



St. Joseph's University

#36, Lalbagh Main Road, Bangalore 560027

Re-Accredited With 'A++' Grade by NAAC

Recognized by UGC as University of Excellence



School Of Business- Department of Commerce

Master of Commerce

Curriculum
OBE Framework,
2024-2025 onwards

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1.0 About the University

St. Joseph's University, erstwhile St. Joseph's college (Autonomous), Bangalore is one of the oldest University in the state of Karnataka with a history of more than 137 years. It has been conferred as University of Excellence by the University Grants Commission (India). The University is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's University has around 300 teaching and non-teaching staff and more than 6000 students.

VISION

St. Joseph's University's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation, and social concern.

MISSION

1. Academic Excellence: Study injects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values, and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion, and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the University to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

2.0 Faculty of Commerce and Management

Department of Commerce and Management at St. Joseph's University provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the University's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in the spirit of academic excellence, character formation, and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of the dynamic business world.

Vision

To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

Mission Statement

The Department of Commerce and Management strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

3.0 Program Profile

- ☞ M.Com degree provides theoretical and practical inputs to students on the assorted courses in commerce, finance, Banking, Insurance, taxation and accounting. The programme is designed to provide the basis for developing the skills necessary to face the challenges of job market, the course structure supports the process of competency building of the students in attaining success in NET/SET and other competitive examinations. As a part of curriculum students will be required to prepare the Project Report based on the field work and studying the current trends under the guidance of Project Guide. M.Com programme offers broad range of career opportunities, Students can enter corporate world, become entrepreneurs or take up teaching profession.
- ☞ **Duration:** 2 years (4 semesters). A student successfully completing Two (02) years of the program will be awarded a Master's Degree in Commerce (M.Com). Each Semester will be of 13 weeks or more duration with a minimum of 90 actual working days.
- ☞ **Eligibility for admission:** A candidate who has passed the B.Com/B.B.M./BBS and BBAD Degree examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate in all the Commerce subjects of Business Education in all the years (Examinations of the B.Com/BBM course) shall be eligible for admission to the course. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

PROGRAM EDUCATIONAL OBJECTIVE [PEOs]

PEO 1	To build competencies for a career in commerce, trade, industry and entrepreneurship through academic and research activities.
PEO 2	Exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics
PEO 3	To provide adequate in – depth understanding about diverse areas of business such as accounting, finance, insurance, Banking, taxation, laws and other functional areas of business.
PEO 4	To inculcate a spirit of ethics and social commitment in the personal and professional life of commerce graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		H	
2. Character Formation	M	H		
3. Social Concern				H

H=High | L= Low | M=Moderate

PROGRAM OUTCOMES (POs). On completion of the program, students will be able to:

PO1	Acquire the techniques of managing the business with special focus on accounting and finance taxation and banking.
PO2	Evaluate changes in business environment that influence business operation and respond to these changes with the innovation and integrity.
PO3	Gain entrepreneurial skills, teaching aptitude, interpersonal skills, research aptitude through ethical and continuous professional development.
PO4	Apply statistical methods, accounting tools and financial models to solve business problems and decision making and analysis of business data.
PO5	Appraise the structure and operations of banking system, insurance sector, international markets and Indian and global economy.

POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PO1	PO2	PO3	PO4	PO5
1. Academic Excellence	H	H	M	H	H
2. Character Formation		L	H		
3. Social Concern		M	H		

H=High | L= Low | M=Moderate

4.0 Program Structure

Master of Commerce is one of the most sought courses as it is well received in the industry and has been serving the needs of managerial cadre in business and industry. It is a notch higher than the Bachelor degree in Commerce and helps build an in-depth knowledge about various commerce and trade practices. It is a specialized course which prepares an individual for a career in accounting, taxation, finance and other areas of business studies. The Program Consists of:

- Core Course (CC):** A course that should compulsorily be studied by a candidate as a core requirement. The core course provides a sound knowledge of the program.
- Allied Course (AC):** A course that is being closely associated with the program. Knowledge of allied courses supports better understanding and implementation of the knowledge acquired from core courses.
- Elective Course (EC):** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
- Skill Enhancement Courses (SEC):** These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth. They are as follows:

