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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 (Financial Analysis)**  
**(CBCS – Semester Scheme)**

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

## M.Com (Financial Analysis)

Proceedings of BOS Meeting Proceedings of the BOS meeting for PG-M.COM (Financial Analysis), 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 V Rajesh Kumar         | Professor, ICFAI Foundation for Higher Education   | Member      |
| 3.                      | Dr. Bhargavi V R            | Director, P.G. Department of Commerce, Seshadripuram College, Seshadripuram, Bengaluru                   | Member      |
| 4.                      | Prof. Nirmala K             | Professor, Department of Commerce, Bangalore University  | Member      |
| 5.                      | Prof Paramashivaiah         | Professor, Department of Studies and Research in Commerce. Tumkur University                             | Member      |
| 6.                      | Dr. Srinivas K.T            | Assoc. Professor, Department of Studies and Research in Commerce, Davangere University                   | Member      |
| 7.                      | Dr. S.B. Akash              | Professor, Department of Commerce, Rani Chennamma University, Belgavi-591156                             | Member      |
| 8.                      | Dr. Chandramma M            | Professor, Department of Commerce, Karnataka University, Dharwad-580003                                  | Member      |
| 9.                      | Dr. M. Sumathy              | Professor, Department of Commerce, Bharathiyar University, Maruthamalai Road, Coimbatore-641046          | Member      |
| 10.                     | Dr. Poornima V              | Assoc. Professor, SJCC Research Centre, St. Joseph's College of Commerce (Autonomous) Bengaluru - 560025 | 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 (Financial Analysis)  
PROGRAM UNDER CBCS SYSTEM FROM 2025-26 ONWARDS**

**1. OBJECTIVE:**

The Master of Commerce (Financial Analysis) 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 (Financial Analysis) 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 Master of Commerce (Financial Analysis) 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 actual working days.

**4. Scheme of Instruction:**

1. In each semester there will be six to seven papers (including practical's)
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.

**6. Medium of Instruction:**

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

**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 | Master of Commerce (Financial Analysis) | 2 years, (4 Semesters) | 30                  | 70                 | 100         |

8.2 For subjects having practical examination (Business Research Methods) 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 ordinarily consist of two/three 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 follows:

- a) Assignment / Research Projects – 5 Marks
- b) Internal Test 1– 10 Marks
- c) Internal Test 2 (MCQ) – 40 questions - 10 marks
- d) 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 **Business Research Methods** 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 above, 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.

**8.6 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)



**8.7.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.

**8.7.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 and 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).

**10. Teaching Pedagogy**

The teaching pedagogy for the M.Com (FA) 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.

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

#### **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    |



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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

GPA = Total GPW / 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 |

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

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

Cumulative Grade Point Average (CGPA)

= Total of Semester GPW / 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.

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### 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.

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.

**18. UPDATION OF SYLLABUS** - The BOS has to revise the syllabus from time to time based on current trends and updations 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 (Financial Analysis) - M.Com (FA)**

The graduate attributes describe the qualities, skills, and values that students of the M.Com (Financial Analysis) programme are expected to acquire during their study. These attributes integrate disciplinary knowledge, technical competence, employability, ethics, and social responsibility.

**GA1: Disciplinary Knowledge:** Graduates will have in-depth knowledge of commerce and finance, including accounting, taxation, corporate finance, investment, and financial analysis. This foundation enables them to critically engage with both theoretical frameworks and practical applications in the field of finance.

**GA2: Research Capability:** Graduates will acquire the ability to conduct independent and group research using appropriate methodologies, financial econometrics, and data analytics tools. They will be able to design projects, collect and analyze data, and derive evidence-based conclusions.

**GA3: Critical Thinking:** Graduates will develop logical reasoning, questioning ability, and decision-making skills. They will be capable of analysing financial statements, evaluating alternatives, and offering innovative solutions to financial and business problems.

**GA4: Analytical and Quantitative Skills :** Graduates will master quantitative techniques, econometric models, and forecasting methods that aid in financial planning, trend analysis, and evidence-based policy decisions.

**GA5: Technological Competence:** Graduates will demonstrate proficiency in modern financial technologies, including accounting software, ERP systems, financial modeling tools (Excel, SPSS, R, Python), and emerging FinTech platforms such as block chain and AI-based applications.

**GA6: Communication Skills:** Graduates will be able to effectively communicate financial information and analysis through reports, presentations, and digital media. They will also be trained to engage with stakeholders such as investors, regulators, and policymakers with clarity and precision.

**GA7: Professional Ethics:** Graduates will uphold the highest ethical standards, ensuring fairness, transparency, and accountability in financial practices. They will be sensitive to issues of corporate governance, compliance, and responsibility towards society.

**GA8: Leadership Skills:** Graduates will develop leadership abilities to inspire, guide, and motivate teams, demonstrating vision, strategic thinking, and effective management of organizational goals.

