

RATHNAVEL SUBRAMANIAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

SULUR, COIMBATORE-641402


SCHOOL OF COMMERCE – PG


M. Com



**SYLLABUS EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2021
BATCH ONWARDS**

(2021-2022)


HOD


PRINCIPAL


COE

VISION AND MISSION OF THE DEPARTMENT

VISION

**TO GROOM UP THE DEPARTMENT AS A CENTER OF EXCELLENCE IN
COMMERCE EDUCATION**

MISSION

**OUR AIM IS TO CREATE A WORLD CLASS STUDY ENVIRONMENT WHICH WILL BE
KNOWN FOR ITS CONTRIBUTION TO THE DEVELOPMENT IN BUSINESS
LEADERSHIP AND CORPORATE EXCELLENCE THROUGH RESEARCH,
CONSULTANCY AND TRAINING IN SELECTED STRATEGIC AREAS.**

Programme Outcomes (POs):-

PO1	To provide outcome based education in the respective disciplines and to impart skills which will enable the students secure job in their core disciplines in this digitally transforming era.
PO2	To develop the art of critical thinking, creativity and to imbibe emerging trends thereby to excel in their interested domains of specializations.

PO3	To inculcate and develop research competence systematically besides the capacity to analyze the viability of new ideas, entrepreneurship and professionalism based on the students' choice and aptitude.
PO4	To instill a culture of life-long learning and the ability to understand the socio-economic issues.

Programme Specific Outcomes (PSOs):-

On the completion of M. Com Degree the Postgraduates will be competently able

PSO1	To perform the Job Roles such as Financial Analyst, Valuation Associate, Financial Modelling and Valuation Analyst, Financial Manager and Portfolio Manager.
PSO2	To create the ability to analyze the companies' financial statements and to acquire technical and decision making skills in the areas of Corporate Finance and Valuation of Companies.
PSO3	To acquire the fundamental knowledge in economics and statistics.
PSO4	To gain knowledge and to develop Excel skills for Corporate requirements.

GRADUATE ATTRIBUTES

- DISCIPLINE KNOWLEDGE
- PROBLEM ANALYSIS
- CRITICAL THINKING
- STATISTICAL TOOLS USAGE
- SOFT SKILLS
- SELF LEARNING
- LIFE LONG LEARNING
- INDIVIDUAL & TEAMWORK

SCHEME OF EXAMINATIONS
M.Com – 2021 BATCH
BASED ON CHOICE BASED CREDIT SYSTEM

Semester	Type	Title of the Paper	Hours of instruction per week	Tutorial hours	Practical's	Credits	Duration of Examination hours	Marks		
								FA	SA	Total
I	M - I	Principles of Accounting	4	-	4	6	3	50	50	100
	M - II	Microeconomics	4	-	4	6	3	50	50	100
	M - III	Financial Reporting and Analysis	4	-	4	6	3	50	50	100
	M - IV	Business Statistics	4	-	4	6	3	50	50	100
II	M - V	Macroeconomics	4	-	4	6	3	50	50	100
	M - VI	Excel for Managers – I	4	-	4	6	3	50	50	100
	M - VII	Applied Financial Statement Analysis	4	-	4	6	3	50	50	100
	M - VIII	Financial Management	4	-	4	6	3	50	50	100
III	M - IX	Excel for Managers – II	4	-	4	6	3	50	50	100
	M - X	Applied Corporate Finance	4	-	4	6	3	50	50	100
	MP – I	Applied Corporate Finance – Project Viva Voce	-	-	10	6	3	50	50	100
	EDC	Human Resource Management	4	-	-	4	3	50	50	100
IV	M – XI	Equity Valuation	4	-	4	6	3	50	50	100
	MP – II	Equity Valuation - Project Viva Voce	-	-	10	6	3	50	50	100
	M - XII	Advanced Financial Modelling	4	-	4	6	3	50	50	100
	PV	Internship Training and	-	-	4	2	3	50	50	100

		Viva Voce								
		TOTAL	-	-		90	-	-	-	1600
I-III	ES	Employability Skills	-	-	-	2	-	-	Grade	-

M – Major Paper, MP – Major Practical, EL – Elective, EDC- Extra Disciplinary Course, PV – Project Viva

Employability Skills (ES) classes are held in First Three Semesters. Exams will be conducted in their II and III Semesters. Two Extra Credits will be given. This is “Mandatory” to get a Degree.

NEW ASSESSMENT PATTERN

FA: Formative Assessment

SA: Summative Assessment

New Assessment Pattern: FA (50%) and SA (50%)		
For each Course, there will be weekly assessments which include the following;		
Knowledge Check	Graded	Quiz to be conducted based on the weekly topics
Activities	Non - Graded	List of practice activities
Assignment	Graded	Assignments problems based on the weekly content

Formative Assessment Grading:	Marks
Knowledge Check: (Weekly) - Best 5 (5*2=10)	10
Assignment: (Weekly) - Best 5 (5*6 = 30)	30
Model: (At the End of Sem)	10
TOTAL	50

Summative Assessment Grading:	Marks
End of Sem Exam	50
TOTAL	50

SEMESTER - I
PRINCIPLES OF ACCOUNTING

Course Title : PRINCIPLES OF ACCOUNTING	Course Code : 13A
Semester : I	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits :6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com	# - Semester End Exam

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Understand the fundamentals of accounting, accounting equation and accounting principles and policies	PO1, PSO2	6L + 6P	Understand
CO2	Understand and apply the double entry book-keeping and books of prime entry	PO1, PSO2	6L + 6P	Apply
CO3	Understand and apply the various tools used in verification of accounting records	PO1, PSO2	12L + 12P	Apply
CO4	Understand and apply the accounting procedures along with accounting principles and policies	PO1, PSO2	12L + 12P	Apply
CO5	Ability to prepare financial statement for sole traders, partners, limited companies and manufacturing accounts	PO1, PSO2	12L + 12P	Apply
CO6	Ability to analysis and interpret the financial statement	PO1, PSO2	12L + 12P	Understand

UNIT: I

(LECTURE HOURS: 24)

THE FUNDAMENTALS OF ACCOUNTING: The Purpose of Accounting (The difference between book – keeping and accounting, The purpose of measuring business profit and loss, The role of accounting in providing information for monitoring progress and decision making) – The Accounting Equation (Assets, liabilities and owner’s equity, the accounting equation).

ACCOUNTING PRINCIPLES AND POLICIES: Accounting Principles (Introduction, Prudence, Matching, Consistency, Going concern, Historic cost, Materiality, Business entity, Duality, Money measurement, Realization) – Accounting Policies (The international Accounting Standards Board, Comparability, Reliability, Understandability).

SOURCES AND RECORDING OF DATA: The double entry system of book – keeping

(Double entry book – keeping, Accounting of inventory, Accounting for expenses and income, Accounting for drawings, Making transfer to financial statements, Division of the ledger into the sales ledger, the purchase ledger and the nominal ledger) – Business Documents (Types of business document) – Books of Prime Entry (Introduction, The cash book, The petty cash book, Sales journal, Purchase journal, Sales returns journal, Purchase returns journal, The general journal).