- a. **Internship or Teaching Practice:** It is mandatory for students of M.Com to complete 6 weeks of internship during 3rd semester or 15 hours of Teaching practice.
- b. **Soft Skills for Business:** A course in the 1st semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.
- c. **Projectwork:** Each student will choose business research project/live business problem in a business organization or industry, and prepare a dissertation report. He/she will formulate it as a research problem, work under the guidance of a faculty member on it during the IV semester, prepare a report based on his/her work under the guidance of a faculty member and submit at the end of each semester.
- d. **Research Methodology II**
- e. **Data Analytics ,Financial Modelling**

5.0 Dissertation Guidelines

1. The dissertation shall be undertaken after the completion of the third semester examination and should be completed before the fourth semester end semester examination.
2. The dissertation shall be compulsory for all students and internal dissertation guides from the department would be allotted for the same
3. Each dissertation guide shall not have more than 5 students under them
4. Students shall select the research problem either from business Organizations or on a freelance basis keeping in mind the recent trends in Commerce, subject to the approval of the guide.
5. The monitoring of the dissertation shall be the responsibility of the internal guide which shall be a part of their work load (2 hours a week).
6. The student shall seek guidance from the guide on a continuous basis and the guide shall give a certificate to this effect
7. On completion of the dissertation the students shall submit 2 copies of the dissertation report in the prescribed format .
8. Paper presentation on any area is mandatory after 2nd semester but before 4th semester as a course completion requirement.

Dissertation Evaluation Guidelines:

1. The dissertation shall be evaluated on a total of 200 marks, 140 for the report and 60 for the Viva.
2. 80 marks out of the 140 marks shall be awarded by the internal guide and 60 marks shall be awarded by an external expert.
3. The Viva–Voce shall be conducted in the University premises by a committee comprising of the Guide ,one internal faculty and one external expert member.
4. The average of the best of marks of the Guide ,internal faculty and external expert would be considered for the Viva –Voce.
5. Minimum passing marks for the dissertation shall be 40% for report and Viva-voce, however 50% in aggregate of all the papers in that semester.

6.0 Program Pedagogy

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that It may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Role-play	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments & quizzes	7. Research-based assignments	
	8. Outreach and drives	

7.0 Program Assessment


The University has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 50% weightage to Continuous Assessment (CA) and 50% weightage is given to End semester Examinations. Minimum for a pass in each paper shall be 40% (CA+ESE) in Semester paper and 50% in aggregate of all the papers in that semester.

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours. Maximum marks: 50. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
 - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (2x5 marks = 10) 2/3 questions: In this section, questions seek to test a student's Conceptual knowledge of the subject and fact retaining abilities
 2. Section B: Analytical (2x15 marks = 30) 2/3 questions: Questions in this section are to test whether the students can analyze.
 3. Section C: Compulsory Question/Case Study (1 x 10 marks =10)

8.0 Glossary

1. Program: An educational program in Commerce leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.

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3. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
 4. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.
 5. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
 6. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.



Course Matrix



First Semester				
		Course	Credits	
1	Financial Reporting & Standards-I	DSC	4	
2	Personal Financial Planning	DSC	4	
3	Organisational Behaviour	DSC	4	
4	Business Innovations	DSC	4	
5	Business Marketing	DSA	4	
6	Soft skills for business	SEC	2	
Second Semester				
1	Financial reporting and standards -II	DSC	4	
2	Merchant Banking and Financial Services	DSC	4	
3	Research Methodology	DSC	4	
4	Strategic corporate finance - I	DSC	4	
5	Advanced Financial Modelling	SAP	4	
6	Competency Development	SEC	2	
Third Semester				
1	Cost optimisation and Decision Making	DSC	4	
2	Strategic Corporate Finance – II	DSC	4	
3	Research Methodology II	DSC	4	
4	Course from the Selected Elective Group	DSE	4	
5	Course from the Selected Elective Group	DSE	4	
6	Data analytics for capital markets	SEC	2	
7	Internship	SEC	2	
Fourth Semester				
1	Public Finance	DSC	4	
2	Environmental, Social and Governance (ESG) – Principles and Practice	DSC	4	
3	Course from the Selected Elective Group	DSE	4	
4	Course from the Selected Elective Group	DSE	4	
5	Dissertation	SAP	8	