**GA9: Teamwork and Collaboration:** Graduates will learn to collaborate effectively in multidisciplinary and multicultural teams, respecting diverse perspectives and contributing towards shared objectives.

**GA10: Innovation and Entrepreneurship:** Graduates will nurture an entrepreneurial mindset, with skills to design innovative financial products, explore new market opportunities, and establish successful ventures in the financial services sector.

**GA11: Sustainability and Responsibility:** Graduates will integrate sustainability principles, green finance, and ESG (Environmental, Social, and Governance) considerations in financial decision-making, contributing towards responsible and ethical business practices.

**GA12: Lifelong Learning:** Graduates will recognize the need for continuous up skilling through professional certifications (CFA, CMA, FRM, etc.), short-term courses, and self-directed learning, adapting to rapid changes in finance and technology.

**GA13: Decision-Making Ability:** Graduates will develop the capacity to make rational and strategic decisions in uncertain, volatile, and complex business environments, balancing profitability with social responsibility.

## M.Com (Financial Analysis)

### Programme Outcomes

The following table outlines the Programme Outcomes (POs) for the M.Com (Financial Analysis) programme, designed to align with the specified Graduate Attributes (GAs). Each PO is described in detail and mapped to relevant GAs to ensure graduates are equipped with the necessary knowledge, skills, and values to excel in the financial sector.

| PO No. | PO                               | Description of PO  | Mapped with GA No. |
|--------|----------------------------------|--|--------------------|
| PO1    | Disciplinary Mastery             | Acquire comprehensive knowledge of commerce, accounting, taxation, corporate finance, investment, and financial analysis to critically solve theoretical and practical finance challenges. | GA1                |
| PO2    | Research & Analysis              | Develop the ability to conduct independent and collaborative research using methodologies, econometrics, and analytics; derive evidence-based financial conclusions.                       | GA2                |
| PO3    | Critical & Strategic Thinking    | Apply logical reasoning, decision-making, and analytical skills to evaluate financial statements and propose innovative solutions for business challenges.                                 | GA3, GA13          |
| PO4    | Quantitative & Analytical Skills | Master quantitative, econometric, and forecasting tools to support financial planning, trend analysis, and policy decisions.   | GA4                |
| PO5    | Technological Proficiency        | Demonstrate expertise in modern financial technologies, such as ERP, accounting software, financial modeling tools, and innovative FinTech platforms.                                      | GA5                |
| PO6    | Communication Excellence         | Communicate financial information effectively via professional reports and presentations; engage stakeholders with clarity and precision.  | GA6                |
| PO7    | Professional Ethics & Governance | Uphold ethical standards, promote transparency and accountability, and address corporate governance, compliance, and societal responsibilities.  | GA7, GA11          |
| PO8    | Leadership & Team Collaboration  | Cultivate leadership, vision, and strategic management skills; motivate and guide teams to achieve organizational objectives.  | GA8, GA9           |
| PO9    | Entrepreneurship & Innovation    | Nurture entrepreneurial spirit; design innovative financial products and explore new market opportunities in financial services.   | GA10               |
| PO10   | Sustainability Integration       | Apply sustainability principles and ESG considerations in financial decision-making, fostering responsible business practices.   | GA11               |
| PO11   | Lifelong Learning & Development  | Embrace continuous professional growth via certifications, courses, and self-learning, adapting to evolving finance and technology landscapes.   | GA12               |



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|      |                            |  |      |
|------|----------------------------|--|------|
| PO12 | Decision-making Competence | Make rational, strategic financial decisions in volatile and complex environments, balancing profitability with social responsibility. | GA13 |
|------|----------------------------|--|------|

**Master of Commerce (Financial Analysis) - COURSE MATRIX****I SEMESTER**

| Paper Code                         | Subjects                                  | Total Instruction Hrs | Duration of Exam (Hrs) | Marks |      |       | Credits   |
|------------------------------------|---|-----------------------|------------------------|-------|------|-------|-----------|
|                                    |   |                       |                        | IA    | Exam | Total |           |
| 1.1                                | Applied Business Economics                | 60                    | 3                      | 30    | 70   | 100   | 4         |
| 1.2                                | Financial Statement Analysis              | 60                    | 3                      | 30    | 70   | 100   | 4         |
| 1.3                                | Applied Statistics for Business Decisions | 60                    | 3                      | 30    | 70   | 100   | 4         |
| 1.4                                | Corporate Law and Compliances             | 60                    | 3                      | 30    | 70   | 100   | 4         |
| 1.5                                | Corporate Finance                         | 60                    | 3                      | 30    | 70   | 100   | 4         |
| 1.6                                | Leadership and Organizational Behaviour   | 60                    | 3                      | 30    | 70   | 100   | 4         |
| 1.7                                | Corporate Tax Planning                    | 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 : Applied Business Economics   |                            |                   |                                      |
|---|----------------------------|-------------------|--------------------------------------|
| 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 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>• Analyze demand, supply, and market equilibrium to inform business strategies.</li><li>• Evaluate market structures and their impact on pricing and competitive dynamics.</li><li>• Analyze production functions, cost structures, and the behavior of firms in various market conditions.</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> <ul style="list-style-type: none"><li>• CO1: Informed Decision-Making: Equip students with economic tools to make optimal managerial decisions.</li><li>• CO2: Consumer Behaviour Analysis: Understand consumer decision-making processes and demand theory.</li><li>• CO3: Production and Costs: Analyse production functions cost and pricing behaviour in different market conditions.</li><li>• CO4: Economic Theory Application: Apply economic theories to real-world business scenarios.</li></ul>       |                            |                   |                                      |
| MODULE 1  | National Income Accounting |                   | 12 Hrs                               |
| 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. Methods of Measuring National Income: 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. |                            |                   |                                      |