UNIT: II

(LECTURE HOURS: 24)

VERIFICATION OF ACCOUNTING RECORDS: The Trial Balance (Preparing a trial balance, Uses and limitation of the trial balance, Errors and the trial balance, Errors that do not affect the trial balance) – Correction of Errors (Introduction, Correcting errors that do not affect the trial balance, Correcting errors that do affect the trial balance, Adjusting profit and loss after the correction of errors, The effect of correction of errors on a statement of financial position) – Bank Reconciliation (The use and purpose of a bank statement, updating the cash book, Bank reconciliation statement) – Control Accounts (Introduction, Sales ledger control account, Purchases ledger control account, Contra entries, Credit and debit balances in the same, Control account, use of control accounts).

UNIT: III

(LECTURE HOURS: 24)

ACCOUNTING PROCEDURES: Capital and Revenue Expenditure and Receipts (Capital expenditure and revenue expenditure, Capital receipts and revenue receipts, The effect of incorrect treatment of expenditure) – Accounting for Depreciation and Disposal of Non – Current Assets (What is depreciation? Methods of depreciation, Ledger accounts and journal entries for the provision of depreciation, Sales of non-current assets) – Other Payable and Other Receivables (The matching principle, Recording accrued and prepaid expenses, Recording, Recording accrued and prepaid incomes, Recording accrued and prepaid amounts for multiple periods) – Irrecoverable Debts and Provision for Doubtful Debts (Irrecoverable debts and recovery of debts written off, Provision for doubtful debts) – Valuation of Inventory (How inventory is valued, The effect of an incorrect valuation of inventory).

UNIT: IV

(LECTURE HOURS: 24)

PREPARATION OF FINANCIAL STATEMENT: Sole Traders (Advantages and disadvantages of operating as a sole trader, Income statement, Statement of financial position) – Partnerships (Advantages and disadvantages of operating as a partnership, Partnership agreements, Features of partnership accounts, Capital and current accounts, Partnership loans, Statement of financial position) – Limited Companies (Introduction, Types of limited company, Setting up a limited company, Advantages and disadvantages of operating as a limited company, Capital structure of a limited company, Types of share, Debentures, Reserves, Income statement, Statement of change in equity, Statement of financial position) – Manufacturing Accounts (Introduction, Prime cost, Manufacturing accounts, Manufacturing account format).

UNIT: V**(LECTURE HOURS: 24)**

ANALYSIS AND INTERPRETATION: Calculation and Understanding of Ratios (Introduction, Profitability ratios, Activity or efficiency ratios, Liquidity or Solvency ratios) – Interpretation of accounting ratios (Ratio analysis, Profitability ratios, Activity of efficiency ratios, liquidity or solvency ratios) – Inter-firm Comparison (Problems of inter-firm comparison, Profitability ratios, Activity or efficiency ratios, Liquidity or Solvency ratios) – Interested Parties (Stakeholders, Accounting documentation requirements) – Limitations of Accounting Statement (Introduction, Historic cost, Non-financial aspects, Difficulties in definition).

TEXT BOOKS:

T1 - Basic Financial Accounting – First Edition 2019 - 2020 - Singhal Publication - Dr. Alok Kumar

T2 - Financial Accounting - Edition: 14 - S. Chand & Co - CA Bharat Tulsian and CA Dr. C. Tulsian (2014).

REFERENCE BOOKS:

R1 - Advanced Accountancy – Edition: 18 - Kalayani Publication - Narang and S.P. Jain (2014).

R2 - Accounting – David Horner and Leanna Oliver – Collings - I Edition – 2018

R3 - Financial Accounting – Edition 2016 - Margham Publication – T. S. Reddy & Dr. A. Murthy

MICROECONOMICS

Course Title : MICROECONOMICS	Course Code : 13B
Semester : I	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits :6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com # - Semester End Exam	

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Provide knowledge on the basic economic problem and Production Possibility curve	PO1, PSO3	11L + 11P	Understand
CO2	Gain insights on allocation of resources, Demand and Supply	PO1, PSO3	11L + 11P	Apply
CO3	In depth knowledge on prices, price determination and price elasticity of demand	PO1, PSO3	7L + 7P	Apply
CO4	Understand on market economic system and market failure	PO1, PSO3	7L + 7P	Apply
CO5	Provide knowledge on micro economic decision makers	PO1, PSO3	12L + 12P	Understand
CO6	Understand on firms and market production	PO1, PSO3	12L + 12P	Understand

UNIT I

(LECTURE HOURS: 22)

THE BASIC ECONOMIC PROBLEM: The Nature of Economic Problem: Finite Resources and Unlimited Wants (Resources, The economic problem, Scarcity, The continuing nature of the economic problem, The economic problem in different contexts) - Economic goods and Free Goods (Economic goods, Free goods) - Factors of Production: Importance of Factors of Production (Land, Labour, Capital, Enterprise) - Mobility of Factors of Production (The mobility of land, The mobility of labour, The mobility of capital, The mobility of enterprise) - Quantity and Quality of the Factors of Production (The quantity of land, The quality of land, The quantity of labour, The quality of labour, The quantity of capital, The quality of capital, The quantity of enterprise, The quality of enterprise) - Payments for factors of Production (Rent, Wages, Interest, Profit) - Opportunity Cost: Meaning of Opportunity Cost (Meaning) - Influence of Opportunity Cost on Decision Making (Opportunity Cost and Consumers, Opportunity Cost and Workers, Opportunity Cost and Producers, Opportunity Cost and Government and Economic goods and Free goods) - Production Possibility Curve: A Production Possibility Curve (Meaning) - Production Points (Inside the curve, On the curve, Outside the curve) - Movements along a PPC (Reallocation

of resources, The Shape of the PPC) - Shifts in a PPC (Causes of shifts in the PPC, Consequences of a shift in the PPC).

UNIT II

(LECTURE HOURS: 22)

THE ALLOCATION OF RESOURCES: Micro and Macro Economics: The Differences between Micro and Macro Economics (Micro Economics, Macro Economics, The connection between Macroeconomics and Microeconomics) - Decision Makers in Microeconomics and Macroeconomics (Economic Agents, The aims of decision makers) - Role of Markets in Allocating Resources: The three key allocation decisions (Fundamental economic questions, Economic system) - Different Economic Systems (Planned economic system, Mixed economic system, Market economic system) - A Market Economic System (Price mechanism, Capital intensive, Labour intensive) - The Role of Price Mechanism (Demand, Supply, Market equilibrium, Market disequilibrium) – Demand: Definition of Demand (Definition) - Demand and Price (Inverse relationship) - Individual and Market Demand (Market demand, Aggregation, A demand schedule, A demand curve, The effect of a change in price on demand) - Conditions of Demand (Changes in demand, Shifts in the demand curve, Increase in demand, Decrease in demand, Causes of changes in demand) – Supply: Definition of Supply (Definition) - Supply and Price (Direct relationship) - Individual and Market Supply (Market supply, Aggregation, A supply schedule, A supply curve, The effect of a change in price on supply) - Conditions of Supply (A change in supply, Shifts in the supply curve, Increase in supply curve, Decrease in supply curve, Causes of changes in supply).