ACCOUNTING AND TAXATION GROUP

#	Elective	Subject		
1	DSE 1	Business Taxation	3 rd sem	
2	DSE 2	Forensic Accounting	3 rd sem	
3	DSE 3	Direct Tax Planning	4 th sem	
4	DSE 4	Contemporary issues in Accounting	4 th sem	

FINANCE GROUP

#	Elective	Subject		
1	DSE 1	Behavioral Finance	3rdsem	
2	DSE 2	Equity Research	3 rd sem	
3	DSE 3	Financial and Commodity Derivatives	4 th sem	
4	DSE 4	Technical Analysis	4 th sem	



First Semester



Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO7124	FINANCIAL REPORTING & STANDARDS - I	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To understand the conceptual framework of accounting and reporting standards. To enable students in applying Ind AS on the elements of financial statements. 		
Course Outcomes			
CO1	Understand the conceptual framework and convergence of Ind AS.		
CO2	Describe and implement accounting for current assets and non- current assets.		
CO3	Enumerate the treatment of cash and its reporting procedure.		
CO4	Asses the recognition criteria of liabilities.		
CO5	Apply the Ind AS on revenue recognition and enhancement of shareholder's wealth		
Reference Books:			
#	Title	Author/s	Publisher
1	Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS)	B. D. Chatterjee & Jinender Jain	Taxmann Publications Private Limited.
2	Student's guide to Ind ASs (Converged IFRSs)	D. S. Rawat & Pooja Patel	Taxmann Publications Private Limited.
3	Financial Reporting	ACCA approved study material	Kaplan Publishing UK
4	Financial Reporting	ACCA approved study material	BPP Learning media Ltd.
Learning by Doing activities [8 hours]			
<ol style="list-style-type: none"> Concepts and conventions. Standard setting and convergence procedure in Ind AS. 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2	M				
3					
4					
5		L			
3=High 1=Low 2=Moderate					

Unit 1	CONCEPTUAL FRAMEWORK	8 Hours
Objectives and general purpose of Financial Reporting; Concept of carve-outs in convergence of Ind AS and IFRS; Qualitative characteristics of useful financial information; Elements of financial statements; Recognition criteria; Measurement basis – Historical cost and current value - problems for conceptual learning.		
Unit 2	TANGIBLE AND INTANGIBLE ASSETS	16 Hours
Inventories (Ind AS 02); Property, Plant and Equipment (Ind AS 16); Borrowing costs (Ind AS 23); Impairment of assets (Ind AS 36); Intangible Assets (Ind AS 38); Investment property (Ind AS 40); Agriculture (Ind AS 41); Non-Current Assets held for sale and Discontinued operations (Ind AS 105); Simple problems for conceptual learning.		
Unit 3	CASH FLOW STATEMENT WITH FOREX	10 Hours
Effects of changes in Foreign Exchange Rates (Ind AS 21); Statement of Cash Flows (Ind AS 07) – Comprehensive problems.		
Unit 4	ACCOUNTING STANDARDS ON OBLIGATIONS.	8 Hours
Provisions & Contingencies (Ind AS 37); Accounting policies, estimated & Errors (Ind AS 08); Events after Reporting period (Ind AS 10); Government Grants (Ind AS 20).		
Unit 5	REVENUE RECOGNITION AND EARNINGS PER SHARE	10 Hours
Principles of Revenue recognition of the business – concept of deferred income - Revenue from contract with customers (Ind AS 115); Earnings per share (Ind AS 33).		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO7224	PERSONAL FINANCIAL PLANNING	52 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> 1. To familiarize the students with different concepts of financial planning like investment opportunities , insurance planning, retirement planning, and tax planning. 2. To encourage the students to save and investment in different avenues. 3. To cultivate the skills of investing and earning returns among the students. 		
Course Outcomes			
CO1	On completion of this course, the students will be able to: different concepts of financial planning.		
CO2	Comprehend how to analyse and prepare their financial goals.		
CO3	Understand how to to analyse the insurance planning, retirement planning, and tax planning.		
CO4	Develop necessary skills for investing and earning maximum returns.		
CO5	To analyse the Debt Management and to develop the skills for tax planning		
Reference Books:			
#	Title	Author/s	Publisher
1	Study Guide for Personal Finance	Kapoor	Cram 101
2	Your Everyday Guide to Personal Finance and Insurance	Prakash Praharaj	CNBC
3	Personal Finance Simplified	Tycho Press, Callisto Media Inc	
4	Personal Finance Lessons	Amit Trivedi	CNBC
5	Prasanna Chandra,	Investment Analysis & Portfolio Management	Tata McGraw Hill

