

गोंय विद्यापीठ

ताळगांव पठार,

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(Accredited by NAAC)

GU/Acad -PG/BoS -NEP/2024/392

Date: 05.08.2024

CIRCULAR

The approved Syllabus of Semester I to X of the **Master of Commerce (Integrated)** Programme approved by the Standing Committee of the Academic Council in its meeting held on 10th & 11th May 2024 is enclosed.

The Dean/ Vice-Deans of the Goa Business School are requested to take note of the above and bring the contents of the Circular to the notice of all concerned.

(Ashwin V. Lawande)

Deputy Registrar – Academic

To,

1. The Dean, Goa Business School, Goa University.
2. The Vice-Deans, Goa Business School, Goa University.

Copy to:

1. The Chairperson, BOS in Commerce.
2. The Controller of Examinations, Goa University.
3. The Assistant Registrar, PG Examinations, Goa University.
4. Directorate of Internal Quality Assurance, Goa University for uploading the Syllabus on the University website.

**Programme Structure for Semester I to X, Post Graduate Programme – Masters of Commerce (Integrated)
(Professional Accounting & Financial Analysis)**

Semester	Major -Core	Minor	MC	AEC	SEC	I	D	VAC	Total Credits	Exit
I	COI-100 Financial Accounting (4)	COI-111 Business Economics (4)	COI-131 Business Laws (3)	To be opted from the available ability enhancement courses approved by the respective Board of Studies (2)	COI-141 Business Mathematics (3(1T+2P))			To be opted from the available common value-added courses approved by the respective Board of Studies (2)	20	
II	COI-101 Accounting (4)	COI-112 Income Tax (4)	COI-132 Indian Financial Fiscal System (3)	To be opted from the available ability enhancement courses approved by the respective Board of Studies (2)	COI-142 Business Statistics (3(1T+2P))			To be opted from the available common value-added courses approved by the respective Board of Studies (2)	20	

III	<p>COI-200 Accounting for Special Transactions (4)</p> <p>COI-201 Auditing and Assurance (4)</p>	<p>COI-211 Tax Planning and Compliance (4)</p>	<p>COI-231 Capital Markets (3)</p>	<p>To be opted from the available ability enhancement courses approved by the respective Board of Studies (2)</p>	<p>COI-241 Introduction to MS Excel (3(1T+2P))</p>			20	
IV	<p>COI-202 Strategic Management (4)</p> <p>COI-203 Advanced Auditing (4)</p> <p>COI-204 Cost and Management Accounting (4)</p>	<p>COI-221 Indirect Taxes I (VET) (4)</p>		<p>To be opted from the available ability enhancement courses approved by the respective Board of Studies (2)</p>				20	

	COI-205 Company Law I (2)								
V	COI-300 Advanced Accounting (4) COI-301 Financial Management (4) COI-302 Managerial Accounting (4) COI-303 Company Law II (2)	COI-321 Indirect Taxes II (VET) (4)				COI-361 Internship (2)			20
VI	COI-304 Analysis of Financial Statements (4)	COI-322 Introduction to Tally (VET) (4)							20

	<p>COI-305 Financial Services (4)</p> <p>COI-306 Corporate Governance and Ethics (4)</p> <p>COI-307 Business Communication and Legal Procedures (4)</p>								
VII	<p>COI-400 Corporate Restructuring and Valuation (4)</p> <p>COI-401 Advanced Company Law (4)</p>	<p>COI-411 International Tax Laws (4)</p>						20	

	<p>COI-402 Security Analysis and Portfolio Management (4)</p> <p>COI-403 Financial Reporting (4)</p>								
VIII	<p>COI-404 Advanced Financial Management (4)</p> <p>COI-405 Advanced Management Accounting (4)</p> <p>COI-406 Derivatives Market (4)</p>	<p>COI-412 Human Resource Management (4)</p>						20	

	<p>COI-407 Environmental Social and Governance- Principles and Practice (4)</p>								
IX	<p>COI-500 Business Research Methodology (4)</p> <p>COI-501 Treasury and Forex Management (4)</p> <p>COI-502 Marketing Management (4)</p>	<p>COI-511 Venture Capital and Private Equity (4)</p>						20	

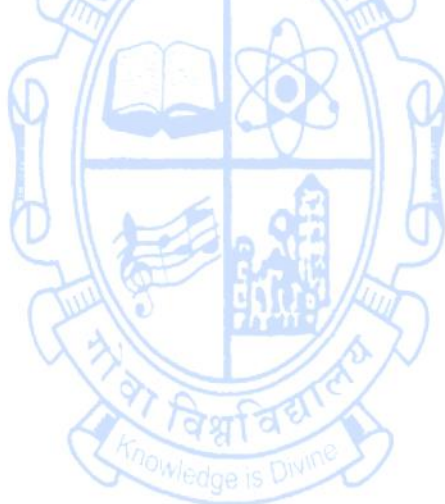
	COI-503 Business Analytics (4)								
X	COI-504 Basic Econometrics (4)					COI-562 Corporate Internship (16)			20

**Five Year Master of Commerce (Integrated)
(Professional Accounting & Financial Analysis)**

Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-100
Title of the Course : Financial Accounting
Number of Credits : 04
Effective from AY : 2023-24

Pre-requisites for the Course:	Coursework in Book Keeping and Basics of Accountancy	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To develop a strong conceptual base of financial accounting. 2. To acquaint learners with the provisions of Indian Partnership Act 1932 and Limited Liability Partnership Act 2008. 3. To enable learners to prepare financial statements for sole proprietors and not for profit organisations. 4. To enable learners to apply accounting concepts for accounting of various special transactions 	
Content:	<p>UNIT 1: Final Accounts of Sole Proprietors & Partnership Accounts Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities. Final Accounts of Partnership Firms, Admission, Retirement and Death of a Partner including Treatment of Goodwill, Introduction to LLPs and Distinction of LLPs from Partnership.</p>	15 hours
	<p>UNIT 2: Financial Statements of Not-for-Profit Organisations Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.</p>	15 hours
	<p>UNIT 3: Company Accounts Definition of shares and debentures, Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.</p>	15 hours
	<p>UNIT 4: Accounting for Special Transactions and Bank Reconciliation Statement. Accounting for depreciation, Valuation of inventory, Consignment Account, Bank Reconciliation statement.</p>	15 hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Self-study 	
References/ Readings:	<ol style="list-style-type: none"> 1. Tulsian, P.C: (2002) Financial Accounting, (1st Edition) Pearson Education 2. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 3. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 	

	<ol style="list-style-type: none"> 4. Jain and Narang, Advanced Accountancy: Principles of Accounting, Kalyani Publishers, New Delhi, 21st Edition 5. Sharma, D.G: Fundamentals of Accounting, Taxmann 6. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. 7. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. 8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. 9. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Recall conceptual knowledge of Accounting. 2. Explain the treatment of various aspects of company accounts. 3. Prepare Financial Statements of limited companies, non-profit organisations, Sole Proprietors and Partnership Firms as per applicable statutes and accounting standards. 4. Perform accounting computations and valuation with respect to Special Transactions.



Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-111
Title of the Course : Business Economics
Number of Credits : 04
Effective from AY : 2023-24

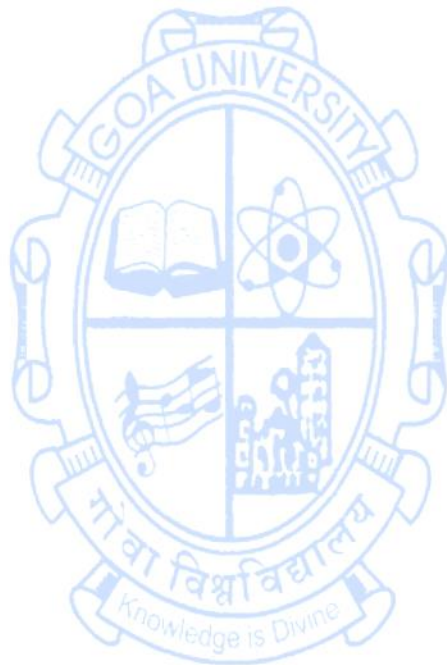
Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable the learners to describe the meaning and nature of business economics. 2. To explain the law of demand and supply 3. To explain the linkages between production function and cost function. 4. To develop abilities to identify and analyze market structures and various pricing strategies.	
Content:	UNIT 1: Introduction to Business Economics & Business Decision Making Meaning, Nature and Scope of Business Economics, Basic Problems of an economy, Capitalist Economy, Socialist Economy, Mixed Economy, Business Cycles: Introduction, Phases of Business Cycle, Features of Business Cycle, Causes of Business Cycle, Relevance of Business Cycle in Business Decision Making.	15 hours
	UNIT 2: Demand and Supply Analysis Demand Analysis: Meaning of demand, Determinants of demand; Demand function- individual and market; Law of Demand; Understanding the demand curve; Change in demand vs. variation in demand; Demand distinctions; Elasticity of Demand – Price and Income elasticity (concept, types, measurement and determinants), Cross elasticity of demand (concept, types and measurement), Advertising elasticity of demand (concept, measurement and determinants); Significance or application of the concept of elasticity of demand (Numerical Problems to be included); Demand estimation and forecasting (Objectives, steps involved, determinants and methods), Demand forecasting – Qualitative and quantitative techniques. Supply analysis: Meaning of supply, Determinants of supply, Supply function, Law of supply, change in supply vs. variation in supply. Market equilibrium; excess supply, excess demand and the price adjustment mechanism; changes in market equilibrium due to changes in demand and/or supply.	15 hours
	UNIT 3: Production and Cost Analysis Production Analysis: Meaning of production; types of inputs, factors of production, technology; concept of production function; Short run analysis - law of variable proportions; Long Run analysis – Law of Returns to scale. Cost concepts and classification; cost – output function; determinants of cost function – short run and long run cost functions and cost curves;	15 hours

	costs of a multi-product firm; costs of joint product; economies and diseconomies of scale; economies of scope (numerical problems to be included).	
	<p>UNIT 4: Pricing Decisions</p> <p>Market structures – Perfect competition – Monopolistic competition – Oligopoly – Monopoly; Pricing Methods and Strategies – Cost based pricing(cost plus, marginal cost and target return pricing), Competition based pricing(penetration, entry deterring and going rate pricing), Product life cycle based pricing(price skimming, packaging, perceived value, loss leader pricing), Cyclical pricing (rigid and flexible pricing),Multi-product pricing, Peak load pricing, Sealed bid pricing, Retail pricing, Administered pricing, Export pricing, International price discrimination, Dumping and transfer pricing; General considerations and objectives of pricing policy – Price elasticity of demand and pricing – price forecasting.</p>	15 hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Self-study 4. Problem-solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Ahuja. H. L., (2019), 'Advanced Economic Theory (microeconomic Analysis)' S. Chand Limited, New Delhi. 2. Geetika, Ghosh. P. and Roy Choudhury. P., (2018), 'Managerial Economics' Tata McGraw Hill Education Pvt Ltd, New Delhi. 3. Indira Gandhi National Open University: School of Management: Managerial Economics- MS/9, (2013). 4. Mehta, P.L. , (2008), 'Managerial Economics', Sultan Chand and Sons, Educational Publishers, New Delhi. 5. Mithani.D.M., (2011), 'Managerial Economics (Theory and Application)' Himalaya Publishing House, New Delhi. 6. Mukherjee Sampat, (2009), 'Business and Managerial Economics', New Central Book Agency (P) Ltd., Calcutta, 7. Samuelson, Paul A and Nordhaus, W.P., 'Economics', McGraw Hill, New York, 19th edition, (2010). 8. Varshney R.L. and Maheshwari. K.L., (2011), 'Managerial Economics' Sultan Chand and Sons, Educational Publishers, New Delhi. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define and identify conceptual background underlying Business Economics. 2. Predict demand and supply conditions quantitatively. 3. Illustrate the linkages between the production function and cost function. 4. Differentiate various competitive strategies by evaluating pricing techniques and market environment according to nature of product and structure of markets. 	

Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-131
Title of the Course : Business Laws
Number of Credits : 03
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop basic understanding of regulatory framework applicable for various types of businesses. 2. To enable learners to Identify the fundamental legal principles behind contractual agreements. 3. To enable the learners to understand consequences of applicability of various laws on business situations.	
Content:	UNIT 1: Indian Contract Act 1872 Essential Elements of a Contract, Types of Contract, Offer and Acceptance, Void and Voidable Agreements, No Consideration No Contract, Consideration, Legality of Object and Consideration, Capacity of Parties, Free Consent, Quasi and Contingent Contracts, Performance of Contracts, Meaning of Indemnity, Guarantee, Pledge, Agent, E-Contracts and E-Signature – Meanings and Requirements, Discharge of Contracts, Breach of Contract and Remedies for Breach of Contract	15 hours
	UNIT 2: The Sale of Goods Act, 1930 Definition, Transfer of Ownership, Essential Conditions of a Contract of Sale, Conditions and Warranties, Performance of the Contract of Sale, Rights of Unpaid Seller.	10 Hours
	UNIT 3: The Indian Partnership Act, 1932 & Limited Liability Partnership Act 2008 General Nature of partnership, Relations of partners, Registration and dissolution of a firm, Limited Liability Partnership.	10 Hours
	UNIT 4: Negotiable Instruments Act 1881 Characteristics of Negotiable Instruments, Definitions of Promissory Note, Bill of Exchange and Cheque, Difference between Promissory Note, Bill of Exchange and Cheque, Crossing – Meaning, Definition and Types of Crossing, Dishonour of Cheques (Section 138)	10 hours
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Case-Laws	
References/ Readings:	1. N.D. Kapoor, Dr Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, (2019) Business Law, Sultan Chand & Sons (P) Ltd. 2. P. C. Tulsian, Bharat Tulsian, (2020), Business Law, McGraw Hill Education (MGH).	

	<ol style="list-style-type: none"> 3. M.C. Kuchhal and Vivek Kuchhal, (2023) Business Law (Eight Edition), Vikas Publishing. 4. K.R. Bulchandani, (2010) Business Law For Management, Himalaya Publishing House, India. 5. P C Tulsian, Bharat Tulsian & Tushar, (2023), Tulsian’s Business Laws for CA Foundation, S. Chand Publishing.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define the fundamentals of various business laws. 2. Identify the relevant legal issues that arise on a given set of facts. 3. To interpret significant provisions of various business legislations 4. Demonstrate knowledge of Business Laws and its applications in business transactions

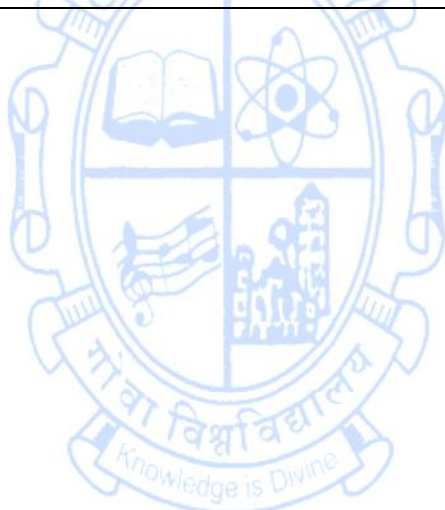


Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-141
Title of the Course : Business Mathematics
Number of Credits : 03 (1T+2P)
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with basic concepts of mathematics. 2. To educate learners on use and implementation of various mathematical techniques 3. To enable the learners to solve business problems using mathematical techniques	
Content:	Unit I: Introduction to Business Mathematics Ratio and Proportion, Laws of Indices, Exponents and Logarithms and Antilogarithms, Sequence and Series-Arithmetic and Geometric Progressions, Time Value of Money.	5 Hours
	Unit II: Equations, Linear Inequalities and Permutations and Combinations Equations, Linear Inequalities, Basic Concepts of Permutations and Combinations,	5 Hours
	Unit III: Sets, Relations and Functions and Calculus Sets, Functions and Relations, Calculus: Differential Calculus, Integral Calculus	5 Hours
	Practicals List of Practicals (Each practical of two hours each)	60 Hours
	UNIT I <ul style="list-style-type: none"> • Ratio and Proportion (Business Applications related to Ration and Proportion) • Laws of Indices • Exponents and Logarithms and Anti Logarithms • Sequence - Arithmetic Progression (sum of n terms, first term, common difference) • Sequence – Special Series (sum of n terms, sum of square of first n terms, sum of cubes of first n terms) • Geometric progression (sum of n terms, first term, common difference, application of finance) • Time Value of Money <ul style="list-style-type: none"> i Simple Interest ii Compound interest iii Depreciation iv Effective Rate of Interest v Present Value vi Net Present Value vii Future Value viii Perpetuity ix Annuities 	

	<p>x Sinking Funds</p> <p>xi Valuation of Bonds</p> <p>xii Calculating of EMI</p> <p>xiii Calculations of Returns:</p> <ul style="list-style-type: none"> • Nominal Rate of Return • Effective Rate of Return • Compound Annual growth rate (CAGR) <p>UNIT II</p> <ul style="list-style-type: none"> • Equations <ul style="list-style-type: none"> • Quadratic equation, • Method of solving three linear equation, • Simultaneous equation in two unknowns, • Simple equation • Linear Inequalities, <ul style="list-style-type: none"> • Development of inequalities from descriptive problem • Forms of Linear equation • Graphing of Linear in equation • Determination of common and feasible region • Optimum Solution • Basic Concepts of Permutations and Combinations <ul style="list-style-type: none"> • Fundamental Principle (multiplication and addition rule) • Permutation (properties of permutation, circular permutation and permutation with restriction) • Combination - Properties of Combination <p>UNIT III</p> <ul style="list-style-type: none"> • Sets <ul style="list-style-type: none"> • Subset • Types of sets • Relations and Functions <ul style="list-style-type: none"> • Types of Relation • Types of Function • Calculus <ul style="list-style-type: none"> • Differential calculus <ul style="list-style-type: none"> • Basic Laws of Calculus • Standard Results • Integral Calculus <ul style="list-style-type: none"> • Method of Substitution • Basic Formula <p>Practicals using software's like GeoGebra for interactive sessions is encouraged. Additional workshops on these software's are recommended.</p>	
Pedagogy:	1. Lectures	

	<ol style="list-style-type: none"> 2. Practicals 3. Assignments 4. Problem-solving
References/ Readings:	<ol style="list-style-type: none"> 1. Tulsian P.C, Tulsian B, & Tushar, (2022) Tulsian's Business Mathematics, Logical Reasoning and Statistics for CA Foundation, S. Chand. 2. Khedia A, (2020) Business Mathematics, Logical Reasoning & Statistics Book for CA Foundation Bharats Publication. 3. Thakur K, (2023) Business Mathematics Logical Reasoning & Statistics, Taxman's. 4. Agarwal B.M, (2010) Business Mathematics & Statistics, ANE Books. 5. Dr. Gupta K, Arora S.R, (2021) Business Mathematics, Taxman's.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts. 2. Demonstrate the use of various mathematical techniques. 3. Apply the analytical techniques in business transactions that would help in solving business problems. 4. Evaluate the results of mathematical calculations.



Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-101
Title of the Course : Accounting
Number of Credits : 04
Effective from AY : 2023-24

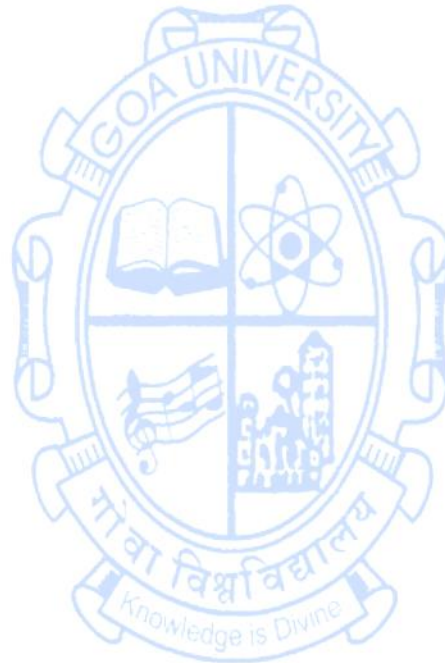
Pre-requisites for the Course:		
Course Objectives:	Objectives of the Course are: 1. To familiarize the learners with the concept and applicability of Accounting Standards. 2. To acquaint the students with the framework for preparation and presentation of financial statements. 3. To enable learners to apply specific provisions of Companies Act 2013	
Content:	Unit I: Accounting and Reporting Standards Process of formulation of Accounting Standards including IND ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs.- Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).- Role of Accounting Standards Board, Role of International Accounting Standards Board- IFRS and IFRIC.	5 hours
	Unit II: Applications of Accounting Standards AS 1: Disclosure of Accounting Policies - AS 2 : Valuation of Inventories - AS 3: Cash Flow Statements - AS 4 : Contingencies and Events occurring after the Balance Sheet Date - AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies - AS 10: Property, Plant and Equipment - AS 11: The Effects of Changes in Foreign Exchange Rates - AS 12: Accounting for Government Grants - AS 13: Accounting for Investments - AS 16: Borrowing Costs - AS 17: Segment Reporting - AS 22: Accounting for Taxes on Income.	20 Hours
	Unit III: Accounting for tax and Preparation of financial statements Accounting for tax: Concept of deferred tax asset and deferred tax liability in line with - AS 22 "Accounting for Taxes"- Managerial Remuneration- Preparation of financial statements – Statement of Profit and Loss, Balance Sheet and Cash Flow Statement, - Profit (Loss) prior to incorporation.	20 Hours
Content:	Unit IV: Company Accounts Redemption of preference shares; Redemption of debentures; Accounting for bonus issue and right issue.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Problem-solving	
References/ Readings:	1. Tulsian, P.C: (2002) Financial Accounting, (1st Edition) Pearson Education	

	<ol style="list-style-type: none"> 2. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 3. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 4. Jain and Narang, Advanced Accountancy: Principles of Accounting, Kalyani Publishers, New Delhi, 21st Edition 5. Sharma, D.G: Fundamentals of Accounting, Taxmann 6. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. 7. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. 8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. 9. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi. 10. CA Prasath S.B, CA Sekar G, (2021) 'Accounting for CA inter', Padhukas, Commercial Law Publishers. 11. P C Tulsian, Bharat Tulsian & Tushar, (2023), Tulsian's Accountancy , S. Chand Publishing.
 <p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Discuss the framework for preparation and presentation of financial statements. 2. Prepare financial statements of various business entities as per accounting standards and general accounting principles. 3. Apply specific accounting standards and legislations to different transactions and events. 4. Demonstrate the Accounting procedures used for specialised business transactions.

Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-112
Title of the Course : Income Tax
Number of Credits : 04
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize the learners with basic concepts of income tax 2. To enable learners to compute income tax under various heads of income 3. To enable learners to compute total income and determine tax liability of individuals 4. To develop ability to prepare income tax returns for individuals.	
Content:	Unit I: Basic Concepts in Direct Tax Introduction to Income Tax law, Important definitions, Concepts of previous year and assessment year, Basis of charge Tax rates, Residential status, Scope of total income, Income not included in total income, Tax holidays for newly established units in SEZ.	5 hours
	Unit II: Heads of Income Salaries, Income from house property, Profits and gains of business and profession, Capital gains, Income from other sources.	25 Hours
	Unit III: Clubbing of Income, Set-off and Carry Forward Clubbing of income, Transfer of income without transfer of assets, Income arising from revocable transfer of assets, Conversion of self-acquired property into property of HUF. Aggregation of income, Set-off, Carry forward, and set-off of losses.	15 Hours
	Unit IV: Computation of Total Income and Filing of Returns Deduction from gross total income, Computation of total income and tax liability of individuals, Advance tax, TDS and TCS. Filing of returns – Return of income, Compulsory filing, Fee and interest for default, Belated and revised return, PAN, Self-assessment.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Case Study 5. Problem-solving	
References/ Readings:	1. Singhania, V.K., (2023) Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. 2. Singhania, V. K., Sighania M, (2023), Students' Guide to Income Tax, Taxmann Publications, New Delhi. 3. Singhania, V. K., Sighania M, (2023), Students Guide to Income Tax Including GST, Taxmann. 4. Dr Bangar Y, Dr. Bangar V, (2023), Comprehensive Guide to Income Tax, Aadhya Prakashan. 5. Vinod Singhania and Monica Singhania, Students Guide to Indirect Tax Law.	

Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none">1. Define the basic concepts, definitions and terms related to income tax.2. Develop competency to apply various provisions for computing income under various heads3. Discuss the various deductions under Chapter VIA of the Income tax act, 19614. To compute the net total taxable income of an Assesee.
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Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-132
Title of the Course : Indian Financial & Fiscal System
Number of Credits : 03
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the learners with the structure of the Indian financial system 2. To enable the learners to describe the mechanics of money market in India and understand the application of monetary policy instruments. 3. To explain the structure of public revenue, public expenditure and public debt of India and Goa in particular. 4. To critically discuss and debate range of fiscal and budgetary policy issues. 	
Content:	<p>Unit I: Introduction to Indian Financial System and Banking System</p> <p><u>Indian Financial System</u>: Nature, structure and composition of the Indian Financial System – financial markets, financial institutions, financial securities, financial services – classification and brief explanation of each; Role of the financial system in economic growth and development; Financial development – meaning, concepts and indicators of financial development; Financial inclusion – meaning and RBI’s definition, extent of financial exclusion in India</p> <p><u>Indian Banking System</u>: Structure and composition of the Indian banking system (RBI, commercial banks, cooperative banks, regional rural banks); classification of commercial banks (Indian and foreign, public sector and private sector, scheduled and non-scheduled); recent developments in Indian commercial banking (entry of private and foreign banks, prudential norms, PSBs raising capital, use of IT and resultant services, new services)</p>	15 hours
	<p>Unit II: Money and Monetary Policy in India</p> <p>Money: definition; supply of Money - Role of Government, Central Bank and commercial banks (process of multiple credit creation by banks); components of money – currency, coins and credit; RBI indices of money supply</p> <p>Monetary Policy: meaning; objectives of monetary policy (with special reference to RBI); RBI’s Instruments of credit control/monetary policy – Quantitative (variable reserve requirements, open market operations, Bank rate, Liquidity Adjustment Facility through repo and reverse repo rate) and Qualitative credit controls – how the instruments work to expand and contract money supply; brief mention of merits and</p>	10 Hours

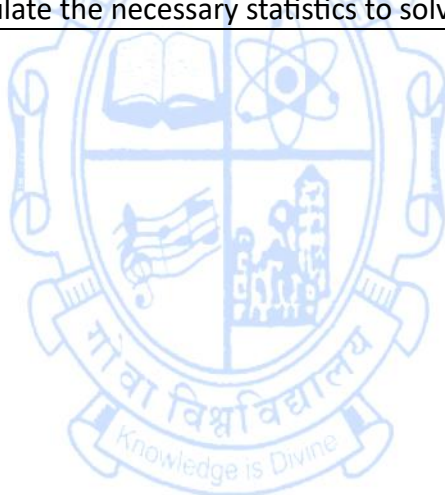
	<p>limitations of each instrument; Analysis of RBI's most recent Monetary Policy statement</p> <p>Unit III: Indian Fiscal System Public Revenue: sources of govt. revenue (Centre and States – tax and non-tax); main sources of revenue and most important taxes (Centre and Goa); types of taxes – direct and indirect – meaning, relative merits and demerits; concepts of impact, incidence and shifting of a tax; features of the Indian tax system; recent trends in public revenue (Centre and Govt. of Goa) Public Expenditure: Classification – developmental/non-developmental, plan/non-plan, functional classification; major heads of govt. expenditure (Centre and Govt. of Goa); recent trends in public expenditure (Centre and Govt. of Goa) Public Debt: meaning; Classification – internal and external, short- medium- and long-term, productive and unproductive, redeemable and irredeemable; composition of debt (Centre and Govt. of Goa); trends in public debt (Centre and Govt. of Goa)</p>	10 Hours
	<p>Unit 4: Budgets and Fiscal Policy in India Fiscal Policy: Meaning; objectives of fiscal policy in India; importance of fiscal policy in India Budget – meaning; types (balanced and unbalanced, surplus and deficit); Concepts of deficit (fiscal deficit, revenue deficit, primary deficit); impact of deficit budgets on the economy; Structure of Central and State budgets in India; most recent Central and State budgets to be discussed</p>	10 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Problem-solving	
References/ Readings:	1. Bhole L. M. and Mahakud J., (2004) Financial Institutions and Markets: Structure, Growth and Innovations, New Delhi, Tata-McGraw Hill 2. Khan M. Y, (2009) Indian Financial System, New Delhi, Tata-McGraw Hill 3. Pathak, Bharati V,(2018) Indian Financial System: Markets, Institutions and Services, New Delhi, Pearson 4. Tyagi B.P, (2014) Public Finance, Meerut, Jai Prakash Nath & Co. 5. Dr. Kumar V, Kaur M and Gupta A, (2021), Financial Markets Institutions and Services, Taxmann Publications.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Describe the structure of Indian financial system in general and Indian banking system in particular. 2. Explain the mechanics of money market in India and understand the application of monetary policy instruments. 3. Illustrate and explain the structure of public revenue, public expenditure and public debt. 4. Evaluate fiscal and budgetary policy issues.	

Name of the Programme : Master of Commerce (Integrated)
Course Code : COI-142
Title of the Course : Business Statistics
Number of Credits : 03 (1T+2P)
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with basic statistical concepts. 2. To acquaint the learners with quantitative tools and their application. 3. To demonstrate the use of statistics, probability, and statistical models to support decision-making in business. 4. To enable the learner select and execute the appropriate statistical tool for a specific business situation.	
Content:	Unit I: Statistical description of Data Statistical Description of Data: Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles, and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.	5 hours
	Unit II: Probability and Theoretical Distributions Probability: Independent and dependent events; mutually exclusive events. Total and Compound, Probability and Mathematical Expectation. Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.	5 Hours
	Unit III: Correlation, Regression and Index Numbers Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits. Regression lines, Regression equations, Regression coefficients. Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers.	5 Hours
	Practicals UNIT I <ul style="list-style-type: none"> • Collection of Data (Primary and Secondary) • Data presentation (Textual and Tabular Form) • Present Data graphically (line, histogram, pie chart, frequency polygon) • Mean (Arithmetic mean, Properties of AM, weighted average AM) • Median (Properties, Decile, Quartile and Percentile) • Mode (Properties of Mode) • Mean (Geometric mean and Harmonic mean) 	60 Hours

	<ul style="list-style-type: none"> • Absolute measure of Dispersion <ul style="list-style-type: none"> • Range • Mean Deviation, • Quartile Deviation, • Standard deviation • Relative Measure of Dispersion <ul style="list-style-type: none"> • Co-efficient of Range • Co-efficient of Mean Deviation • Co-efficient of Variation, • Coefficient of Quartile Deviation <p>UNIT II</p> <ul style="list-style-type: none"> • Probability • Independent and dependent events • Mutually exclusive events • Total and Compound • Probability and Mathematical Expectation. • Theoretical Distributions <ul style="list-style-type: none"> • Discrete Probability Distribution (Binomial Distribution, Poisson distribution) • Continuous Probability Distribution <ul style="list-style-type: none"> • Basic application and Normal Distribution – Basic applications. <p>UNIT III</p> <ul style="list-style-type: none"> • Correlation <ul style="list-style-type: none"> • Type of Correlation (positive and negative) • Measures of Correlation (Scatter diagram, Karl Pearson's product correlation Coefficient Spearman's Correlation, Probable Error and Probable limits, coefficient of concurrent deviation) • Regression <ul style="list-style-type: none"> • Method of least square • Regression Lines (Y on X and X on Y) • Bivariate Frequency distribution (marginal conditional) • Index Numbers <ul style="list-style-type: none"> • Issues Involved in Index numbers • Types of Index Numbers (Price, Quantity and Value) • Construction of Index Number • Chain Index Number • Usefulness of Index Number (deflating and splicing) • Test of adequacy (unit test, time reversal, factor reversal circular test) <p>Practicals using software's like SPSS, R-Programming for interactive sessions is encouraged. Additional workshops on these software's are recommended.</p>	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 	

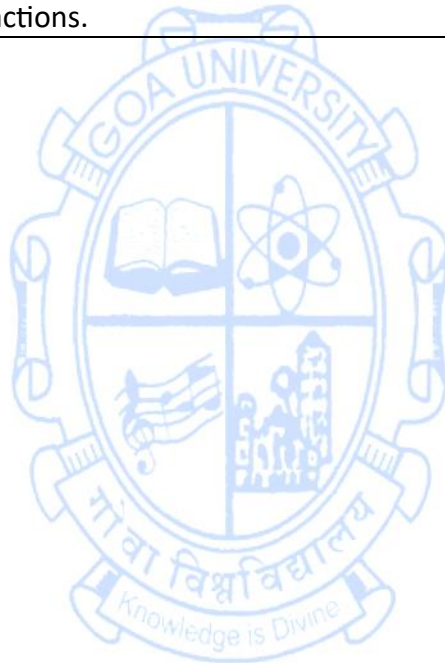
	<ol style="list-style-type: none"> 3. Self-study 4. Problem-solving
References/ Readings:	<ol style="list-style-type: none"> 1. Richard L.I, Masood S.H, David R.S, Rastogi S, (2017), Statistics for Management, Pearson. 2. Vohra N. D., (2017) Business Statistics, McGraw Hill. 3. Gupta S.P., (2021) Statistical Methods. Sultan Chand and Sons, New Delhi. 4. Gupta S.C., (2023) Fundamentals of Statistics. Himalaya Publishing House. 5. Dr. Thukral J. K., (2021) Business Statistics, J.K Thukral. 6. Bajpai N, (2013) Business Statistics Naval, Pearson Education. 7. Dr. Sahai S.P, Dr. Shukla S.M, Business Statistics, Sahitya Bhavan Publications.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Describe the key terminology, concepts, tools and techniques used in business statistics 2. Explain the elements of descriptive statistics to understand datasets 3. Explain the logic and appropriate applications of statistical techniques. 4. Calculate the necessary statistics to solve problems



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-200
Title of the Course : Accounting for Special Transactions
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-101 Accounting	
Course Objectives:	Objectives of the Course are: 1. Perform accounting of special transactions using relevant accounting standards. 2. Perform accounting entries for special aspects in company accounts. 3. Demonstrate application of accounting treatment for special transactions.	
Content:	UNIT I: Accounting Standards for Special Transactions AS 7: Construction Contracts - AS 9: Revenue Recognition - AS 18 : Related Party Disclosures - AS 19: Leases - AS 20 : Earnings Per Share - AS 24 : Discontinuing Operations - AS 26 : Intangible Assets - AS 29 : Provisions, Contingent Liabilities and Contingent Assets. - Application of Guidance Notes issued by the ICAI on specified accounting as Company Accounts.	20 Hours
	UNIT II: Special Aspects in Company Accounts Accounting for employee stock option plan - Buy back of securities- Equity shares with differential rights.	12 Hours
	UNIT III: Accounting for Special Transactions-I Investment Accounting - Insurance claims for loss of stock and loss of profit - Hire - purchase and Instalment Sale Transactions - Departmental Accounting - Accounting for Branches including foreign branches	15 Hours
	UNIT IV: Accounting for Special Transactions-II Accounts from Incomplete Records - Dissolution of partnership firms including piecemeal distribution of assets;- Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; - Issues related to accounting in Limited Liability Partnership.	13 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving	
References/ Readings:	1. Tulsian, P.C., and Tulsian B (2019). Corporate Accounting, (2 nd Edition), S.Chand, New Delhi. 2. CA Prasath S.B, CA Sekar G, (2023). 'Advanced Accounting', Padhukas, Commercial Law Publishers. 3. CA Prasath S.B, CA Sekar G, (2021). 'Accounting for CA Inter', Padhukas, Commercial Law Publishers 4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th ed.), S. Chand & Co., New Delhi 5. Mukherjee, A., and Hanif, M. (2018). Modern Accountancy Vol.No. 1 & 2 (3rd ed.) McGraw Hill	

	<ol style="list-style-type: none"> 6. Jain and Narang, Advanced Accountancy: Principles of Accounting, (21st ed.) Kalyani Publishers, New Delhi 7. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th ed.) Vikas Publishing House, New Delhi 8. Goyal B.K., Tiwari H.N., (11th ed.) 'Financial Accounting', (2 Vols) Taxmann's 9. ICAI. (2023). Intermediate course study material, Group 1, Paper 1-Advanced Accounting, Module 1-3.
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Discuss the conceptual framework underlying accounting for special transactions. 2. Apply specific accounting standards and legislations to different transactions and events. 3. Indicate accounting treatment for special transactions in company accounts such as ESOPs and buy-back of shares. 4. Demonstrate the Accounting procedures used for specialised business transactions.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-201
Title of the Course : Auditing and Assurance
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	NIL	
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of the concept of auditing and generally accepted auditing procedures. 2. To acquaint the learners with audit procedures in respect of disclosures in the financial statements. 3. To gain an understanding of the audit procedures to be adopted for different types of organisations.	
Content:	UNIT I: Introduction to Auditing Origin; Meaning; Need; Benefits; Objective; Scope; External Audit Engagements; Qualities of Auditor; Inherent Limitations of an Audit; Relationship of auditing with other disciplines. (SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing). Terms of Audit Engagements Preconditions for an audit; Audit Engagement; Agreement on Audit Engagement Terms; Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements); Overview and Introduction of SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements; Overview and Introduction of SA 220 - Quality Control for an Audit of Financial Statements).	15 Hours
	UNIT II: Auditing Standards and Digital Audit SA 300 Planning an Audit of Financial statements SA 320 Materiality in Planning and Performing an Audit. SA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment. Digital Audit- Key features, Impact of IT related Risks, Impact on Controls, Internal Financial Controls as per Regulatory requirements, Types of Controls, Audit approach, Understanding and documenting Automated environment, Testing methods, data analytics for audit, assessing and reporting audit findings. Overview and Introduction: The Auditor's Responses to Assessed Risks-SA 330. Branch audit; Joint audit.	15 Hours
	UNIT III: Audit of Items of Financial Statements Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net-gain/loss on sale of Investments etc.	15 Hours

	<p>Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc.</p> <p>Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short-Term Borrowings & Other Current Liabilities.</p> <p>Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipment, Goodwill, Brand/Trademarks, Computer Software etc.</p> <p>Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities.</p>	
	<p>UNIT IV: Special Features of Audit of Different Type of Entities</p> <p>Appointment of Auditor, Audit Procedure and Audit Report in respect of different Category of Entities: Government; Local bodies; Not-for-profit organizations; Trust and Societies, Partnership Firms, Audit of different type of undertakings, i.e., Educational Institutions, Hotels, Clubs, Hospitals, etc., Basics of Limited Liability Partnerships (LLPs) Audit and Co-operative Societies Audit.</p> <p>Audit of Banks- Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.</p>	15 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Case Study 	
References/ Readings:	<ol style="list-style-type: none"> 1. CA Garg P, Auditing and Ethics (13th ed.). Taxmann's 2. Basu S. K., Auditing and Assurance (3rd ed.). Pearsons 3. CA Sekar G., (2023) Auditing and Ethics (1st ed.). Commercial Law Publishers (India) Pvt Ltd. 4. Tandon B. N., Sudharsanam S., Sudarabahu S., A Handbook Of Practical Auditing, S. Chand 5. Sharma T. R., Sahai I.M., (2021) Auditing, Sahitya Bhavan Publication 6. Kumar R. and Sharma V., Auditing Principles and Practice, Prentice Hall of India, New Delhi 7. ICAI. (2023). Final Course Study Material, Group I, Paper 3- Advanced Auditing, Assurance & Professional Ethics, Module 1-3. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Recognize the fundamentals of auditing and assurance services 2. Demonstrate the use of Auditing, Assurance Standards for professional Accountants. 3. Discuss the procedure for audit of various items in financial statements and the requirements of an audit report. 4. Explain audit procedure involved in the audit of different types of entities. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-211
Title of the Course : Tax Planning and Compliance
Number of Credits : 4
Effective from AY : 2023-24

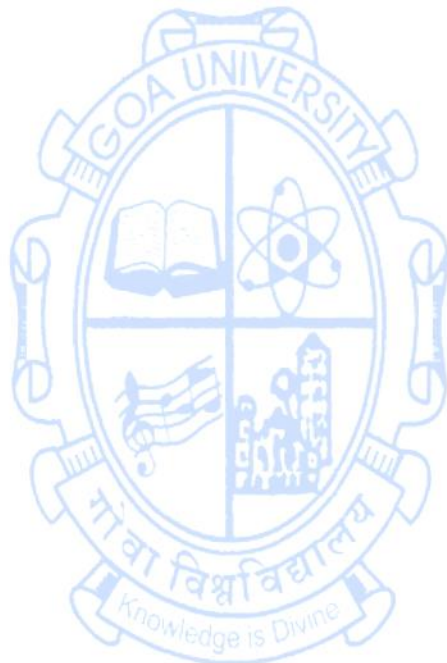
Pre-requisites for the Course:	Course work in COI-112 Income Tax.	
Course Objectives:	Objectives of the Course are: 1. To develop among students an ability to analyze and interpret the provisions of direct tax laws and enable to recommend solutions to practical problems. 2. To acquaint students with the relevant laws and provisions relating to Corporate Tax Planning.	
Content:	UNIT I: Computation of Income Basis of charge, residential status, income which do not form part of total income, heads of income, income of other persons included in Assessee's total income, aggregation of income, set-off and carry forward of losses, deductions from gross total income, rebates and reliefs.	10 Hours
	UNIT II: Recovery of Tax and Penalties Collection and Recovery of Tax, Refunds, Income-tax Authorities, Procedure for assessment, Appeals and Revision, Settlement of Tax Cases, Penalties, Offences and Prosecution, Liability in Special Cases, Representative assesses, Executors etc., Miscellaneous Provisions and Other Provisions.	20 Hours
	UNIT III: Special Provisions for Companies and Other Entities Special provisions relating to companies, Special provisions relating to other entities including firms, LLPs, Trusts, AOPs, BOIs, Securitisation Trusts, Business Trusts, Investment Fund etc. Provisions relating to charitable and religious trust and institutions, Political parties and electoral trusts.	15 Hours
	UNIT IV: Tax Planning, Avoidance & Evasion Tax Planning, Tax Avoidance and Tax Evasion, Corporate tax planning – Scope, Areas of corporate tax planning, Tax planning for setting up of new business, Tax planning for industrial UNITS in free trade zones, 100% EOU and entities engaged in infrastructure development, Tax planning vis-a-vis capital structure, Tax planning with reference to managerial decisions – own funds vs Borrowed funds, Make or Buy, Shutdown or continue, Instalment or hire, Use of scientific research work.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving 4. Case Study	
References/ Readings:	1. Singhania V. K., Singhania K. (2023). Direct Taxes: Laws and Practices AYs 2023-24 & 2024-25 (70 th ed.). Taxman Publications, New Delhi	

	<ol style="list-style-type: none"> 2. Singhanian V. K., Singhanian M. (2023). Students' Guide to Income Tax Including GST, AY 2024-25 (70th ed.). Taxmann Publications, New Delhi 3. Singhanian V. K. (2023). Direct Taxes Ready Reckoner (DTRR), AY 2023-24 & AY 2024-25 (47th ed.). Taxmann Publications, New Delhi 4. Singhanian V. K., Singhanian M. (2023). Corporate Tax Planning & Business Tax Procedures with Case Studies (27th ed.). Taxmann Publications, New Delhi 5. Prasad B., Income Tax Law and Practices, (28th ed.). New Age International Pub, New Delhi 6. Mehrotra H. C., Goyal S. P. (2023). Direct Tax including Tax Planning & Management, AY 2023-24 (44th ed.). Sahitya Bhawan Publications 7. Mehrotra H. C., Goyal S. P. (2023). Corporate Tax Planning & Management, AY 2023-24 & 2024-25 (21st ed.). Sahitya Bhawan Publications 8. Tuli A. (2024). Direct Tax Laws & International Taxation for CA Final, AY 204-25 (17th ed.). Bharat Law House Pvt. Ltd. 9. Ahuja G., Gupta R. (2023). Income Tax Act (12th ed.) Commercial Law Publishers (India) Pvt. Ltd. 10. Chhawchharia R. (2023). Direct Tax Laws & International Taxation – 2 Volumes (6th ed.). Taxmann Publications Private Limited 11. Ahuja G., Gupta R. (2023). Professional Approach to Direct Tax Laws and International Taxation (46th ed.). Commercial Law Publishers (India) Pvt. Ltd.
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Discuss the tax provisions with reference to computing the gross total income and tax liability. 2. Recognize the provisions relating to Collection and Recovery of Tax. 3. Explain the special provisions under Income Tax Act for companies and other entities including LLPs, firms, Trusts, BOIs. 4. Apply provisions beneficial for corporate tax planning under different circumstances.

