept at evaluating complex situations and making informed decisions.
- GA3: Research and Analytical Skill:** Graduates will be proficient in conducting independent research and using quantitative and qualitative analysis techniques. They will be capable of designing and executing research projects, interpreting data, and deriving insights that contribute to the field of commerce.
- GA4: Ethical and Social Responsibility:** Graduates will demonstrate a commitment to ethical practices and social responsibility. They will be able to consider the societal impact of business decisions and contribute positively to the community, promoting sustainable and responsible business practices.

## M.Com (General)

**GA5: Leadership and Teamwork:** Graduates will exhibit leadership qualities and collaborative skills, enabling them to work effectively within teams and lead projects. They will be able to communicate and coordinate with diverse groups, fostering a cooperative and productive work environment.

**GA6: Global Awareness and Cross-Cultural Competence:** Graduates will have an understanding of global business dynamics and cultural diversity. They will be equipped to navigate and adapt to international business environments, recognizing and respecting cultural differences.

**GA7: Effective Communication Skills:** Graduates will be skilled in both written and verbal communication, allowing them to convey complex information clearly and persuasively. They will be capable of engaging with a wide range of stakeholders, including peers, managers, clients, and the public.

**GA8: Technical Proficiency and Digital Literacy:** Graduates will be proficient in the latest technology and tools relevant to commerce, including financial software, data analytics platforms, and digital marketing tools. They will demonstrate adaptability to new technologies and an understanding of digital transformation in business.

**GA9: Continuous Learning and Adaptability:** Graduates will recognize the importance of lifelong learning and adaptability. They will be motivated to keep up with changes in the business world and continuously enhance their skills and knowledge.

**GA10: Entrepreneurial Mind-set and Innovation:** Graduates will possess an entrepreneurial outlook, encouraging innovation and a proactive approach to business opportunities. They will be prepared to initiate new ideas, manage risk, and contribute to economic growth and business development.

## Programme Outcomes

The *Programme Outcomes* (POs) of the Master of Commerce (M.Com) program aim to prepare graduates with a strong foundation in commerce, equipping them with essential knowledge, skills, and attributes for success in the dynamic business world.

PO No.	PO	Description of PO	Mapped with GA No.
PO1	Advanced Knowledge in Commerce	Graduates will possess deep and comprehensive knowledge in commerce, including specialized areas	GA1, GA8
PO2	Critical Thinking	Graduates will demonstrate strong critical thinking skills, enabling them to evaluate multifaceted business challenges through evidence-based reasoning and structured analysis.	GA2, GA3

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PO3	Problem-Solving Abilities	Graduates will develop innovative and strategic solutions to complex business problems, utilizing analytical techniques to address issues effectively.	GA2, GA3
PO4	Research Proficiency	Graduates will be skilled in independently designing and conducting research using various methods.	GA3
PO5	Analytical Skills	Graduates will have strong data interpretation skills to derive insights for practical business applications.	GA1
PO6	Ethical Integrity and Social Responsibility	Graduates will uphold high ethical standards in their professional conduct and demonstrate a strong commitment to social responsibility. They will consider the societal impact of business decisions and support practices that contribute positively to society and the environment.	GA4, GA9
PO7	Leadership	Graduates will demonstrate leadership and collaboration skills to effectively manage teams, communicate clearly, build consensus, and lead projects in a cooperative and inclusive environment.	GA5, GA7
PO8	Effective Communication Skills	Graduates will possess effective communication skills, allowing them to convey complex ideas clearly and persuasively to diverse audiences.	GA7, GA5
PO9	Global Business Awareness	Graduates will understand the dynamics of global business environments and be adept at navigating cross-cultural interactions.	GA6
PO10	Technological Proficiency	Graduates will be proficient in relevant digital tools and technologies in commerce, such as financial software, data analysis platforms, and digital marketing tools, showing adaptability to emerging technologies and trends in digital transformation.	GA8, GA9
PO11	Lifelong Learning	Graduates will recognize the value of lifelong learning and display a commitment to continuously updating their knowledge and skills	GA9
PO12	Innovative Thinking	Graduates will demonstrate innovative thinking by identifying creative solutions to complex problems and embracing new ideas. This ability will empower them to drive change and foster a culture of innovation within organizations.	GA2, GA10



**M.Com (General) - COURSE MATRIX****I SEMESTER**

Paper Code	Subjects	Total Instruction Hrs	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
1.1	Global Business Environment	60	3	30	70	100	4
1.2	Business Decision Analysis	60	3	30	70	100	4
1.3	Applied Statistics for Business Decisions	60	3	30	70	100	4
1.4	Technology Driven Business Strategies	60	3	30	70	100	4
1.5	Corporate Finance	60	3	30	70	100	4
1.6	Organizational Behaviour	60	3	30	70	100	4
1.7	Financial Statement Analysis	45	3	30	70	100	2
<b>I SEMESTER TOTAL OF CREDITS</b>							<b>26</b>

**Note:**

The student has to undergo a **Certification Course of minimum two credits** in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC, SPRINGBOARD (INFOSYS), of minimum 30 hours during first year and submit the certificate by the end of Third Semester examinations, which is compulsory.

Name of the Course : Global Business Environment		
Course Code : 1.1	Course Credits: 4	No. of Hours per week: 4 Hrs.
CIE : 30 SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<p align="center"><b><u>Course Description:</u></b></p> <p>The <b>Global Business Environment</b> course provides an in-depth understanding of the various factors that influence global business operations. It explores the political, economic, social, technological, environmental, and legal (PESTEL) factors that shape the international business landscape. The course aims to equip students with analytical skills to assess global opportunities and challenges while fostering a holistic understanding of the interconnectedness of markets in the 21st century.</p>		
<p align="center"><b><u>Course Objectives:</u></b></p> <p>By the end of this course, students will be able to:</p> <ul style="list-style-type: none"> <li>Analyse the components of the global business environment and their interrelationships.</li> <li>Evaluate the impact of political, economic, and cultural factors on international business operations.</li> <li>Assess the implications of technological advancements and globalization on business strategies.</li> <li>Develop strategic responses to the dynamic global business landscape.</li> <li>Understand the role of ethics and sustainability in global business practices.</li> </ul>		
<p align="center"><b><u>Course Outcomes:</u></b></p> <p><b>CO1:</b> Demonstrate a comprehensive understanding of the global business environment and its influencing factors.</p> <p><b>CO2:</b> Analyse and evaluate the effects of economic, political, and socio-cultural factors on global business strategies.</p> <p><b>CO3:</b> Assess the impact of technological changes and globalization on international business operations.</p> <p><b>CO4:</b> Formulate strategic recommendations for navigating challenges in the global business environment.</p>		
<b>MODULE 1</b>	<b>Introduction to the Global Business Environment</b>	<b>10 Hrs</b>
<p><b>Defining the Global Business Environment</b> - Concept and importance of the global business environment - Historical evolution of International Business and Globalization in Bharat. Approaches to International Business. <b>Components of the Global Business Environment</b> - Political, Economic, Socio-cultural, Technological Environment and Legal factors - Interconnectivity of these components in shaping business operations. The role of international organizations (WTO, IMF and World Bank), EXIM Bank initiatives in shaping the global landscape of Business in Bharat (Objective, Structure and functions).</p>		