UNIT III

(LECTURE HOURS: 28)

THE ALLOCATION OF RESOURCES: Price Determination: How prices are determined? (Low price, High price), Market Equilibrium (Equilibrium price) - Moving from Market Disequilibrium to Market Equilibrium (Excess supply, Disequilibrium, Excess demand) - Price Changes: The Effect of Changes in Demand (Price changes) - The Effect of Changes in Supply (Changes in supply) - Changes in Demand and Supply (Conditions of demand and supply).

Price Elasticity of Demand (PED): Definition of Price Elasticity of Demand (Definition and Abbreviation) - Calculating PED (Calculation of percentage change in quantity demanded, The percentage change in price) - Interpretation of PED (Signs) - Elastic and Inelastic Demand (Elastic demand and Inelastic demand) - Determinants of PED (Factors, Differences in PED, Other degrees of elasticity) - Changes in PED (Variation of PED, The effect of an increase in demand on PED, The effect of a decrease in demand on PED) - Implications of PED for Decision Making (Reasons) - Price Elasticity of Supply (PES): Definition of Price Elasticity of Supply (Definition and Abbreviation) - Calculating PES (Calculation of percentage change in quantity supplied, The percentage change in price) - Interpretation of PES (Directly related) - Elastic and Inelastic Supply (Elastic supply and Inelastic supply) - Determinants of PES (Factors, Other degrees of PES) - Changes in PES (Effect of changes in PES) - Implications of PES for Decision Making (Reasons).

Market Economic System: Introduction to Market Economic System (Interaction of demand and supply, The importance of competition and incentives, Private and public sectors) - The

Advantages of a Market Economic System (Responsive, Reasons, Choice, costs and prices, Quality) - The Disadvantages of a Market Economic System (Cost and benefits, Competition, Respond to desires, Free riders, Advertising, Market forces, Differences in income), - Allocative efficiency (Allocative efficiency, Allocative inefficiency under production, allocative inefficiency over production) - Productive Efficiency (Productive efficient and Productive inefficiency) - Dynamic Efficiency (Meaning) - Examples of the Different Economic Systems (Examples for Mixed economy, Market economy and Planned economy, Changes in economic systems).

Market Failure: The Nature of Market Failure (Market forces) - Failure to take into account all costs and benefits (Third parties, Social costs, Social benefits, Private benefits, Private costs, External costs, External benefits, Socially optimum output) - Information Failure (Information failure to Consumers, Workers and Producers) - Merit Goods (Definition, Under consumption, The effect of subsidy) - Demerit Goods (Definition, Over consumed, Over produced) - Public and Private Goods (Public goods and its characteristics, Private goods and its characteristics) - Abuse of Monopoly Power (Monopoly, Price fixing) - Immobility of Resources (Allocative efficiency) - Short –Termism (Risk of market forces).

Mixed Economic System: A Mixed Economy (Definition, Benefits of state intervention) - Maximum and Minimum Prices (Rationing, The effect of setting a maximum price, The effect of setting a minimum price) - Government Measures to address Market Failure (Subsidies and indirect taxes, Competition policy, Environmental policies, Regulation, Nationalization and Privatization, Direct provision, Unfairness, Effectiveness of government intervention and A development of effectiveness of government intervention).

UNIT IV

(LECTURE HOURS: 24)

MICROECONOMIC DECISION MAKERS: Money and Banking: Money (Forms of Money, The functions of Money, The Characteristics of Money) - Banking (Commercial Banks, The role and importance of Commercial Banks, Other functions of Commercial Banks, The aims of Commercial Banks, Islamic Finance, Central Banks, Role and importance of a Central Bank, Independence of Central banks) – Households: Spending (Meaning, Influences on spending, Income and Consumption, Pattern of expenditure) – Saving (Meaning, Reasons for saving, Influences on saving, Income and Saving) – Borrowing (Meaning, Influences affecting the amount of borrowed money) – Workers: Factors that Influence an Individual's Choice of Occupation (Wage factors, Non-wage factors) - Wage Determination and the Reasons for Differences in Earnings (Demand and Supply, Relative bargaining power of employers and workers, Government policies, Public opinion, Discrimination) - Why Earnings of Occupations Change over Time (Change in demand and supply of labour, Changes in the supply of labour, Changes in the stages of production, Changes in bargaining power, Changes in government policy, changes in public opinion, Changes in the earnings of individuals over time) - The extent to which earnings change (Elasticity of demand for labour, Elasticity of supply of labour, Determinants of elasticity of demand for labour and supply of labour) - Specializations and Division of Labour (Meaning for specialization, Division of labour) - Trade Unions: Types of Trade Unions (Four main types of trade unions) - The Role of Trade Unions (Collective bargaining, The basis of wage

claims) - Factors affecting the strength of a Trade Union (Factors, Industrial action, Influence on the supply of labour) - Advantages and Disadvantages of Trade Union Membership (Firms and workers) - Trade Unions and the Government (Role and importance of trade unions across the world).

UNIT V

(LECTURE HOURS: 24)

MICROECONOMIC DECISION MAKERS: Firms: Classification of Firms (Classification, The stages of production, Ownership of firms, The size of firms) - Small Firms (Reasons) - Causes of the Growth of Firms (Internal growth, External growth) - Mergers (Horizontal Merger, Vertical Merger, Vertical Merger backwards, Horizontal Merger Forwards, Conglomerate Merger, The effect of a Merger on consumers) - Economies and Diseconomies of Scale (The meaning of economics of scale, The meaning of diseconomies of scale, Internal economies and diseconomies of scale, External economies and diseconomies of scale, Types of internal economies of scale, Internal diseconomies of scale, External economies of scale, External diseconomies of scale) - Firms and Production: Demand for Factors of Production (What factors of production are employed? Altering factors of production, Combining the factors of production, Factors influencing demand for capital goods, Demand for land, Factors of production and sectors of production) - Labour-intensive or Capital-intensive Production (Reasons) - Production and Productivity (Meaning) - Firms, Costs, Revenue and Objectives: Calculating the Costs of Production (Total and average total cost, Fixed costs, Average fixed cost, Variable costs, Average variable cost, Fixed and variable costs, Average total cost) - Calculating Revenue (Price, Average and total revenue of a perfectly competition firm, Average and total revenue curves of a perfectly competitive firm, Average and total revenue in a monopoly market, Average and total revenue curves of a monopoly firm) - Objectives of Firms (Survival, Growth, Social welfare, Profit satisficing, Profit maximization, Achievement of profit maximization) - Market Structure: Competitive Markets (Market structure, Competitive markets, The behavior of competitive firms, Normal profit, Supernormal profit, Performance of competitive firms,) - Monopoly Markets (Meaning, Characteristics of a monopoly, Why do monopolies arise?, Why do monopolies continue?, The behavior of monopoly, The performance of a monopoly and Occurrence of monopoly).

TEXT BOOK:

T1 – Business Economics – S. K. Singh, Published by Sahitya Bhawan Publications, Edition 2019.