|  |  |               |
|--|--|---------------|
| <b>MODULE 2</b>  | <b>Managerial Economics</b>                    | <b>10 Hrs</b> |
| Introduction to Behavioural Economics. Managerial Economics: Introduction, Definition, Nature and Scope of Managerial economics. Demand Analysis: Meaning and Types of Demand; Determinants of Demand; Demand Function; Demand Elasticity- Income elasticity, Price elasticity and Cross elasticity. Demand forecasting: Methods of Demand Forecasting. Problems of Demand Forecasting or simple case studies.   |  |               |
| <b>MODULE 3</b>  | <b>Theory of Consumer Behaviour</b>            | <b>12 Hrs</b> |
| 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, Consumer Equilibrium. Problems on calculation of TU, MU and AU and simple case studies. Theory of consumer choice: Revealed preference theory and Theory of consumer choice under risk.  |  |               |
| <b>MODULE 4</b>  | <b>Production and Cost Analysis</b>            | <b>14 Hrs</b> |
| Production Analysis: 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. Revenue Functions: Total, Average and Marginal Revenue; Break Even Analysis. Cost Analysis: Cost concepts - Determinants of Cost - Cost-Output Relationship in the Short Run and Long Run - Short Run vs. Long Run Costs. Average Cost Curves. Simple Problems.  |  |               |
| <b>MODULE 5</b>  | <b>Market Structure and Pricing Strategies</b> | <b>12 Hrs</b> |
| Market Structures: 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. Pricing: 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.   |  |               |
| <b>SKILL DEVELOPMENT ACTIVITIES:</b> <ul style="list-style-type: none"> <li>• Consumer Surveys: Conduct surveys to understand consumer preferences and behaviors.</li> <li>• Utility Calculation Problems: Solve problems related to total utility (TU), marginal utility (MU), and average utility (AU).</li> <li>• Case Studies: Analyze consumer choice scenarios under risk and uncertainty using revealed preference theory.</li> <li>• Role-Playing Exercises: Simulate business scenarios where students make managerial decisions based on economic analysis.</li> </ul> |  |               |

**BOOKS FOR REFERENCE:**

1. Macro-Economic theory by M.L.jhingan, 14th Edition -Vrinda Publications.
2. Managerial Economics- Analysis of Managerial decision making - 9thEdition 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 Adaptationby 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:**

- [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 : Financial Statement 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 align="center"><b><u>Course Description:</u></b></p> <p>This course provides advanced skills in analysing financial statements to evaluate organizational performance. It covers financial reporting principles, ratio analysis, cash flow evaluation, earnings quality, and forensic accounting. Students will interpret corporate disclosures, apply financial models, and explore ESG, integrated reporting, and AI-driven analysis. Case studies from banking, manufacturing, and tech sector's enhance practical insights for roles in financial consulting and investment banking.</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>• Develop a strong foundation in financial reporting and the structure of financial statements.</li> <li>• Familiarize and acquaint the student with various tools and techniques of analysis of financial statements.</li> <li>• Apply ratio analysis, financial modeling, and predictive tools for performance evaluation, valuation, and bankruptcy prediction.</li> <li>• Critically examine contemporary issues in financial reporting, including earnings quality, corporate governance, ESG, and integrated reporting.</li> <li>• Enhance the ability to interpret and analyze financial data to assess a company's financial health and performance.</li> <li>• Promote real-world application through case studies and hands-on analysis of actual financial reports of companies.</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> <ul style="list-style-type: none"> <li>• CO1: Interpret financial statements and assess their relevance in evaluating the financial performance and position of a company.</li> <li>• CO2: Conduct ratio analysis to determine liquidity, profitability, solvency, and operational efficiency of an organization.</li> <li>• CO3: Evaluate trends and patterns in financial data through horizontal and vertical analysis techniques.</li> <li>• CO4: Apply financial statement analysis to make informed investment, credit, and management decisions.</li> <li>• CO5: Develop a holistic understanding of contemporary financial reporting trends, ethical issues, and the role of technology in enhancing financial statement analysis.</li> </ul>   |                   |                               |                                      |