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<b>MODULE 2</b>	<b>Political and Legal Environment</b>	<b>14 Hrs</b>
<p><b>Political Systems and their Impact on Business</b> - Types of political systems: Democracy, authoritarianism and their effects on business - Political risk assessment and management strategies. <b>Legal Environment</b> - Key legal frameworks governing international trade - Intellectual property rights and their importance. <b>Trade Policies</b>– Tariffs, Quotas, Subsidies, Embargoes. <b>Agreements types</b>- Bilateral, multilateral and regional. <b>Regional Agreements and Trade Blocs</b>: North American Free Trade Agreement (NAFTA), European Union (EU) and Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), Association of Southeast Asian Nations (ASEAN) and Regional Comprehensive Economic Partnership (RCEP). The organization of the Petroleum Exporting countries (OPEC). Impact of Geopolitics on global business.</p>		
<b>MODULE 3</b>	<b>Economic Environment</b>	<b>14 Hrs</b>
<p><b>Global Economic Systems</b> - Overview of global economic systems: capitalism, socialism, and mixed economies - Key economic indicators and their significance (GDP, inflation, unemployment). <b>International Trade Theories</b> – Mercantilism, Neo-Mercantilism, Factor mobility theory, Theory of Absolute advantage, Theory of Comparative advantage, Product life cycle theory, New trade theory, Theory of country size, factors proportion theory and Porters Diamond model. <b>Economic Challenges and Opportunities</b> - Impact of economic cycles on business operations - Strategies for navigating economic downturns and crises. <b>Economic and Defence Agreements</b>: NATO (North Atlantic Treaty Organization), AUKUS, BRICS and QUAD- Role and Its relevance. Impact of Geo-economics on global business.</p>		
<b>MODULE 4</b>	<b>Socio-Cultural and Technological Environment</b>	<b>10 Hrs</b>
<p><b>Socio-Cultural Dimensions in International Business</b> – Demographic and population trends, social norms and values, Human Development Index, Understanding Hofstede's cultural dimensions theory - Impact of culture on communication, negotiation, and business practices. <b>Technological Advancements and Innovation</b> - Role of technology in transforming global business operations - E-commerce, digital marketing, and the rise of fin-tech. Ethical and legal issues pertaining to Technology.</p>		
<b>MODULE 5</b>	<b>Strategies for Operating in the Global Environment</b>	<b>12 Hrs</b>
<p><b>Strategic Planning in the Global Context</b> - Tools for global strategic planning (SWOT analysis, scenario planning) - Developing competitive strategies in diverse markets. <b>Risk Management and Contingency Planning</b> - Identifying and mitigating risks in international operations - Importance of agility and adaptability in global strategies. <b>Future Trends in Global Business</b> - Emerging trends: digital transformation, sustainability (ESG practices) and ethical business - Preparing for future challenges in the global landscape. Climate change and global warming - World Economy Impacts.</p>		

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### SKILL DEVELOPMENT ACTIVITIES

- Case Study
  - Impact of globalization on a specific industry.
  - Analysing the effects of a political change in a country on business operations.
  - The impact of a global economic crisis on a specific industry.
  - Innovation strategies of a leading global firm.
  - Successful global strategies of a multinational corporation.
- Group Discussion
  - Future challenges for businesses in a rapidly changing global environment
  - Pros and cons of globalization for emerging markets.
- Simulation: Assessing political risk for a multinational company entering a new market.
- Group Exercise: Analysing economic indicators for decision-making in business.
- Group Project: Assessing cultural challenges in a global business scenario.

### BOOKS FOR REFERENCE

1. "Global Business Environment: A Strategic Perspective" by David W. Conklin
2. "International Business: Competing in the Global Marketplace" by Charles W. L. Hill
3. "The Cultural Dimension of International Business" by Gary P. Ferraro and Elizabeth K. Briody
4. "Globalization: A Very Short Introduction" by Manfred B. Steger
5. "Understanding the Global Economy" by Robert E. Baldwin and Richard E. Baldwin
6. "The Business Environment: A Global Perspective" by Paul W. Beamish and Christopher A. Bartlett
7. "International Economics" by Paul Krugman and Maurice Obstfeld
8. "Sustainable Business: Concepts, Methodologies, Tools, and Applications" by Information Resources Management Association
9. "Business in the Contemporary World" by H. A. S. Pahlavi
10. "Global Business Strategy: Multinational Corporations Venturing into Emerging Markets" by A. G. K. Rao
11. Morrison, J.(2023e) The global business environment: Sustainability in the Balance. 6th edition. London: Palgrave Macmillan.E-Resources: <https://www.imf.org/en/Publications/W>

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### E-Resources:

- **Coursera**  
Offers various courses on global business, economics, and international trade from leading universities. [Coursera Global Business Courses](#)
- **edX**  
Provides access to courses from highly reputed global institutions like MIT, Harvard, and Wharton. Link: [edX Global Business Environment](#)
- **Harvard Business Review (HBR)**  
A reliable source for articles, case studies, and insights into global business. Link: [Harvard Business Review](#)
- **MIT OpenCourseWare**  
Free access to course materials from MIT's business school. Link: [MIT OpenCourseWare: Global Business](#)
- **World Bank eLibrary**  
A vast repository of global research reports, articles, and data. Link: [World Bank eLibrary](#)
- **OECD iLibrary**  
This resource offers comprehensive reports and data on international trade, global economic policies, and regional development. Link: [OECD iLibrary](#)
- **UNCTAD (United Nations Conference on Trade and Development)**  
The official UN resource on global trade, investment, and development. Link: [UNCTAD Publications](#)
- **WTO (World Trade Organization)**  
A key resource for understanding international trade laws, policies, and agreements. Link: [WTO e-Library](#)
- **IMF (International Monetary Fund) eLibrary**  
Offers access to a wide range of publications, reports, and working papers on global financial stability, international trade, and macroeconomic trends. Link: [IMF eLibrary](#)
- **GlobalEDGE**  
Created by Michigan State University, this platform offers extensive resources on global business. Link: [GlobalEDGE](#).

**M.Com (General)**

Name of the Course : Business Decision Analysis			
Course Code : 1.2		Course Credits: 4	No. of Hours per week: 4 Hrs.
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<p style="text-align: center;"><b><u>Course Description:</u></b></p> <p>This course provides a practical approach to applying economic theory and concepts to real-world business decisions. This course bridges economic theory with business practice, focusing on how managers can use economic insights to inform strategy, pricing, production, and competitive positioning. Students will learn to calculate National Income, analyse market conditions, forecast economic trends, and apply these analyses to optimize decision-making and strategic planning.</p>			
<p style="text-align: center;"><b><u>Course Objectives:</u></b></p> <p>By the end of this course, students will be able to:</p> <ul style="list-style-type: none"><li>• Understand and apply economic principles to managerial decision-making processes.</li><li>• Comprehend the concepts of national income, GDP, and economic indicators.</li><li>• Analyse demand, supply, and market equilibrium to inform business strategies.</li><li>• Evaluate market structures and their impact on pricing and competitive dynamics.</li><li>• Analyse production functions, cost structures, and the behaviour of firms in various market conditions.</li></ul>			
<p style="text-align: center;"><b><u>Course Outcomes:</u></b></p> <p><b>CO1:</b> Informed Decision-Making: Equip students with economic tools to make optimal managerial decisions.</p> <p><b>CO2:</b> Consumer Behaviour Analysis: Understand consumer decision-making processes and demand theory.</p> <p><b>CO3:</b> Production and Costs: Analyse production functions cost and pricing behaviours in different market conditions.</p> <p><b>CO4:</b> Economic Theory Application: Apply economic theories to real-world business scenarios.</p>			
<b>MODULE 1</b>	<b>National Income Accounting</b>		<b>12 Hrs</b>
<p>Introduction, Definitions, Concepts of National Income: Gross Domestic Product. GDP at factor cost, Net Domestic Product, Nominal and Real GDP, GDP Deflator, Gross National Product – GNP at Market Prices and GNP at Factor Cost, Net National product- NNP at Market Prices and NNP at Factor Cost, Domestic Income, Private Income, Personal Income, Disposable Income, Real income and Per Capita Income.</p> <p><b>Methods of Measuring National Income:</b> Product method, Income method, Expenditure method and Value-Added Method. Difficulties in Measuring National Income. Importance of National Income Analysis, Problems on computation of National Income.</p>			