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-231
Title of the Course : Capital Markets
Number of Credits : 3
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide students with a thorough understanding of the nature of financial markets and of the securities that are traded on them. 2. To enable the learners to understand the working of primary and secondary securities markets.	
Content:	UNIT I: Introduction to Investment Introduction to Investment: Investment – objectives of investments – Factors determine Investments –Investment and Speculation – Investment and Gambling – Investment and Arbitrage – Investment Alternatives – Investment Process.	5 Hours
	UNIT II: Introduction to Financial Markets Meaning of securities, role of securities markets, structure of securities markets and market segments, Capital market instruments, Capital market participants and intermediaries, Role of SEBI in Indian capital markets, Reforms in Indian Capital Markets.	10 Hours
	UNIT III: Primary Markets Nature and functions of primary market, Categories of issuers in primary markets, Regulatory framework for primary markets, Types of investors in primary markets, Types of public issues – IPO, FPO, private placement and offer for sale, Public issue process and Book-Building, Allotment of shares	15 Hours
	UNIT IV: Secondary Markets Role and functions of secondary markets, Market structure and participants in secondary markets, Listing – Process and advantages-Delisting; Stock market indices (BSE Sensex, NSE Nifty, sectoral indices) – Composition and computation – Overview of international exchanges and indices; Trading and settlement mechanism in Indian stock exchanges – BSE, NSE; Role of Clearing House, Internet trading, Risk management systems for secondary markets.	15 Hours
Pedagogy:	1. Lectures 2. Assignments	
References/ Readings:	1. Gordon, E., & Natarajan, K. (2018). Financial Markets and Services (11 th ed.). New Delhi: Himalaya Publishing House 2. Pandian, P. (2021). Security Analysis and Portfolio Management (Second ed.). New Delhi: Vikas Publishing House 3. Avadhani V. A., Financial Services and Markets, Himalaya Publishing House.	

	<ol style="list-style-type: none"> 4. Avadhani V. A., Investment and Securities Market in India, Himalaya Publishing House 5. Kumar V, Kaur M and Gupta A, (2021), Financial Markets Institutions and Services, Taxmann Publications 6. Chandra P., (2021) Investment Analysis and Portfolio Management, Tata McGraw Hill 7. Capital Markets and Securities Laws, The Institute of Company Secretaries of India, New Delhi
Course Outcomes:	<ol style="list-style-type: none"> 1. Identify and understand the fundamental concepts underlying investment and financial markets. 2. Discuss the working and intricacies of primary market. 3. Explain the structure of trading and functioning of secondary markets. 4. Demonstrate understanding of trading in financial markets.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-241
Title of the Course : Introduction to MS Excel
Number of Credits : 3 (1T+2P)
Effective from AY : 2023-24

Pre-requisites for the Course:	Basic Knowledge of Computer.	
Course Objectives:	Objectives of the Course are: 1. To familiarise the students with MS Excel interface and its functions. 2. To develop the Data Processing skills in MS Excel. 3. To develop the Data Analysis and Data Visualization skills.	
Content:	Theory: UNIT I: Basic Excel Skills Introduction to MS Excel - MS Excel Options – Ribbon – Sheets – Rows - Columns - Excel File Formats: PDF, CSV and Older versions - Excel Shortcuts - Copy, Cut, Paste, Hide, Unhide and Link the Data in Rows, Columns and Sheet - Paste Special Options – Formatting Cells, Rows, Columns and Sheets - Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password - Page Layout and Printer Properties.	5 Hours
	UNIT II: Intermediate Excel Skills Meaning of Functions and types: Logical Functions - Date and Time Functions - Information Functions -Math and Trigonometry Functions - Statistical Functions - Text Functions – Meaning of Charts and types: Simple Bar Chart – Multiple Bar Chart – Subdivided Bar Chart – Pie Chart – Donut Chart - Line Chart – Histogram – Scatter Plot - Radar Chart – Bubble Chart – Bi-Axis chart.	5 Hours
	UNIT III: Advanced Excel Skills Vlookup, Hlookup, Index, Address, Match, Offset, Transpose - Conditional Formatting - Data Sorting and Filtering - Pivot Tables - Chart Templates – Adding Add-Ins in Excel - Solver – Goal Seek.	5 Hours
	Practical: List of Practicals (Each practical of two hours each) UNIT I: Basic Excel Skills Navigating through MS Excel - MS Excel Options – Ribbon - Sheets - Saving Excel File as PDF, CSV and Older versions - Using Excel Shortcuts - Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet - Using Paste Special Options - Formatting Cells, Rows, Columns and Sheets - Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password – Printing: Page Layout and Printer Properties. UNIT II: Intermediate Excel Skills Application of Functions: Logical Functions - Date and Time Functions - Information Functions -Math and Trigonometry Functions - Statistical Functions - Text Functions	60 Hours

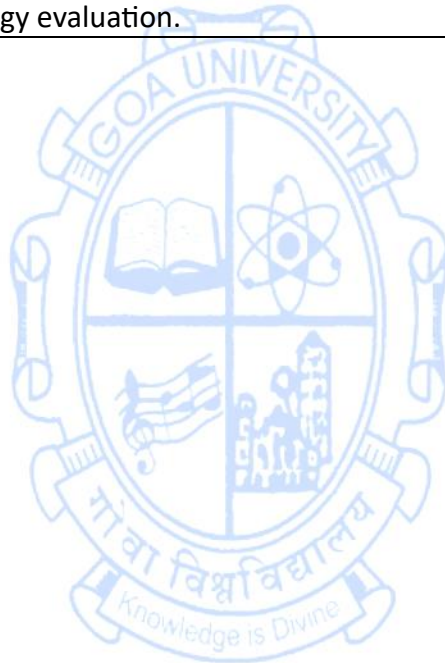
	<p>Charts: Simple Bar Chart – Multiple Bar Chart – Subdivided Bar Chart – Pie Chart – Donut Chart - Line Chart – Histogram – Scatter Plot - Radar Chart – Bubble Chart – BiAxis Chart – Plotting Density Function and Distribution Function.</p> <p>UNIT III: Advanced Excel Skills Creating and formatting Tables - Vlookup, Hlookup, Index, Address, Match, Offset, Transpose - Conditional Formatting - Data Sorting and Filtering - Pivot Tables - Chart Templates – Adding Add-Ins in Excel - Solver – Goal Seek</p>	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Practicals 	
References/ Readings:	<ol style="list-style-type: none"> 1. Mishra N., (2019). Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel, Penman Books 2. Wright N., (2021). Excel 2021: Everything you need to know about Excel to go from Beginner to Expert 3. Mehta M.S., (2022). Microsoft Excel Professional 2021 Guide: Complete Excel Reference, Loads of Formulas and Functions, Shortcuts, and Numerous Screenshots to Become an Excel Expert, BPB Publication 4. Mc Fedries P., (2022). Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365) (Business Skills), (1st ed.). Pearson Education 5. Alexander M., Kusleika R. & Walkenbatch J, (2018). Excel 2019 Bible, Wiley 6. Bluttman K., (2020). Microsoft Excel Formulas & Functions for dummies, (5th ed.). Wiley 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Explain basic concepts, mechanism and navigation in MS Excel. 2. Illustrate the use and utility of functions and formulas. 3. Demonstrate proficiency to analyse datasets to draw meaningful insights. 4. Articulate data using charts and graphs. 	



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-202
Title of the Course : Strategic Management
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of strategic management concepts and its process. 2. Develop and prepare organizational strategies that will be effective for the current business environment	
Content:	UNIT I: Introduction to Strategic Management Meaning and Nature, Importance and Limitations, Strategic Intent: Vision Mission Goals and Values, Strategic Levels in an organisation.	10 Hours
	UNIT II: Strategic Analysis Internal Environment - Understanding Key Stakeholders (Mendelow's Model), Strategic Drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage), The role of resources and capabilities, Combining external and internal analysis (SWOT Analysis), Gaining competitive advantage (Michael Porter's Generic Strategies). External Environment: International and Macro Environment: PESTLE Analysis, Defining the industry for analysis (Value Chain, PLC), Porters Five Forces: Industry environment analysis, Understanding customers and markets, Competition in the industry.	20 Hours
	UNIT III: Strategic Choices Strategic Choices: Concentric, Conglomerate, Market Development, Product Development, Innovation, Horizontal integration, vertical integration, Turnaround, Divesture, Liquidation. Developing Strategic Options: Ansoff's Matrix, ADL Matrix, BCG Matrix, GE Matrix.	15 Hours
	UNIT IV: Strategy Implementation and Evaluation. Implementation: Formulation vs. Implementation Matrix, Linkages and Issues, Strategic Change through Digital Transformation, Organisation Structure (hard) and Culture (soft), Strategic Leadership, Strategic Control, Strategic Performance Measures.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Case Study	
References/ Readings:	1. ICAI. (2023). Intermediate course study material. Group II, Paper 6B- Strategic Management.	

	<ol style="list-style-type: none"> 2. Hitt M., Ireland D.R., & Hoskisson R. E., (2022). Strategic Management: Competitiveness and Globalization: Concepts and Cases with MindTap, (12th ed.). Cengage Learning India Pvt. Ltd. 3. David Fred & David Forest, Strategic Management Concepts: A Competitive Advantage Approach, (16th ed.). Pearson. 4. Kazmi Azhar & Kazmi Adela, (2020). Strategic Management, (5th ed.), McGraw Hill 5. Bhandari A. & Varma R. P., (2017). Strategic Management: A Conceptual Framework, (1st ed.). McGraw Hill Education. 6. Madan D, (2018). Strategic Management, Pooja law Books.
Course Outcomes:	<ol style="list-style-type: none"> 1. Explain the basic concepts and dimensions of strategic management. 2. Analyse the internal and external environment of business. 3. Demonstrate the knowledge and abilities in formulating appropriate strategies. 4. Discuss the challenges involved in strategy implementation and strategy evaluation.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-203
Title of the Course : Advanced Auditing
Number of Credits : 4
Effective from AY : 2023-24


Pre-requisites for the Course:	Course work in COI-201 Auditing and Assurance	
Course Objectives:	Objectives of the Course are: 1. Explain the legal framework under which Indian company audits are conducted. 2. To understand and apply concepts of ethics while performing an audit.	
Content:	<p>UNIT I: Introduction to Audit Evidence and Audit Documentation Meaning of Audit Evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Meaning of Assertions; Assertions contained in the Financial Statements. Source of audit evidence; Test of controls; Substantive Procedures; Test of details and Substantive analytical procedures, Audit procedures for obtaining audit evidence. Evaluation of Audit Evidence (SA 500 Audit Evidence), Audit Trail. Obtaining evidence of existence of inventory; Audit procedure to identify litigation & claims, obtaining evidence regarding the presentation and disclosure of segment information (SA 501 Audit Evidence - Specific Considerations for Selected Items); Concept of Audit Documentation Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation. Completion Memorandum; Ownership and custody of Audit Documentation (SA 230 Audit Documentation).</p>	15 Hours
	<p>UNIT II: Auditing Standards SA 610 Using the work of Internal Auditors; SA 530 Audit Sampling; SA 505 External Confirmations; SA 510 Initial Audit Engagements-Opening Balances; SA 550 Related Parties; SA 520 Analytical Procedures.</p>	15 Hours
	<p>UNIT III: Audit Completion and Report SA 560 Subsequent Events, SA 570 Going Concern; Evaluations of Misstatements identified during the audit (SA 450); SA 580 Written Representations, SA 260: Communication with Those Charged with Governance; SA 265 Communicating Deficiencies in Internal Control to Those Charged with Governance and Management. SA 700 Forming an Opinion and Reporting on Financial Statements; Communicating key Audit Matters in the Independent Auditor's Report (SA 701) SA 705 Modification to the Opinion in the Independent Auditor's Report; SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report;</p>	15 Hours

	SA 710 Comparative Information – Corresponding Figures and Comparative Financial Statements; Reporting requirements under the Companies Act, 2013 including CARO.	
	UNIT IV: Ethics and Terms of Audit Engagements Meaning of Ethics; Ethics is a State of Mind, Need for Professional Ethics; Principles based approach v Rules based approach (Ethical or Legal); The fundamental principles of Professional Ethics: Integrity; Objectivity; Professional Competence and Due care; Confidentiality; Professional Behaviour; Independence of Auditors; Threats to Independence: Self Interest threats; Self Review threats; Advocacy threats; Familiarity threats; Intimidation threats; Safeguards to Independence;	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Case Study	
References/ Readings:	1. CA Garg P, Auditing and Ethics (13 th ed.). Taxmann's 2. Basu S. K., (3rd Edition) Auditing and Assurance, Pearsons 3. CA Sekar G., (2023) Auditing and Ethics (1 st ed.). Commercial Law Publishers (India) Pvt Ltd. 4. Tandon B. N., Sudharsanam S., Sudarabahu S., A Handbook Of Practical Auditing, S. Chand. 5. Sharma T. R., Sahai I.M., (2021) Auditing, Sahitya Bhavan Publication 6. Kumar R., Sharma V., Auditing Principles and Practice, Prentice Hall of India, New Delhi 7. ICAI. (2023). Final Course Study Material, Group I, Paper 3- Advanced Auditing, Assurance & Professional Ethics, Module 1-3.	
Course Outcomes:	1. Identify and evaluate sources of audit evidence. 2. Prepare and retain audit documentation. 3. Demonstrate the use of Auditing, Assurance Standards for professional Accountants and apply professional code of conduct. 4. Describe the format and contents of an audit report.	



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-204
Title of the Course : Cost and Management Accounting
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Basics of Accounting.	
Course Objectives:	Objectives of the Course are: 1. To develop In-depth understanding of the fundamental concepts associated with cost and costing. 2. To attain knowledge of element wise cost ascertainment and apportionment of overhead costs. 3. To develop understanding of different costing methods and techniques in determination of cost of products and services. 4. To provide a conceptual framework of cost record keeping and its integration with financial accounting.	
Content:	UNIT I: Introduction to Cost and Management Accounting Objectives and Scope of Cost and Management Accounting. The users of Cost and Management accounting information, Functions of management accounting. Role of cost accounting department in an organisation and its relation with other departments. Installation of Costing System. Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management. Cost terms and Concepts. Cost Reduction and Cost Control Elements of Costs. Cost behaviour pattern, Separating the components of fixed, variable, semi-variable and step costs. Methods of Costing, Techniques of Costing. Digital Costing.	10 Hours
	UNIT II: Elements of Cost Material Cost: Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification. Material requirement analysis through digital costing including Government e-Marketplace (GeM). Introduction to Costing through Enterprise Resource Planning (ERP). Process of tender and quotation. Inventory control: Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level. Determination of Optimum Order quantity- Economic Order Quantity (EOQ). Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of inventory control ratios, Digital Inventory control. Treatment of Normal/Abnormal Losses w.r.t. waste, scrap, spoilage, defective, obsolescence.	20 Hours

	<p>Employee Cost: Introduction to Attendance and Payroll procedures. Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites. Employee Cost Control. Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover. Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan).</p> <p>Overheads: Functional analysis- Factory, Administration, Selling, Distribution, Research and Development. Behavioural analysis- Fixed, Variable and Semi-Variable. Allocation and Apportionment of overheads using Absorption Costing Method. Primary and secondary distribution - Factory Overheads-. Administration Overheads-Selling & Distribution Overheads-. Method of allocation to cost centres or products. Treatment of Research and development cost in cost accounting.</p>	
	<p>UNIT III: Methods of Costing</p> <p>Job Costing: Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing. Contract Costing: Features, Progress Payments, Retention Money, Escalation Clause, Contract Accounts, Accounting for Material, Accounting for Plant Used in a Contract, Contract Profit and Accounting Entries.</p> <p>Batch Costing: Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.</p> <p>Process/ Operation Costing: Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process. Joint Products-Appportionment of joint costs, Methods of apportioning joint cost over joint products. By-Products-Methods of apportioning joint costs over by-products, treatment of By-Product cost.</p> <p>Costing of Service Sectors: Determination of Costs and Prices of services</p>	<p>20 Hours</p>
	<p>UNIT IV: Cost Sheets & Financial Data</p> <p>Cost Sheet Functional classification and ascertainment of cost. Preparation of Cost Sheets for Manufacturing sector and for Service sector.</p> <p>Integration of cost and financial data: Recording of financial data and its segregation. Introduction to Non-integrated and Integrated Accounting system. Items included</p>	<p>10 Hours</p>

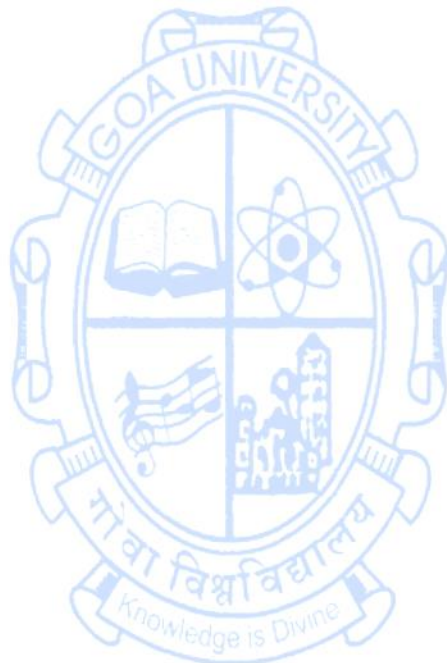
	in cost accounts only but financial accounts and vice versa. Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System).	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. B. Saravana Prasath (2023). Cost and Management Accounting, (1st ed.). Commercial Law Publishers Pvt Ltd. 2. Jain and Narang (2019). Cost and Management Accounting (16th ed.). Kalyani Publishers, New Delhi 3. Shukla R.K., (2018). Cost & Management Accounting (2018 ed.). Bharat Law House Private Ltd. 4. Arora M. N. (2013). Cost and Management Accounting (4th ed.). Himalaya Publishing House, Mumbai 5. Maheshwari S. N. (2014). Cost and Management Accounting (14th ed.) Sultan Chand, New Delhi 6. Pandey I. M. (2010). Management Accounting (3rd ed.). Vikas Publishing House, Noida 7. Kishore R. (2013). Advanced Management Accounting, Taxmann, New Delhi 8. Khan and Jain (1999). Theory and Problems of Management and Cost Accounting, McGraw-Hill, Noida 9. Lal J., Srivastav S., Singh M. (2019). Cost Accounting: Tax Problems and Cases (6th ed.). McGraw Hill 10. ICAI. (2023). Intermediate course Study Material. Group II, Paper 4- Cost and Management accounting, Module 1-2. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Recognise the basic cost accounting concepts, elements and classification of cost. 2. Explain different cost elements and need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads. 3. Demonstrate ability to determine the total cost of product or service by applying appropriate costing technique. 4. Develop the skills in drafting a cost sheet, estimating costs and perform cost book keeping as per relevant standards. 	



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-205
Title of the Course : Company Law I
Number of Credits : 2
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide knowledge of the fundamentals of company form of organisation. 2. To discuss the legal aspects of the process of formation of a company and importance of legal documents required for formation 3. To familiarise learners with the legal aspects of issuing of share capital	
Content:	UNIT I: Types of business organisation and Incorporation of a Company. Choice of Form of Business Entity; Conversion/ Re-conversion of one form of Business Entity into Another-Incorporation Types of Companies and their incorporation, Promoters-Meaning, Position, Duties, Rights, Responsibilities and liabilities, Formation of companies, M/A, A/A, Commencement of Business, Contracts and conversion of companies, Doctrine of Ultra-Vires, Constructive notice and indoor management. Membership in a company: Rights and Privileges of Members, Register of Members.	10 Hours
	UNIT II: Types of companies Types of Companies-Private Company, Public Company, One person Co, Co Ltd by shares, Ltd by guarantee, Producer Co, Nidhi Co, Co incorporated outside India.	5 Hours
	UNIT III: Raising of Capital & Issue of Securities. Prospectus and allotment of securities, Share capital – classes, Issue types, Forfeiture, Bonus, Rights, Sweat equity, ESOP scheme, Private placements, Capital Reduction and buy-back. Issue of debt capital – Debenture Trust Deed, Conversion of and redemption of debentures, Securing of debts, Allotment of certificates, Dematerialisation and Rematerialisation of, Securities, Transfer and Transmission of Securities in Physical and, Dematerialized forms, Nomination.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Case Study	
References/ Readings:	1. ICAI. (2023). Intermediate course study material. Group 1, Paper 2- Corporate and other laws. Module 1-3 2. ICSI. (2021). Executive programme, Group 1, Paper 2- Company law and Practice. 3. Kapoor G.K. & Dhamija S., (2024), Company Law; (26 th ed.). Taxmann's, New Delhi 4. Company Law Ready Reckoner (Jan 2024, 14 th ed.). Taxmann's, New Delhi	

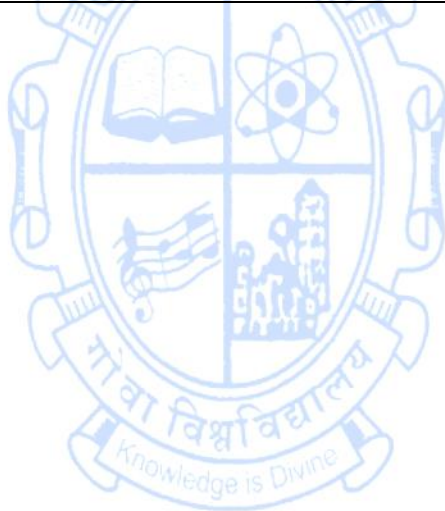
	<ol style="list-style-type: none"> 5. Bansal A. (2024). A Handbook on Corporate and Other Laws, Commercial Law Publishers. 6. Bhandari M. (2023). A handbook on Corporate and Other Laws, (30th ed.). Bestword Publication Pvt. Ltd, New Delhi 7. Taxmann Company Law Manual (2024 - 21st ed.). Taxmann's, New Delhi 8. Gupta S. (2023). Company Law Procedures & Compliances, (3rd ed.). Bharat Publications, New Delhi
Course Outcomes:	<ol style="list-style-type: none"> 1. Explain the concepts in formation and incorporation of company under Company law. 2. Discuss Classification of companies. 3. Describe procedural and legal aspects of issue of securities.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-221
Title of the Course : Indirect Taxes I
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Basic Knowledge of Indirect Taxes.	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with basic principles underlying the provisions of indirect tax law. 2. To provide required knowledge for the application of GST laws. 3. To demonstrate the ability to compute GST liability.	
Content:	UNIT I: Introduction to Indirect Taxes Indirect taxes – an overview, Concept and features of indirect taxes; Difference between direct and indirect taxes; Background of erstwhile indirect taxes; list of indirect taxes, taxation system before the implementation of GST - Cascading effect under old tax regime – Taxes merged into GST - Constitutional validity of GST - GST Act and Definitions - Advantages of GST - GST Structure and Council	10 Hours
	UNIT II: Introduction to GST Laws GST Laws: An introduction including Constitutional aspects; Levy and collection of CGST and IGST- Application of CGST/IGST law; Concept of supply including composite and mixed supplies; Charge of tax including reverse charge; Exemption from GST; Composition levy – Applicability of VAT on Non-GST products (Including Practical Problems)	20 Hours
	UNIT III: Concepts of GST Basic concepts of GST - Classification; Place of supply; Time of supply; Value of supply; Input tax credit - Tax Deduction at Source and Collection of Tax at Source in GST (Including Practical Problems)	15 Hours
	UNIT IV: Computation of GST Liability Computation of GST liability; Registration; Tax invoice; Credit and Debit Notes; Electronic way bill; Accounts and Records; Returns and payment of tax. (Including Practical Problems)	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Case Study 4. Problem-Solving	
References/ Readings:	1. Sandeep G and Rakesh G, (2023). GST Law Practice & Procedure As Amended by Finance Act, 2023, Commercial Law Publishers, New Delhi 2. Agarval V. P. and Dr Mehrotra H. C., (2023). Goods and Services Tax (G.S.T) (11 th ed.). Sahitya Bhavan Publications Agra 3. Singhania V. K., (2022). Students Guide to Customs and GST Law, Taxmann's	