## M.Com (Financial Analysis)

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|---|--|---------------|
| <b>MODULE 1</b>   | <b>Fundamentals of Financial Statements</b>                | <b>12 Hrs</b> |
| Overview of Financial Reporting: Objectives, scope, and importance of financial statement analysis. Qualitative Characteristics of Financial Reports. Types of financial statements: Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and Notes to Accounts. Comprehensive Income and Other Comprehensive Income. Qualitative Characteristics of Financial Reports. Users and uses of financial statements, Limitations of financial reporting. Accounting Concepts and Conventions. |  |               |
| <b>MODULE 2</b>   | <b>Financial Reporting</b>                                 | <b>10 Hrs</b> |
| Annual Report and its contents – Chairman or Managing Director’s Statement, Management Discussion and Analysis, Report on Corporate Social Responsibility, Business Responsibility and Sustainability Report, Corporate Governance Report, ESG Report, Segmental Reporting, Auditor’s Reports, Risk management report.  |  |               |
| <b>MODULE 3</b>   | <b>Financial Statement Analysis – Tools and Techniques</b> | <b>12 Hrs</b> |
| Horizontal and Vertical Analysis, Common Size Statements, Comparative Statements, Trend Analysis.<br><br>Ratio Analysis – Classification and Interpretation of Ratios. DuPont Analysis: Decomposition of ROE and its Implications. Predictive role of ratios: bankruptcy prediction models (Altman’s Z-score, Springate, Ohlson model), Beneish M-score Model, Piotroski F Score. Sector-specific Analysis.   |  |               |
| <b>MODULE 4</b>   | <b>Cash Flow Analysis</b>                                  | <b>14 Hrs</b> |
| Preparation and interpretation of Cash Flow Statements (AS 3 / Ind AS 7) (Direct and Indirect Methods). Analysis of operating, investing, and financing activities. Free Cash Flow (FCF), Cash Flow adequacy, and its role in valuation and credit rating. Red Flags in Cash Flows: Manipulation Detection and Quality of Earnings. Difference between cash flow and funds flow. Application to financial planning and performance evaluation.  |  |               |
| <b>MODULE 5</b>   | <b>Contemporary Issues &amp; Advanced Applications</b>     | <b>12 Hrs</b> |
| Revenue Measurement, Inventory Valuation, Accounting for Taxes, Accounting for Long-lived Assets, Accounting for Liabilities (Bonds), Provisions and Contingencies.<br>Earnings Quality and Manipulation. Case Studies: Real-World Failures and Successes. Emerging Trends: Impact of AI and Big Data on Financial Analysis. Integrated Reporting and Sustainability. Forensic Accounting. Economic Value Added (EVA).  |  |               |

**Note: The course shall be taught with reference to the latest corporate annual reports of listed companies, enabling students to gain practical insights into financial reporting and analysis. Students will be required to analyze real financial statements.**

### **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.

### **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 Mc Grow 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, PHI learning 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 Mc Graw 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.

**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>

| 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 style="text-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 style="text-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 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> 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>                        |
| 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.   |                               |                   |                                      |

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|--|---|---------------|
| <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.  |   |               |
| <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>08 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:</b> Non parametric test</p>  |   |               |

**Note:**

1. Software platforms such as SPSS, JAMOV, JASP, SPREADSHEET may be used
2. In the place of internal assessment, practical examination will be conducted through statistical packages.

**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**

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

| Name of the Course : Corporate Law & Compliances   |                   |                               |                                      |
|--|-------------------|-------------------------------|--------------------------------------|
| 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>Corporate Law and Compliance is a comprehensive course that provides students with an understanding of the legal framework governing corporations and their compliance obligations. The course covers key principles of corporate law, regulatory requirements, and best practices for ensuring adherence to legal standards in corporate operations. It prepares students to effectively manage legal risks, uphold corporate governance standards, and maintain regulatory compliance, essential for fostering ethical and lawful business practices.</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>• To provide an in-depth understanding of the legal framework governing companies in India.</li> <li>• To familiarize students with various corporate laws and their compliances, including regulatory authorities like SEBI and MCA.</li> <li>• To enable students to analyze the legal aspects of corporate governance and the protection of stakeholders' interests.</li> <li>• To develop students' knowledge on key provisions related to mergers, winding-up, and other corporate restructuring.</li> <li>• To prepare students for professional roles in corporate legal compliance, consultancy, and governance.</li> </ul> |                   |                               |                                      |
| <p style="text-align: center;"><b><u>Course Outcomes:</u></b></p> <p>CO1: Understand the framework and key provisions of corporate law in India, especially the Companies Act, 2013.</p> <p>CO2: Interpret the roles and responsibilities of directors, key managerial personnel, and auditors in ensuring compliance.</p> <p>CO3: Analyze corporate governance practices and evaluate the legal safeguards for shareholders and other stakeholders.</p> <p>CO4: Apply corporate law principles to corporate restructuring, mergers, and winding-up proceedings.</p> <p>CO5: Handle the legal and procedural aspects of corporate compliance, including disclosures, reporting, and penalties.</p>   |                   |                               |                                      |