REFERENCE BOOK:

R1 – Micro Economic Analysis – R. R. Barthwal, Published by New Age International Private Limited, 2011.

FINANCIAL REPORTING AND ANALYSIS

Course Title : FINANCIAL REPORTING AND ANALYSIS	Course Code : 13C
Semester : I	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits : 6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com	# - Semester End Exam

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Provide knowledge on debits and credits in recording business transaction	PO1, PSO2	7L + 7P	Understand
CO2	Provide knowledge in recording process, journal, ledger and trial balance, effects of business transaction in accounting equation	PO1, PSO2	7L + 7P	Understand
CO3	Gain insights on classification of business activities, Reporting standards, Financial Statements such as Income statement, Balance sheet and Cash flow statement	PO1, PSO2	14L + 14P	Understand
CO4	In depth knowledge on financial earnings performance of the entity, Revenue and Income Recognition, Earnings per share and analyze between companies and time periods	PO1, PSO2	12L + 12P	Apply
CO5	Comprehend on financial status of business entity it owns and owes, to evaluate various aspects of companies operating and financial performance such as liquidity and solvency	PO1, PSO2	10L + 10P	Apply
CO6	Understands cash inflows and outflows of business entity, analyze the cash flow based on operating, investing and financing activities	PO1, PSO2	10L + 10P	Apply

UNIT – I

(LECTURE HOURS: 28)

Financial Accounting: Introduction (Accounting and its importance, Accounting Year, Accounting Principles and Assumptions, Accounting Equation) - Recording Process (Debit and Credit, Steps in Recording Process, Posting Journal, Ledger) - Trial Balance (Objectives, Limitations, Preparation of Trial Balance).

UNIT – II **(LECTURE HOURS: 28)**

Classification of Business Activities: Business Activities (Operating, Investing, Financing)
Reporting Standards: Generally Accepted Accounting Principles (GAAP) (Understandability, Relevance, Reliability and Comparability) - International Financial Reporting Standard (Framework, Reporting and accounting treatment of various items, International Accounting Standards Board (IASB)) - **Various Financial Statements:** Balance Sheet (The Sources and Application of Funds, Snapshot of what the company owns and what it owes to various stakeholders) - Income Statement (Report card, Different views of Profit, Income and Expense Booking) - Cash Flow Statement (Inflow and Outflow of Operating, Investing and Financing activities).

UNIT – III **(LECTURE HOURS: 24)**

Understanding Income Statements: Introduction - (Depreciation and Amortization, Revenue Recognition, Expenses Recognition, Non-Recurring items) - EPS in Income Statement (Calculation of Basic and Diluted EPS) - Analysis of Income Statements (Common-Size Income Statements & Other Comprehensive Income).

UNIT – IV **(LECTURE HOURS: 20)**

Understanding Balance Sheets: Introduction (Sources and Application of Fund, Current Assets and Current Liabilities, Non-Current Assets and Liabilities) - Balance Sheet Analysis (Common-Size Balance Sheet, Liquidity and Solvency Ratios).

UNIT – V **(LECTURE HOURS: 20)**

Understanding Cash Flow Statements: Introduction - (Components, Uses and Limitations) - **Cash Flow Statement Analysis:** Preparation of Cash Flow Statement (Direct and Indirect Cash Flow statement, Cash Flow ratios).

TEXT BOOK:

T1 - Thomas R. Robinson and et al., 2009, International Financial Statement Analysis, John Wiley & Sons, Inc. 2nd Edition.

REFERENCE BOOKS:

- R1 - Weygand and et al., 2012, Accounting Principles, John Wiley & Sons, Inc. 10th Edition.
- R2 - Narayanaswamy, 2008, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd., 3rd Edition.
- R3 - Martin Fridson and Fernando Alvarez, 2011, Financial Statement Analysis, John Wiley & Sons, Inc., 4th Edition.
- R4 - Subramanyam and John J. Wild, 2009, Financial Statement Analysis, McGraw-Hill, 10th Edition.

BUSINESS STATISTICS

Course Title : BUSINESS STATISTICS	Course Code : 13P
Semester : I	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits : 6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com	# - Semester End Exam

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Recognize trends, detect outliers, and summarize data sets	PO1-4, PSO3	6L + 6P	Understand
CO2	Analyze relationships between variables	PO1-4, PSO3	6L + 6P	Apply
CO3	Craft sound survey questions and draw conclusions from population samples	PO1-4, PSO3	12L + 12P	Apply
CO4	Develop and test hypotheses	PO1-4, PSO3	12L + 12P	Apply
CO5	Implement regression analysis and other analytical techniques in Excel	PO1-4, PSO3	12L + 12P	Apply
CO6	Interpret data to inform business decisions	PO1-4, PSO3	12L+ 12P	Apply

UNIT - I

(LECTURE HOURS: 24)

Describing and Summarizing Data: Introduction (Analyzing Box office Revenues) - Visualizing Data (Recognizing Patterns, Histograms, Outliers) - Descriptive Statistics (Central values for Data, Conditional Means, Percentiles, Variability, and Descriptive statistics in Excel, Coefficient of Variation.) - Relationships between Two Variables (Scatter Plots, Correlation, Hidden Variables, Time Series).

UNIT - II

(LECTURE HOURS: 24)

Sampling and Estimation: Introduction (Sampling at Amazon) - Creating Representative and Unbiased Samples (Samples Vs Population, Sample size, Avoiding Bias) - The Normal Distribution (Rules of thumb, The Normal function NORM.DIST, The Normal function NORM.INV, The central limit theorem) - Confidence Intervals (Estimating the Population Mean, Large Samples, Small Samples, Choosing a sample size, Estimating the Population Proportion) - Amazon's Inventory Sampling (Amazon's Inventory Sampling).

UNIT – III

(LECTURE HOURS: 24)

Hypothesis Testing: Introduction (Amazon's use of Hypothesis Testing) - Designing and Performing Hypothesis Tests (Developing Hypothesis, Constructing a range of likely Sample Means, using p-values, Type I and Type II Errors, One sided testing, Comparing two populations) - Improving the Customer Experience (The Shopping Cart A/B test, The Arrow A/B test, The Magazine A/B test).

UNIT - IV

(LECTURE HOURS: 24)

Single Variable Linear Regression: Introduction (Regression at Disney Studios) - Regression Line (Visualizing the Relationship, The Best Fit Line, The Structure of the Regression Line) - Forecasting (Point Forecasts, Prediction intervals) - Interpreting the Regression Output (Quantifying Predictive Power, Testing for a Significant Relationship, R-square vs. p-value, Residual Analysis) - Performing Regression Analysis (Regression Analysis in Excel, Using Dummy Variables) - Forecasting Home Video Units (The Disney Studio Model, Just a starting point).