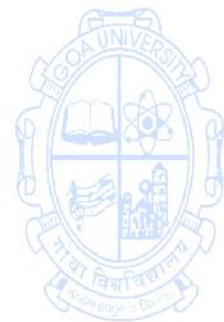
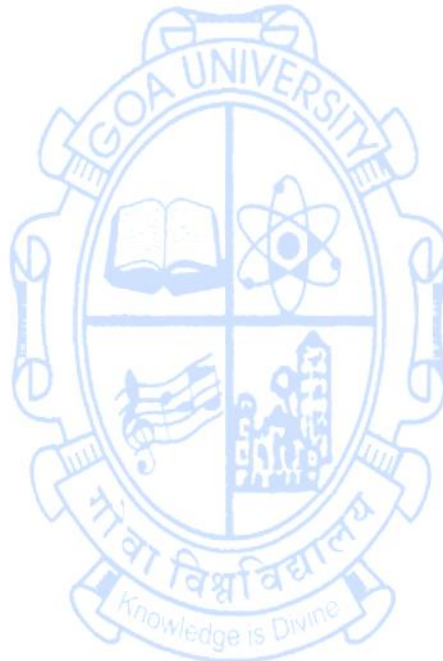
	<ol style="list-style-type: none"> 4. Agarwal R. K., Bharat Handbook On GST (Goods & Services Tax) (9th ed.). Bharat 5. Singh J. (2023). Goods and Services Tax, PhysicsWallah Pvt Ltd 6. Gupta R. and Ahuja G. (2023), Practical Approach To Direct & Indirect Taxes (44th ed.) Commercial Law Publishers, New Delhi 7. Rafi M., (2021). INDIRECT TAXES Containing GST Customs FTP & Comprehensive Issues, Bharat Law House Pvt. Ltd 8. Datey V. S., Indirect Taxes - Law And Practice (39th ed.). Taxmann Publications 9. ICAI. (2023). Final course study material. Group II, Paper 5- Indirect tax laws, Part I: Goods and Services Tax. 10. ICMAI (2022) Intermediate, Paper 7: Direct and Indirect Taxation, Section B
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Explain the fundamental concepts underlying indirect tax. 2. Discuss the Tax provisions and treatment of various concepts under Goods and Services Tax. 3. Demonstrate the basic procedures within GST framework encompassing Registration, Return filing and Payment of Tax. 4. Apply knowledge of GST laws and compute GST liability.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-300
Title of the Course : Advanced Accounting
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-101 Accounting and COI-200 Accounting for Special Transactions	
Course Objectives:	Objectives of the Course are: 1. To provide comprehensive knowledge of application of accounting standards. 2. To perform accounting for mergers and amalgamations. 3. To apply appropriate accounting treatment for reorganisation and liquidation of business entity.	
Content:	UNIT I: Accounting Standards AS 14: Accounting for Amalgamations - AS 15: Employee Benefits- AS 21: Consolidated Financial Statements- AS 23: Accounting for investments in associates in Consolidated Financial Statements- AS 25: Interim Financial Reporting- AS 27: Financial Reporting of interest in Joint Ventures- AS 28: Impairment of Assets.	20 hours
	UNIT II: Consolidated Financial Statements Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries	15 Hours
	UNIT III: Amalgamation of Companies Accounting for Amalgamation (excluding inter-company holding) and reconstruction)	10 Hours
	UNIT IV: Corporate Restructuring Inter-company holding and reconstruction Accounting involved in liquidation of companies.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving	
References/ Readings:	1. Tulsian, P.C., and Tulsian B (2019). Corporate Accounting, (2 nd ed.). S. Chand, New Delhi. 2. Prasath S.B, Sekar G, (2023). 'Advanced Accounting', Padhukas, Commercial Law Publishers 3. Prasath S.B, Sekar G, (2021). 'Accounting for CA Inter', Padhukas, Commercial Law Publishers 4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th ed.). S. Chand & Co., New Delhi 5. Mukherjee, A., and Hanif, M. (2018). Modern Accountancy Vol.no. 1 & 2 (3rd ed.) McGraw Hill 6. Jain and Narang, Advanced Accountancy: Principles of Accounting, (21 st ed.) Kalyani Publishers, New Delhi	

Course Outcomes:	<ol style="list-style-type: none">1. Explain advanced accounting terminology, concepts, principles, and frameworks.2. Demonstrate the ability to apply specific accounting standards.3. Illustrate the procedures involved in consolidation of financial statements.4. Apply accounting procedures underlying the measurement and reporting of financial information dealing with business combinations.
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Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-301
Title of the Course : Financial Management
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Basic knowledge of Finance.	
Course Objectives:	Objectives of the Course are: 1. Identify and evaluate sources of finance for given business needs. 2. Perform evaluation of investment projects using capital budgeting techniques. 3. Show comprehensive understanding of working capital and dividend policies.	
Content:	UNIT I: Introduction to Financial Management Introduction to Financial Management Function: Objectives and scope of financial, Management, Role and purpose, Financial management environment, Functions of finance executives in an organization, Financial distress and insolvency. Sources of Finance - Different sources of finance (long and short term), characteristic of different types of long-term debt and equity finance, Methods of raising long and short-term finance, Internal funds as source of finance, International source of finance, Contemporary sources of funding- Equity Funding, Crowd Funding, Start-up Funding Other sources – Sale and lease back, convertible debt, venture capital, grants, etc.	15 hours
	UNIT II: Cost of Capital Calculation of cost of capital (debt, preference capital, equity capital and retained earnings), Combined cost of capital (weighted), Cost of equity and CAPM, Operating and Financial Leverage – Measurement of leverage - Effects of operating and financial leverage on profit, Analysing alternate financial plans – Combined / Composite Leverage, Significance and determinants of capital structures, Capital Structure Theories –EBIT/EPS analysis, Undercapitalisation and Overcapitalisation.	15 Hours
	UNIT III: Capital Budgeting Investment Decisions: Nature of investment decisions, Investment evaluation criteria, Methods of Capital Budgeting (payback period, accounting rate of return, net present value, internal rate of return, profitability index) – NPV and IRR comparison. Capital rationing, Risk analysis in capital budgeting – Meaning and nature, Risk adjusted discount rate – Certainty Equivalent – Statistical Techniques to handle risk – Probability Assignments – Standard Deviation and Coefficient of Variation – Probability Distribution approaches – Independent and Dependent Cash Flows over time – Decision Tree Analysis.	20 Hours

	<p>UNIT IV: Working Capital Management & Dividend Decisions Management of working capital-Liquidity and profitability, Working capital Financing Decisions, Working Capital Cycle, Effectiveness of Working Capital Cycle, Assessment of Working Capital Requirement, Management of Accounts Receivables, Factoring and Forfeiting, Credit Management, Management of Accounts Payables, Management of Cash. Basics of dividend, Types, Determinants, Relevance and Irrelevance of Dividend Policies.</p>	10 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Pandey I.M., (2021). Financial Management, (12th ed). Pearson 2. Khan M.Y. & Jain P.K., (2018). Financial Management: Text, problems and Cases, (8th Edition), McGraw Hill Education 3. Kishore R.M, (2020). Financial Management, (8th ed.). Taxmann's 4. Prasath S.B., Financial Management & Strategic Management, (1st ed.). Commercial Law Publishers India Pvt Ltd. 5. Sunil K., (2023). Financial Management & Strategic Management, Physics Wallah 6. Kishore R.M & Arora P.S, (2023). Financial Management Theory Problems Cases, (9th ed). Taxmann's 7. Rustagi R.P., (2022). Financial Management Theory Concepts & Problems, (6th ed.). Taxmann's 8. Tulsian P.C., Tulsian T. & Tulsian B., (2023) Financial Management: A Self-Study Textbook, S Chand and Company Ltd. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Define the fundamental concepts of corporate finance. 2. Identify sources of finance and recognise different aspects of Financing Decisions in an organization. 3. Demonstrate analytical skills in calculation of leverages, weighted average cost of capital, determination of working capital requirements and dividend decisions. 4. Classify investment projects using capital budgeting techniques. 	



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-302
Title of the Course : Managerial Accounting
Number of Credits : 4
Effective from AY : 2023-24

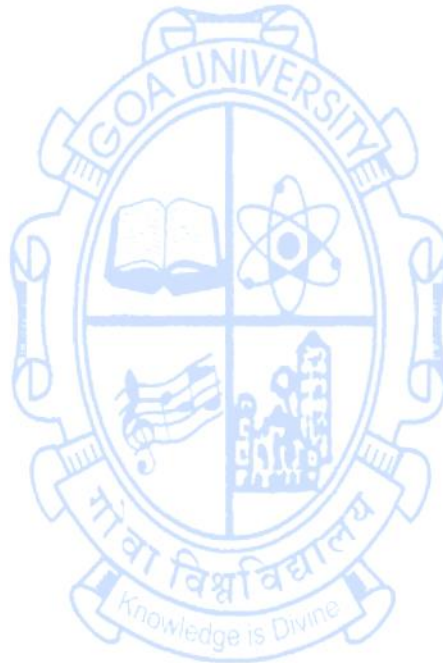
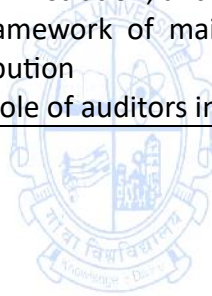
Pre-requisites for the Course:	Basic knowledge of Cost Accounting.	
Course Objectives:	Objectives of the Course are: 1. To explain the fundamental concepts of management accounting and its role in a dynamic business environment. 2. To develop detailed understanding of the framework, tools, and techniques of cost analysis and control. 3. To gather in-depth knowledge of tools and techniques for optimal utilization of resources, profit planning and decision making. 4. To Provide a conceptual framework of divisional performance evaluation and responsibility accounting.	
Content	UNIT I: Introduction Management Accounting Conceptual Understanding, Relationship between Management Accounting and Cost Accounting, Role of a Management Accountant in Modern Business World, Relationship between Financial Accounting, Cost Accounting, Management Accounting	5 hours
	UNIT II: Planning, Analysing & Controlling Forecasting, Budgeting and Budgetary Control Introduction, Rationale for Budgets, General principles in the Budgetary process, Formulation of various types of Budgets- Flexible Budget, Production, Labour Budget, Material Cost Budget, Zero Base Budgeting Standard Costing and Variance analysis Material and Labour Variances, Variable Overhead Variance, Fixed Overhead Variance, Sales Variance, Interpretation of Variances and Inferences Drawn	20 Hours
	UNIT III: Decision Making Tools Marginal Costing Concept, Cost-Volume-Profit Analysis, Break-Even Charts and Profit Charts, Multiple Product Break Even Analysis, Differential Cost Analysis, Marginal Costing Vs. Absorption Costing (advanced applications), Applications of Marginal Costing in Short Term Decision Making, Pricing Decision, Make or Buy decisions, Accept an Order or Reject, Optimum Utilization of Factors of Production [Limiting Factor Analysis], Replacement Decision, Evaluation of Alternative Choices, Subcontracting and Ancillarisation, Expansion of Business, Shutdown or Continue Transfer Pricing Concept, Methods and Techniques, Divisional Performance and Problem of Goal Congruence, Determination of Inter-departmental or Inter-company Transfer Price, International	20 Hours

	Transfer Pricing	
	UNIT IV: Performance & Responsibility Accounting Divisional Performance Measurement Organisations with Multiple divisions, Benefits of Decentralization, DuPont Analysis, Divisional Performance Measurement, tools – ROI, Residual Income, Economic Value Added – Definition, EVA Centre, EVA Drivers, Introduction to Learning Curve, Balanced Score Card for Variable Pay Management Responsibility Accounting Concept of Cost, Revenue, Profit and Responsibility Centres, Preparation of Responsibility Report	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving	
References/ Readings:	1. B. Saravana Prasath (2023). Cost and Management Accounting, (1 st ed.). Commercial Law Publishers Pvt Ltd. 2. Jain and Narang (2019). Cost and Management Accounting (16 th ed.). Kalyani Publishers, New Delhi 3. Shukla R.K., (2018). Cost & Management Accounting (2018 ed.). Bharat Law House Private Ltd. 4. Arora M. N. (2013). Cost and Management Accounting (4 th ed.). Himalaya Publishing House, Mumbai 5. Maheshwari S. N. (2014). Cost and Management Accounting (14 th ed.) Sultan Chand, New Delhi 6. Pandey I. M. (2010). Management Accounting (3 rd ed.). Vikas Publishing House, Noida 7. Kishore R. (2013). Advanced Management Accounting, Taxmann, New Delhi 8. Khan and Jain (1999). Theory and Problems of Management and Cost Accounting, McGraw-Hill, Noida 9. Lal J., Srivastav S., Singh M. (2019). Cost Accounting: Tax Problems and Cases (6 th ed.). McGraw Hill 10. Saxena V. K., Vashist C. D. (2011). Advanced Cost and Management Accounting, (2011 ed.). Sultan Chand & Sons 11. ICAI. (2023). Intermediate course Study Material. Group II, Paper 4- Cost and Management accounting, Module 1-2.	
Course Outcomes:	1. Explain the concept of management accounting and its significance in business. 2. Demonstrate understanding of management accounting tools for planning and control of operational performance. 3. Illustrate application of the techniques of management accounting in the organisational decision making. 4. Evaluate divisional performance and identify responsibility lapses for taking appropriate corrective actions.	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-303
Title of the Course : Company Law II
Number of Credits : 2
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-205 Company Law I	
Course Objectives:	Objectives of the Course are: 1. Familiarise the learners with company processes, meetings and procedures under Companies Act. 2. Equip the learners with framework of dividend distribution and role of auditors in a company.	
Content:	UNIT I: Management and Control Directors, Types, Role and Responsibilities, Powers and Duties, Loans to directors, Remuneration, Contracts and directors, Board and its committees, Meetings - Board meetings, General meetings and related procedures, Company secretary.	10 hours
	UNIT II: Accounts of Companies and Dividend Books of accounts - Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication, Place of Keeping and Inspection, Filing of various Forms and Returns with the Authorities, Procedure and Penalties for Delayed Filing, Annual Return - Nature and Significance; Contents; and Certification by Practising Company Secretary. Financial statements, Auditors-Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit. Procedures relating to payment of dividend.	15 Hours
	UNIT III: Audit and Auditors Appointment, Removal, Resignation of auditors-Eligibility qualifications and disqualification-remuneration-Powers and duties of auditors and accounting standards-Auditor not to render certain services-signing audit reports- Attending annual general meeting-Punishment for contravention-Central Govt to specify audit of items of cost in respect of certain companies-NFRA.	5 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Case Study	
References/ Readings:	1. Kapoor G.K. & Dhamija S., (2024). Company Law; (26 th ed.). Taxmann's, New Delhi 2. Company Law Ready Reckoner (2024 - 14 th ed.). Taxmann's, New Delhi 3. Bansal A, (2024). A Handbook on Corporate and Other Laws, Commercial Law Publishers 4. Bhandari M, (2023). A handbook on Corporate and other Laws, (30 th ed.). Bestword Publication Pvt. Ltd, New Delhi 5. Taxmann Company Law Manual (2024 – 21 st ed.). Taxmann's, New Delhi	

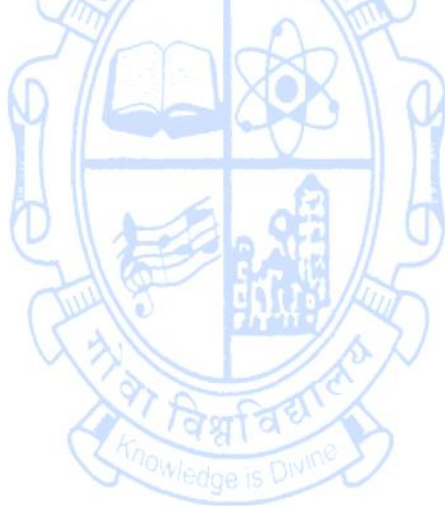
	<p>6. Gupta S., (2023). Company Law Procedures & Compliances, (3rd ed.). Bharat Publications, New Delhi</p> <p>7. ICAI. (2023). Intermediate course study material. Group 1, Paper 2- Corporate and other laws. Module 1-3</p> <p>8. ICSI. (2021). Executive programme, Group 1, Paper 2- Company law and Practice.</p>
Course Outcomes:	<p>1. Discuss the administration, and conduct of affairs of Companies.</p> <p>2. Explain the framework of maintenance of books of accounts and dividend distribution</p> <p>3. Articulate the role of auditors in a company.</p>



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-321
Title of the Course : Indirect Taxes II
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-221 Indirect Taxes I.	
Course Objectives:	Objectives of the Course are: 1. To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act. 2. To familiarise the learners with specific provisions and facilities under foreign trade policy. 3. To demonstrate the ethics to be followed while complying with GST laws.	
Content:	UNIT I: Customs Act Customs Act-Basic concepts and definitions; Types of duties – Classification of Imported and Export Goods – Importation and Exportation of Goods - Valuation under the Customs Act 1962 – Warehousing – Refund under Customs - Computation of Assessable value and duties.	15 hours
	UNIT II: Foreign Trade Policy Introduction to FTP – legislation governing FTP, salient features of an FTP, administration of FTP, contents of FTP and other related provisions - Basic concepts relating to import and export of goods - Basic concepts relating to export promotion schemes provided under FTP. (Including Practical Problems)	15 Hours
	UNIT III: Import and Export under GST Import and Export under GST – Introduction – Relevant Definitions – Import under GST – Exports - Refunds under GST – Introduction – Refunds under various provisions - Job work under GST– Assessment and Audit under various Provisions	15 Hours
	UNIT IV: Ethical aspect under GST Inspection, Search, Seizure and Arrest – Demands and Recovery – Offenses and Penalties and Ethical aspects under GST – Appeals and Revisions – Advance Ruling	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Case Study 4. Problem Solving	
References/ Readings:	1. Sandeep G and Rakesh G, (2023). GST Law Practice & Procedure As Amended by Finance Act, 2023, Commercial Law Publishers, New Delhi 2. Agarval V. P. and Dr Mehrotra H. C., (2023). Goods and Services Tax (G.S.T) (11 th ed.). Sahitya Bhavan Publications Agra 3. Singhania V. K., (2022). Students Guide to Customs and GST Law, Taxmann's	

	<ol style="list-style-type: none"> 4. Agarwal R. K., Bharat Handbook On GST (Goods & Services Tax) (9th ed.). Bharat 5. Singh J. (2023). Goods and Services Tax, PhysicsWallah Pvt Ltd 6. Gupta R. and Ahuja G. (2023), Practical Approach To Direct & Indirect Taxes (44th ed.) Commercial Law Publishers, New Delhi 7. Rafi M., (2021). INDIRECT TAXES Containing GST Customs FTP & Comprehensive Issues, Bharat Law House Pvt. Ltd 8. Datey V. S., Indirect Taxes - Law And Practice (39th ed.). Taxmann Publications 9. ICAI. (2023). Final course study material. Group II, Paper 5- Indirect tax laws, Part II: Customs & FTP. 10. ICMAI (2022) Intermediate, Paper 7: Direct and Indirect Taxation, Section B
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Explain the basic concepts and principles of Customs Act. 2. Discuss the provisions and facilities available for import and exports of goods and services under the Foreign Trade Policy. 3. Demonstrate the provisions relating to Assessment, Audit and Refund under GST. 4. Summarise the ethical framework underpinning GST regulations.



Name of the Programme : Masters of Commerce (Integrated)

Course Code : COI-361

Title of the Course: Internship

Number of Credits: 2

Effective from AY: 2023-24

Pre-requisites for the Course:	NIL
Course Objectives:	Objectives of the Course are: 1. To provide basic work experience in the industry. 2. To enable learners to identify their areas of interest. 3. To improve self-confidence and develop basic skills required for a job.
Content	<p>An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies.</p> <p>In this 2-Credits Internship of 60 hours students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.</p> <p style="text-align: right;">60 hours</p>
Pedagogy:	<ol style="list-style-type: none">1. Industrial Internship2. Work Assignments3. Experiential Learning4. Field Work
Course Outcomes:	<ol style="list-style-type: none">1. Recognise the practical work environment of a firm.2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned.3. Assess interest and abilities in their field of study.4. Develop self-understanding, self-confidence, and interpersonal skills.