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<b>MODULE 2</b>	<b>Managerial Economics</b>	<b>10 Hrs</b>
<p><b>Managerial Economics: Introduction,</b> Definition, Nature and Scope of Managerial economics, Theory of firm and Objectives of Firms.</p> <p><b>Demand Analysis:</b> Meaning and Types of Demand; Determinants of Demand; Demand Function, Law of Demand; Demand Elasticity- Income elasticity, Price elasticity and Cross elasticity. Demand forecasting: Methods of Demand Forecasting. Problems of Demand Forecasting, case studies.</p> <p><b>Behavioural Economics:</b> Introduction, Meaning, Scope and Applications</p>		
<b>MODULE 3</b>	<b>Theory of Consumer Behaviour</b>	<b>12 Hrs</b>
<p>Introduction and Meaning, Utility -types of utility (Cardinal utility and Ordinal Utility Approach), Relationship between TU and MU, law of Diminishing Marginal Utility, Indifference Curve and budget lines, Consumer Equilibrium. Problems on calculation of TU, MU and AU and case studies. Theory of consumer choice: Revealed preference theory and Theory of consumer choice under risk.</p>		
<b>MODULE 4</b>	<b>Production and Cost Analysis</b>	<b>14 Hrs</b>
<p><b>Production Analysis:</b> Production Function - Production Functions with One/Two Variables -Cobb-Douglas Production Function - Marginal Rate of Technical Substitution - Isoquants and Isocosts - Returns to Scale and Returns to Factors - Economies of Scale.</p> <p><b>Revenue Functions:</b> Total, Average and Marginal Revenue; Break Even Analysis.</p> <p><b>Cost Analysis:</b> Cost concepts - Determinants of Cost - Cost-Output Relationship in the Short Run and Long Run - Short Run vs. Long Run Costs. Average Cost Curves. Problems.</p>		
<b>MODULE 5</b>	<b>Market Structure and Pricing Strategies</b>	<b>12 Hrs</b>
<p><b>Market Structures:</b> Features and Types of different Competitive Situations - Price-Output Determination in Perfect Competition - Monopoly - Monopolistic Competition and Oligopoly- both the long run and short run.</p> <p><b>Pricing:</b> Meaning, Pricing philosophy, Determinants of pricing, Price Discrimination and its types- Types of Pricing- Marginal cost pricing, Target rate pricing, Product line pricing, administered pricing, competitive bidding, dual pricing, transfer pricing. Impact of pricing on Business decisions.</p>		
<p><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ul style="list-style-type: none"> <li>• Collect GDP and GNP data for various countries over the last decade and analyze trends, identifying factors influencing changes.</li> <li>• Analyse real-life data and apply forecasting methods (trend analysis, regression) to predict demand for a chosen product.</li> <li>• Apply break-even analysis to a business case, recommending strategies based on findings.</li> <li>• Case Studies: Analyse consumer choice scenarios under risk and uncertainty using revealed preference theory.</li> <li>• <b>Role-Playing Exercises:</b> Simulate business scenarios where students make managerial decisions based on economic analysis.</li> </ul>		

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### BOOKS FOR REFERENCE

1. Macro-Economic theory by M.L.jhingan , 14th Edition -Vrinda Publications.
2. Managerial Economics- Analysis of Managerial decision making - 9th Edition by H.L Ahuja- S. Chand publications.
3. Principles of micro Economics-8th edition by N.Gregory Mankiw- Cengage publications.
4. Managerial Economics- 3rd edition by Geetika,Piyali Ghosh, Purba Roy Choudhury- Mc Graw Hill Publications.
5. Microeconomics, 6ed, An Indian Adaptation by David Besanko (Author), and Ronald Braeutigam – Wiley publications.
6. Managerial Economics -Economic Tools for Today's Decision Makers -7th Revised Edition - by by Paul G. Keat (Author), Philip K. Young (Author), Steve Erfle (Author)-Pearson publications.

### E-Resources:

- Swayam : Introduction to Managerial Economics, by Subhashish Gupta, Indian Institute of Management Bangalore
- Swayam : Managerial Economics, By Prof. Trupti Mishra, IIT Bombay
- [https://learninglink.oup.com/access/salvatore9e-student-resources#tag\\_all-chapters](https://learninglink.oup.com/access/salvatore9e-student-resources#tag_all-chapters)
- <https://www.udemy.com/course/introduction-to-managerial-economics>
- <https://www.coursera.org/courses?query=managerial%20economics>
- <https://deb.ugc.ac.in/Uploads/SelfLearning/>

Name of the Course : Applied Statistics for Business Decisions		
Course Code : 1.3	Course Credits: 4	No. of Hours per week: 4 Hrs.
CIE : 30 SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<p align="center"><b><u>Course Description:</u></b></p> <p>This course provides an in-depth understanding of statistical methods and their applications in business decision-making. Students will explore various statistical techniques to analyze data, interpret results, and make informed decisions. This course introduces key concepts in descriptive and inferential statistics, with a focus on real-world applications in business. The course emphasizes the use of statistical software to analyze business data and derive actionable insights.</p>		
<p align="center"><b><u>Course Objectives:</u></b></p> <p>By the end of this course, students will be able :</p> <ul style="list-style-type: none"> <li>• To introduce statistical concepts and techniques to analyze and interpret business data.</li> <li>• To equip students with quantitative skills to make data-driven business decisions.</li> <li>• To familiarize students with the practical application of statistical software in business decision-making.</li> <li>• To develop skills in forecasting business trends and patterns using statistical techniques.</li> <li>• To enable students to apply statistical techniques to real-world business problems.</li> <li>• To develop skills in data collection, analysis, and interpretation.</li> <li>• To introduce students to statistical software for data analysis.</li> </ul>		
<p align="center"><b><u>Course Outcomes:</u></b></p> <p>On successful completion of the course, the student will be able to:</p> <p><b>CO1:</b> Understand and apply descriptive and inferential statistics.</p> <p><b>CO2:</b> Analyze and interpret data using appropriate statistical methods.</p> <p><b>CO3:</b> Utilize statistical software for data analysis.</p> <p><b>CO4:</b> Develop critical thinking and decision-making skills based on statistical reasoning.</p>		
<b>MODULE 1</b>	<b>Descriptive Statistics</b>	<b>10 Hrs.</b>
<p>Meaning and Definition, Importance, Types, Measures of Central Tendency -Arithmetic mean, Geometric mean, Harmonic mean, Median, Quartiles, Deciles, Percentiles, Mode. Measures of Dispersion -Range, Quartile deviation, Mean deviation, Standard deviation, Variance, Coefficient of Variation, Skewness, Moments and Kurtosis.</p> <p><b>Software platforms:</b> Overview, Creating, saving and editing files, Importing files from other formats. Transforming Variables - Compute, Multiple responses. Organization and Presentation of Information - Measures of Central Tendency and Variability, Frequency Distributions. Charts and Graphs.</p>		