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	M			
2	M	L	M		
3	M				H
4					H
5				M	

Unit 1	FOUNDATION TO FINANCIAL PLANNING	12 Hours
<p>Need for financial planning, steps in financial planning, types of financial planning – goal based financial plan and comprehensive financial plan, budgeting incomes and payments of an individual, time value of money, financial goals.</p> <p>Benefits of savings, management of spending and financial disciplines, setting alerts and maintaining sufficient funds for fixed commitments.</p>		
Unit 2	FUNDAMENTALS OF INVESTMENT	08 Hours
<p>Concepts of investments, characteristics of investment, Difference between savings and investments, classifications of investments, factors influencing investments, Investment process, sources of investment information, meaning of investment risk and its types, investment v/s speculation v/s Gambling, Risk profiling of investors, Investor life-cycle.</p>		
Unit 3	INVESTMENT OPPORTUNITIES	12 Hours
<p>Non-Marketable financial instruments – Bank deposits, post office deposits, NSC, employees provident (meaning and benefits only).</p> <p>Types of Money Market Instruments – Fixed income securities, government bonds, equity shares (concept only), mutual funds and types of Schemes, real estate, precious objects – gold, silver, art objects, antiques and Crypto currencies, Emerging Investments avenues in India.</p>		
Unit 4	INSURANCE AND RETIREMENT PLANNING	12 Hours

Meaning Need for insurance, life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Meaning and need for retirement planning and its goals, process of retirement planning, FIRE, pension plans available in India, Reverse mortgage, estate and farm house planning, legacy planning.

Unit 5

DEBT MANAGEMENT AND TAX PLANNING

10 Hours

Meaning of personal tax planning and its scope, tax structure in India for personal taxation, exemptions and deductions available under different heads for an individual. Tax benefits for various investment options, Meaning of Tax avoidance, Tax Evasion, comparison between tax avoidance and tax evasion.

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO7324	ORGANISATIONAL BEHAVIOUR	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	To assist students in analysing the importance of organisational behaviour in the workplace.		
	To facilitate students identify key determinants that form the basis of organizational behaviour.		
Course Outcomes			
CO1	On completion of this course, the students will be able to: Understand the fundamental and the elementary aspects of Organisational Behaviour		
CO2	Comprehend the various dimensions of individual behaviour like personality, attitudes and values		
CO3	Understand the relevance and implications of Perception and Learning in Individuals.		
CO4	Develop necessary skills for communicating, motivating and thereby improve group dynamics in work place		
CO5	Analyse the various sources of conflict and conflict resolution strategies in the workplace		
Reference Books:			
#	Title	Author/s	Publisher
1	Personnel management and human resources	Venkata Ratnam C. S. & Srivatsava B. K	Tata Mc-Graw Hill.
2	Organisational Behaviour	S.K.Gupta and Rosy Joshiy	Kalyani Publishers
3	Organizational Behaviour	Robbins, S P., Judge, T A and Vohra, N	Prentice Hall of India.
4	Understanding Organizational Behavior.	Udai Pareek	Oxford University Press.