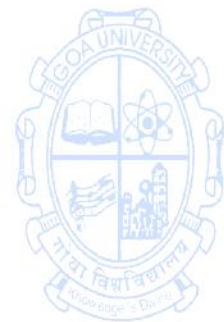
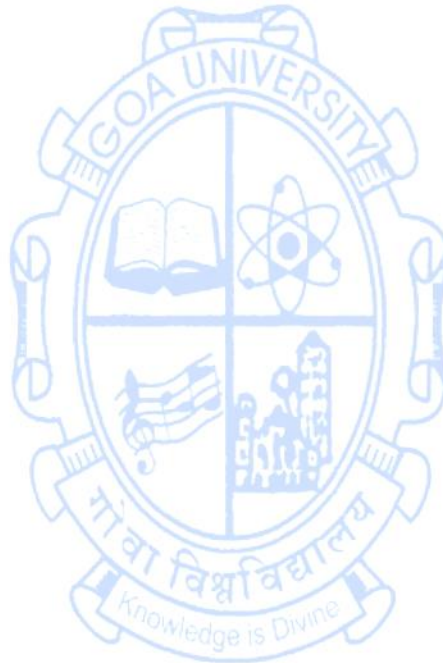
Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-304
Title of the Course : Analysis of Financial Statements
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Basic knowledge of Accounting and Finance.	
Course Objectives:	Objectives of the Course are: 1. To familiarize and acquaint the students with various tools and techniques of financial statement analysis. 2. To develop skills to analyze and interpret financial statements from viewpoint of liquidity, solvency, profitability and cash flow of entities and apply the same for decision making.	
Content:	UNIT I: Understanding Financial Statements Meaning of Financial Statement – Types/Components of Financial Statements – Significance –Limitations- Relationship between Income Statement and Balance Sheet, Financial Statement variation by type of Industry - Preparation of “Statement of Profit and Loss account” and “Balance sheet” as per Schedule III of the Companies Act 2013 including calculation of Managerial Remuneration, Disposal of company profits (Including Practical Problems).	12 hours
	Unit II: Nature and Techniques of Financial Statement Analysis Meaning and Need for Financial Statement Analysis, Traditional and Modern approaches to Financial Statement Analysis, Types of Financial Statement Analysis, Parties interested in Financial Statement Analysis, Tools & Techniques of Financial Statement Analysis: Common-size statement analysis - Meaning, preparation, interpretation, uses, merits and demerits; (Including Practical Problems); Comparative statement analysis - Meaning, preparation, interpretation, uses, merits and demerits; (restricted to 2 years for intra-company and 2 companies for inter-company problems) Trend analysis - Meaning, determination, interpretation uses, merits and demerits (Including Practical Problems)	12 Hours
	Unit III: Ratio Analysis and Financial Performance Measures (a) Ratio analysis Meaning, Objectives, Nature of Ratio analysis, Importance and Limitations of ratio analysis, Classification of Ratios - Balance Sheet ratios, Income statement ratios, and Combined ratios, Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness (Including Practical Problems). Multivariate Ratio Analysis – concept, objectives, uses and limitations – Univariate analysis v/s Multivariate Ratio Analysis,	20 Hours

	<p>Application of Statistical tools in financial statement analysis, Overview of ratio analysis in service organization.</p> <p>(b) Economic Value added (EVA)</p> <p>Evolution of EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA. (Including Practical Problems)</p>	
	<p>UNIT IV: Cash Flow and Fund Flow Statement</p> <p>Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, Preparation and presentation of Cash Flow Statement as per indirect method and IND AS 7 (Including Practical Problems).</p> <p>Fund flow statement: Meaning, Objectives of fund flow statement, Preparation of statement of changes in working capital, preparation of fund flow statement (Including Practical Problems).</p>	16 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Dhamija S. (2020). Financial Reporting and Analysis (1st ed.). Sultan Chand & Sons Publishers 2. Gupta S.K., Sharma R.K. (2017). Management Accounting Principles and Practice, (13th ed.). Kalyani Publishers 3. Fridson M. S., Alvarez F. (2022). Financial Statement Analysis: a Practitioner's Guide, (5th ed.). Wiley Finance Series 4. Subramanyam K. R. (2020). Financial Statement Analysis (11th ed.). McGraw Hill 5. Narasimhan M.S. (2023). Financial Statements and Analysis (2nd ed.). Cengage Learning India Pvt. Ltd. 6. Tulsian B. and Tulsian T. Tulsian P. C. (2022). Analysis of Financial Statements, Tcom Prints 7. Khan M Y, Jain P K, (2021). Management Accounting (8th ed.) McGraw Hill 8. Shukla M.C., Grewal T.S., Gupta S.C. (2022). Advanced Accounts volume I, (19th ed.) S. Chand 9. Bhirud, S., and Naphade, B. (2009). Management Accounting. Diamond Publications. 10. Chandra P. (2021). Financial Management: Theory & Practice (11th ed.). McGraw Hill 11. Pandey I. M. (2021). Financial Management (12th ed.). Pearson 12. Khan M Y, Jain P K, (2018). Financial Management: Text, problems and Cases (8th ed.) McGraw Hill Education 13. Jain S.P., Narang KI, Agrawal S. (2018). Advanced Accountancy Principles of Accounting Vol 1: Including GST (21st ed.). Kalyani Publishers 	

Course Outcomes:

1. Recognise the relevance of financial statement analysis.
2. Identify and analyze financial trends and patterns of businesses through their financial statements.
3. Demonstrate proficiency in evaluating and interpreting the financial performance and solvency of the organizations.
4. Apply the procedures in preparation of Cash flow and Fund flow statements.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-305
Title of the Course : Financial Services
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with a comprehensive understanding of financial services, encompassing their meaning, scope, and classifications. 2. To elucidate the role of regulators in Indian Financial Markets, facilitating a deeper understanding of the regulatory framework governing financial services.	
Content:	UNIT I: Introduction to Financial Services Overview of Financial Services in India - Meaning, Features, Classifications, Types, Scope of Financial Services - Evolution of Financial Services in India - Modern Activities, Sources of Revenue, Causes of Financial Innovation, Financial Services and Promotion of Industries, New Financial Products and Services, Innovative Financial Instruments, Challenges Facing the Financial Services Sector, Present Scenario.	12 hours
	UNIT II Categories of Financial Services Fund Based Financial Service: Meaning, definition, Features, Types - Lease Financing: Concept and Classification of Leasing, Essential elements of Leasing, Types of Leasing (Finance and Operating Lease), Forms of leasing - Procedure of Lease (Modus Operandi) - Advantages and Limitations of Leasing and Legal aspects of leasing. Hire Purchase: Introduction, Meaning, Definition- Characteristics- Nature of Hire Purchase- Modus Operandi of Hire Purchase transaction, Hire Purchases v/s Instalment Payment System, and Lease Financing Factoring: Introduction, Meaning of Factoring, How Factoring works, Types of Factoring, Functions of factoring, Cost of Factoring, Factoring v/s Forfeiting, Advantages and Disadvantages of Factoring. Credit Rating: Introduction, Concept of Credit rating, Definition, Scope, need, Types of credit rating, Credit rating agencies in India process of Credit Rating, advantages and Disadvantages of Credit rating, Rating of Debt obligations, Rating services, Equity rating, Rating process and methodology, Rating symbols, International Credit rating agencies, methodologies and process with services. Venture Capital: Meaning, Definition features. Fee Based Financial Services: Meaning, definition, Features, Credit Rating: Meaning, definition, Features; Merchant Banking: Meaning, Definition features; Securitisation of Debt: Meaning,	20 Hours

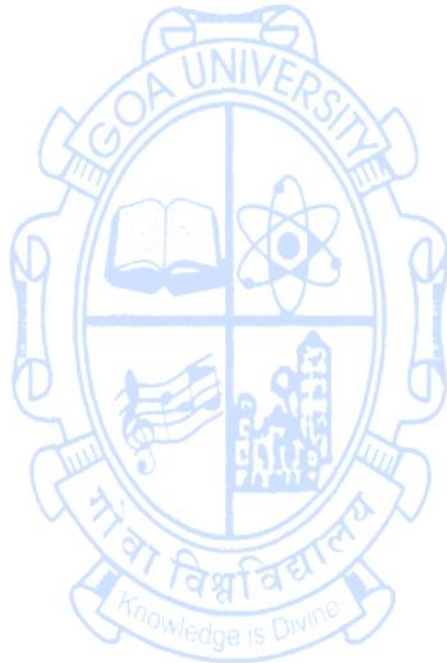
	Definition Features; Underwriting Services: Meaning, Definition Features.	
	<p>UNIT III: Banking and Non-Banking Services</p> <p>Banking Meaning and Definition; Importance of Banks, Structure of Indian Banking System- Scheduled and Non-Scheduled, Commercial Banks, Cooperative Banks and Regional Rural Banks; Public and Private sector banks; Payments Banks; Functions of Banks: Accepting deposits and Types of Deposits, Deployment of Advances and Types of Advances, Other functions: Remittances, General utility and agency functions.</p> <p>Banking and Non - Banking Companies, Classification of Non – Banking Companies and NBFC’s Activities</p>	14 Hours
	<p>UNIT IV: Regulatory Framework of Financial Markets</p> <p>Reserve Bank of India (RBI): Role and Functions of RBI as India’s Central Bank; Securities and Exchange Board of India (SEBI): Role and Function of SEBI as Regulator of Securities market; Insurance Regulatory and Development Authority (IRDA): Role and Function of IRDA as Regulator of Insurance Sector; Pension Fund Regulatory and Development Authority (PFRDA): Role and Function of PFRDA as Regulator of Pension Funds.</p>	14 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Case Study 	
References/ Readings:	<ol style="list-style-type: none"> 1. Avadhani, V. (2017). Investment and Securities Markets in India. Himalaya Publishing House. 2. Gordon, E., & Nataranajn, K. (2020). Financial Markets And Services (11th ed.). Himalaya Publishing House. 3. Gupta, N., & Monika, C. (2021). Financial Markets, Institutions & Services (2nd ed.). Ane Books. 4. Khan, M. (2019). Financial Services (10th ed.). Mc Graw Hill. 5. Ravichandran, K. (2017). Merchant Banking and Financial Service (2nd ed.). Himalaya Publishing House. 6. Tripathi, V. (2019). Security Analysis & Portfolio Management (2019 ed.). Taxmann Publications. 7. Kataria, K., & Rajni. (2017). Financial Markets, Institutions and Financial Services. Galgotia Publishing Company. 8. Pond, K. (2017). Retail banking. Global Professional Publishing Ltd 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Enumerate the conceptual background of Financial Services. 2. Describe and distinguish between the various types of Financial Services. 3. Illustrate the functions and structure of Banking and Non-banking services. 4. Identify the regulatory framework governing Financial Markets for a comprehensive understanding. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-306
Title of the Course : Corporate Governance and Ethics
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To explain the theoretical framework of Corporate Governance Practices & Risk Management. 2. To apply regulatory requirements to develop appropriate board and committee functions and structures for good corporate governance. 3. To provide in depth and practical knowledge in Corporate Social Responsibility and Social Governance.	
Content	UNIT I: Introduction Corporate Governance Conceptual Framework of Corporate Governance: Evolution of Corporate Governance Corporate governance concepts - Corporate Governance Forums Corporate Governance Codes and international legislative framework on corporate governance Indian & International concept of Corporate Governance - Legislative Framework of Corporate Governance in India: Listed Companies Unlisted Companies PSUs Banks and Insurance Companies Stewardship Cod	5 hours
	UNIT II: Board Effectiveness Role clarity of Board and Management Composition and Structure Duties and Liabilities, Evolution of Jurisprudence - Diversity in Board Room, Selection and Appointment Process - Independent Directors, expectations, liabilities and their role - Code of Conduct Responsibilities and Effectiveness Conflict Management Related Party Transactions Role of directors in Prevention of Insider Trading Board Committees: Composition & Terms of Reference Roles and Responsibilities - Board Processes through Secretarial Standards	20 Hours
	UNIT III: Risk Management Risk Management: Risk Identification Risk Analysis Risk Measurement, Risk Mitigation, Risk Elimination, Importance of Risk Management Committee, Role of Internal Audit Internal control Material Risk and Opportunity Assessment Reputation Risk, Climate Risk Fraud Risk Management Business Continuity Plan with Case Study, Risk Related Disclosures, Crisis Management, Disaster Risk Management, Relationship between Business Continuity Plan, Crisis Management and Disaster Recovery Plan, ESG Risk assessment, Cyber Risk Management, Fundamentals of cyber security threats and countermeasures, Identifying most critical assets and threats, Assessing Cyber Security Risks, Implementing a Cyber Risk Management Programme, Role of CS in Risk Management, Case studies in Risk	20 Hours

	<p>Management</p> <p>UNIT IV: CSR & Social Governance</p> <p>Corporate Social Responsibility - Concept of CSR, Principles of CSR, Corporate Social Responsibility: Indian Legislative Framework Corporate Social Responsibility: An International Perspective. CSR Policy - CSR & Permissible Activities: A Detailed Study CSR Policy, CSR Committee. CSR Projects & Implementation Agency - Identification, Evaluation & Monitoring, Leveraging Technology & IT Tools CSR and Sustainable Development Goals CSR and Corporate Governance CSR as Organizational Brand Building Factors influencing CSR</p> <p>Social Governance – Introduction, Company’s behaviour regarding social issues includes: Employment equality, Employee health and safety and gender diversity, Product safety concerns and liability, Human rights & its development</p>	15 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Case Study 	
References/ Readings:	<ol style="list-style-type: none"> 1. Agalgatti, B. (2014). Business Ethics. Nirali Prakashan, Educational Publishers 2. Banerjee, R.P. (2010). Ethics in Business and Management Concepts. Himalaya Publishing House 3. Murthy, C.S.V. (2018). Business Ethics Text & Cases. Himalaya Publishing House 4. Blowfield, M., & Murray, A. (2014). Corporate Responsibility (3rd ed.). OUP Oxford 5. Sharma, J.P. (2023) Corporate Governance, Business Ethics and CSR (2nd ed.). Ane Books Pvt Ltd, New Delhi 6. ICSI (2023) Professional Programme, Group 1, Paper 1- Environmental, Social and Governance (ESG) – Principles & Practice. 7. ICSI (2023) Professional Programme, Group 1, Elective paper 4.1 - CSR and Social Governance. 8. A handbook of corporate governance. (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing 9. Das, S. C. (2021). Corporate governance in India: An evaluation. (4th ed.). Delhi, India: PHI Learning Pvt. Ltd 10. Goel, S. (2019). Corporate governance: principles and practices (1st ed., Vol. 1). Noida, India: McGraw-Hill 11. Soloman, J. (2021). Corporate governance and accountability. (5th ed.). United States: Wiley 12. Tricker, B., & Tricker, R. I. (2015). Corporate governance: principles, policies, and practices. United States: Oxford University Press 13. Tricker, B. (2020). Elements in corporate governance. United Kingdom: Cambridge University Press 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Explain the theoretical framework of business ethics and corporate governance. 2. Discuss the role of board of directors in corporate governance. 	

	<p>3. Interpret regulatory requirements to develop appropriate board/committee functions and structures for good corporate governance.</p> <p>4. Identify and manage risks inherent in corporate governance practices for enhanced organizational integrity and sustainability.</p>
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Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-307
Title of the Course : Business Communication and Legal Procedures
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-205 Company Law I and COI-303 Company Law II	
Course Objectives:	Objectives of the Course are: 1. To enable students, acquire expert knowledge in business correspondence and equip them with skills of drafting, pleadings and advocacy techniques. 2. To equip students with thorough understanding of legal procedures essential for navigating regulatory requirements effectively.	
Content:	UNIT I: Business Letters and Drafting Purchase letters, Quotations, Inquiry, Orders, Tenders, Complaints, Sales letters, Representations, Press releases. Articles for press. Drafting: Concept, General Principles and relevant substantive rules thereof Basic Components of Deeds, Endorsements and Supplemental - Deeds, Aids to Clarity and Accuracy, Legal Requirements and Implications.	15 hours
	UNIT II: Drafting and Conveyancing relating to Various Deeds and Agreements Conveyancing in General, Object of Conveyancing, Drafting of various Agreements including Sale Agreements, Joint Venture and Foreign Collaboration Agreements, Arbitration; Guarantees, Counter Guarantees; Bank Guarantee, Hypothecation Agreement, Outsourcing Agreements, Service Agreements, E-Contracts, Leave and License, IPR Agreements, Promissory Note, Power of Attorney-General and Special, Will, Relinquishment Deed, Deed of Dissolution of Partnership, Hire-Purchase Agreement, Deed of Family Settlement and Other Deeds, Deed of Sale of Land, Building, Mortgage, License, Lease, Assignment, Trust, Gift, Partnership, Drafting of Writs, Partnership Deed, Sale Agreements, Collaboration Agreements, Hypothecation Agreements, E-Contracts, I Drafting of Legal Opinion, Shareholder's Agreement. Pre incorporation Contracts; Memorandum and Articles of Association and other Agreements.	20 Hours
	UNIT III: Pleadings Pleadings in General; Object of Pleadings; Fundamental Rules of Pleadings I Civil: (i) Complaint Structure; Description of Parties (ii) Written Statement (iii) Interlocutory Application (iv) Original Petition (v) Affidavit (vi) Execution Petition and (vii) Memorandum of Appeal and Revision (viii) Petition under Article 226 and 32 of the Constitution of India (ix) Special Leave Petition, Criminal: (i) Complaints (ii) Criminal Miscellaneous Petition (iii) Bail Application and (iv) Memorandum of Appeal and Revision, Application for Setting Aside Ex-Parte Decree; Ordinary Suit of Recovery; Suit	15 Hours

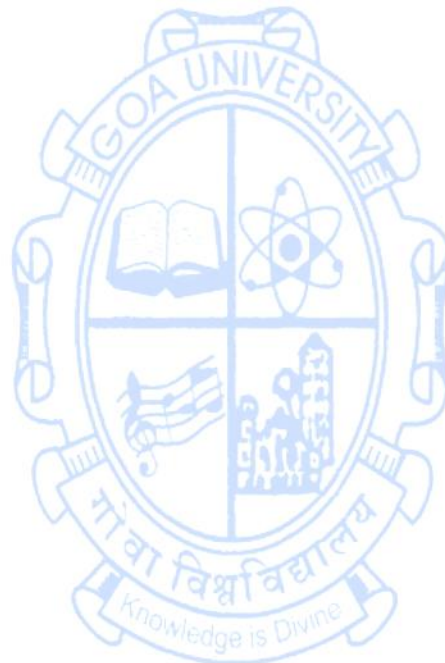
	<p>under Order XXXVII of Code of Civil Procedure, 1908, Suit for Permanent Injunction; Application for Temporary Injunction; Suit for Specific Performance; General Principles of Criminal Proceedings; Application under Section 125 of Code of Criminal Procedure, 1973; F.I.R under Section 154 of Code of Criminal Procedure, 1973.</p>	
	<p>UNIT IV: Appearances Appearance before Tribunals/Quasi-Judicial Bodies such as CLB, SAT, NCLT, CCI, TRAI, Tax Authorities and Appellate Tribunals, Drafting of Affidavit in Evidence; Arguments on Preliminary Submissions, Arguments on Merits; Legal Pleadings and Written Submissions.</p>	10 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Case Study 	
References/ Readings:	<ol style="list-style-type: none"> 1. Mani K. (2023). Pleadings Drafting and Conveyancing, Lawmann's 2. Mogha P. C. (2022). Mogha's The Indian Conveyancer, Eastern Law House 3. Bindra N.S. (1975). Conveyancing Drafting and Interpretation of Deeds (6th ed.). Law Publishers 4. Aggarwal S.P. (2022). Drafting And Conveyancing (2nd ed.). Lexis Nexis 5. Chaturvedi R. N. (2018). Pleadings Drafting & Conveyancing (5th ed.). Central Law Publications (CLP) 6. Swamy N. M. (2022). Text Book of Drafting, Pleadings & Conveyancing (3rd ed.). Asia Law House 7. Kolhatkar M. (2020). Drafting, Pleading and Conveyancing (2nd ed.). Lexis Nexis 8. Kothari G. M. (1977). Drafting, Conveyancing and Pleadings, N M Tripathi Pvt Ltd, 9. Ryder D. R. (2005). Drafting Corporate and Commercial Agreements, Universal Law Publishing Co Ltd 10. Hargopal (2010). The Indian Draftsman (a Practical Guide to Legal Drafting), Universal Law Publishing Co Ltd 11. ICSI (2024). Company Secretary Executive Entrance Test (CSEET) Reference Reading Material. Part 1- Business Communication 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Identify appropriate skills in written business communication like quotations, tender and other deeds. 2. Prepare and draft various business correspondences including agreements, deeds, guarantees, and other legal documents. 3. Demonstrate comprehensive knowledge of legal procedures essential for navigating regulatory requirements effectively. 4. Apply critical thinking, problem solving and technical proficiency in the development of exposition and argument. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-322
Title of the Course : Introduction to Tally
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Basic knowledge of Computer and Accounting.	
Course Objectives:	Objectives of the Course are: 1. To introduce the learners to usage of Tally for accounting purposes. 2. To enable the learners to maintain accounts in Tally software by creating ledgers, recording transactions, generating insightful reports, and understanding the nuances of GST, TDS, and TCS within the Tally environment.	
Content	UNIT I: Fundamentals of Accounting and Introduction to TallyPrime Software Introduction to Accounting: Accounting Terms, Assumptions, Concepts and Principles, Double Entry System of Accounting, Types of Accounts, Golden Rules of Accounting, Source Documents for Accounting. Introduction to Tally Prime: Downloading & Installation of Tally Prime, Company Creation, Getting Started with Tally Prime, Shut a Company, Select a Company, Alter Company Details, Company Features and Configurations, Gateway of Tally and User Interface, Data Path for TallyPrime Companies	5 hours
	UNIT II: Accounting, Inventory Information and Vouchers in TallyPrime Accounting Configuration & Features, Group Creation, Multiple Group Creation, Ledger Creation, Multiple Ledger Creation, New Voucher Creation, Advance Ledger Creation, Altering and Deleting Groups & Ledgers Inventory configuration & features, Inventory info. Menu, Stock groups, Stock categories, Stock item, Bills of materials, Locations and Godowns, Units of Measure, Batches & Expiry, Inventory voucher, HSN Code Updates Introduction to Vouchers, Types of Vouchers, Accounting Vouchers, Inventory Vouchers, Chart of Vouchers, Optional & Non-accounting voucher, Advanced voucher entry, Invoicing Advanced Accounting Features: Bill-wise details, Cost centers and Cost Categories, Multiple currencies, Interest calculations, Budget and controls, Scenario management, Cheque Management & Printing, Bank Reconciliation, Cheque printing, Credit limits, Reorder levels & reorder quantity, Price level & price lists Advanced Inventory Features: Order Processing, Recorder Levels, Batch-wise details, Bill of Materials, Different Actual and Billed Quantities, Price Lists, Zero-Valued Entries, Additional cost details, POS	

	<p>Finalization Entries: Finalization Process, Depreciation Entries, Creating General Reserves, Provision for Taxation, Bad Debt Reserves, Partnership Firm - Transferring Profits, Outstanding Expenses and Accrued Income</p>	
	<p>UNIT III: Taxation and Payroll Accounting in Tally Taxation accounting in Tally: Value added tax (VAT), Tax deducted at source, Enabling TDS and Recording TDS Transactions, Creation of TDS Masters and Recording /transactions, Tax collected at source (TCS), Professional Tax GST accounting in Tally: Concept of GST, Understanding SGST, CGST & IGST, Activating GST for Your Company, Setting Up GST (Company Level, Ledger Level or Inventory Level), Setting Up GST Rates, Creating GST Ledgers, Updating Stock Items and Stock Groups for GST Compliance, Updating a Service Ledger for GST Compliance, Updating Sales and Purchase Ledgers for GST Compliance, Updating Party GSTIN, Creating Income and Expense Ledgers, GST Taxes & Invoices, Reverse Charge under GST, Payroll Accounting in Tally: Employee Creation, Salary Define, Employee Attendance Register, Pay Heads Creation, Salary Report, EPF, ESIC</p>	20 Hours
	<p>UNIT IV: Reporting and Data Management in Tally Generating Reports in Tally: Financial Statements, Trading Account, Profit & Loss Account, Balance Sheet (Configuring the balance sheet, integrate accounts with inventory, setting closing-stock manually in the balance sheet with different stock valuation methods), Accounts Books and Reports, Inventory Books and Reports, Exception Reports, Statutory Reports, Payroll Reports, Trail balance, Day Book, List of Accounts, Stock Summary, Outstanding Statement, Other Financial Statements and Reports Data Management in Tally: Backup & Restore, Split a company, Export & Import of data, E-Capabilities (E-mail a report from TallyPrime), Uploading the reports generated from TallyPrime, Tally ODBC, Inward connectivity, Security controls, Tally Audit Features, Tally Vault, Shortcut Keys</p>	15 Hours
<p>Pedagogy:</p>	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Practicals 	
<p>References/ Readings:</p>	<ol style="list-style-type: none"> 1. Tulsian, P.C. (2002). Financial Accounting, (1st ed.). Pearson Education. 2. Official Guide to Financial Accounting using TallyPrime by Tally Education Private Limited, (January 2020), BPB Publications. 3. Sangwan R., Mastering in Tally Prime, (2021). Ascent Prime Publication. 4. Sharma S. and Singh M., Tallyprime Theory & Practical, (1st ed. - December 2023), Computech Publications Ltd. 5. Nadhani A., Mastering Tally PRIME: Training, Certification & Job, (April 2022), BPB Publications. 	