UNIT – V

(LECTURE HOURS: 24)

Multiple Regression: Introduction (Multiple Regression at Caesars) - Multiple Regression equation (Single Vs Multiple Regression, Interpreting the Multiple Regression Equation, Forecasting) - Adapting concepts from Single Regression (Adjusted R-square, Residual Analysis, Testing for Significance of Variables,) - Performing Multiple Regression Analysis (Multiple Regression Analysis in Excel) - New Concepts in Multiple Regression (MultiCollinearity, Dummy Variables, Lagged Variables) - The Caesars Staffing Problem (Developing the Model, Analyzing the Results, Improving the Model).

REFERENCE BOOKS:

R1 - Business Analytics | Edition: | Harvard Business School | Janice Hammond

R2 - Open Intro Statistics (Third Edition) by David M Diez, Christopher D Barr, Mine Cetinkaya - Rund | Edition:3 | Open Intro Statistics | Christopher D Barr AND David M Diez AND Mine Cetinkaya (2017)

R3 - An Introduction to Statistical Learning with Applications | Edition:1 | Springer | Daniela Witten AND Gareth James AND Robert Tibshirani AND Trevor Hastie (2013)

EMPLOYABILITY SKILLS I

Course Title : EMPLOYABILITY SKILLS I	Course Code : -
Semester : I	Course Group : PG
Teaching Scheme in Hrs (L:T:P) : 2 :0:0	Credits :
Map Code : NIL	Total Contact Hours : 30
CIA : 50 Marks	SEE # : -
Programme: All I PG	# - Semester End Exam

Course Outcome (COs)

No.	After completion of this course, the students will be able to	POs & PSOs	Cl. Ses	CL
CO1	Identify action verbs and 'Be' verbs	PO2	3	Apply
CO2	Frame sentences in the correct format	PO2	3	Apply
CO3	Use correct tense forms in writing and write paragraphs	PO2	6	Understand
CO4	Participate in Just A Minute activity confidently	PO2	6	Apply
CO5	Participate discussions and present a prepared speech.	PO2	6	Apply
CO6	Understand and relate their strengths, weaknesses, opportunities and threats.	PO4	6	Understand

UNIT: I

LECTURE HOURS: 6

Orientation & ELT -Introduction about the training program and Entry Level Test discussion (Objective, duration and syllabus of the course are discussed.) An entry level test is also conducted. **Verbs**-Action verbs & 'Be' verbs (Basic understanding of verbs and usage of action verbs and 'Be' verbs in sentences.) **Building Sentences**-Framing sentences (Learning how to frame sentences and word sequences)

UNIT: II

LECTURE HOURS: 6

Tenses & Writing Skills- Present actions (Activity to learn where and how to use verbs in

their present tense forms.) - Past actions (Activity to learn where and how to use verbs in their past tense forms.) - Future actions (Activity to learn where and how to use verbs in their future tense forms.) - Paragraph Writing (Learning and practicing how to write paragraphs).

UNIT: III

LECTURE HOURS: 6

Just A Minute- Rules of JAM (How to prepare and perform in JAM?)- Practice (Prepared JAM sessions)

UNIT: IV

LECTURE HOURS: 6

Idea Presentation- Concept & Preparation (How to prepare for an idea presentation?)- Practice (Presentation of the prepared idea)-**Personality Analysis** -Concept & Demo (Learning how to analyze a personality) - Practice- Team presentation of analysis of a personality

UNIT: V

LECTURE HOURS: 6

Casual Discussion- Rules to be followed & Demo (How to participate in a casual discussion? / Do's and Don'ts of a casual discussion)- Practice (Correction, Evaluation & Feedback).

Text Book

- Developing Writing Skills | Edition: 4 | Kavitha Offset Printers | RVS Training Academy (2018)

Reference Book

- Wren & Martin Grammar Book

Assessment

1. Written assessment for 25 Marks – Model Examination
 - a. Paragraph Writing – 7 marks
 - b. Idea presentation – 8 marks
 - c. Personality analysis – 10 marks
2. Online assessment for 25 marks – Model Examination

SEMESTER – II

MACROECONOMICS

Course Title : MACROECONOMICS	Course Code : 23A
Semester : II	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits :6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com	# - Semester End Exam

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Understand the concept of Government and macroeconomy	PO1, PSO3	11L + 11P	Understand
CO2	Gain insights on Fiscal policy and monetary policy	PO1, PSO3	11L + 11P	Understand & Apply
CO3	Acquire in depth knowledge on the indicators of living standards and poverty	PO1, PSO3	7L + 7P	Apply
CO4	Understand the factors affecting the growth of population and differences in economic development between countries	PO1, PSO3	7L + 7P	Understand
CO5	Provide knowledge on international trade and globalization	PO1, PSO3	12L + 12P	Understand & Apply
CO6	Understand about foreign exchange rates and current account balance	PO1, PSO3	12L + 12P	Understand

UNIT – I

(LECTURE HOURS: 22)

GOVERNMENT AND THE MACRO ECONOMY: The role of Government: Factors the influence the role of government (Government intervention) - The Government's influence on the local economy (Local Governments) - The functions of Government at local and National levels (The Government as a producer, The Government as an employer) - The role of the Government at an International level (Trade blocks, Free International Trade) - The Macroeconomic aims of Government: Governments' Macroeconomic aims (Economic Growth, Low unemployment, Price stability, Redistribution of income) - Possible conflicts between Macroeconomic aims (Priority) - Supply-side Policies: Supply-side policy measures (Improving education and training, Lowering direct taxes and increasing incentives, Deregulation, Privatization, Labour market reforms, Subsidies) - Effects of supply-side policy on government macroeconomic aims (Increasing the effectiveness of Macroeconomic policies) - Economic Growth: Definition and measurement of economic growth (Gross Domestic Product, The methods of calculating GDP, Nominal and real GDP, Real GDP per head) – Recession (Causes of recession, Consequences of recession) – Causes and Consequences of economic growth (Causes of economic growth, Consequences of economic growth, Economic growth rate) – The policies to promote economic growth (Policies).

UNIT – II

(LECTURE HOURS: 22)

GOVERNMENT AND THE MACRO ECONOMY: Fiscal policy: The budget (Budget, Budget Deficit, Budget Surplus) - The reasons for Government spending (Reasons) - The reasons for levying taxation (Reasons) - The main categories of taxes (Direct taxes, Indirect taxes, Progressive tax, Proportional tax, Regressive tax - The main types of taxes - Income tax, Corporation tax, Capital gain tax, Inheritance tax. Local taxes) - The principles of taxation (Principles) - The impact of tax (Tax base and tax burden, Impact of taxation, The impact of direct taxes, Changes in taxes) - Fiscal policy and the budget (Fiscal policy) - The effects of fiscal policy on government macroeconomic aims (Expansionary fiscal policy, Contractionary fiscal policy) - Monetary policy: The money supply (Meaning) – Meaning of Monetary policy (Meaning, Changes in the money supply, Changes in the rate of interest, changes in the exchange rate) - The effects of monetary policy on government macroeconomic aims (Expansionary monetary policy, Contractionary monetary policy) - Employment and Unemployment: Employment, Unemployment and Full employment (Employed and Unemployed) - Changes in the patterns of employment (Industrial structure, Proportion of women in employment, Proportion of workers in the private and public sectors, Full time and part time work, Employed and self-employed Informal and Formal economies, High and low quality employment, Flexible employment) - Changes in the levels of employment (The labour force participation rate) - The measures of unemployment (Claimant count, Labour force survey measure) - The causes and types of unemployment (Frictional unemployment, Structural unemployment, Cyclical unemployment, Stocks and flows of unemployment) - The consequences of unemployment (The effects of the unemployed, The effects on firms, The effects on the economy) - The policies to reduce unemployment (Policies) - Inflation and Deflation: The definition of inflation and deflation (Definitions) - Measurement of inflation and Deflation (Constructing a price index, Constructing a weighted price index) – The causes of inflation (Cost–push inflation, Demand–pull inflation) - The consequences of inflation (The harmful effects of inflation, The beneficial effects of inflation) - Policies available to control inflation (Policies) - The causes of deflation (Causes) - The consequences of deflation (Consequences) - Policies available to control deflation (Policies) - Policy conflicts (Policy measures).