<b>MODULE 2</b>	<b>Correlation and Regression</b>	<b>14 Hrs.</b>
<p>Correlation - Significance, Types, and Methods, Scatter diagram, Karl Pearson correlation, Spearman's Rank correlation.</p> <p>Regression, Significance, Linear Regression Analysis, Types of regression models, Determining regression coefficients, estimating regression using regression line &amp; the method of least square, Standard error of estimate.</p> <p>Time Series Analysis-Components of a time series, Freehand &amp; Smoothing method.</p> <p><b>Software platforms:</b> Correlation, Regression Analysis</p>		
<b>MODULE 3</b>	<b>Probability &amp; Probability Distribution</b>	<b>12 Hrs.</b>
<p>Concept and definition of probability, probability theory, approaches to probability, probability axioms, and probability under conditions of statistical independence, probability under conditions of dependence, Baye's theorem.</p> <p>Concept of Probability Distribution, Theoretical Probability Distributions - Binomial, Poisson, Normal (Problems only on Binomial, Poisson and Normal)</p>		
<b>MODULE 4</b>	<b>Hypothesis Testing – Parametric Tests</b>	<b>16 Hrs.</b>
<p>Definition, Types, Procedure for testing, Errors in hypotheses testing.</p> <p><b>Parametric Tests</b> : Z-test, t-test, F-test, Analysis of Variance. Hypothesis Testing for Differences between Means and Proportions; Tests for Differences between Means: Large Sample Size, Small Sample Sizes; Testing Differences between Means with Dependent Samples; Test for Differences between Proportions: Large Sample Sizes; Analysis of Variance; Inferences about a Population Variance; Inferences about Two Population Variances.</p> <p><b>Software platforms:</b> Hypotheses testing using means and cross-tabulation, Paired t, Independent Sample t, Linear, Logistic, Analysis of Variance- One Way ANOVA, ANOVA in regression.</p>		
<b>MODULE 5</b>	<b>Hypothesis Testing – Non-Parametric Tests</b>	<b>8 Hrs.</b>
<p><b>Non-parametric tests:</b> Chi-Square as a Test of Independence, Chi-Square as a Test of Goodness of Fit, The Sign Test for Paired Data, Rank Sum Tests, The Mann-Whitney U Test and the Kruskal-Wallis Test, The One-Sample Runs Test, Rank Correlation, The Kolmogorov Smirnov Test.</p> <p><b>Software platforms: Non parametric test</b></p>		
<p>Note:</p> <ol style="list-style-type: none"> <li>1. Software platforms such as SPSS, JAMOV, JASP, SPREADSHEET may be used</li> <li>2. In the place of internal assessment, practical examination will be conducted through statistical packages.</li> </ol>		

### **SKILL DEVELOPMENT ACTIVITIES**

- ❖ Collect real business data on topics like customer satisfaction, market research, or employee performance.
- ❖ Analyze business case studies requiring statistical analysis for decision-making
- ❖ Analyze data collected from local businesses or organizations.
- ❖ Analyse the data by using statistical software such as SPSS, or Excel for data analysis.
- ❖ Conduct hypothesis tests using real-world data.
- ❖ Apply regression analysis to business data (e.g., predicting sales based on advertising spend) and interpret results.

### **BOOKS FOR REFERENCE**

1. Business Statistics: A First Course, David M. Levine, Pearson.
2. Statistics for Business and Economics, Paul Newbold, William L. Carlson, Pearson.
3. Quantitative Methods for Business, David R. Anderson, Dennis J. Sweeney, Cengage Learning.
4. Business Statistics: Contemporary Decision Making, Ken Black, Wiley.
5. Fundamentals of Business Statistics, J.K. Sharma, Pearson India
6. Introduction to the Practice of Statistics, David S. Moore, George P. McCabe, W.H. Freeman & Co.
7. Business Statistics: Text and Problems with Introduction to Business Analytics, N.D. Vohra, Tata McGraw-Hill
8. Business Statistics in Practice, Bruce L. Bowerman, Richard T. O'Connell, McGraw-Hill Education.
9. Fundamentals of Business Statistics, S.C. Gupta, Himalaya Publishing House.
10. Probability and Statistics for Engineers and Scientists, Ronald E. Walpole, Raymond H. Myers, Pearson.
11. Business Statistics Using Excel, Glyn Davis, Branko Pecar, Oxford University Press.
12. Statistics for Business: Decision Making and Analysis, Robert Stine, Dean Foster, Pearson.
13. Business Analytics: Data Analysis and Decision Making, S. Christian Albright, Wayne L. Winston, Cengage Learning.
14. Applied Statistics in Business and Economics, David P. Doane, Lori E. Seward, McGraw-Hill Education.
15. Statistics for Business and Financial Economics, Cheng F. Lee, John C. Lee, Springer.
16. Quantitative Techniques for Managerial Decisions, U. K. Srivastava, G. V. Shenoy, Wiley India.

### **E – Resources**

1. Swayam, Probability And Statistics, By Prof. Somesh Kumar
2. NPTEL, Business Statistics, IIT Roorkee, Prof. Mukesh Kumar Barua
3. Swayam, Business Statistics, By Dr. P. M. Shiva Prasad
4. Swayam, Introduction to Statistics, By Prof. Sameen Naqvi
5. NPTEL, Applied Multivariate Statistical Modeling, IIT Kharagpur, Dr J Maiti

Name of the Course : Technology Driven Business Strategies		
Course Code : 1.4	Course Credits: 4	No. of Hours per week: 4 Hrs.
CIE : 30 SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<p style="text-align: center;"><b><u>Course Description:</u></b></p> <p>This course explores how technology is transforming key business functions and driving strategic decision-making in the modern digital landscape. Students will examine the impact of digital transformation across various sectors, with a focus on finance, marketing, and operations. The course covers emerging technologies like AI, blockchain, and IoT, and their applications in these areas. Students will develop an understanding of how these technologies are reshaping business models, driving innovation, and creating new competitive advantages. The course emphasizes developing technology-driven strategies to enhance business performance in the digital age.</p>		
<p style="text-align: center;"><b><u>Course Objectives:</u></b></p> <ul style="list-style-type: none"> <li>• Understand the impact of digital transformation on various business functions.</li> <li>• Analyze the strategic implications of emerging technologies like AI, blockchain, and IoT.</li> <li>• Evaluate technology-driven strategies in finance, marketing, and operations.</li> <li>• Develop critical thinking skills for assessing technological opportunities and challenges.</li> <li>• Formulate innovative business strategies leveraging technology for competitive advantage.</li> </ul>		
<p style="text-align: center;"><b><u>Course Outcomes:</u></b></p> <p>Upon successful completion, students will be able to:</p> <p>CO1: assess the impact of digital transformation on businesses.</p> <p>CO2: analyze the strategic implications of emerging technologies.</p> <p>CO3: evaluate and formulate technology-driven business strategies.</p> <p>CO4: critically assess technological opportunities and challenges.</p> <p>CO5: propose innovative solutions leveraging technology for competitive advantage.</p>		
<b>MODULE 1</b>	<b>Digital Transformation Foundations</b>	<b>12 Hrs.</b>
<p><b>Introduction to Digital Transformation:</b> Definition, characteristics, Drivers and Barriers. Impact on Business Models. Platform business models and digital ecosystems. Competitive Advantage: Leveraging technology for differentiation and market leadership.</p> <p><b>Managing Digital Transformation:</b> Assessing Organizational Readiness: Digital maturity models, Change Management Frameworks for Digital Initiatives, Digital Transformation Metrics and KPIs, Risk Management in Digital Transformation</p> <p><b>Future Trends and Strategic Implications:</b> Emerging Technologies: AI, blockchain, AR/VR, and their potential business impact. The Future of Work: Changing job roles, digital skills, automation. Strategic Implications: Adapting to change, building a digital-first organization. Building a Digital Culture: Fostering innovation, experimentation, and data-driven decision-making.</p>		