## M.Com (Financial Analysis)

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|---|---|---------------|
| <b>MODULE 1</b>   | <b>Companies Act, 2013</b>                    | <b>14 Hrs</b> |
| Company formation and conversion – Incorporation of Private Cos., Public Cos., Cos. Limited by Guarantee and Unlimited Cos. & their conversions/ reconversion/ re-registration; Board of Directors & Key Managerial Personnel –Appointment, Resignation, removal, remuneration & disclosure; Powers of BOD & restrictions on powers of directors; Accounts & Audit – Maintenance & Preservation of books of accounts; Statutory Auditor, Cost Auditor & Special Auditor, CARO Rules; Prevention of oppression & Mismanagement.  |   |               |
| <b>MODULE 2</b>   | <b>Corporate Restructuring and Mergers</b>    | <b>12 Hrs</b> |
| Concepts of Mergers, Amalgamations, and Acquisitions; Legal Procedures and Compliance for Mergers and Acquisitions; Schemes of Compromise and Arrangements; Provisions of Companies Act related to Corporate Restructuring; Regulatory Approvals and Stakeholder Protection.  |   |               |
| <b>MODULE 3</b>   | <b>Compliance and Disclosure Requirements</b> | <b>12 Hrs</b> |
| Compliance with Securities Laws - SEBI, LODR Regulations; Corporate Disclosures and Reporting Obligations; Penal Provisions for Non-Compliance under Companies Act; E-Filing, XBRL, and Compliance under MCA 21 Portal; Provisions related to CSR under Companies Act, 2013; Environmental, Social, and Governance (ESG) Reporting.   |   |               |
| <b>MODULE 4</b>   | <b>Winding-Up &amp; Liquidation</b>           | <b>12 Hrs</b> |
| <p><b>Types of Winding-Up:</b> Voluntary and Compulsory; Procedure for Winding-Up under Companies Act, 2013; Role of Liquidators and Legal Provisions for Liquidation.</p> <p><b>Insolvency and Bankruptcy Code (IBC), 2016</b> - Applicability of IBC; important definitions; Corporate Insolvency Resolution Process – initiation, time-limit, Moratorium &amp; Public Announcement, Appointment of interim resolution professional – Authority &amp; duties; Committee of Creditors; Liquidation of a corporate – Liquidator – Appointment, remuneration, powers &amp; duties; Distribution of Assets.</p> |   |               |
| <b>MODULE 5</b>   | <b>Dispute Resolution System</b>              | <b>10 Hrs</b> |
| <b>Corporate Disputes</b> - Definition, Types, and Causes; Disputes between Shareholders, Directors, Companies, and Creditors; Governance Issues, Mismanagement, and Oppression; Role of courts in corporate disputes; Civil Courts vs. Specialised Tribunals; National Company Law Tribunal (NCLT) & Appellate Tribunal (NCLAT); Arbitration in Corporate Disputes; Mediation & Conciliation in Corporate Disputes; Key Business Tribunals – NCLT, Securities Appellate Tribunal (SAT), Competition Commission of India (CCI), Income Tax Appellate Tribunal (ITAT), Debt Recovery Tribunal (DRT).           |   |               |

**Skill Development Activities:**

- Conduct a simulated company registration and board meeting, including drafting MOA, AOA and passing mock resolutions.
- Role-play a strategic merger deal between two companies with valuation reports, negotiation scripts, and synergy analysis.
- Analyse recent annual reports to identify mandatory disclosures under SEBI and Companies Act, and then present a compliance checklist.
- Create a step-by-step liquidation plan for a hypothetical insolvent company, covering creditor claims, asset realization, and final reporting.
- Organize a mock arbitration or mediation session around a corporate dispute, with students acting as disputing parties, mediators, and legal advisors.

**BOOKS FOR REFERENCE**

- " Business Law by S. K. Agarwal
- Business Laws by V. S. Datey
- Corporate Laws by A. K. Majumdar
- Intellectual Property Rights: Text and Cases by S. R. Singh
- Company Law by R. S. Sharma
- Business Law: Text and Cases by S. R. Bhatia and G. S. Bhatia
- Insolvency and Bankruptcy Code: Law & Practice by Taxmann
- Law Relating to Insolvency & Bankruptcy Code, 2016 by Vinod Kothari & Sikha Bansal
- Law of Arbitration and Conciliation by Avtar Singh
- The Arbitration and Conciliation Act by O.P. Malhotra and Indu Malhotra