<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Explain the features and importance of Tally Software in Accounting. 2. Demonstrate ability to enter the accounting transactions using Tally software for various accounting operations and other business processes. 3. Develop proficiency in accounting for taxation and other related aspects in Tally. 4. Prepare financial reports using Tally and enhance decision-making skills.
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Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-400
Title of the Course : Corporate Restructuring and Valuation
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide knowledge of different types of mergers and acquisitions and comprehend legal obligations and compliance involved in corporate restructuring process. 2. To develop ability to analyse factors influencing the valuation of a businesses and understand different methods used in Business Valuation.	
Content:	UNIT I: Introduction to Corporate Restructuring Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring- Historical Background - Emerging Trends - Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances - Demerger and Hiving off - Expanding Role of Professionals - Salient feature of Companies Act, 2013 relating to corporate restructuring	10 hours
	UNIT II: Modes of Restructuring and Legal Procedures Legal and regulatory frame work of M & A – provisions of Companies Act 2013, – SEBI Takeover Code, Provisions of Competition Act, Merger Aspects under Competition Law Jurisdiction of Courts - Filing of Various Forms - Amalgamation of Banking Companies and Government Companies Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation – Tax Neutrality. Accounting aspects of Mergers: Principal methods of Accounting for mergers and acquisitions – Pooling of Interests Method – Advantages and Disadvantages; Purchase method – advantages and Disadvantage	10 Hours
	UNIT III: Mergers & Acquisition Conceptual Framework, Rationale, Forms, Financial Framework, Takeover Defensive Tactics, Reverse Merger, Divestiture, Financial Restructuring, Ownership Restructuring, Premium and Discount, Mergers and Acquisitions Failures, Acquisition through shares, Cross Border Mergers (including problems)	20 Hours
	UNIT IV: Valuation Framework Conceptual Framework of Valuation; Approaches/ Methods of Valuation – Assets Based Valuation Model, Earning Based Models, Cash Flow Based Models; Measuring Cost of Equity- Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory, Estimating Beta and Valuation of Unlisted Companies; Relative Valuation; Other	20 Hours

	Approaches to Value Measurement – Contemporary Approaches to Valuation, Chop Shop Method, Economic Value Added (EVA), Market Value Added (MVA), Shareholder Value Analysis (SVA); Arriving at Fair Value; Valuation of distressed companies, start-ups, digital platforms (including problems)
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving
References/ Readings:	<ol style="list-style-type: none"> 1. Ramaiya A. (2020). Guide to The Companies Act, (19th ed.). Lexis Nexis 2. Bhandari M.C. (2022). Guide to Company Law Procedures- Procedures, Rules, Compliances and Governance under the Companies Act, 2013, (25th ed.). Lexis Nexis 3. Sampath K. R. (2018). Mergers/Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure, (11th ed.). Snow White Publications 4. Ramanujam S. (2019). Mergers et al. (4th ed.). LexisNexis 5. Thakur J.M, (2018), Takeover of Companies, Snow White Publications Pvt, Ltd. 6. Ray K. G. (2018). Mergers and Acquisitions Strategy, Valuation and Integration (2nd ed.). PHI 7. ICSI. (2023). Professional Programme, Group 2, Paper 6 - Corporate Restructuring, Valuation and Insolvency, Part I & II. 8. ICAI. (2023). Final course Study Material, Group I, Paper 2- Advanced Financial Management.
Course Outcomes:	<ol style="list-style-type: none"> 1. Examine the rationale and modes of corporate restructuring. 2. Explain the basics of merger and acquisition process in either buying or selling companies as a part of corporate restructuring. 3. Identify the regulatory provisions with respect to different types of corporate restructuring. 4. Apply valuation methodologies used for corporate restructuring.

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-401
Title of the Course : Advanced Company Law
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-205 Company Law I and COI-303 Company Law II	
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of company law provisions relevant to managerial personnel and gain familiarity with legal framework provisions and filings. 2. To comprehend procedural aspects of inspection, investigation, winding up, amalgamations, and various entities under company law.	
Content:	UNIT I: Directors and Managerial Personnel Obtaining DIN, Directors and Managerial Personnel- Appointment, Reappointment, Resignation, Removal and Varying Terms of Appointment/Re-appointment, Payment of Remuneration to Directors and Managerial Personnel and Disclosures thereof; Compensation for Loss of Office Waiver of Recovery of Remuneration, Making Loans to Directors, Disclosure of Interest by a Director, Holding of Office or Place of Profit by a Director/Relative, Company Secretary - Appointment, Resignation and Removal Company Secretary in Practice - Appointment, Resignation and Removal	20 hours
	UNIT II: Reports, Filings and Compliance with Allied Acts Preparation & Presentation of Reports, Preparation of Financial Statements, Auditors' Report, Directors' Report and Report on Corporate Governance, E- Filing, Filing and Filing of Returns and Documents, (a) Annual Filing, i.e., Annual Accounts; XBRL Filing, Compliance Certificate, Annual Return (b) Event Based Filing, Striking off Names of Companies - Law and Procedure. SEBI Disclosure norms, Securities Contract Act. of Profit by a Director/Relative, Company Secretary - Appointment, Resignation and Removal Company Secretary in Practice - Appointment, Resignation and Removal.	15 Hours
	UNIT III: Inspection and Investigation Inspection of Documents, Powers of the Inspector, Seizure of Books and Documents, Inspector's Report, Power of the Registrar of Companies, Investigation into Affairs of the Company	10 Hours
	UNIT IV: Company Law Provisions Under Special Circumstances Compromises, Arrangements, Amalgamations, De-merger, Winding Up, Producer Companies – Concept, Formation, Functioning, Dissolution. LLPs, Application of Company law to Banking, Insurance and others, Prevention of Oppression and Mismanagement, Miscellaneous provisions, Compounding of offences, Adjudication, Special courts, National Company Law Tribunal, Appellate Tribunal.	15 Hours

Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving
References/ Readings:	<ol style="list-style-type: none"> 1. Sheth T, (2019). Guide for Corporate Laws & Compliance, (6th ed.). Taxmann 2. Gogna P. P. S. (2013). Corporate and Allied Laws, S. Chand, New Delhi 3. Bhandari M. (2021). Corporate and Allied Laws (28th ed.). Bestword Publications, New Delhi 4. Bhandari M. (2023). Corporate and Allied Laws (30th ed.). Bestword Publications, New Delhi 5. Jain D. K. (2024). Company Law Ready Reckoner, (26th ed.). Bharat Publications, 6. Bharat (2022). Companies Act, 2013 with Rules (37th ed.) Bharat Publications, New Delhi. 7. Kamal G. (2015). A Handbook on Corporate and Allied Laws (2nd ed.). Bharat Publications, New Delhi 8. Gogna P. P. S. (2016). A Textbook of Company Law (11th ed.). S. Chand New Delhi 9. ICAI. (2023). Intermediate course study material. Group 1, Paper 2- Corporate and other laws. Module 1-3 10. ICSI. (2021). Executive programme, Group 1, Paper 2- Company law and Practice.
Course Outcomes:	<ol style="list-style-type: none"> 1. Recognize various provisions of company law with reference to managerial personnel. 2. Describe the constitution of the Board, appointment of directors, their behaviour and conduct towards the affairs of a company. 3. Explain Reports, Filings and Compliance with Allied Acts so as to comprehensively file annual returns. 4. Apply company law provisions for winding up, amalgamations, producer companies, LLPs, banking and insurance companies.

Name of the Programme: Masters of Commerce (Integrated)


Course Code: COI-402

Title of the Course: Security Analysis and Portfolio Management

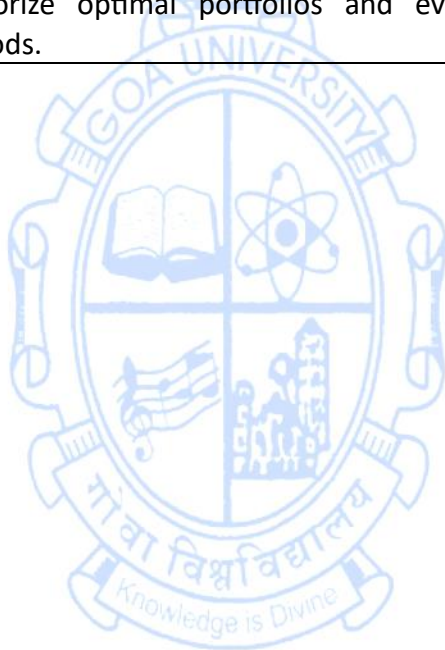
Number of Credits: 4

Effective from AY: 2023-24

Pre-requisites for the Course:	Course work in COI-231 Capital Markets and COI-305 Financial Services.	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To Equip students with expert knowledge on methods and approaches for stock market analysis. 2. To develop proficiency in creating and managing effective investment portfolios. 	
Content:	<p>UNIT I: Investment – Risk and Return Analysis Introduction to Investment and Types Of Investments :Meaning – Investment Objectives – Investment Process - Factors affecting investment decision – Investment Avenues in India – Government Securities – Money Market Instruments – Equity – Bonds – Mutual Funds – Financial Derivatives – Return Measurement: Return – Meaning – Holding Period Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns Over Multiple Period – Arithmetic Average Returns – Geometric Average Return – Rupee Weighted Average Return(Including Practical Problems) - Risk Measurement: Risk – Meaning – Source of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Un-Systematic Risk – Measurement of Risk – Standard Deviation as a Measure of Risk – β As a Measure of Risk - Measurement of Risk and Return of Securities (Including Practical Problems)</p>	15 hours
	<p>UNIT II: Valuation of Securities Fixed Income Securities: Types of Fixed Income Securities – Risk and Return Analysis of Fixed Income Securities – Alternative Investments of Fixed Income Securities Bonds: Types of Bonds – Valuation of Bonds – Types of Returns on Bonds – Pricing of Bonds - Yield Curve - Bond Duration and Convexity – Immunization of Bonds (Including Practical Problems) Share Valuation: Concept of Present Value – Share valuation Model – Dividend Discount Model - One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including Practical Problems)</p>	15 Hours
	<p>UNIT III: Security Analysis Fundamental Analysis: Meaning – Objectives and Beliefs of Fundamental Analysis - Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Industry Life Cycle – Industry Characteristics – Company Analysis – Source Information for Company Analysis – Operating Analysis –</p>	15 Hours

	<p>Management Analysis – Financial Analysis – Types of Financial Statements – Analysis of Financial Statements – Earnings Quality Estimations</p> <p>Technical Analysis: Meaning – Assumption of Technical Analysis - Dow Theory – Trends and Trend Reversal – Indicators and Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns</p> <p>Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Test of Efficient Market Hypothesis.</p>	
	<p>UNIT IV: Portfolio Analysis and Evaluation</p> <p>Meaning of Portfolio Management – Objective and Importance - Process of Portfolio Management - Types of Portfolio Theories - Traditional and Modern Portfolio Theories - Portfolio selection: Meaning – Feasible Set of Portfolios – Efficient Frontier – Optimal Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio – Simple Diversification - Minimum Variance Analysis</p> <p>Portfolio Analysis & Selection Models: Markowitz’s Modern Portfolio theory – Assumptions – Construction of Portfolio with Two Securities – Diversification– Sharpe Single Index Model – Measuring Security Returns and Risk – Measuring Portfolio Return and Risk –Capital Asset Pricing Model(CAPM) – Riskless Lending and Borrowing Portfolios – Capital Market Line (CML) – Security Market Line(SML) – Pricing of Securities with CAPM – Limitations of CAPM – Arbitrage Pricing Theory –Assumptions Arbitrage Pricing for One Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing. (Including Practical Problems)</p> <p>Portfolio Performance Evaluation and Revision: Portfolio Performance Evaluation – Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe’s Ratio – Treynor’s Ratio – Jensen Ratio (Including Practical Problems)</p> <p>Portfolio Revision: Need for Revision – Meaning – Constraints – Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging.</p>	15 Hours
<p>Pedagogy:</p>	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Case Study 4. Problem-Solving 	
<p>References/ Readings:</p>	<ol style="list-style-type: none"> 1. Pandian P. (2012). Security Analysis and Portfolio Management (2nd ed.). Vikas Publishing House 2. Fischer E. D., Jordan J. R., Pradhan K. A. (2018). Security Analysis Portfolio Management (7th ed.). Pearson 3. Avadhani V. (2017). Investment and Securities Markets in India (10th ed.) Himalaya Publishing House Pvt. Ltd. 4. Kevin S. (2022). Security Analysis and Portfolio Management (3rd ed.). PHI Learning 	

	<ol style="list-style-type: none"> 5. Chandra P. (2021). Investment Analysis and Portfolio Management (6th ed.) McGraw Hill 6. Singh P. (2018). Invest Management (Security Analysis and Portfolio Management (20th ed.) Himalaya Publishing House Pvt. Ltd. 7. Tripathi V. (2019). Fundamentals of Investments (3rd ed.) Taxmann 8. Sharma S. K., Kaur G. (2019). Fundamentals of Investment, Sultan Chand & Sons Private Limited 9. Dash A. P. (2021). Security Analysis and Portfolio Management (2nd ed.) Dreamtech Press
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Recall the fundamentals of investment and enumerate various measures of risk and returns for financial securities. 2. Demonstrate risk and return measurement and valuation procedures for financial securities. 3. Show practical application of various techniques under Fundamental and Technical Analysis. 4. Categorize optimal portfolios and evaluate them using various methods.



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-403
Title of the Course : Financial Reporting
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Knowledge of Financial Statements and Accounting Standards.	
Course Objectives:	Objectives of the Course are: 1. To acquire the ability to integrate and solve problems in practical scenarios on Accounting Standards, Guidance Notes and Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies. 2. To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem solving.	
Content:	UNIT I: Corporate Financial Reporting System Concept, Users, Objectives of financial reporting, Qualitative characteristics of financial report, Disclosure – Concept, motives and problems, Regulatory framework of Indian financial reporting system, Components of financial reporting, Mechanisms of setting financial reporting standards, Current corporate reporting practices of Indian companies, Corporate social responsibility reporting, Case study on financial reporting.	10 hours
	UNIT II: Accounting Standards and Framework for Preparation of Financial Statements Application of Existing Accounting Standards- Application of Guidance Notes issued by ICAI on specified accounting aspects. - Framework for Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards (Ind AS). - Application of Indian Accounting Standards (Ind AS) with reference to General Purpose Financial Statements	25 Hours
	UNIT III: Application of Specific Accounting Standards Consolidated and Separate Financial Statements (as per Ind AS) - Application of Industry specific and Transaction Specific Indian Accounting Standards (other than Business Combination, Financial Instruments and Share Based Payment) - Business Combinations and Accounting for Corporate Restructuring (including demerger) (as per Ind AS) - Accounting and Reporting of Financial Instruments (as per Ind AS) - Accounting for Share Based Payment (as per Ind AS) - Analysis of Financial Statements, Common defects in financial statements of corporate entities	15 Hours
	UNIT IV: Emerging Trends in Reporting Accounting and reporting for Carbon Credits - Accounting for reporting for E-Commerce - Integrated Reporting - Corporate Social Responsibility Reporting - Human Resource Reporting- Value Added Statement.	10 Hours
Pedagogy:	1. Lectures	

	<ol style="list-style-type: none"> 2. Assignments 3. Case Study 4. Problem-Solving
References/ Readings:	<ol style="list-style-type: none"> 1. Weaver, L. (2014). IFRS-based Financial Reporting (1st ed.). Wiley 2. Bhattacharya, A. (2006). Indian Accounting Standards, Mc. Grow Hill. 3. Mirza, A. A. & Ankarath, N. (2012). International Trends in Financial Reporting under IFRS, Wiley Publications 4. Ghosh, T. P. (2011). Accounting Standards and Corporate Accounting Practices (8th ed.). Taxmann. 5. Elliott, M.R. & Elliott, J. (2005). Financial Accounting and Reporting. Financial Times/ Prentice Hall. 6. Jawahar, L. (2009). Corporate Financial Reporting: Theory & Practice (3rd ed.). Taxmann. 7. Interpretation and Applications of IFRS. (2022). Wiley Publications 8. ICAI. (2023). Final Course Study Material, Group I, Paper 1, Financial Reporting, Module 1-4
Course Outcomes:	<ol style="list-style-type: none"> 1. Recognize the system of corporate financial reporting. 2. Prepare financial statements and record accounting entries based on Ind AS. 3. Apply Ind AS in specific circumstances such as consolidated financial statements, business combination and share based payment. 4. Discover emerging trends in financial reporting.

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-411
Title of the Course : International Tax Laws
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-112 Income Tax and COI-211 Tax Planning and Compliance	
Course Objectives:	Objectives of the Course are: 1. Enable students to understand basic concepts of Taxation of Non-Residents. 2. To acquaint them with the relevant principles and laws of international taxation with respect to Transfer Pricing, Double Taxation and BEPS.	
Content:	UNIT I: Non-Resident Taxation Non-Resident Taxation – Introduction - Exempted income of Non-residents - Presumptive taxation for Non-residents - Capital gains taxation for Non-residents - Special provisions prescribed under Chapter XII-A - Withholding tax provisions for Non-Residents - Miscellaneous provisions	15 hours
	UNIT II: Double Taxation Avoidance Agreement Concept of Double Taxation Relief - Types of Relief - Double Taxation Relief provisions under the Income-tax Act, 1961 - Concept of Permanent Establishment - Taxation of Business Process Outsourcing Units in India Application and interpretation of tax treaties – Introduction - Double Taxation and Connecting Factors - Tax Treaties: An Overview - Interpretation of Tax Treaties	15 Hours
	UNIT III: Transfer Pricing Introduction - Meaning of the term “Arm’s Length Principle” - Practical difficulties in application of ALP - The Indian Scenario - Transfer of income to Non-residents [Section 93] - Introduction of specific anti-avoidance measures in respect of transactions with persons located in notified jurisdictional area [Section 94A] - Limitation of interest deduction in certain cases [Section 94B]	20 Hours
	UNIT IV: BEPS and Model Conventions Brief background of BEPS – Action Plans under BEPS - Introduction of Two-Pillar Solution (BEPS 2.0) Overview of Model Tax Conventions – OECD & UN, Advance Rulings under Income Tax Act 1961	10 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving	
References/ Readings:	1. Singhania V. K., Singhania K. (2023). Direct Taxes: Laws and Practices AYs 2023-24 & 2024-25 (70 th ed.). Taxman Publications, New Delhi 2. Singhania V. K., Singhania M. (2023). Students’ Guide to Income Tax Including GST, AY 2024-25 (70 th ed.). Taxmann Publications, New Delhi	

	<ol style="list-style-type: none"> 3. Singhanian V. K. (2023). Direct Taxes Ready Reckoner (DTRR), AY 2023-24 & AY 2024-25 (47th ed.). Taxmann Publications, New Delhi 4. Singhanian V. K., Singhanian M. (2023). Corporate Tax Planning & Business Tax Procedures with Case Studies (27th ed.). Taxmann Publications, New Delhi 5. Prasad B., Income Tax Law and Practices, (28th ed.). New Age International Pub, New Delhi 6. Mehrotra H. C., Goyal S. P. (2023) Direct Tax including Tax Planning & Management, AY 2023-24 (44th ed.). Sahitya Bhawan Publications 7. Mehrotra H. C., Goyal S. P. (2023) Corporate Tax Planning & Management, AY 2023-24 & 2024-25 (21st ed.). Sahitya Bhawan Publications 8. Tuli A. (2024). Direct Tax Laws & International Taxation for CA Final, AY 204-25 (17th ed.). Bharat Law House Pvt. Ltd. 9. Ahuja G., Gupta R. (2023). Income Tax Act (12th ed.) Commercial Law Publishers (India) Pvt. Ltd. 10. Chhawchharia R. (2023). Direct Tax Laws & International Taxation – 2 Volumes (6th ed.). Taxmann Publications Private Limited 11. Ahuja G., Gupta R. (2023). Professional Approach to Direct Tax Laws and International Taxation (46th ed.). Commercial Law Publishers (India) Pvt. Ltd.
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Discuss the tax provisions with reference to computing the gross total income and tax liability of Non-Residents. 2. Explain the principles of Double Taxation Avoidance Agreement (DTAA) in International Tax Planning. 3. Apply Transfer Pricing provisions for various business transactions under International Taxation. 4. Demonstrate working knowledge of provisions under BEPS and Model Conventions of International taxation.

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-404
Title of the Course : Advanced Financial Management
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-301 Financial Management	
Course Objectives:	Objectives of the Course are: 1. To provide theoretical knowledge of financial policy and corporate strategy, including international capital budgeting evaluation and knowledge of instruments in global financial markets. 2. To comprehend start-up ecosystem schemes and formulate finance proposals for SMEs and start-up firms.	
Content:	UNIT I: Corporate Strategy and Financial Management Strategic decision-making framework, Interface of financial management and strategic management, Balancing financial goals vis-a-vis sustainable growth, Identification of different types of risks faced by an organization, Evaluation of financial risks, Value at Risk (VaR), Evaluation of appropriate method for the identification and management of financial risk	10 hours
	UNIT II: Multinational Capital Budgeting & Financing International Financing – Short Term Financing of MNCs – Short Term Borrowing and Investment – Cash Management of MNCs – Multinational inventory management – Multinational receivables management - Long Term Financing - Evaluating Borrowing Decision – Funding Avenues in Global Markets- International Capital Budgeting - Capital Budgeting and the Factors Affects the Capital Budgeting of MNC – Methods of Capital Budgeting of MNCs - NPV and Adjusted NPV Approach - Cost of Capital of MNC – Cost of Debt – Cost of Equity – Cost of Loans – Over-all Cost of Capital – Tax Implications on Cost of Capital to Subsidiary and Parent Company - Capital Structure – Capital Structure of Parent and Subsidiary Company - Capital Structure of MNC and its impact on Value of Parent Company. (Includes Practical Problems)	20 Hours
	UNIT III: International Financial Markets and Instruments World Bond Market – Euro Market – International Equity Market – Market Structure and Trading Practices - International Equity Benchmarks –International Financial Instruments – EURO Credits – Revolving Credit – Term Credit – EURO Bonds – Straight Bonds – FRNs – EURO currency Deposits – Call Deposits – Term Deposits – CD – EURO Notes – EURO issues – GDR – ADRS – FCCB. International financial centre – Constituents of IFC, Islamic finance, Riba and major Islamic financial instruments.	15 Hours
	UNIT IV: Start-up and SME Finance Start-up Finance: Introduction including Pitch Presentation, Sources of Funding, Start-up India Initiative. Small and Medium	15 Hours

	Enterprises - Introduction: Market Size, Employment Generation and Contribution to GDP, Financing: Expansion of SMEs, Listing SMEs	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Dhamija, V.H. (2011). Financial Management and Policy (12th ed.). Prentice Hall of India 2. Pandey I. M. (2015). Financial Management (11th ed.). Vikas Publishing 3. Brealey R.A. & Myers S.C. (2013). Principles of Corporate Finance (11th ed.). McGraw Hill 4. Ross S.A., Westerfield, R.W. & Jaffe, J. (2004). Corporate Finance (7th ed.) McGraw Hill 5. Chandra, P. (2019). Financial Management – Theory and Practice (10th ed.). McGraw-Hill 6. Khan M.Y. & Jain, P.K. (2018). Financial Management (8th ed.). McGraw-Hill. 7. Sharma, R.K. & Gupta S.K., Gupta N., Financial Management – Theory and Practice (9th ed.) Kalyani Publications 8. Gupta, N., Gupta, S.K., Sharma, R.K. (2017). Advanced Financial Management. Kalyani Publications 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Describe the framework of financial policy and identify different types of risks. 2. Identify the link between financial policy and corporate strategy. 3. Explain the various international financial instruments available for financing decision. 4. Evaluate multinational capital investment opportunities by the application of relevant capital investment appraisal techniques. 	