UNIT – III

(LECTURE HOURS: 28)

ECONOMIC DEVELOPMENT: Living standards: Indicators of living standards (Real GDP per head as an indicator of living standards, Comparing living standards between countries, Human Development Index, Genuine Progress Indicator, Other measures) - Comparing living standards and income distribution (Measures of income and wealth inequality, The causes of differences in living standards and income and wealth inequality) - Poverty: Absolute and relative poverty (Meaning) - The causes of poverty (Causes) - Possible government policy measures to reduce poverty (Possible measures, Measures to raise living standards, Government policies on the distribution of income and wealth) - Population: Factors that affect population growth (Immigration, Birth rate, Death rate, Net immigration) - The reasons for different rates of population growth (Infant mortality rate, Net migration) - The effects of changes in the size and structure of populations (Population structures, The optimum population, The effects of an increase in population, Ways of reducing the birth rate, the consequences of an ageing population, Ways of coping with an ageing population, Internal migration, The effects of net emigration) - Differences in economic development between countries: Economic Development (The different stages of economic development, Measures of economic development) - Causes of differences in economic development between countries (Causes, Why government seek to achieve

economic development, The conditions for economic development) - The impacts of differences in economic development between countries (The problems facing economies with relatively low economic development, Measures to promote economic development).

UNIT – IV

(LECTURE HOURS: 24)

INTERNATIONAL TRADE AND GLOBALISATION: International specialization: Specialization of countries at National level (Meaning) - Advantages and Disadvantages of Specialization at a National level (The advantages and disadvantages of consumers, The advantages and disadvantages for firms, The advantages and disadvantages for the economy) - Free trade and protection: Globalization (Meaning, Reasons, The consequences of globalization), Role of multinational companies (Role) - The benefits of free trade (Benefits), Methods of protection (Methods) - The reasons for and consequences of protection (Reasons).

UNIT – V

(LECTURE HOURS: 24)

INTERNATIONAL TRADE AND GLOBALISATION: Foreign exchange rates: A foreign exchange rate (A foreign exchange rate, A floating exchange rate) - The determination of a foreign exchange rate in a foreign exchange market (Foreign Direct investment, The reasons for the demand and supply of currency in a foreign exchange market) - The causes of exchange rate fluctuations (Causes) - The consequences of a change in the exchange rate (Consequences) - The advantages and disadvantages of floating and fixed exchange rates (The advantages and disadvantages of floating exchange rates, The advantages and disadvantages of fixed exchange rates, International competitiveness) - Current account of balance: Structure of the current account (The meaning of the balance of payments, The components of the current account, Calculation of deficits and surpluses on the current account of the balance of payments, Changes in exports and imports) - The causes of a current account deficit (Causes) - The consequences of a current account deficit (Consequences) - The causes of a current account surplus (Causes) - The consequences of a current account surplus (Consequences) - Policies to achieve balance of payments stability (Measures to correct a current account deficit, Measures to correct a current account surplus).

TEXT BOOK:

T1 – Business Economics – S. K. Singh, Published by Sahitya Bhawan Publications, Edition 2019.

REFERENCE BOOK:

R1 – Micro Economic Analysis – R. R. Barthwal, Published by New Age International Private Limited, 2011.

EXCEL FOR MANAGERS – I

Course Title : EXCEL FOR MANAGERS – I	Course Code : 23P
Semester : II	Course Group : M
Teaching Scheme in Hrs. (L: T:P) :4:0:4	Credits : 6
Map Code : NIL	Total Contact Hours : 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): 50 Marks
Programme: M.Com # - Semester End Exam	

Course Outcome

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Be familiar with Excel features & functions that are frequently used to solve business problems	PO-1-3, PSO1, PSO2 & PSO4	14L +14P	Understand & Apply
CO2	Design multiple Charts to use during the appropriate business situations and presentations	PO-1-3, PSO1, PSO2 & PSO4	12L +12P	Apply
CO3	Estimate financial calculations such like EMI, Financial Planning, Depreciation, CAGR for given data sets	PO-1-3, PSO1, PSO2 & PSO4	7L + 7P	Apply
CO4	Demonstrate Pivot Tables and use of Filters, Creating views for various segments of Marketing.	PO-1-3, PSO1, PSO2 & PSO4	7L + 7P	Analyze
CO5	Generate Financial Statement Building using Linkages and Financial Planning for Individuals	PO-1-3, PSO1, PSO2 & PSO4	10L + 10P	Apply
CO6	Design dynamic dash boards using logical functions	PO-1-3, PSO1, PSO2 & PSO4	10L + 10P	Analyze

UNIT – I

(LECTURE HOURS: 28)

Basics Revisiting & Functions (Linkages in Excel files, Basic usage of Microsoft Excel) - **Functions in Excel:** Data Formatting Functions (Formatting text, numbers, contents) – Data Representation Functions (Formulas) - Data Analysis Functions (Queries) - Financial Functions (Calculation of financial data).

UNIT – II

(LECTURE HOURS: 24)

Data Representation using Charts: Various types of charts (Line chart, Bar chart, Column charts, Pie Charts, Area Charts, Stock Charts, 2-D and 3-D charts, Usage of charts).

UNIT – III**(LECTURE HOURS: 28)**

Applications of Excel in Management: Financial Statement Linkages (Company Model Building) - **Time Value of Money Applications** - Loan Schedule Creation (EMI Calculations) - EMI (Effect of change of parameters on EMI and Tenure) - Net Present Value (Calculations) - Internal Rate of Return (Calculation) – Project Finance Basics (Financial Modelling) - **Applications in Financial Planning** (Goal Based financial planning, Retirement Planning, Investment Returns Requirement Analysis) - Applications in Marketing Domain (Pivot Tables and use of Filters, Creating views for various segments of Marketing) - **Scenario Analysis** (Stress testing of models).

UNIT – IV**(LECTURE HOURS: 20)**

Case Studies 1: Financial Statement Building & Linkages – Impact of changes in various segments of financial statements (Creating a balanced Balance Sheet and a completely dynamic financial model) - **Financial Planning** - Case study (Hypothetical client with financial requirements analysis and portfolio recommendation for achieving the required risk return profile).