<b>MODULE 2</b>	<b>Technology-Driven Finance Strategies</b>	<b>12 Hrs.</b>
<p><b>Fintech Foundations:</b> Fintech Overview: Definition, scope, key drivers,. Impact of Fintech on traditional financial institutions. Core Technologies: Blockchain, AI, cloud computing, and big data in finance. RegTech.</p> <p><b>Fintech Applications:</b> Digital Payments and real-time Payment Systems, Decentralized Finance (DeFi) Applications, Central Bank Digital Currencies (CBDCs). Online Lending: P2P lending, crowdfunding, alternative financing. Robo-Advisors: Automated wealth management, algorithmic investing. Insurtech: Impact of technology on insurance platforms and processes. Future of Banking: Open banking, challenger banks, Neobanks, Banking-as-a-Service (BaaS)</p>		
<b>MODULE 3</b>	<b>Technology-Driven Marketing Strategies</b>	<b>12 Hrs</b>
<p><b>Digital Marketing Foundations:</b> Digital Marketing Landscape Overview. Multichannel and Omnichannel Strategies. Website Analytics and performance Analytics. Digital Strategy: Target audience, goals, channel selection, cohesive strategy.</p> <p><b>Data &amp; Automation:</b> AI in Marketing: Personalization and Automation, Voice Search Optimization, Augmented Reality (AR) in Marketing, Customer Data Platforms (CDPs)</p> <p>Marketing Automation Platforms. A/B Testing Methodologies, Conversion Rate Optimization, Customer Lifetime Value Analysis, Marketing Mix Modeling</p> <p><b>Future of Marketing:</b> AI in Marketing: Personalized recommendations, chatbots, content creation. Influencer Marketing: Strategies and best practices. Metaverse &amp; Web3</p>		
<b>MODULE 4</b>	<b>Technology-Driven Operations Strategies</b>	<b>12 Hrs</b>
<p><b>Foundations of Technology in Operations:</b> The role of technology in optimizing operational processes. Automation and Robotics: Impact on manufacturing, logistics, and service delivery. Supply Chain Management Technologies: Improving visibility, efficiency, and resilience. Enterprise Resource Planning (ERP) Systems: Integrating business processes and data.</p> <p><b>Advanced Operational Technologies:</b> Internet of Things (IoT): Applications in manufacturing, logistics, and asset management. Additive Manufacturing (3D Printing): Transforming prototyping and production. Digital Twin Technology. Artificial Intelligence (AI) in Operations: Predictive maintenance, quality control, and process optimization.</p> <p><b>Future of Operations:</b> Industry 4.0: The smart factory and its implications for operations management. Sustainable Operations, Agile Operations, Zero-Touch Operations.</p>		
<b>MODULE 5</b>	<b>Data Analytics for Strategic Business Decision Making</b>	<b>12 Hrs.</b>
<p><b>Foundations of Data Analytics:</b> Types of Analytics: Descriptive, Predictive, Prescriptive. Data Collection and Preparation Techniques, Real-time Analytics Systems, Edge Computing Applications</p> <p>Advanced Analytics Applications: Machine Learning in Business, Natural Language Processing Applications, Computer Vision in Business, MLOps Fundamentals, Predictive Modeling Techniques</p> <p>Business Intelligence and Visualization: Data Visualization Best Practices, Dashboard Design Principles, Data Storytelling Techniques, Business Intelligence Tools.</p> <p><b>Ethics and Governance:</b> Data Governance Frameworks, Privacy Regulations (GDPR, THE DIGITAL PERSONAL DATA PROTECTION ACT, 2023)</p>		

### SKILL DEVELOPMENT ACTIVITIES

- Student's research and present on an emerging technology and its potential business impact.
- Students participate in a simulated business scenario where they make strategic decisions based on technological advancements.
- Students analyze how companies in a specific industry are using technology to gain a competitive edge.
- Students analyze a dataset to identify trends and insights relevant to a business problem.
- Innovation Brainstorming: Students brainstorm innovative business models or product ideas enabled by specific technologies.

### BOOKS FOR REFERENCE

- Rogers, D. L. (2016). The Digital Transformation Playbook: Rethink Your Business for the Digital Age. United Kingdom: Columbia University Press.
- Westerman, G., Bonnet, D., McAfee, A. (2014). Leading Digital: Turning Technology Into Business Transformation. United Kingdom: Harvard Business Review Press.
- King, B. (2018). Bank 4.0: Banking everywhere, never at a bank. Singapore: Marshall Cavendish International Asia Pte Ltd.
- Chaffey, D., Ellis-Chadwick, F. (2016). Digital Marketing. United Kingdom: Pearson.
- Kotler, P., Kartajaya, H., Setiawan, I. (2021). Marketing 5.0: Technology for Humanity. United States: Wiley.
- Reid, R. D., Sanders, N. R. (2019). Operations Management: An Integrated Approach. United Kingdom: Wiley.
- Industry 4.0: Principles, Effects and Challenges. (2020). United States: Nova Science Publishers.
- Provost, F., Fawcett, T. (2013). Data Science for Business. Germany: O'Reilly.
- Few, S. (2013). Information Dashboard Design: Displaying Data for At-a-glance Monitoring. United States: Analytics Press.

### E – Resources

- MIT Sloan Management Review: Articles on digital transformation and strategy. [sloanreview.mit.edu](http://sloanreview.mit.edu)
- Think with Google: Marketing insights and research. [www.thinkwithgoogle.com](http://www.thinkwithgoogle.com)
- Harvard Business Review: Select free articles on digital strategy and leadership. [hbr.org](http://hbr.org) (Note: HBR has limited free content, but valuable articles are often available.)
- Towards Data Science: Data science articles and tutorials. [towardsdatascience.com](http://towardsdatascience.com)
- World Economic Forum: Reports on technology's impact on business and society. [www.weforum.org](http://www.weforum.org)

## M.Com (General)

Name of the Course : Corporate Finance			
Course Code : 1.5		Course Credits: 4	No. of Hours per week: 4 Hrs.
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<p style="text-align: center;"><b><u>Course Description:</u></b></p> <p>This course provides an in-depth exploration of advanced corporate finance concepts and practices. It is designed to enhance students' understanding of financial decision-making within a corporate setting, focusing on value maximization, risk management, and strategic financial planning. The course emphasizes practical applications through case studies and real-world examples to prepare students for dynamic roles in financial management.</p>			
<p style="text-align: center;"><b><u>Course Objectives:</u></b></p> <ul style="list-style-type: none"><li>• To equip students with advanced knowledge of corporate finance theories and practices.</li><li>• To develop analytical skills for evaluating investment opportunities and capital budgeting decisions.</li><li>• To understand the implications of capital structure and financing choices on firm value.</li><li>• To explore risk management techniques and their application in corporate finance.</li><li>• To equip students with practical knowledge of corporate finance to navigate real-world financial challenges.</li></ul>			
<p style="text-align: center;"><b><u>Course Outcomes:</u></b></p> <p>On successful completion of the course, the student will be able to:</p> <p><b>CO1:</b> Critically evaluate advanced corporate finance theories and their applications in real-world scenarios.</p> <p><b>CO2:</b> Conduct comprehensive capital budgeting analyses using various techniques.</p> <p><b>CO3:</b> Assess the impact of different capital structures on a firm's cost of capital and overall value.</p> <p><b>CO4:</b> Manage corporate finance functions effectively in various organizational contexts.</p> <p><b>CO5:</b> Critically evaluate various dividend policies and understand their impact on shareholder wealth</p> <p><b>CO6:</b> Develop working capital management strategies to optimize a company's liquidity, cash flow, and operational efficiency.</p>			
<b>MODULE 1</b>	<b>Introduction</b>		<b>10 Hrs</b>
<p><b>Introduction:</b> Financial Management: Meaning and scope - objectives of Financial Management - role and functions of finance managers. Interface of Financial Management with other functional areas. Agency Problem.</p> <p><b>Mathematics of Finance: Time value of money:</b> Future value of single cash flow &amp; annuity – Present value of single cash flow, annuity, perpetuity and growing perpetuity. Simple interest &amp; Compound interest - Capital recovery factor &amp; loan amortization schedule (Theory &amp; Problem). Logarithms.</p> <p><b>Cost of Capital:</b> Sources of financing long term finance. Cost of Capital: Basic concepts - Components and computation of cost of capital - Cost of debentures - cost of term loans - cost of preferential capital - cost of equity (Dividend discounting and CAPM model) - Cost of retained earnings - Determination of Weighted average cost of capital (WACC) (Theory &amp; Problem).</p>			