Name of the Programme: Masters of Commerce (Integrated)

Course Code: COI-405

Title of the Course: Advanced Management Accounting


Number of Credits: 4

Effective from AY: 2023-24

Pre-requisites for the Course:	Course work in COI-204 Cost and Management Accounting and COI-302 Managerial Accounting	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To demonstrate comprehension of the relationship between strategic costs and modern business environment. 2. To develop proficiency in applying cost management techniques for decision-making within specific business sectors, while also employing advanced management techniques to evaluate business performance. 	
Content:	<p>UNIT I: Strategic Cost Management Introduction to Strategic Cost Management Concept of Strategic Cost Management- Limitations of Traditional Cost Management - Traditional vs. Strategic Cost Management Modern Business Environment Introduction/ Characteristics of the Modern Business Environment - Cost of Quality, Total Quality Management, Business Excellence Model - Throughput Accounting and Theory of Constraints - Supply Chain Management (SCM) - Gain Sharing Arrangements - Outsourcing - Introduction to Lean System: Just-in-Time (JIT), Kaizen Costing, 5 Ss - Total Productive Maintenance (TPM), Cellular Manufacturing/ One-Piece Flow Production System, Six Sigma (SS), Introduction to Process Innovation and Business Process Re-engineering (BPR).</p>	15 hours
	<p>UNIT II: Cost Management Techniques for Specific Sectors Cost Management for Specific Sectors - Agricultural Sector, Information Technology Sector, Power Sector. Cost Management Techniques Cost Control/ Waste Control, Cost Reduction, Target Costing, Value Analysis/ Value Engineering, Pareto Analysis, Life Cycle Costing, Environmental Management Accounting.</p>	10 Hours
	<p>UNIT III: Strategic Costing & Decision Making Decision Making: Decision Making using CVP Analysis, Decision Making using Relevant Cost Concepts, Decision Making using Activity Based Costing, Ethical and Non-Financial Considerations Relevant to Decision Making Pricing Strategies/ Decisions: Theory and Principles of Product Pricing, Pricing – New Product, Finished Products and Pricing of Services, Sensitivity Analysis in Pricing Decisions, Pricing Decision under Special Circumstances, Pricing Strategies Divisional Transfer Pricing: Meaning, Purpose and Principles of Transfer Pricing, Methods of Transfer Pricing, The Behavioural Consequences arising from Divisional Structures, International</p>	20 Hours

	Transfer Pricing.	
	<p>UNIT IV: Responsibility Accounting & Performance Measurement</p> <p>Responsibility Accounting - Linking Critical Success Factors (CSFs) to Key Performance Indicators (KPIs) and Corporate Strategy; Performance Measurement Models–The Balanced Scorecard - The Performance Pyramid, The Performance Prism and The Building Block Model; Divisional Performance Measures; Benchmarking Schemes - Performance Measurement in the Not-for-Profit Sector - Preparation of Performance Report - Operating Profit Analysis - Advanced Activity Based Costing - Activity Based Management (ABM), Activity Based Budgeting (ABB).</p>	15 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Arora, M.N. (2016). A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd. 2. Khan, M.Y.& P.K. Jain. (2021). Management Accounting (8th ed.). Tata McGraw Hill. 3. Horngren, C. T. & Sundem, G. L. Startton, W.O. (2007). Introduction to Management Accounting (14th ed.). Prentice Hall. 4. Murthy, A. & Gurusamy, S. (2009). Management Accounting. Tata McGraw Hill. 5. Jhamb, H.V. (2009). Management Accounting. Ane Books Pvt. Ltd. 6. Drury, C. (2007). Management and Cost Accounting (7th ed.). Cengage Learning EMEA. 7. Atkinson, A. A. (2001). Management Accounting. Prentice Hall. 8. Garison R.H., Noreeb, E.W. & Brewer. (2017). Managerial Accounting (14th ed.). McGraw Hill. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Explain the concept of strategic cost management and its significance in modern business environment. 2. Demonstrate understanding of strategic cost management techniques and its application in decision making 3. Apply advanced cost management techniques in evaluating business performance. 4. Analyse and evaluate financial and non-financial performance to suggest ways for improvement. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-406
Title of the Course : Derivatives Market
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-231 Capital Markets and COI-402 Security Analysis and Portfolio Management.	
Course Objectives:	Objectives of the Course are: 1. To explain the evolution and role of derivatives market in risk management. 2. To acquaint the students on the working mechanism of financial and commodity derivatives markets in India.	
 Content:	UNIT I: Overview of Derivative Market Meaning – Definition – Need – Features – Types of Products – Types of Functions – History and Growth of Derivatives Market in India – Participants – Players – Exchange Trade versus OTC – Strengthening of Cash Market – Derivatives trading at NSE/BSE Eligibility of Stocks Regulatory Mechanism of Indian Derivatives Markets: The Role of SEBI – The role of Forward Commission – The Role of Derivative Exchanges in India – LC Gupta Committee Recommendation on Derivatives.	10 hours
	UNIT II: Futures and Forward Market Meaning – Types of Futures – Features - Specifications of Future Contracts - Futures Vs Forwards - Participants in Futures Contracts – Payoff’s in Future Contracts – Futures Market Trading Mechanism in India – Types of Margins and computation of Margins – Computation of Positions in Futures (Including Practical Problems); Pricing and Valuation of Futures Contract - Cost of Carry Model – Reverse Cost of Carry Model – Risk Management Strategies in Future Contracts - Hedging – Arbitrage – Speculation - Index Futures – Features of Index Futures – Hedging with Index Futures - Construction of Index – Types of Index Construction Methods (Including Practical Problems)	15 Hours
	UNIT III: Options Derivatives and Risk Measurement Meaning – Types of Options – Features of Options - Call Options – Put Options - Options Vs Futures - Moneyness in Options - Payoffs in Options – Option Positions – Naked and Covered Option – Trading Mechanism of Option Markets in NSE and BSE – Factors affecting the Pricing of Options - Valuation of Options – Binomial Option Pricing Model (BSOP) - One Way Model – Two Way Model – Limitations of BSOP– Black – Scholes Option Pricing Model – Significance – Limitations - Put-Call Parity - Greek letters of Options for Risk Measurement (Including Practical Problems) Option Strategies: Covered and Protective Options - Option Trading Strategies - Spreads – Straddles – Strangles – Strips	20 Hours
	UNIT IV: Currency, Interest Rate and Commodity Derivatives Currency Derivatives: Introduction and Types – Currency Forwards – Currency Futures – Currency Options – Currency Swaps - Pricing – Trading Strategies	15 Hours

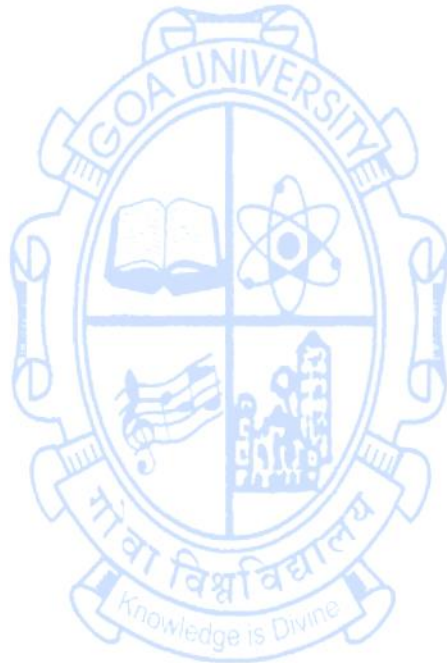
	<p>Interest rate Derivatives – Introduction - Interest Rate Futures – Forward Rate Agreements (FRA) – Swaps – Options – Swaptions – Trading Strategies</p> <p>Commodity Derivative Markets: Introduction – Functions – Types of Commodities Traded - Trading Mechanism in India – Commodity Futures and Options – Economic importance of commodity derivatives in India - Pricing of Commodity Futures and Options – Strategies for Hedging Speculation and Arbitrage in Commodities Derivatives. (Including Practical Problems).</p>	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 4. Case Study 	
References/ Readings:	<ol style="list-style-type: none"> 1. Hull J. C. (2022). Options, Futures and other Derivatives (11th ed.) Pearson Education 2. Yaragol P. B. (2018). Financial Derivatives: Text & Cases, Vikas Publishing House 3. Gupta S. L. (2017). Financial Derivatives: Theory, Concepts and Problems (2nd ed.) PHI Learning 4. Vohra N.D., Bagri B.R. (2017). Futures and Options (2nd ed.) Tata McGraw-Hill Publishing Company Ltd. 5. Amuthan R. (2014). Financial Derivatives, Himalaya Publishing House 6. Parasuraman N. R. (7. Chatnani N. N. (2019). Commodity Markets and Derivatives (2nd ed.) Cengage India Private Limited 8. Schofield N. C. (2007). Commodity Derivatives: Markets and Applications, John Wiley & Sons 9. Geman H. (2005). Commodities and Commodity Derivatives - Modeling and Pricing for Agriculturals, Metals and Energy, John Wiley & Sons Inc 10. Pandian P. (2012). Security Analysis and Portfolio Management (2nd ed.). Vikas Publishing House 11. Chandra P. (2021). Investment Analysis and Portfolio Management (6th ed.) McGraw Hill 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Define and explain the evolution and role of Derivatives Market in India. 2. Demonstrate the trading mechanism in forward, futures and option derivatives. 3. Show applications of methods for valuation of various derivative instruments. 4. Analyse various risk management tools and profit-making strategies. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-407
Title of the Course : Environmental Social and Governance-Principles and Practice
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-306 Corporate Governance and Ethics	
Course Objectives:	Objectives of the Course are: 1. To provide learners with comprehensive knowledge and insights into best governance practices, risk management, and ESG principles. 2. To explore various aspects of ESG, including its importance, integration into business strategy, key factors, impact on sustainable development, investment implications, and management systems	
Content:	UNIT I: Introduction to Environmental Social and Governance Conceptual Framework of Corporate Governance: Evolution of Corporate Governance – Corporate governance concepts - Corporate Governance Forums - Corporate Governance Codes and international legislative framework on corporate governance - Indian & International concept of Corporate Governance Legislative Framework of Corporate Governance in India: Listed Companies - Unlisted Companies - PSUs - Banks and Insurance Companies - Stewardship Code Stakeholders Rights: Whistle/ Vigil/ Grievance Redressal Mechanism, Human Rights - Health and Safety - Prevention of sexual harassment at workplace - Attrition Rate - Supplier Code of Conduct - Gender parity ratio at Workforce - Local procurement, Monetary and non-monetary benefits	10 hours
	UNIT II: Board Composition and Responsibilities Board Effectiveness: Role clarity of Board and Management - Composition and Structure - Duties and Liabilities, Evolution of Jurisprudence - Diversity in Board Room, Selection and Appointment Process - Independent Directors, expectations, liabilities and their role - Code of Conduct - Responsibilities and Effectiveness - Conflict Management - Related Party Transactions - Role of Directors in Prevention of Insider Trading Board Committees: Composition & Terms of Reference - Roles and Responsibilities Building Better Boards: Directors’ Training - Development - Familiarization - Board Evaluation - Succession Planning Board Disclosures and Website Disclosures Board’s Accountability on ESG Environment: Environmental Policy - Environmental Impacts - Energy Consumption - Awareness on environment protection, energy conservation and management CSR: Policy - Practice - Need assessment - Impact assessment - Mapping Sustainable Development Goals (SDGs) with CSR Programs of the Company, Governance challenges	20 Hours

	Green Initiatives: Pollution abatement and testing - Reduction in Carbon/ CHG Emissions - Resource efficiency - Renewable Energy Intensity - Water Management- Waste Management	
	UNIT III: Risk Management Risk Management: Risk Identification - Risk Analysis - Risk Measurement - Risk Mitigation - Risk Elimination - Importance of Risk Management Committee - Role of Internal Audit - Internal control - Material Risk and Opportunity Assessment - Reputation Risk - Climate Risk - Fraud Risk Management - Business Continuity Plan with Case Study - Risk Related Disclosures - Crisis Management, Disaster Risk Management - Relationship between Business Continuity Plan, Crisis Management and Disaster Recovery Plan, ESG Risk assessment - Cyber Risk Management - Fundamentals of Cyber Security Threats and Countermeasures - Identifying most critical assets and threats - Assessing Cyber Security Risks - Implementing a Cyber Risk Management Programme - Role of CS in Risk Management - Case studies in Risk Management	15 Hours
	UNIT IV: Environment & Sustainability Reporting Sustainability Audit - ESG Rating - Emerging Mandates from Government and Regulators Integrated Reporting Framework - Global Reporting Initiative Framework - Business Responsibility and Sustainability Reporting	15 Hours
Pedagogy:	<ol style="list-style-type: none"> Lectures Assignments Case Study Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> Parikh K. M. (2023). ESG & BRSR Reporting, Taxmann Publications Private Limited Dadhich G., Atrey R. R. (2024). Demystifying ESG, Taxmann Publications Private Limited Dadhich G., Atrey R. R. (2022). Benchmarking ESG & CSR (1st ed.) Taxmann Publications Private Limited ICSI (2023) Professional Programme, Group 1, Paper 1- Environmental, Social and Governance (ESG) – Principles & Practice. ICSI (2023) Professional Programme, Group 1, Elective paper 4.1 - CSR and Social Governance. Goel, S. (2019). Corporate governance: principles and practices (1st ed., Vol. 1). Noida, India: McGraw-Hill Sharma, J.P. (2023) Corporate Governance, Business Ethics and CSR (2nd ed.). Ane Books Pvt Ltd, New Delhi Ghosh B. N. (2017) Business Ethics and Corporate Governance (1st ed.) McGraw Hill Bajpai G. N. (2016). The Essential Book of Corporate Governance (1st ed.) Sage Publications India Pvt Ltd 	
Course Outcomes:	<ol style="list-style-type: none"> Discuss the fundamental concepts underlying Environmental Social and Governance (ESG). 	

	<ol style="list-style-type: none">2. Explain the functioning of the board and its responsibilities towards ESG practices.3. Identify the risks associated with CSR practices and demonstrate risk management strategies.4. Demonstrate the reporting framework and disclosures under ESG.
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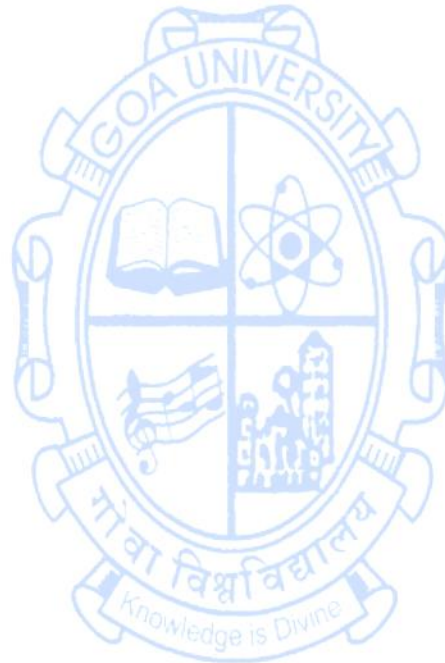


Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-412
Title of the Course : Human Resource Management
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the fundamental concepts of Human Resource Management. 2. To familiarise students with the process and challenges of Human Resource Planning. 3. To describe the role of Human Resource manager in HRM activities.	
Content:	UNIT I: Introduction to Human Resource Management and Human Resource Planning Human Resource Management – Meaning and Importance, Features of HRM, Scope of HRM, Objectives of HRM, Functions and Principals of HRM Human resource planning (HRP), Definition, Objectives and Importance of HRP. Job Analysis and Design - Process of Job analysis, methods of data collection, concept of job design, factors affecting job design, methods/ techniques of design. Recruitment, Selection and Placement Meaning, sources of recruitment and recruitment process, meaning of selection, meaning of placement, Business Process Outsourcing, need for outsourcing, HR Outsourcing Opportunities in India. Training and Development- Training and Development Process, Methods of Employee Training, Methods of Executive Development, Evaluating the Training Efforts. Performance Management- Components of Performance Management, Performance Appraisal Methods,	20 hours
	UNIT II: Employee Compensation, Empowerment and Participation Employee Compensation: Concept of Wage - Factors determining Wage Rates- Essentials of a sound Wage system – System of wage payment- (i) Time wage system (ii) Piece wage system, Individual wage incentive plans - Meaning - (i) Halsey Premium Plan (ii) Rowan Plan (iii) Taylor’s Differential Piece rate Plan. Group incentive plans - Meaning- (i) Profit sharing scheme-features, advantages and disadvantages (ii) Co-partnership – features, advantages and limitations. Payment of Bonus, ESOPs. Employee Empowerment: Meaning, forms of empowerment, barriers to empowerment, empowerment in India: An overview. Workers Participation in Management: Definition and objectives, forms of workers participation in management.	15 Hours
	UNIT III: Labour Welfare and Trade Union	15 Hours

	<p>Labour Welfare: Concept and objectives. Labour welfare agencies – Government, Employers and Trade Unions. Labour Welfare Programmes in Industries –Statutory and Non-Statutory measures. Trade Union: Definition and functions of Trade Union - weaknesses and problems of Indian Trade Union- suggestions for healthy growth of Trade Unions in India – Challenges faced by Trade Unions in the light of globalization - Labour Turnover and Labour Absenteeism: Meaning, Causes and effects of labour turnover and absenteeism, measures to minimize labour turnover and absenteeism.</p>	
	<p>UNIT IV: Trends and Challenges in HRM HRM in a changing environment – Changing environment and Challenges before HR manager Competencies and learning organizations: Employee branding, The need for innovation, creating an innovative organization, managerial roles, creating the innovation culture. Re - Engineering: The role of HR in Business Process Re-engineering. Introduction to E-HRM - Scope of E-HRM, Objectives of E-HRM, Types of E-HRM, Advantages and Disadvantages. Global Challenges in HRM- International HR Challenges Recent Trends in HRM: “Work life balance” as an important component of HRM- Corporate Social Responsibility (CSR) and HRM, HRM issues related BPO- KPO- Corporate Restructuring.</p>	10 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Lepak, D. & Gowan, M. (2009). Human Resource Management. Pearson. 2. Sadri, J., Sadri.S. & Nayak, N. (2009). A Strategic Approach to Human Resource Management. Jaico Publishing House. 3. Davar, R. S. (2018). Personnel Management and Industrial Relations (10th ed.). Vikas Publication, Noida. 4. Robbins, P., Judge, A. & Vohra, N. (2018). Organisational Behaviour. (18th ed.). Pearsons Education. 5. Awasthappa, K. (2023). Human Resource Management (10th ed.). Tata McGraw Hill Education. 6. Decenzo, D. A., & Robbins, S. P. (2011). Fundamentals of Human Resource Management (10th ed.). Wiley. 7. Dessler, G. (2017). Human Resource Management (15th ed.). Pearson. 8. Gupta, C. B. (2018). Human Resource Management. Sultan Chand and Sons. 9. Rao, V. S. P. (2010). Human Resource Management: Text and Cases. (3rd ed.). Excel. 10. Rastogi, S. & Aggarwal, A. (2019). Management of Human Resources. Satyam Publishing House. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Discuss the fundamental concepts underlying Human Resource Management (HRM). 	