UNIT – V**(LECTURE HOURS: 20)**

Case Studies 2: Analysis of database - Analysis of a database using various tools and functions (Create and present the requisite view for the users) - **Charting for Performance Evaluation and Representation** - Creation of reports to be shown to management (Report regarding performance of entities using various charts).

TEXT BOOK:

T1 - Curtis.D. Frye, 2010, Step by Step – Microsoft Excel, Microsoft Press, Washington.

REFERENCE BOOKS:

R1 - Greg Harvey, 2010, Microsoft Excel, All-in-One for Dummies, John Wiley Publishing, Indiana.

R2 - John Walkenbach, 2013, Microsoft Excel Formulas, Misl-Wiley

APPLIED FINANCIAL STATEMENT ANALYSIS

Course Title: APPLIED FINANCIAL STATEMENT ANALYSIS	Course Code : 23B
Semester : II	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits :6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com	# - Semester End Exam

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Attains knowledge on financial statements such as Income statement, Balance sheet, Cash flow statement and its inter linkages	PO1-3, PSO1 & PSO2	12L+12P	Understand
CO2	Provides information about the financial health of the company and its future prospects to shareholders and potential investors	PO1-3, PSO1 & PSO2	12L+12P	Understand
CO3	Comprehend and evaluate the various aspects of company's operating and financial performance such as efficiency, liquidity, profitability and solvency	PO1-3, PSO1 & PSO2	12L+12P	Apply
CO4	Analyze company's operational efficiency and manage the relationship between a firm's short-term assets and short-term liabilities	PO1-3, PSO1 & PSO2	12L+12P	Apply
CO5	Gains information about the changes in financial position, dividend, stock split, bonus shares of the company that is useful to wide range of users in making decisions	PO1-3, PSO1 & PSO2	6L+6P	Understand/ Apply
CO6	Analysis of financial statement of select company	PO1-3, PSO1 & PSO2	6L+6P	Analysis

UNIT – I

(LECTURE HOURS: 24)

Financial Statements: The three financial statements (Balance Sheet, Income Statement, Cash Flow Statement) - Balance Sheet (Sources of Funds and Application of Funds, Kinds of Assets, Kinds of Liabilities) - Income Statement (The different views of profit, Income and Expense Booking) - Cash Flow (Cash Flow from Operating Activities, Cash Flow from Investing Activities, Cash Flow from Financing Activities) - Their need and linkages (Short

exercise on Financial statement Linkages) - Individual elements of financial statements (Each line item of Income statement, Balance sheet and Cash flow statement).

UNIT – II

(LECTURE HOURS: 24)

Annual Report Analysis – Reading an annual report for a listed entity (Introduction to annual report, Glance through an annual report) - Parts of annual reports (Letter to Shareholders, Financial Highlights, Management Discussion and Analysis, Financial Statements – Standalone and Consolidated) - Financial Highlights (Operational highlights of at a glance) - Directors' Report (Board report about years' performance of the company) - Management Discussion and Analysis (The company and the industry segments it operates in, The outlook for the economy and industry, In some cases, companies give a SWOT Analysis for themselves, Performance of the company, and data surrounding that) - Standalone and Consolidated Financial Statements (Each line items of financial statements) - Notes to Financial Statements (Analysis of each components in the financial statements) - Related Party Transactions (Understanding of Transfer of resources or obligation between a company and a related party).

UNIT – III

(LECTURE HOURS: 24)

Financial Ratios: Recap of Ratio Calculations (Concept and Usage of ratios)
Types of Ratios: Major types of ratios - Profitability Ratios (Operating and Net profit Margin) - Return Ratios (Return on Capital Employed, Return on Long Term Asset, and Return on Net worth) - Liquidity Ratios (Current ratio, Quick ratio) - Stability Ratios (Debt Equity Ratios) - Efficiency Ratios (Inventory Turnover, Receivables Turnover, Assets Turnover) - Other Ratios (Growth ratios). **Financial Ratios Interpretations:** Interpretation of trends in ratios (Analysis of a financial ratio by comparing it to the same ratio in previous years) - Analysis of Sectors using Ratios (Using Ratio Analysis to Compare Different Companies).

UNIT – IV

(LECTURE HOURS: 24)

Working Capital Analysis: Working Capital Calculation (Understanding of working capital) - Impact of Working Capital on businesses (Impact of Working capital on Profitability, Assets level) - Negative vs Positive Working Capital (Advantages and Disadvantages)
Analyzing working Capital: Perspective of the banker and owner in analyzing working capital (Strategy: Low level of current asset, High level of current Asset) - Cash Conversion Cycle (Days Notation: Receivable days, payable days, inventory days). **Management of individual components:** Receivables (Receivable turnover ratio) - Inventory (Inventory Turnover ratio) - Cash and Payables (Payable Turnover ratio) - Cases in Working Capital Management (Problems).

UNIT – V

(LECTURE HOURS: 24)

Quality of Financial Reporting: Corporate Governance (Understanding corporate governance) - Importance of Good Financial Reporting (Accounting quality important) - Introduction to reporting standards (Accounting Standards and its important) - Inferior

quality of financial reporting (Inaccurate, misleading, or incomplete information) - Impact on Stock Price (Impact of quality financial reporting in stock price). **Project:** Detailed Financial Statement Analysis of a company using the concepts discussed (Project).

Text Books

1. Charles H. Gibson (2009), Financial Reporting and Analysis, 11th Edition, South-Western Cengage Learning, USA.
2. John J. Wild and K. R. Subramanyam, Financial Statement Analysis, 10th Edition

Reference Books

1. Michael A. Broihahn, Wendy L. Pirie, Elaine Henry, Thomas R. Robinson, International Financial Statement Analysis.
2. Stephen H. Penman, Financial Statement Analysis and Security Valuation (English) 4th Edition

FINANCIAL MANAGEMENT

Course Title : FINANCIAL MANAGEMENT	Course Code : 23C
Semester : II	Course Group : M
Teaching Scheme in Hrs (L:T:P) : 4:0:4	Credits :6 Credits
Map Code : NIL	Total Contact Hours: 120
Formative Assessment (CIA) : 50 Marks	Summative Assessment (SEE): : 50 Marks
Programme: M.Com # - Semester End Exam	

No	Course Outcome	POs & PSOs	Cl. Ses	CL
CO1	Understand the fundamental concepts of Finance for its effective application in financial decision making and apply future value and present value concepts to single sums, mixed streams, and annuities.	PO2 & PSO1	12L+12P	Understand, Apply
CO2	Identify relevant cash flows for capital budgeting projects and apply various methods to analyze projects.	PO2 & PSO1	17L+17P	Apply
CO3	Valuation of Fixed Income Securities and Common stock valuation.	PO2 & PSO1	12L+12P	Apply
CO4	Understanding Risk and Return in Portfolio Investments and Diversification	PO2 & PSO1	6L+6P	Apply
CO5	Applying the concept of risk, its measurement for single assets and portfolios, various types of risk, the source and use of betas, and the CAPM and SML.	PO2 & PSO1	6L+6P	Apply
CO6	Understanding the role of short-term financial management through Discussions on Working Capital	PO2 & PSO1	7L+7P	Understand, Analyze

UNIT – I

(LECTURE HOURS: 24)

Introduction to Finance: Fundamental challenges of finance (Valuation of Assets, Management of Assets) - A framework for financial analysis (Firms operation, Financial Manager Financial markets), Six principles of finance (1. Cost is always attached 2. Stockholders Want 3. Everyone acts to satisfy their interest first 4. Demand and Supply matters 5. Financial markets are highly adaptive and competitive 6. Risk Analysis is important). **Time Value of Money:** Present value (PV calculations) - Net present value (NPV Calculation) - Discount rates and Future Value (Problems) - Compound interest (Compounding, Effective interest rate problems) - Annuity and perpetuity (Future value of annuity and present value of annuity and Constant Cash flows till infinity).