5	Organizational behavior	Helriegel, D., Slocum, J.N., & Woodman, R. W	McGraw Hill
Learning by Doing activities [8 hours]			
<i>Ethical Dilemmas:</i> Reflect on ethical dilemmas in the workplace and explore ethical decision-making frameworks.			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	L	M	H		
2	L	M	H		
3	L	M	H		
4	L	M	H		
5					
COURSE CONTENTS					
Unit 1	FOUNDATION TO OB				06 Hours
Organizational Behaviour: Definition-scope- Contributing disciplines to the OB-Approaches-Models- Challenges of Organisational Behaviour-Toxic work culture, inclusion and diversity - professional code of ethics.					
Unit 2	ELEMENTS OF INDIVIDUAL BEHAVIOUR				12 Hours
Individual Behaviour: Foundations of individual behaviour, Personality: Determinants-Factors-Interpersonal conflict-Johari window-Transactional Analysis, Attitude: Meaning-Features Components, Values: Meaning, Sources					
Unit 3	PERCEPTION AND LEARNING				14 Hours
Perception: Meaning-Process-Factors influencing Perception-errors in Perceptual Process-Interpersonal Perception, Learning: Principles of Learning and Reinforcement-Observational Learning-Cognitive Learning: Theories of Learning.					
Unit 4	MANAGING HUMAN BEHAVIOUR				10 Hours
Motivation: Meaning-types-theories-Communication: Meaning-Process-Barriers to Communication, Group:Types of Groups-Group Vs Team,Formation of groups-Functions, Group Cohesiveness: Meaning-Importance-Techniques to improve Group Cohesiveness, Decision Making: Meaning-Steps-Techniques-					

Individual decision-making Vs Group decision making. Change management – process and problems .

Unit 5

POWER AND CONFLICT

10 Hours

Power and conflict: Bases of Power, Power Vs Authority; Conflict: sources of conflict patterns- levels and conflict resolution strategies.

I Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	MCO7424	Business Innovations	60 Hours	All students	4 Hours a Week	4

Course Objective:	To develop and recognize students' own creativity and carry out innovative work in an effective way.		
Course Outcomes:			
CO1	Understand the concept of Innovation and its role in business development		
CO2	Build a foundation in creative thinking process		
CO3	Demonstrate the scope and significance of Innovation Management		
CO4	Comprehend innovation process in the context of Entrepreneurship		
CO5	Understand various areas of innovation and its application		
Reference Books:			
#	Title	Author/s	Publisher
1	Innovation Management	C S G Krishnamacharyulu	Himalaya Publishing House
2	Competitive Innovation Management	James A Christiansen	Macmillan Business
3	Innovation Management	Paul Trott	Pitman
4	Managing innovation in the New Millennium	S. S. George	The ICFAI Press
5	Creating Innovators	Wagner, Tony	Scribner

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	L			L	
2		H			
3		H			
4		L		L	
5		L			

COURSE
CONTENTS

Unit 1	Foundation to Innovation	10 Hours
<p>Concept, Characteristics, Importance, Principles of Innovation, Process of Innovation, Types of innovation, Models of Innovation, Innovation process, Managed innovation, Systems Approach to Innovation, Innovation in the context of Emerging Economies- Organizational factors affecting innovation at the firm level Leadership and Innovations.</p>		
Unit 2	Creativity for Innovation	10 Hours
<p>Creativity - Concept, Importance, Creativity Process, Hurdles to Creativity, Traditional V/S Creative Thinking, Individual Creativity Techniques, Difference between creativity and innovation, Creativity and Innovation in Design Process, Sources of innovation.</p>		
Unit 3	Innovation Management	10 Hours
<p>Scope, Characteristics, Evolution of Innovation Management, Significance, Factors Influencing Innovation, Innovation diffusion theory, managing innovation within firms: - Managing uncertainty, Managing project portfolio, Management tools for innovation, Innovation and Operations, Management Design principles.</p>		
Unit 4	Innovation Process	12 Hours
<p>Introduction to Innovation and Entrepreneurial Idea Generation and Identifying Business Opportunities, Development of an Innovative Business Idea into a Proof-of-Concept, Management Skills for Entrepreneurs and Managing for Value Creation, Development of Business Idea into working Prototype, Creating and Sustaining Enterprising Model & Organizational Effectiveness.</p>		
Unit 5	Areas of Innovation and IPR	10 Hours
<p>TQM, Business Process Reengineering, Design thinking, business uses of design thinking, Reasons for Reverse Engineering, Ethics in Innovation Management, Intellectual property management and rights- Types of IPs, IP as an asset, Procedure for applying for an IP.</p>		

I Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	MCO7524	Business Marketing	60 Hours	All students	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To expose students with understanding of rural & Industrial marketing. To familiarize students with elements of supply chain & Logistics activity. 		
Course Outcomes:			
CO1	Expose the industrial marketing functions of firms.		
CO2	Analyse consumer behaviour, distribution channels, marketing strategies in the context of rural markets in India		
CO3	Understand the significance of service marketing in the global economy and also to find challenges and opportunities		
CO4	Learn to develop a framework for structuring supply chain drivers, network designs and logistics activities		
CO5	Analyze the insights into all functional areas of retailing		
Reference Books:			
#	Title	Author/s	Publisher
1	Industrial Marketing	Hawaldar, K. Krishna	Tata Mcgraw-Hill Publishing Company Limited, New Delhi.
2	Robert R. Reeder, Briety & Betty H. Reeder	, Industrial Marketing	Prentice Hall Of India Pvt. Ltd, New Delhi, 2008
3	Kotler, P., & Keller, K	Marketing Management (2014) (13th Edition).	Prentice Hall

4	Dr.Shajahan.S	Service Marketing(Concept,Practices & Cases)	Himalaya Publishing House; Mumbai.
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Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1					H
2		H			
3	M		M		H
4			H	H	
5			L	M	M

COURSE CONTENTS		
Unit 1	INDUSTRIAL MARKETING	10 Hours
Industrial Marketing - Characteristics of Industrial Marketing, differences between Industrial and Consumer Marketing, Types of Industrial Customers, Types of Industrial Goods and Services, Global Industrial Marketing, Elements of marketing mix for industrial goods- Pricing, Product development, promotion and distribution methods & strategies for industrial goods, Industrial Product Life Cycle. Data analytics in industrial marketing-Role of AI in Industrial Marketing.		
Unit 2	RURAL MARKETING	10 Hours
Rural marketing-Characteristics of Rural Economy, Constraints in Rural Marketing , Elements of marketing mix for rural markets - Pricing, Product development, promotion and distribution methods & strategies for rural markets, Skill Development and Entrepreneurship in Rural Marketing, Government Policies for Rural Marketing, Digital Transformation in Rural Marketing- Role of AI in Rural Marketing.		
Unit 3	SERVICES MARKETING	10 Hours
Introduction to services, Marketing of Banking Services, Marketing in Insurance Sector, Marketing of Education Services, Marketing of Tourism and Airlines, , marketing of Hospitality Services, Healthcare Marketing, Artificial Intelligence (AI) and Automation in Service Marketing, ethics in services marketing,		
Unit 4	RETAIL MARKETING	12 Hours
Retailing- Economic Significance of Retailing, Product Retailing vs. Service Retailing, Types of Retailers, Types of Retail Stores Location, Factors Affecting Retail Location Decisions, Omni channel Retailing Strategies ,E-tailing- Advantages & Disadvantages of E-Tailing, Retailing in the Metaverse, Sustainability and Ethical Retailing Practices.		

Unit 5	SUPPLY CHAIN & LOGISTICS MANAGEMENT	10 Hours
Supply chain management -objectives, Scope of supply chain, Drivers of supply chain management, Problems in SCM, Supply Chain Benchmarking- Process. Logistics Management- Types of Logistic Activities, Green Logistics, Supply Chain Digitalization and Industry 5.0.		

I Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	MCO7624	Soft skills for business	30 Hours	All students	2 Hours a Week	2

Course Objective:	1. To familiarize students with corporate etiquette practices 2. To build fundamental soft skill competencies for business		
Course Outcomes:			
CO1	Understand the various areas of soft skill required in a business setup		
CO2	Enhance written business communication capabilities		
CO3	Apply soft skills in a wide range of routine, social and professional settings		
CO4	Learn how to employ soft skills to enhance employability and ensure workplace and career success		
Reference Books:			
#	Title	Author/s	Publisher
1	Managing Soft Skills for Personality Development	by B.N.Ghosh	McGraw Hill India
2	English and Soft Skills	S.P.Dhanavel	Orient Blackswan , India
3	English Grammar and Composition	Wren and Martin	S. Chand

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M	M	H		
2	M	H	H		
3	H	H	H		
4	H		H		

COURSE CONTENTS		
Unit 1	INTRODUCTION TO SOFT SKILLS FOR BUSINESS	08 Hours
Meaning & Significance of Soft Skills – Body Language and its importance in a corporate setup – listening skills – time management – stress management – negotiation skills, public speaking skills.		
Unit 2	COMMUNICATION	08 Hours
Communication – Grammar – Reading Comprehension – Improving writing skills - Letter writing – email writing – resume writing		
Unit 3	CORPORATE ETIQUETTE	04 Hours
Importance of Etiquette – Generally accepted business etiquette – Dress sense in the workplace – telephone etiquette – meeting etiquette – Etiquette before, during and after an interview – Dining etiquette – Cross cultural values and expectation - Diversity and inclusion in workspace.		
Unit 4	PRESENTATION SKILLS	06 Hours
How to make a presentation – content – audience analysis – presentation software – essentials of a good presentation, Group Discussion – Types of Group Discussions		



SECOND SEMESTER



Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO8124	Financial reporting & standards - II	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To understand the application of Ind AS on the elements of financial statements. To enable students in preparation, presentation, and analysis of financial statements 		
Course Outcomes			
CO1	Application of IFRS standards in recognition and measurement of elements of financial statements.		
CO2	Preparation and presentation of the financial statements.		
CO3	Analyse the performance and position of a company.		
CO4	Understand the concept of group accounts.		
CO5	Preparation of consolidated financial statements.		
Reference Books:			
#	Title	Author/s	Publisher
1	Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS)	B. D. Chatterjee & Jinender Jain	Taxmann Publications Private Limited.
2	Student's guide to Ind ASs (Converged IFRSs)	D. S. Rawat & Pooja Patel	Taxmann Publications Private Limited.
3	Financial Reporting	ACCA approved study material	Kaplan Publishing UK

4	Financial Reporting	ACCA approved study material	BPP Learning media Ltd.
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Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			H	
2	H			H	
3	H	L		H	
4	H			H	
5	H			H	

Unit 1	Taxes, financial instruments & share based payments	12 Hours
Financial Reporting of financial assets and financial liabilities (Ind AS 109); Accounting treatment for Income taxes – current and deferred taxes (Ind AS 12); Share based payments (Ind AS 102). (Including problems)		
Unit 2	Presentation of financial statements	12 Hours
Presentation of financial statements (Ind AS 01); Preparation of statement of Profit and loss for the period; Preparation of Balance sheet as at the end of the period; Preparation of changes in equity for the period. (Including problems)		
Unit 3	Interpretation of results	8 Hours
Analysis of the financial performance and position of an entity using the financial statements – use of ratios in performance evaluation – comparison with competitor or industry average.		
Unit 4	Consolidated financial statements	14 Hours
Concept of group – control – non-controlling interest – basics of consolidation. Preparation of consolidated financial statements –problems of group with one subsidiary and/or one associate – investment in associates		
Unit 5	Disposals	6 Hours
Disposal of parent’s investment in subsidiary, in parent’s individual financial statements and in consolidated financial statements.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO8224	Merchant banking and financial services	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> • To familiarize the students with the concepts of Merchant Banking & Financial services. • To enlighten the students with the Concepts and Practical dynamics of Financial Services 		
Course Outcomes			
CO1	Understand the role and function of the Merchant bankers in India		
CO2	Examine the Merchant banking services as an important and contemporary area of financial management.		
CO3	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.		
CO4	Evaluate the various Mutual Fund schemes		
CO5	Comprehend the Concepts and Practical dynamics of Financial Services		
Reference Books:			
#	Title	Author/s	Publisher
1	Financial Services	M.Y.Khan	Tata McGraw –Hill, 3rd Edition
2	A Manual of Merchant Banking	J.C.Verma	Bharath Publishing House, New Delhi.
3	Management of Financial Services	Bhalla. V.K	–Mnmol, New Delhi
4	Financial Institutions and Market	Bhole&Mahakud	TMH, New Delhi
5	Marketing of Financial Services	V.A.Avadhani	Himalayas Publishers, Mumbai