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<b>MODULE 2</b>	<b>Financing and Dividend Decisions</b>	<b>12 Hrs</b>
<p><b>Capital Structure Decisions:</b> Leverages – Operating, Financial and Combined leverage, point of indifference. Optimal Capital Structure: Meaning and Concept, Determination of the optimal capital structure, EBIT – EPS Approach – Concept &amp; Problems.</p> <p><b>Capital Structure Theories:</b> Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani &amp; Miller Approach, Static theory, Signalling theory, Trade-Off-Theory, Pecking Order Theory - Concept &amp; Problems.</p> <p><b>Dividend Decisions:</b> Meaning &amp; Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories – Walter’s Model, Gordon’s Model, MM Theory – Concept, Assumptions, Formula, Criticisms &amp; Problems.</p>		
<b>MODULE 3</b>	<b>Long Term Investment Decisions</b>	<b>14 Hrs</b>
<p><b>Introduction to Investment Decisions:</b> Meaning, Need and Factors, Efficient Investment Analysis, Types of investment decisions. Introduction to Capital Budgeting Decisions – Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, PBP, ARR, NPV, PI, IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) – Concept, Evaluation Criteria &amp; Problems, Project Selection under Capital Rationing: Meaning, Types, Pros &amp; Cons, Problems on Divisible &amp; Indivisible Projects, Capital Budgeting under Inflationary Conditions, Utility Theory and Capital Budgeting. Lease financing. Asset replacement decisions. Abandonment Decisions.</p>		
<b>MODULE 4</b>	<b>Risk Analysis in Capital Budgeting</b>	<b>12 Hrs</b>
<p>Risk Analysis in Capital Budgeting – Meaning, Risk and Uncertainty, Sources and Perspectives of Risk, Measurement of Risk – Sensitivity Analysis, Scenario Analysis, Simulation, Standard Deviation and Co-efficient of Variation. Techniques for Risk Analysis (Risk Management): Risk Adjusted Discount Rate, Certainty Equivalent Method, Normal Distribution Method (Hiller Model), and Decision Tree Analysis – Sequential Investment Decisions.</p>		
<b>MODULE 5</b>	<b>Working Capital Decisions</b>	<b>12 Hrs</b>
<p>Introduction to Working Capital, Meaning &amp; Definition, Types of Working Capital, Determinants of Working Capital, Approaches to Working Capital Management. Sources of short-term Capital, Estimation of working capital requirements – Concept &amp; Problems. Managing components of Working capital management – Management on Inventory, Management of receivables and Cash Management.</p>		

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### SKILL DEVELOPMENT ACTIVITIES

- Analyze a capital investment proposal for a mock company and make a recommendation using NPV, IRR, and Payback Period.
- A spread sheet-based analysis showing various project outcomes under different scenarios.
- Simulate a negotiation between acquiring and target companies, discussing terms such as valuation, financing, and integration.
- Analyze real-life cases of companies' financing decisions to understand capital structure choices and factors influencing financial decisions.
- Evaluate two competing projects using capital budgeting techniques and recommend the optimal choice based on investment analysis.
- Research and present on the impact of strategic alliances or joint ventures, assessing potential advantages and risks.
- Simulate different dividend policies using financial software to observe the impact on stock prices and shareholder value.

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### BOOKS FOR REFERENCE

1. Financial Management by I.M. Pandey, Vikas Publishing House
2. Financial Management: Theory and Practice, by Prasanna Chandra, McGraw Hill Education
3. Corporate Finance by Vishwanath S.R., Sage Publications
4. Financial Management and Policy by Van Horne and James C. Wachowicz, Pearson Education India
5. Financial Management by Khan M.Y. and Jain P.K., McGraw Hill Education
6. Fundamentals of Financial Management by Sharan Vyaptakesh, Pearson Education India
7. Strategic Financial Management by Ravi M. Kishore, Taxmann Publications
8. Financial Management Principles and Practice by Sudhindra Bhat, Excel Books India
9. Financial Management and Policy by Bhabatosh Banerjee, PHI Learning Pvt. Ltd.
10. Principles of Financial Management by S.N. Maheshwari, ultan Chand & Sons
11. Principles of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Franklin Allen, McGraw Hill Education
12. Corporate Finance by Jonathan Berk and Peter DeMarzo, Pearson
13. Financial Management: Theory and Practice by Eugene F. Brigham and Michael C. Ehrhardt, Cengage Learning
14. Fundamentals of Corporate Finance by Stephen A. Ross, Randolph W. Westerfield, and Bradford D. Jordan, McGraw Hill Education
15. Corporate Finance: A Focused Approach by Michael C. Ehrhardt and Eugene F. Brigham, Cengage Learning
16. Applied Corporate Finance by Aswath Damodaran, Wiley
17. Corporate Financial Management by Glen Arnold, Pearson
18. Corporate Finance and Investment by Richard Pike, Bill Neale, and Philip Linsley, Pearson
19. Fundamentals of Financial Management by James C. Van Horne and John M. Wachowicz Jr., Pearson
20. Advanced Corporate Finance: Policies and Strategies by Joseph P. Ogden, Frank C. Jen, and Philip F. O'Connor, Pearson

### E-Resources:

- Swayam, Financial Management For Managers By Prof. Anil K. Sharma, IIT Roorkee
- Swayam, Financial Management By CA Amita Bissa, Jai Narain Vyas University, Jodhpur
- Swayam, Fundamentals of Financial Management By Dr. Rupali Bipin Sheth, Savitribai Phule Pune University, Pune
- NPTEL, Financial Management for Managers by Prof. Anil K. Sharma department of management, IIT Roorkee
- Coursera, *Corporate Finance Essentials* by the University of Illinois
- edX, *Introduction to Corporate Finance* by Columbia University