UNIT – II

(LECTURE HOURS: 34)

Capital Budgeting: Capital budgeting criteria (Accounting Rate of Return Method, Pay Back Period, Discounted Cash Flow Techniques, Net Present Value Method, Internal Rate of Return or Yield Method, Profitability Index or Benefit Cost Ratio, Terminal Value Method) - Mechanics of NPV calculations (Present value of future cash inflow and Cash outflow) - NPV rule (1. Only the cash flow is relevant and should be discounted 2. Always estimate cash flows on an incremental basis 3. Be consistent with the treatment of inflation 4. Separate investment and financing decisions) - Cash Flow Calculations (Problems) - Discount Rates (Cost of Capital, Cost of Equity, Cost of Debt, WACC) - Project interactions (Basic issues and solutions).

UNIT – III

(LECTURE HOURS: 24)

Valuation – I: Fixed-Income Securities: Fixed-income markets (Government bonds, corporate bonds, and Treasury bills) - Term structure of interest rates (Difference between the interest rates of different maturity - Zero coupon yield curve and government bond yield curve) - Market conventions (Face Value Convention, Interest Rates are Semi-Annual, Day Count Conventions, Interest Payments) - Properties of bond prices (Coupon rate, Par value, Yield to Maturity, Periods of Maturity) - Measuring and hedging interest rate risk (Duration of a bond) - Inflation risk (Inflation rate) and credit risk (default risk). **Valuation – II: Common Stocks Valuation:** Discounted cash flow (DCF) model (Present value of the Cash flows) - Earnings per share (EPS) (Valuation ratios: Profit per outstanding share of stock) - Price-to-earnings ratio (P/E) (Relative Valuation) - Discount rates (Interest rate used in discounted cash flow (DCF) analysis to determine the present value of future cash flows).

UNIT – IV

(LECTURE HOURS: 24)

Risk and Return: Introduction to Risk and Return (Factors affecting the decision: Uncertainty, Time and Liquidity) - Historical asset returns (Calculation of Return and Expected return) Risk/reward trade-off Risk Analytics (High risk, high return) - Measures of risk (Beta, Sharp ratio, Standard deviation) - Risk and investment horizon Portfolio Theory (Harry Markowitz's Modern Portfolio management theory, Sharpe's theory of portfolio management, and the Capital Asset Pricing Model) – Diversification (Diversification of risk) - Systematic and idiosyncratic risk (Market risk, Company or industry specific risk) - Portfolio optimization (Diversification Optimal Portfolio) - Efficient risk/return trade-offs (Efficient frontier CML) -The Capital Asset Pricing Model (calculating the required rate of return, discount rate or cost of capital).

UNIT – V

(LECTURE HOURS: 14)

Working Capital: Discussions on Working Capital (Understanding of working capital: Relevance of current assets and current liabilities) - Importance of working capital (1. Improves liquidity and solvency position, 2. Improve credit worthiness, 3. Dividend payment 4. Continuity in business operation 5. Repayment of loan) - Negative vs Positive working

capital (Understanding Positive and Negative working capital and requirements to have negative working capital) - Working Capital decisions for firms (Working capital Management: Management of receivables, Inventories and Payables) - Working Capital Financing (Trade Credit, Working Capital Loans, Purchase / Discount of Bills, Bank Guarantee, Letter of Credit, Factoring).

Text Books

1. Brealey, Myers et.al, 2014, Principles of Corporate Finance, 11th Edition, McGraw Hill Education, New Delhi.

Reference Books

1. Aswath Damodran, 2012, Applied Corporate Finance, 3rd Edition, John Wiley and Sons
2. Ross, Westerfield et.al, 2014, Corporate Finance, 10th Edition, McGraw Hill Education, New Delhi.

EMPLOYABILITY SKILLS II

Course Title : EMPLOYABILITY SKILLS II	Course Code : -
Semester : II	Course Group : PG
Teaching Scheme in Hrs (L:T:P) : 2 :0:0	Credits :
Map Code : NIL	Total Contact Hours : 30
CIA : 50 Marks	SEE # : -
Programme: All I PG	# - Semester End Exam

Course Outcomes (COs)

No.	Course Outcome(Cos): After completion of this course, the students will be able to	POs & PSOs	Cl. Ses	CL
CO1	Comprehend relationships between ideas and make inferences and predictions about spoken discourse.	PO3	6	AP
CO2	Produce academic vocabulary appropriately oral and in writing and summarize / paraphrase information in a text.	PO2	6	AP
CO3	Augment language fluency and confidence in communication skill.	PO2	3	AP
CO4	Produce appropriate vocabulary and correct word forms and use a variety of accurate sentence structures; produce accurate grammatical structures.	PO2	3	AP
CO5	Acquires satisfactory competency in use of grammar.	PO3	6	AP
CO6	Enhance the Verbal Skills in the application of grammar in Placement Tests and Competitive Exam.	PO3	6	AP

UNIT: I

LECTURE HOURS: 6

Listening Skills - Shadowing (Speaking with confidence, fluency, and emotions) - Listening Comprehension (Listen to the passage and answer the questions)

UNIT: II

LECTURE HOURS: 6

Reading Skills - Reading Comprehension (Read the passage and answer the questions given) - Practice (Newspaper / novel reading in the classroom)

UNIT: III**LECTURE HOURS: 6**

Speak up - Just a Minute (Correction, evaluation and feedback) - Motivational Talk (Correction, evaluation and feedback) - **Writing Skills** - Paragraph Writing (Sample and exercise) – Practice (Exercise)

UNIT: IV**LECTURE HOURS: 6**

Verbal Ability I - Grammar & Usage (Tenses, S-V Agreement & Punctuations) - Sentence Correction (Finding out the error in the given sentence)

UNIT: V**LECTURE HOURS: 6**

Verbal Ability II - Interchanged Words (Structuring a sentence to a correct form) - Logical Sequencing (Logical ordering of the sentence to form a meaningful paragraph)

Text Books:

Developing Reading Skills | Edition: 5 | Kavitha Offset Printers | Hyacinth Pink (2018)

Developing Writing Skills | Edition: 5 | Kavitha Offset Printers | Hyacinth Pink (2018)

Verbal Ability | Edition: 5 | Kavitha Offset Printers | Hyacinth Pink (2018)