**E-Resources:**

- Swayam, Corporate Law, Prof. (Dr.) Harpreet Kaur.
- NPTEL, Legal Compliance for Incorporating Startup, Prof. Indrajit Dube.
- Swayam, Business Law for Managers, Prof. S. Srinivasan, Prof. Kaushik Mukherjee.
- NPTEL, Legal Compliance for Incorporating Startup, Prof. Indrajit Dube.

| Name of the Course : Corporate Finance   |                          |                                      |   |
|--|--------------------------|--------------------------------------|---|
| <b>Course Code :</b> 1.5   | <b>Course Credits:</b> 4 | <b>No. of Hours per week:</b> 4 Hrs. |   |
| <b>CIE : 30</b>  | <b>SEE : 70</b>          | <b>Total Marks : 100</b>             | <b>Total No. of Teaching Hours:</b> 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> |                          |                                      |   |

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|---|---|---------------|
| <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> |   |               |
| <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>   |   |               |



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| <b>MODULE 4</b>  | <b>Risk Analysis in Capital Budgeting</b> | <b>12 Hrs</b> |
| 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.  |   |               |
| <b>MODULE 5</b>  | <b>Working Capital Decisions</b>          | <b>12 Hrs</b> |
| Introduction to Working Capital, Meaning & 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 & Problems. Managing components of Working capital management – Management on Inventory, Management of receivables and Cash Management.  |   |               |
| <b>SKILL DEVELOPMENT ACTIVITIES</b> <ul style="list-style-type: none"> <li>Analyze a capital investment proposal for a mock company and make a recommendation using NPV, IRR, and Payback Period.</li> <li>A spread sheet-based analysis showing various project outcomes under different scenarios.</li> <li>Simulate a negotiation between acquiring and target companies, discussing terms such as valuation, financing, and integration.</li> <li>Analyze real-life cases of companies' financing decisions to understand capital structure choices and factors influencing financial decisions.</li> <li>Evaluate two competing projects using capital budgeting techniques and recommend the optimal choice based on investment analysis.</li> <li>Research and present on the impact of strategic alliances or joint ventures, assessing potential advantages and risks.</li> <li>Simulate different dividend policies using financial software to observe the impact on stock prices and shareholder value.</li> </ul> |   |               |

**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

| Name of the Course : Leadership and Organizational Behaviour  |   |                   |                                      |
|---|---|-------------------|--------------------------------------|
| Course Code : 1.6   |   | 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 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>• Analyze 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><b>On successful completion of the course, the student will be able to:</b></p> <p>CO1: Demonstrate an understanding of key Organizational Behaviour theories and their application in diverse business environments.</p> <p>CO2: Analyze group dynamics and develop effective strategies for teamwork, communication, and conflict resolution.</p> <p>CO3: Apply leadership and motivational theories to improve organizational performance and employee engagement.</p> <p>CO4: Evaluate the impact of organizational culture, change management, and global trends on the future of work.</p>   |   |                   |                                      |
| MODULE 1  | Behavioural Insights: Intersection of Organizations and Individuals |                   | 14 Hrs                               |
| <p><b>Introduction to Organizational Behaviour</b> - Definition and importance of OB in organizations - Interdisciplinary nature of OB (Psychology, Sociology, Economics) - Historical evolution and major theories (Classical, Human Relations, Contingency) Perception and Individual Decision Making - The perceptual process - Factors influencing perception - Attribution theory and decision-making biases. Personality and Attitudes - The Big Five personality traits and their impact on work behaviour - Emotional intelligence in the workplace. Motivation in the Workplace–Defining motivation, intrinsic vs. extrinsic motivation, and the relationship between motivation, performance, and engagement, Current Challenges and Future Trends.</p> |   |                   |                                      |