## M.Com (General)

Name of the Course: Organizational Behaviour			
Course Code: 1.6		Course Credits: 4	No. of Hours per week: 04
CIE :30	SEE :70	Total Marks: 100	Total No. of Teaching Hours: 60
<p style="text-align: center;"><b><u>Course Description:</u></b></p> <p>This course in Organizational Behaviour (OB) explores the influence of individual, group, and organizational dynamics on behaviour within organizations. It incorporates contemporary trends, technological advancements, and diverse workplace dynamics to equip students with the skills needed for the 21st-century global business environment.</p>			
<p style="text-align: center;"><b><u>Course Objectives:</u></b></p> <p>By the end of this course, students will be able to:</p> <ul style="list-style-type: none"><li>• Understand and apply theories of motivation, leadership, group dynamics, and organizational culture.</li><li>• Analyse individual behaviour and its impact on organizational performance.</li><li>• Develop leadership and conflict resolution skills.</li><li>• Appreciate the role of technology, diversity, and ethics in modern organizations.</li><li>• Apply OB concepts to manage change in an organizational setting.</li></ul>			
<p style="text-align: center;"><b><u>Course Outcomes:</u></b></p> <p>On successful completion of the course, the student will be able to:</p> <p><b>CO1:</b> Demonstrate an understanding of key Organizational Behaviour theories and their application in diverse business environments.</p> <p><b>CO2:</b> Analyse group dynamics and develop effective strategies for teamwork, communication, and conflict resolution.</p> <p><b>CO3:</b> Apply leadership and motivational theories to improve organizational performance and employee engagement.</p> <p><b>CO4:</b> Evaluate the impact of organizational culture, change management, and global trends on the future of work.</p>			
MODULE 1	Foundations of Organizational Behaviour & Individual Behaviour		12 Hrs
<p><b>Introduction to Organizational Behaviour:</b> Concept of OB - Importance of OB in managing people, performance, and change - OB in VUCA and BANI environments - Historical Evolution and Major Theories - New age OB: Agile OB, Neuro-OB, and digital behavioural tracking</p> <p><b>Perception and Individual Decision-Making:</b> Concept, stages of perceptual process &amp; Factors influencing perception - Common perceptual errors - cognitive biases</p> <p><b>Personality &amp; Attitudes:</b> Concept and determinants of personality - The Big Five Personality Traits (OCEAN model) - Personality tests: MBTI, DISC - Emotional Intelligence (EI) - Attitudes at Work: Meaning, Formation &amp; Impact of attitudes on workplace behaviour and performance</p> <p><b>Motivation:</b> Foundational theories (Classical theories: Maslow’s hierarchy, Herzberg’s two-factor theory, Vroom’s expectancy theory) - Contemporary approaches (Self-Determination Theory (SDT), Goal-Setting Theory (Locke &amp; Latham), Equity and Fairness Perspectives.</p>			

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<b>MODULE 2</b>	<b>Group Dynamics and Teamwork</b>	<b>12 Hrs</b>
<p><b>Group Dynamics: Importance of group behaviour in organizations - Types of Groups</b> - - Group development stages (Tuckman's model) - Group roles, norms, and cohesiveness - Challenges in groups – Groupthink and social loafing</p> <p><b>Team Building and Effectiveness</b> - Types of teams: Virtual teams, cross-functional teams - Team decision-making techniques (Design Thinking approach, Six Thinking Hats (Edward de Bono), RAPID® Model (Bain &amp; Co.)</p> <p><b>Communication in Organizations</b> - Communication process and barriers - Effective communication strategies - Technology and communication in virtual workplaces</p> <p><b>Conflict and Negotiation</b> - Sources &amp; Types of conflict in organizations - Conflict management styles - Negotiation strategies and techniques. Transactional Analysis (TA) - Organisational Conflict and Organisational Development- Organizational Development interventions.</p>		
<b>MODULE 3</b>	<b>Leadership and Power in Organizations</b>	<b>12 Hrs</b>
<p><b>Leadership:</b> Meaning and importance of leadership in contemporary workplaces - Theories and Styles - Classical Leadership Theories (Trait Theory, Behavioural Theories - Contingency and Situational Theories (Fiedler's Contingency Model, Path-Goal Theory, Hersey-Blanchard Situational Leadership Model) - Transactional and Transformational Leadership - Modern and Emerging Leadership Approaches (Servant Leadership, Ethical Leadership, Authentic Leadership, Adaptive Leadership, Agile Leadership)</p> <p><b>Leadership in the 21st Century</b> - Digital leadership, DEI in leadership - Crisis leadership - Sustainable and purpose-driven leadership</p> <p><b>Power and Politics in Organizations</b> – Concept, sources of power - Common political behaviours in the workplace Organizational politics and its impact on decision-making - Influence tactics in organizational settings - Managing politics and building positive power dynamics</p>		
<b>MODULE 4</b>	<b>Organizational Culture and Change</b>	<b>12 Hrs</b>
<p><b>Organizational Culture</b> - Definition and characteristics of organizational culture -Types of cultures: Strong vs. weak, adaptive vs. unadaptive - Creating and maintaining culture, OCTAPACE Model.</p> <p><b>Organizational Change:</b> Need - Types of change -Models of organizational change (Lewin's Change Model, Kotter's 8-Step Change Model) - Resistance to change and strategies for overcoming it - Leading change in the digital age</p> <p><b>Organizational Learning and Change Readiness:</b> Learning organizations (Senge's concept) - Culture's role in promoting continuous learning and adaptability.</p>		

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MODULE 5	Contemporary Issues in Organizational Behaviour	12 Hrs
<p><b>Behavioural Shifts in the Digital Workplace:</b> Impact of remote, hybrid, and asynchronous - work on behaviour, Digital fatigue, boundaryless work, and self-regulation</p> <p><b>AI, Automation, and Human Behaviour:</b> Role of AI, robotics, and people analytics in decision-making - Ethical concerns and human-AI interaction in workplaces</p> <p><b>Employee Voice and Silent Movements:</b> Quiet quitting, quiet firing, and the pursuit of meaning at work - Employee activism and speaking up in digital and decentralized workplaces</p> <p><b>Neurodiversity and Inclusive Behaviour at Work:</b> Recognizing and supporting behavioural differences - Fostering inclusive and psychologically safe work environments</p> <p><b>Purpose-Driven Work and Values Alignment:</b> Gen Z and millennial expectations of meaningful work - Shaping organizational culture through values-based leadership.</p>		
<p><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ul style="list-style-type: none"> <li>● Case Study                         <ul style="list-style-type: none"> <li>○ Impact of employee motivation on productivity</li> <li>○ Analysing the success of a virtual team</li> <li>○ Analysis of a transformational leader in a global company</li> </ul> </li> <li>● Group Activity                         <ul style="list-style-type: none"> <li>○ Identifying perceptual biases in workplace scenarios</li> <li>○ Role-play for conflict resolution</li> <li>○ Cross-cultural leadership challenges in multinational companies</li> </ul> </li> <li>● Leadership Simulation:                         <ul style="list-style-type: none"> <li>○ Students take turns leading groups to solve real-world business problems</li> </ul> </li> <li>● Group Project                         <ul style="list-style-type: none"> <li>○ Developing an inclusive organizational strategy for a global company</li> </ul> </li> <li>● Analyse the culture of a selected organization and present findings on culture types, strengths, and improvement areas.</li> </ul>		

## M.Com (General)

### BOOKS FOR REFERENCE

1. "Organizational Behaviour" by Stephen P. Robbins and Timothy A. Judge
2. "Leadership: Theory and Practice" by Peter G. Northouse
3. "Drive: The Surprising Truth About What Motivates Us" by Daniel H. Pink
4. "Organizational Behaviour" by K. Aswathappa
5. "Organizational Behaviour: Text, Cases and Games" by K. Aswathappa & G. Sudarsana Reddy
6. "Management and Organisational Behaviour" by P. Subba Rao
7. "Management and Organizational Behavior" by Laurie J. Mullins
8. "Work Motivation: New Directions in Theory and Research" by Uday Pareek
9. "The Fifth Discipline" by Peter Senge
10. "Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman
11. "Leadership: Theory and Practice" by Peter G. Northouse
12. "The Fifth Discipline: The Art & Practice of The Learning Organization" by Peter M. Senge.
13. Uday Pareek & Sushama Khanna, "Understanding Organizational Behaviour" (4th Edition) Oxford University Press
14. Uma Sekaran (2004), "Organizational Behaviour" (2nd Edition.), New Delhi, Tata McGraw Hill.