	<ol style="list-style-type: none">2. Identify the planning and implementation phases involved in employee recruitment and training processes.3. Explain employee compensation structures and labour turnover dynamics, and their impact on organizational performance and employee satisfaction.4. Recognise the evolving trends in Human Resource Management (HRM) and the pivotal role of Human Resource Managers in navigating and implementing these trends effectively.
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Name of the Programme: Masters of Commerce (Integrated)

Course Code: COI-500

Title of the Course: Business Research Methodology

Number of Credits: 4

Effective from AY: 2023-24

Pre-requisites for the Course:	Basic knowledge of Statistics.	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To develop analytical skills in students to undertake research in various domains of commerce and business. 2. To equip the students with required skills to formulate research objectives, hypothesis, and develop appropriate research design. 	
Content:	<p>UNIT I: Introduction to Research Methods in Business Meaning of Business Research, Significance, Types of research, Scope of Business research, Role of research in Different areas, Research approaches, Business research process, Organisation of business research: Outsourcing and in-house research, Ethics in business research, Features/Characteristics of good research, Fallacy in research.</p>	8 hours
	<p>UNIT II: Literature Review, Research Problem and Research Design</p> <ol style="list-style-type: none"> Literature Review - Introduction, Importance of literature review, Steps involved in conducting literature review- literature search procedure, Identification of source of information, online/offline sources - Writing about the literature reviewed Formulating Research Problem - Defining research problem, Importance of formulating research problem, Steps /techniques involved in defining a problem - Identification of Research Gap – Developing Research Questions – Formulating Objectives and Hypothesis Research Design Meaning-Need-Features of Good research design- Functions of research design - important concepts relating to research design - Classification of Research Design: Quantitative and Qualitative Research; Experimental Design; Exploratory Studies; Descriptive Studies; Analytical Studies; Cause-Effect; Survey Designs. 	16 Hours
	<p>UNIT III: Sampling, Data Collection Methods and Coding of Data</p> <ol style="list-style-type: none"> Introduction to Sampling - Concept of Sampling, Sampling terminology, Principles of Sampling, Sampling and non-sampling error, Steps in Sampling process (including sampling methods) Data collection Methods - Meaning and importance of data, Types and source of data, Primary and Secondary data, Methods of collecting primary data, tools for data collection, Questionnaire Designing, Conducting Pilot survey, Secondary Data collection, Measurement scales, Characteristics of Good 	16 Hours

	<p>Measurement, Rating Scales, Types of Rating Scale, Reliability and validity</p> <p>c) Coding of Data -Data entry operation using appropriate software's – Importing and Exporting data files between different software's – Data editing and formatting – coding, classification, tabulation- data mining.</p>	
	<p>UNIT IV: Data Analysis and Reports Writing</p> <p>a) Data Analysis - Tabulation and graphs, Descriptive statistics – Measures of central tendency, Measures of dispersion, Skewness and Kurtosis, Correlation, Regression Parametric tests - ANOVA, t-tests (Independent sample t-test, Paired samples t-test); Non-parametric tests – Chi-Square test, Mann-Whitney U Test, Wilcoxon test, Analysis of scale data. (Relevant software may be used)</p> <p>b) Research Reports- Types of research report, Essentials of research report, Principles of writing, Writing of findings, Conclusion, Suggestions/Recommendations - Bibliography and Reference styles - Document formatting - Plagiarism.</p>	20 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Chawla D., Sondhi N. (2016). Research Methodology: Concepts and Cases (2nd ed.) Vikas Publishing House Private Ltd. 2. Cooper D. R., Schindler P. S. (2013) Business Research Methods (12th ed.) Tata McGraw Hill 3. Naval B. (2017). Business Research Methods (2nd ed.) Pearson Education 4. Zikmund W. G., Babin B. J., Carr J. C., Griffin M. (2013) Business Research Methods (9th ed.) Cengage India Private Limited 5. Bougie R., Sekaran U., Srivastava M. (2021). Research Methods for Business (8th ed.) Wiley Publishers 6. Kothari C. R., Garg G. (2023) Research Methodology: Methods and Techniques (5th ed.) New Age International Publishers 7. Krishnaswami O. R. (2018). Research Methodology, Himalaya Publishing House Pvt. Ltd. 8. Gupta, S.C. (2023). Fundamentals of Statistics (8th ed.) Himalaya Publishing House 9. Aczel A., Sounderpandian J., Saravanan P. (2017) Complete Business Statistics (7th ed.) McGraw Hill Education 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Define business research and explain its significance and scope. 2. Apply research principles to conduct literature review and formulate research design. 3. Construct sample for a study and perform data analysis using various methods. 4. Illustrate ability to write a research report. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-501
Title of the Course : Treasury and Forex Management
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Course work in COI-406 Derivatives Market.	
Course Objectives:	Objectives of the Course are: 1. Provide an understanding of the treasury function in corporate and financial institutions, emphasizing the management of cash and liquidity within organizations. 2. Familiarize students with diverse methods for assessing and mitigating foreign exchange and interest rate risks.	
Content:	UNIT I: Introduction to Treasury Management Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management; Treasury and the organization, Role of treasury department, Treasurer job description, Role and Responsibilities of Chief Finance Officer, Structure of Treasury, Treasury dealings and settlement, Supervision and controls of treasury operations, Tools of treasury management, Treasury management technology, Treasury risks – Interest rate risk, forex risk, credit risk, operational risk, liquidity risk; Sensitivity and scenario analysis, VaR.	15 hours
	UNIT II: Cash & Liquidity Management (a) Cash Management – Meaning, Cash receipts and disbursements, cash aggregation, Lockboxes, cash management checklist, global cash management, Cash transfer methods, procedures and controls; cash forecasting – Information sources for cash forecast, cash forecasting model, accuracy of cash forecasts, cash forecasting controls, policies and procedures. (b) Liquidity Management – Meaning, Money market – Systems, instruments – CDs, CPs, Call money, Repo, Treasury Bills, CBLO. Liquidity Adjustment Facility (LAF), Managing cash shortfalls.	10 Hours
	UNIT III: Foreign Exchange Market Mechanisms Forex market and its structure, Features, Participants, Exchange rate mechanisms, Forex market regulations in India, Forex quotations, Theories of exchange rate determination – Law of one price, PPP, Interest rate parity, Fishers effect. Factors affecting exchange rate, Types of forex transactions – Hedging, Speculation, Arbitrage. Forex trading – Spot rates, Currency Derivatives - Currency futures and options, Swaps (Including problems). Introduction to digital currencies	20 Hours
	UNIT IV: Management of Forex and Interest Rate Risks (a) Forex risk management: Exchange rate forecasting, Risks in forex business, Meaning of forex exposure, Types of forex	15 Hours


	<p>exposure – Transaction exposure, Economic exposure, Translation exposure, Exposure management strategies.</p> <p>(b) Interest rate risk management: Interest rate basics, Forward rate agreements, Interest rate futures and options, Interest rate swaps, Accounting for interest rate risk management activities, Interest rate risk management policies.</p>	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Sharma R. K. (2023). Treasury Management: An Introduction to Forex & Derivatives, Notion Press 2. Zad N.S. (2019). Financial Treasury & Forex Management – CS Professional (3rd ed.). Taxmann 3. Mittal A. (2017). Financial, Treasury & Forex Management for CS Professional, Pooja Law Publishing 4. Khandelwal A., Gupta A. (2016). Financial, Treasury & Forex Management with Theory Notes & Formulae, Lawpoint Publications 5. Khan M. Y. (2019). Indian Financial System (11th ed.). Tata McGraw Hill. 6. Pathak B, (2018). Indian Financial System (5th ed.). Pearson Education 7. Joshi V. (2009). Managing Indian Banks- Challenges Ahead (3rd ed.). SAGE. 8. Stigum M. L., Branch R. O., Managing Bank Assets and Liabilities, Dow-Jones Irwin. 9. Desai V., (2010) Banks and Institutional Management, Himalaya Publishing House. 10. Choudhry M., Carter D. (2011). Bank Asset and Liability Management: Strategy, Trading, Analysis (1st ed.). Wiley Finance 11. Lockett D. G., Money and Banking (3rd ed.) McGraw Hill 12. ICMAI. (2022). Final Study Notes. Group III, Paper 14 - Strategic Financial Management. 13. ICAI. (2023). Final course Study Material, Group I, Paper 2- Advanced Financial Management. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Describe the system of treasury management and forex market. 2. Explain the application of techniques for cash and liquidity management. 3. Identify and evaluate foreign exchange rate risks facing domestic and multinational companies. 4. Apply and evaluate alternative methods for managing foreign exchange and interest rate risk. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-502
Title of the Course : Marketing Management
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise learners with the Marketing frameworks and respective Theories. 2. To provide knowledge about the analytical tools for evaluating and decision making in the area of Marketing.	
Content:	UNIT I: Introduction to Marketing Market Concepts: Nature, Scope, Importance and Role of Marketing, Evolution of Marketing - Core marketing concepts: Place concept, Area concept, Demand concept, Production concept, Product concept, Selling concept, Marketing concept, Societal marketing concept, Holistic marketing concept. Kinds of goods—convenience goods, shopping goods speciality goods. Scope of marketing - goods, services, events, organisations etc. , Marketing Orientation of Companies, Strategic Planning and Marketing Management Process -7Ps of marketing.	15 hours
	UNIT II: Marketing Environment and Segmentation Marketing Environment- concept, Major Environmental forces - External Environment including Customers and Suppliers. Market segmentation- concept, Bases for segmenting markets - Targeting and Positioning strategies - Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification - Consumer behaviour and marketing research - Consumer buying behaviour, factors influencing consumer buying behaviour. Marketing research and its importance -	15 Hours
	UNIT III: Marketing Decisions (15 lectures) Marketing mix decisions: Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development, Diffusion of Innovation, Price Decisions, Promotion and Physical distribution - Portfolio approach-Boston Consulting Group (BCG) Pricing Decisions: Determinants of Price, Pricing Methods and strategies. Promotion Decisions: Factors determining promotion mix, Promotional Tools Fundamentals of advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling-Digital Marketing and Social Media Marketing - Marketing Channel Decision: Channel functions, Channel Levels, Types of Intermediaries: Wholesalers and Retailers Sales force management-selection, training, compensation. Areas in physical distribution- Order processing, Inventory,	15 Hours

	Warehousing and Transportation. Global marketing- Alternative marketing entry strategies.	
	<p>UNIT IV: Trends in Marketing and Service Marketing</p> <p>Emerging Trends and Issues in Marketing: Rural Marketing, Societal Marketing, Direct and Online Marketing, Green Marketing, Retail Marketing, Cyber marketing; Relationship marketing and other developments of marketing.</p> <p>Marketing of Services and its scope - unique characteristics of services marketing, Marketing strategies for service firms. Direct marketing—Catalog marketing, Kiosk marketing, Telemarketing and On-Line marketing.</p> <p>Consumerism and need for consumer protection. Social aspects of marketing—Social responsibility of marketing, Ecological and ethical aspects of marketing.</p>	15 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Kotler, P. & Keller, K.A. (2017). Marketing Management. (15th ed.). Pearson 2. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (13th ed.). Pearson Education. 3. Maheshwari, R.P. & Jindal, L. (2011). Marketing Management Theory and Practice. International Book House Pvt Ltd. 4. Sherlekar, S.A. (2010). Marketing Management. Himalaya Publishing House. 5. Saxena, R. (2019). Marketing Management (6th ed.). McGraw-Hill. 6. Ramaswamy, V. S. & Namakumari, S. (2018). Marketing Management. Sage Publications. 7. Shukla A.K. Marketing Management. (1st ed.). Vaibhav Laxmi Prakashan 8. Mahajan J.P. & Mahajan A. (2014). Principals of Marketing. (1st ed.). Vikas Publishing House. 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Discuss the fundamental concepts underlying marketing management. 2. Explain consumer behavior to gain insights into their decision-making processes. 3. Assess opportunities for making effective marketing decisions and execute segmentation strategies accordingly. 4. Analyze and address marketing challenges within dynamic and rapidly evolving business environments. 	

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-503
Title of the Course : Business Analytics
Number of Credits : 4
Effective from AY : 2023-24

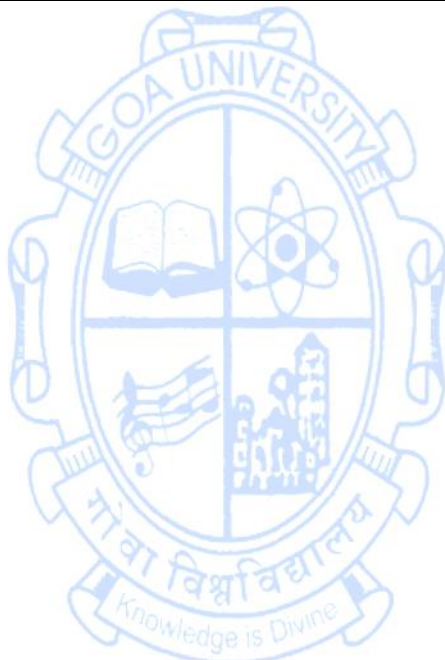
Pre-requisites for the Course:	Basic knowledge of Business Research and Statistics.	
Course Objectives:	Objectives of the Course are: 1. Foster understanding of the Business Analytics process and introduce key applications and programming languages essential in the field. 2. Develop expertise in employing data visualization tools and techniques to extract valuable business insights. 3. Equip learners with the capability to effectively apply machine learning techniques to address diverse business challenges.	
 Content:	UNIT I: Introduction to Business Analytics Meaning and significance of business analytics - Business domains within Analytics -Business Analyst – Importance of Business Analyst - Responsibilities of Business Analyst- Applications of business analytics – Types of business analytics - Descriptive analytics - Predictive analytics – Prescriptive analytics - Building analytics capability – Business analytics process - Role of business analytics in strategy – Deployment of business analytics model – Requirements for effective implementation of business analytics models – Big data analytics – Challenges in data- driven decision making – Application software in business analytics.	10 hours
	UNIT II: Exploratory Data Analysis Meaning of EDA – Applications of EDA - Data collection and data management – Data classification – Dealing with missing data - Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization - Graphical exploratory data analysis (Box-plots, heatmap, Histograms, Scatterplots) – Building business intelligence dashboard – Mapping – Interactive data charts – Data Mining	15 Hours
	UNIT III: Introduction to Machine Learning Concept and applications of machine learning —Understanding the python platform-working with python-Obtain and understanding basic information about the dataset (shape, size, and type) using python-Graphs-Crosstabs- Identify the features and target.	20 Hours
	UNIT IV: Applications of Machine Learning using Python Supervised Machine Learning using Python - Dummy classifier, Logistic regression, Decision tree, and Random forest - Confusion Metrix - ROC curve.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving	

References/ Readings:	<ol style="list-style-type: none"> 1. Abbott D. (2014). Applied Predictive Analytics: Principles and Techniques for the Professional Data Analyst (1st ed.). Wiley 2. Baesens B. (2014). Analytics in a Big Data World : The Essential Guide to Data Science and its Applications, Wiley 3. Gujarati, D. (2017). Basic Econometrics (5th ed.) McGraw-Hill Education 4. Kumar U. (2017). Business Analytics: The Science of Data - Driven Decision Making, Wiley 5. Laursen G.N.N., Thorlund J. (2016). Business Analytics for Managers: Taking Business Intelligence Beyond Reporting, Wiley 6. Rao P. (2013). Business Analytics, an Application Focus, PHI Learning 7. Tatsat, H., Puri, S., Lookabaugh, B. (2020). Machine Learning and Data Science Blueprints for Finance (1st ed.). O'Reilly Media 8. Mitchell T. (2017). Machine Learning (1st ed.). McGraw Hill Education 9. Kang M., Choi E. (2021). Machine Learning: Concepts, Tools And Data Visualization, World Scientific
Course Outcomes:	<ol style="list-style-type: none"> 1. Explain the fundamental concepts in business analytics, its processes, and strategic significance. 2. Interpret results using techniques in descriptive statistics and data visualization to gain insights from data. 3. Develop proficiency in working with Python for data analysis. 4. Apply advanced analytics techniques such as Dummy classifier, Logistic regression, Decision tree, and Random Forest to solve real-world business problems.

Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-511
Title of the Course : Venture Capital and Private Equity
Number of Credits : 4
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide students with basic knowledge about the evolution of venture capital financing over the years, 2. To develop proficiency in evaluating potential business ideas and 3. prepare a successful business plan and adopt appropriate entry and exit strategies.	
Content:	UNIT I: Introduction to Private Equity Concept of PE and its characteristics, Definition, Difference between PE, VC and Hedge Funds, Nature of PE Firm, Players in the PE market, benefits of PE finance, Venture Capital, Overview to Venture Capital, Definition, Features, Types, Roles, PE Fund, Legal structure and terms, Private equity investments and financing, Private equity funds and private equity firms, Investment features and considerations.	10 hours
	UNIT II: Valuation Approaches Regulation of Venture Capital and Private Equity, Business Cycle of PE, Structure of VCPE firms, Limited liability partnerships, Routes of VCPE investments in India, Valuation approaches, risk and return, analysis of funds, conventional method, revenue multiplier method.	20 Hours
	UNIT III: Strategies of Private Equity Strategies of PE, leverage Buyout, growth capital, mezzanine capital, distressed debt, other Strategies, Size and performance and economic environment of PE global context, PEPI and Fund Indices, PE in India an overview, Due Diligence, Procedure and challenges, Due diligence in emerging PE Market, investing in developing market, past performance and strategy.	15 Hours
	UNIT IV: Exit Strategies Modes of Exits in Indian Context and Challenges involved, IPO, Promoter Buyback, Sale to other PE Funds, Sale to other strategic Investor, Stake Swap, M&A's, open market, Secondary Market.	15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Problem-Solving	
References/ Readings:	1. Chary, T. S. (2005). Venture Capital. Macmillan. 2. Pandey, I. (2004). Venture Capital: Indian experience. Prentice Hall of India Pvt. Ltd. 3. Phillips, G. (2012). Venture Capital and SME Financing. Xlibris. 4. Panwar, V. (2009). Venture capital funding. New Century publications.	

	<ol style="list-style-type: none"> 5. Lerner, J., Hardyman, F., & Leamon, F. (2012). <i>Venture Capital, Private Equity, and the Financing of Entrepreneurship</i>. John Wiley & Sons. 6. Mishra, R. K. (2008). <i>Venture Capital Financing for Biotechnology</i>. Concept Publishing Company. 7. Burkhardt. (2018). <i>Private Equity Firms: Their Role in the Formation of Strategic Alliances (1st ed.)</i>. Wiley. 8. Zeisberger, C., Prah, M., & White, W. (2017). <i>Private Equity in Action: Case Studies from Developed and Emerging Markets (1st ed.)</i>. Wiley.
<p>Course Outcomes:</p>	<ol style="list-style-type: none"> 1. Recognize the nature and structure of private equity business. 2. Explain the legal framework relating to private equity and Venture Capital business. 3. Describe key features of approaches to valuation and apply commonly used standards of value. 4. Identify appropriate entry and exit strategies for private equity investment decisions.




Name of the Programme: Masters of Commerce (Integrated)

Course Code: COI-504

Title of the Course: Basic Econometrics

Number of Credits: 4

Effective from AY: 2023-24

Pre-requisites for the Course:	Course work in COI-500 Business Research Methodology and COI-503 Business Analytics.	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To equip the students with skills in basic econometric techniques used in macroeconomics, accounting and financial economics. 2. To enable the learners to analyse and interpret econometric models using various techniques such as Regression, Time Series and Cross-sectional analysis. 	
 <p>Content:</p>	<p>UNIT I: Introduction to Econometrics and Regression Analysis</p> <p>Meaning of econometrics - Significance of econometrics in business decisions - Applications of econometrics - Methodology of econometric analysis - Types of data in econometric modeling - Data preparation for econometric analysis, Sources of financial data, Theory of estimation – Point and interval estimates - Properties of good estimators - Methods of estimation – OLS, Maximum likelihood and Method of moment estimation.</p> <p>Classical Linear Regression Models (CLRM) - Assumptions of CLRM - Bivariate models - Multiple Regression models - Regression with dummy variables - Violation of assumptions of CLRM - Hypothesis testing using regressions, Forecasting using regression analysis, accuracy of forecast - Properties of least square estimators (BLUE) – Basic model diagnostics using the goodness of fit statistics– Regression terminology – Regression vs. causation – Regression vs. correlation – Reporting the results of regression analysis.</p> <p>Econometrics software applications, Basic working with econometrics applications (Eviews, Gretl, Stata, R or any other).</p>	20 hours
	<p>UNIT II: Econometric Modelling and Diagnostic Testing</p> <p>Model specification and diagnostic testing – Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression modeling - Autocorrelation, Heteroscedasticity, Multicollinearity – Consequences, tests for detection and remedial measures – Model misspecification errors – Types, consequences, and tests of misspecification errors – Errors of measurement and relevant consequences.</p>	15 Hours
	<p>UNIT III: Analysis of Cross-Section Data</p> <p>Cross-section data – Data considerations and preparation, Sources of cross-sectional data – Cross-section data models - Dummy variables: Nature, ANOVA & ANCOVA Models – Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Applications of Dummy Variables - Seasonal Analysis, Structural breakpoint analysis using dummy variables.</p>	10 Hours

	<p>UNIT IV: Analysis of Time Series Data</p> <p>Meaning, structure and concept of time series – Stationarity in time series: Concept, Significance, Tests of stationarity in time series, ACF and PACF functions, Unit root tests, Transforming non-stationary time series - Econometric modeling and forecasting using time series data – A.R., MA, ARMA and ARIMA modeling and Box-Jenkins approach – Diagnostics and forecasting using ARIMA – Event study methodology - Vector autoregression (VAR) models</p>	10 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Problem-Solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Davidson J. (2018). An Introduction to Econometric Theory (1st ed.) Wiley 2. Davidson J. (2000). Econometric Theory (1st ed.) Wiley-Blackwell 3. Gujarati, D. (2017). Basic Econometrics (5th ed.) McGraw-Hill Education 4. Gujarati, D. (2009). Essentials of Econometrics (4th ed.) McGraw-Hill Education 5. Greene, W. (2017). Econometric Analysis (8th ed.) Pearson Education 6. Ramanathan R. (2005). Introductory Econometrics with Applications (5th ed.) Thomson South Western 7. Patterson K. (2000). An Introduction to Applied Econometrics: A Time Series Approach, Palgrave Macmillan 8. Brooks C. (2019). Introductory Econometrics for Finance (4th ed.) Cambridge University Press 9. Asteriou D., Hall S. G. (2021) Applied Econometrics (4th ed.) Bloomsbury Academic 	
Course Outcomes:	<ol style="list-style-type: none"> 1. Define the fundamental concepts underlying Econometrics. 2. Apply regression analysis methodology to construct models for data analysis in the realm of social sciences. 3. Develop analytical models using time series and cross-sectional data. 4. Interpret and forecast financial data for examining relationships amongst variables and facilitate hypothesis testing. 	



Name of the Programme : Masters of Commerce (Integrated)
Course Code : COI-562
Title of the Course : Corporate Internship
Number of Credits : 16
Effective from AY : 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an advanced level of work experience in the industry. 2. To develop critical thinking, problem solving and decision-making skills. 3. To enhance employability of learners through a comprehensive work experience and professional networks.	
Conten:	<p>An internship of 16-Credits spanning 480 Hours, marks a significant milestone in a student's journey towards professional growth and career development. This immersive experience offers an unparalleled opportunity for students to delve deeply into their chosen field, gaining comprehensive insights, mastering skills, and forging invaluable connections within the industry. This internship will offer an extended period of engagement, allowing students to immerse themselves fully in the day-to-day operations, projects, and challenges of their chosen industry thereby providing a rich and transformative learning experience.</p> <p>During this internship students will be exposed to a spectrum of advanced tasks such as the preparation of financial statements and reports, filing of returns, assisting in audit work and other related tasks. This hands-on involvement will serve as a gateway for students to acquire an in-depth understanding of the subject matter and its practical applications. Being continuously engaged in these activities, students will naturally cultivate critical thinking, hone problem-solving skills, and sharpen their decision-making abilities.</p> <p>By navigating through various tasks and challenges, they will be empowered to make informed decisions about their future paths. Furthermore, the exposure to diverse responsibilities will open doors to a plethora of employment opportunities, enabling students to explore and pursue careers that align with their interests, strengths, and aspirations.</p>	480 Hours
Pedagogy:	1. Industrial Internship 2. Work Assignments 3. Experiential Learning 4. Field Work	
Course Outcomes:	1. Develop work habits, attitude, communication and other critical skills to enhance employability. 2. Evaluate career alternatives relevant to their interests and skills prior to graduation.	

	<p>3. Develop critical thinking, problem solving and decision-making skills by analyzing underlying issues.</p> <p>4. Facilitate a professional network for learners to synthesize recommendations garnered from mentors and supervisors.</p>
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