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| <b>MODULE 2</b>   | <b>Synergy in Groups: Dynamics of Teamwork and Leadership</b> | <b>12 Hrs</b> |
| Group Dynamics and Types of Groups - Formal vs. informal groups - Group development stages (Tuckman's model) - Group roles, norms, and cohesiveness. Team Building and Effectiveness - Characteristics of high-performing teams - Types of teams: Virtual teams, cross-functional teams - Team decision-making techniques. Generational Leadership: Leading multi-generational teams (Boomers, Gen X, Millennials and Gen Z). Communication in Organizations - Communication processes and barriers - Effective communication strategies - Technology and communication in virtual workplaces Conflict and Negotiation - Sources of conflict in organizations - Conflict management styles - Negotiation strategies and techniques for win-win outcomes.  |   |               |
| <b>MODULE 3</b>   | <b>Leadership Influence and Power Dynamics</b>                | <b>12 Hrs</b> |
| Leadership Theories and Styles - Trait and behavioural theories - Contingency theories (Fiedler's model, Path-Goal theory) - Transformational and transactional leadership - Modern Leadership Approaches - Ethical leadership - Servant leadership - Adaptive and agile leadership in fast-changing environments. Sustainable Leadership: Integrating sustainability into leadership strategies for long-term organizational success. Leadership in the 21st Century - Digital leadership and managing remote teams - Leadership in diverse and inclusive workplaces. Power and Politics in Organizations - Types and sources of power - Organizational politics and its impact on decision-making - Influence tactics in organizational settings.   |   |               |
| <b>MODULE 4</b>   | <b>Cultural Dynamics and Change Management</b>                | <b>12 Hrs</b> |
| Organizational Culture - Definition and characteristics of organizational culture -Types of cultures: Strong vs. weak, adaptive vs. unadaptive - Creating and maintaining culture. Change Management - Models of organizational change (Lewin's Change Model, Kotter's 8-Step Change Model) - Phases of change-Resistance to change and strategies for overcoming it - Leading change in the digital age. Innovation and Organizational Development - Role of innovation in sustaining competitive advantage - Organizational learning and development - Knowledge management and the impact of technology on organizational learning Globalization and its Impact on Organizations - The global workplace: Challenges and opportunities - Managing cross-cultural teams- Global leadership and the role of Cultural Intelligence (CQ) in leading change. |   |               |
| <b>MODULE 5</b>   | <b>Cutting-Edge Issues in Organizational Behaviour</b>        | <b>10 Hrs</b> |
| Diversity and Inclusion - The importance of diversity in modern organizations - Strategies for fostering inclusive workplaces - Neuroscience and Leadership- Insights from neuroscience on leadership behaviour and decision-making - Enhancing leadership effectiveness through a better understanding of the brain. Technology and the Future of Work - Digital Detox and Leadership Well-being- Importance of balancing digital connectivity with mental and emotional well-being in leadership roles - Strategies for preventing burnout in hyper-connected leadership environments.  |   |               |

Leadership and Artificial Intelligence (AI) - Impact of AI on leadership decision-making and strategy formulation - How leaders can leverage AI for predictive analytics and innovation.

### **SKILL DEVELOPMENT ACTIVITIES**

#### **Case Studies:**

- Leadership challenges in remote and cross-functional teams.
- Impact of employee motivation on productivity
- Analyzing real-world examples of successful and unsuccessful motivational strategies.
- Analyzing the success of a virtual team
- Analysis of a transformational leader in a global company
- Managing organizational change during digital transformation
- Managing ethical dilemmas in multinational corporations
- Group Activity: Identifying perceptual biases in workplace scenarios
- Role-play: Ethical decision-making in leadership.
- Group Exercise: Role-play for conflict resolution
- Simulation: Leading a diverse, multi-national team through a change management scenario.
- Group Discussion: Cross-cultural leadership challenges in multinational companies
- Group Project: Developing an inclusive organizational strategy for a global company

### **BOOKS FOR REFERENCE**

17. "Organizational Behaviour" by Stephen P. Robbins and Timothy A. Judge
18. "Leadership: Theory and Practice" by Peter G. Northouse
19. "Drive: The Surprising Truth About What Motivates Us" by Daniel H. Pink
20. "Organizational Behaviour" by K. Aswathappa
21. "Organizational Behaviour: Text, Cases and Games" by K. Aswathappa & G. Sudarsana Reddy
22. "Management and Organisational Behaviour" by P. Subba Rao
23. "Management and Organizational Behavior" by Laurie J. Mullins
24. "Work Motivation: New Directions in Theory and Research" by Uday Pareek
25. "Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman
26. "The Fifth Discipline: The Art & Practice of The Learning Organization" by Peter M. Senge
27. "Leaders Eat Last" by Simon Sinek.
28. "Ethical Leadership in the Global Economy" by George A. Goethals and Scott T. Allison.

**E-Resources:**

**National E-Resources:**

- SWAYAM (Study Webs of Active-Learning for Young Aspiring Minds)
- A government of India initiative, free courses on organizational behaviour, leadership, and management from leading Indian universities. Link: SWAYAM
- e-PG Pathshala
- Provides e-content for postgraduate students. Link: e-PG Pathshala
- National Digital Library of India (NDLI)
- Offers access to numerous academic resources across disciplines, including books, articles, and case studies. Link: NDLI

**Global E-Resources:**

- Coursera
- Provides a variety of courses from global universities. Link: Coursera
- edX
- Offers online courses and micro-certifications from universities such as MIT, Harvard, and Wharton. Link: edX
- Harvard Business Review (HBR)
- A renowned global resource for business and management knowledge. It provides articles, case studies, and podcasts on contemporary issues. Link: Harvard Business Review
- MIT Open Course Ware
- Offers free access to course materials from MIT. Link: MIT Open Course Ware
- Future Learn
- A platform offering courses in business management related areas by universities and organizations worldwide. Link: Future Learn