### E-Resources:

- **Coursera**  
Offers various courses on global business, economics, and international trade from leading universities. [Coursera Global Business Courses](#)
- **edX**  
Provides access to courses from highly reputed global institutions like MIT, Harvard, and Wharton. Link: [edX Global Business Environment](#)
- **Harvard Business Review (HBR)**  
A reliable source for articles, case studies, and insights into global business. Link: [Harvard Business Review](#)
- **MIT OpenCourseWare**  
Free access to course materials from MIT's business school. Link: [MIT OpenCourseWare: Global Business](#)

## M.Com (General)

Name of the Course : Financial Statement Analysis			
Course Code : 1.7	Course Credits: 2	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 45 Hrs.
<p style="text-align: center;"><b><u>Course Description:</u></b></p> <p>The Financial Statement Analysis course is designed to equip students with the tools and techniques necessary to interpret and analyze financial statements effectively. Through a detailed study of financial reports, ratios, and cash flow analysis, this course enables students to understand a company's financial health, performance, and value. It emphasizes practical, real-world applications of financial analysis methods for investment, credit assessment, and corporate performance evaluation, making it a valuable course for aspiring financial analysts, accountants, and business managers.</p>			
<p style="text-align: center;"><b><u>Course Objectives</u></b></p> <ul style="list-style-type: none"> <li>• Understanding the basic concepts of corporate taxation, including types of taxes, tax brackets, and the principles underlying tax law.</li> <li>• Develop the ability to analyse and interpret relevant tax regulations and guidelines that affect corporate entities.</li> <li>• Identify and evaluate various tax planning strategies that corporations can employ to minimize tax liabilities while ensuring compliance with laws.</li> <li>• Assess the financial implications of tax planning decisions, including their impact on corporate financial statements and cash flow.</li> <li>• Understand the complexities of international tax law, including transfer pricing, double taxation, and tax treaties affecting multinational corporations.</li> </ul>			
<p style="text-align: center;"><b><u>Course Outcomes:</u></b></p> <p>On successful completion of the course, the student will be able to:</p> <p><b>CO1:</b> Interpret financial statements and assess their relevance in evaluating the financial performance and position of a company.</p> <p><b>CO2:</b> Conduct ratio, trend, and cash flow analysis to assess profitability, liquidity, and solvency.</p> <p><b>CO3:</b> Make informed strategic decisions and recommendations based on comprehensive financial statement analysis.</p> <p><b>CO4:</b> Calculate and evaluate essential financial ratios to assess a company's profitability, liquidity, and solvency.</p> <p><b>CO5:</b> Apply financial statement analysis to make informed investment, credit, and management decisions.</p>			

<b>MODULE 1</b>	<b>Financial Statements and Reports</b>	<b>15 Hrs</b>
Financial statements – Meaning, Types of Financial Statements, Significance, Annual Reports, components of an annual report, Users of Annual report, Criteria for information appearing in a published Income statement, Balance sheet, Statement of changes in equity, Financial highlights, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts / Schedules, Cash flow statements, Financial highlights. Introduction to Integrated Reporting & ESG Disclosures as per SEBI.		
<b>MODULE 2</b>	<b>Financial Statement Analysis</b>	<b>15 Hrs</b>
Financial Statement Analysis: Introduction – Meaning- Objectives- Importance - Advantages of Financial statement analysis, Limitations of financial statement analysis, Parties interested- Types-External Analysis – Internal Analysis- Horizontal – Vertical analysis – Procedure of analysis- Tools and Techniques of Analysis - Comparative Statements - Common-size Statements — Trend Analysis. elements of financial statement analysis – on the basis of materials used – on the basis of modus operandi – General Comparison between financial and non-financial listed companies' performance through annual report as a bench marking against competitor and industry. Real-world applications of financial statement analysis.		
<b>MODULE 3</b>	<b>Ratio Analysis</b>	<b>15 Hrs</b>
Ratio Analysis: Meaning, Use and Significance of Ratio Analysis – Limitations of Ratio Analysis- Classification of Ratio Analysis – Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart - Preparation and interpretation of financial statements using ratios. Altman Z Score, Piotroski F Score and Beneish M-score Model.		
<p>Note :</p> <p>The <i>Financial Statement Analysis</i> subject should be structured to enhance practical understanding by analysing the annual report of a selected company. It is essential that the subject is taught using the most recent annual report corresponding to the specific academic year or semester to ensure relevance and current applicability.</p> <p>The semester-end examination will be lab-based. Students will be provided with an annual report during the examination, and they will be required to perform comprehensive financial statement analysis using spread sheets. This method assesses their ability to practically apply the techniques learned throughout the course to real-world data.</p>		

### **SKILL DEVELOPMENT ACTIVITIES**

- Convert the financial statements of a company into common-size format to evaluate trends over time and compare with industry norms.
- Select any two real companies from the same industry and perform a comparative financial analysis.
- Select the company financial statements and compute important ratios such as the current ratio, return on equity (ROE), and debt-to-equity ratio and interpret the implications of these ratios on the company's financial health.
- Divide students into groups and assign each group a company to analyze and present their findings on the financial health of the company using data from financial statements, discussing key financial ratios, trends, and recommendations.
- Provide students with cash flow statements from real companies and ask them to evaluate the company's liquidity, financial flexibility, and overall cash management.
- Perform vertical and horizontal analyses on historical financial data to spot trends and growth patterns.

### **BOOKS FOR REFERENCE**

1. Alic C Lee, John C Lee, —Financial Analysis, Planning & Forecasting, 2009, 2nd Ed. Cambridge
2. Bernstein, Leopold A. and Johan J, Wild. Analysis of Financial Statements. Tata McGraw Hill, New Delhi.
3. Bhattacharyya Asish K. Corporate Financial Reporting and Analysis. PHI Learning Private Limited, Delhi.
4. Gokul Sinha, Financial Statement Analysis, Eastern Economy Edition, PHIlearning private limited
5. Helfert, Erich A. Techniques of Financial Analysis. Tata McGraw Hill.
6. ICAI, CS and ICMAI study material
7. John J.Wild, K.R. Subramanyam & Robert F. Halsey, Financial Statement Analysis, Tata McGraw Hill.
8. Khan M. Y. and Jain, P.K. Advanced Financial Management. Tata McGraw Hill, New Delhi.
9. Pandey, I. M. Advanced Financial Management. Vikas Publishing home Pvt Ltd, New Delhi.
10. Penman, Stephen H. Financial Statement Analysis. McGraw Hill, International Edition, New York.
11. R.K.Gupta Himanshu Gupta, Credit Appraisal & Analysis of Financial Statement, 4th Updated Edition, Notion Press.
12. R. Narayanaswamy: Financial Accounting A managerial Perspective PHI learning private limited
13. Robert S. Kaplan & Anthony A. Atkinson , Advanced Management Accounting, Prentice Hall of India Private Limited..
14. Sharma RK & Shashi K, Gupta, Management Accounting, Kalyani Publishers.
15. Note: Latest edition of text books may be used



## M.Com (General)

### E-Resources:

- <https://icai.org/post/19142>
- [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Final-Paper20-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper20-Revised.pdf)
- <https://www.nism.ac.in/2023/12/financial-statement-analysis>
- <https://online.hbs.edu/blog/post/financial-statement-analysis>
- <https://online.hbs.edu/blog/post/how-to-read-financial-statements>
- <https://www.cfainstitute.org/insights/professional-learning/refresher-readings/2024/introduction-financial-statement-analysis>

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