| Name of the Course : Corporate Tax Planning  |                         |                   |                                      |
|--|-------------------------|-------------------|--------------------------------------|
| 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>Corporate Tax Planning is a course focused on the strategic management of corporate taxes to maximize after-tax profits while ensuring compliance with tax regulations. This course provides students with an in-depth understanding of tax laws and planning techniques that can help corporations minimize tax liabilities and optimize tax efficiencies. Emphasis is placed on the ethical considerations in tax planning and the implications of tax policies on corporate strategy and financial decision-making.</p>   |                         |                   |                                      |
| <p style="text-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>• 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> Understand basic concepts of Corporate Tax.</p> <p><b>CO2:</b> Computation of Tax liability of company.</p> <p><b>CO3:</b> Knowledge about the capital structure of a company.</p> <p><b>CO4:</b> Awareness about advance tax payment.</p> <p><b>CO5:</b> Computation of Arm’s length pricing using suitable methods</p>  |                         |                   |                                      |
| MODULE 1   | Corporate Tax Liability |                   | 15 Hrs                               |
| <p><b>Corporate income tax</b> – Residential status of a Company, Incidence of Tax for a company. Corporate Head – wise computation of income of companies, set-off and carry forward of losses, deductions from gross total income. Calculation of a company’s taxable income and corporate tax liability, including problems related to the computation of Minimum Alternate Tax (MAT).</p>  |                         |                   |                                      |

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|---|--|---------------|
| <b>MODULE 2</b>   | <b>Tax Planning</b>                          | <b>15 Hrs</b> |
| <p><b>Introduction to tax planning,</b> Objectives of tax planning, Comparison between tax planning, tax evasion, tax avoidance and tax management, Essentials of tax planning, Areas of tax planning and tax management.</p> <p>Tax Planning: Employees' Remuneration, Location of business, Nature of business (Sec. 32AD, 33AB, 3ABA, Sec. 35ABB, 35AD, 43 AD) (Sec. 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE, 80JJA)</p>  |  |               |
| <b>MODULE 3</b>   | <b>Tax Planning for Managerial Decisions</b> | <b>15 Hrs</b> |
| <p><b>Tax Planning:</b> Forms of business, Managerial decisions - Capital structure decisions, Dividend policy, and Bonus shares. Procurement of assets- own funds or borrowed funds or leasing an asset, Instalment vs. HP, Tax implications for make or buy decision, Repair, replace, Renewal or renovation of an asset, Shutdown or continue decisions. Special Tax Provisions: Tax Provisions relating to free trade zones, infrastructure sector and areas, Tax incentives for exporters, Business Restructuring: Amalgamation, Demerger.</p>   |  |               |
| <p><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ul style="list-style-type: none"> <li>• Learn to devise tax strategies that minimize liabilities while ensuring compliance with tax laws.</li> <li>• Learn to utilize tax research databases and online resources effectively to stay updated on tax regulations, case law, and compliance requirements.</li> <li>• Develop the ability to prepare clear and concise tax planning reports that effectively communicate strategies and rationales to stakeholders.</li> <li>• Engage in collaborative group projects that require teamwork, negotiation, and collective decision-making, simulating a real-world corporate environment.</li> </ul> |  |               |



**BOOKS FOR REFERENCE**

1. Direct Tax Planning and Management by Vinod K. Singhania and Kapil Singhania, Taxmann Publications
2. Direct Taxes Law & Practice by Vinod K. Singhania and Kapil Singhania, Taxmann Publications
3. Income Tax Law and Practice by V.P. Gaur and D.B. Narang, Kalyani Publishers
4. Systematic Approach to Income Tax by Girish Ahuja and Ravi Gupta, Wolters Kluwer
5. Direct Tax Laws by T.N. Manoharan and G.R. Hari, Snow White Publications
6. Income Tax and Indirect Taxes by G.S. Sekhon, Pooja Law Publishing Co.
7. Direct Taxation by V.K. Singhania, Dr. Monica Singhania, Taxmann Publications
8. Students' Guide to Income Tax Including GST by Dr. Vinod K. Singhania, Dr. Kapil Singhania, Taxmann Publications
9. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publications
10. Practical Approach to Direct and Indirect Taxes by Lal and Vashisht, I.K. International Publishing House
11. Direct Taxes: Law & Practice by Bhagwati Prasad, Wishwa Prakashan
12. Corporate Tax Planning by Dr. H.C. Mehrotra and Prof. S.P. Goyal, Sahitya Bhawan Publications
13. Corporate Tax Planning and Business Tax Procedures by Girish Ahuja and Ravi Gupta, Bharat Law House

**E-Resources:**

- Income Tax Department India website: [incometaxindia.gov.in](http://incometaxindia.gov.in)
- Ministry of Finance, Government of India: [finmin.nic.in](http://finmin.nic.in)
- Taxmann Online: [taxmann.com](http://taxmann.com)
- Journal of Corporate Tax Planning & Compliance: Accessible via research libraries.
- Swayam, Corporate Tax Planning By Prof. Anirban Ghosh, Netaji Subhas Open University, Kolkata.

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