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		L		H
2		L			
3				L	
4	L				
5		L			

Unit 1	Introduction to Merchant Banking	10 Hours
An Overview of Indian Financial System – Merchant Banking in India – Recent Developments and Challenges ahead – Legal and Regulatory Frameworks- Functions, SEBI guidelines for Merchant Bankers - Role of merchant bankers in fund raising -Managing public issue- Pre and Post issue –Book Building - private placement. Offer for sale – Book- Building – Green Shoe Option –Private Placement- Bought out Deals. Categories of Merchant Bankers.		
Unit 2	Role of Merchant Bankers in issue management	10 Hours
SEBI guidelines for public issues – pricing of issue, promoters contribution, appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc., Preparation of prospectus; Underwriting of issues: Allotment of shares, Procedures for new issues. Secondary market - Role, importance, organization of stock exchanges- listing of securities in stock exchanges; Trading Mechanism-Screen based trading, insider trading;		
Unit 3	Financial Services	10 Hours
Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services- Financial Services Industry – Emergence – Growth & Development of Financial Services in India – Fund Based and Non-fund-based activities – Modern activities – New Financial Products and Fintech Services – Challenges Ahead.		
Unit 4	Mutual Funds	10 Hours
Mutual Funds – Concept and Objectives, Functions, Organization and Management, Types – Schemes – Role of private and Public sector Funds – Evaluation of Performance of Fund Manager – SEBI Guidelines on Mutual Funds. Debt Securitisation – Concept and Application – De-mat Services-need and Operations-role of NSDL and CDSL.		
Unit 5	Other Financial Services	12 Hours
Credit Rating – Concept, Benefits, Functions – Credit Rating Process– Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Leasing – types of Leases – Factors influencing Leasing Option - Securitisation – Mortgage Based Securitisation – Reverse Mortgage Loan (RML)		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO8324	Research methodology	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To develop the research skills of the students in investigating into the business problems To interpret the results of investigating in the form of systematic reports
Course Outcomes	
CO1	Understand the basic research concepts and process
CO2	Identify the type of research design
CO3	Analyse the suitable type of sampling
CO4	Demonstrate the method of data collection and measurement techniques
CO5	Analysis of hypothesis and report presentation

Reference Books:			
#	Title	Author/s	Publisher
	Research Methodology, Methods and Techniques	C R Kothari (2015),	New Age International Pvt Ltd Publishers
	Business Research Methods	Donald R. Cooper & Pamela S. Schindler (2013),	12th edition, McGraw-Hill Education.
	Research Methodology – Concepts and Cases	Deepak Chawla and Neena Sondhi	Vikas Publication
	Research Methods for Business	Uma Sekaran & Roger Bougie	Wiley 2013
	Business Research Methods	SL Gupta and Hetesh Gupta	McGraw Hill, 2012

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		M		
2			H		M
3				M	
4		L	H		
5		H		H	

Unit 1	Basic research concepts	10 Hours
Business Research – Meaning, Types - Types of Research Approaches - Process of Research: Management Problem, defining the research problem, Formulating the research Hypothesis, developing the research proposals, research design formulation, sampling design, planning and collecting the data for research, data analysis and interpretation. Research Application in business decision, Features of good research study.		

Unit 2	Research design	10 Hours
Types of Business Research Design: Exploratory and Conclusive Research Design – Exploratory Research: Meaning, purpose, methods – secondary resource analysis, comprehensive case methods, expert opinion survey, focus group discussions. Conclusive research design – Descriptive research – Meaning, Types – Cross sectional studies and longitudinal studies – Experimental research design – Meaning and classification of experimental design – Pre- experimental design, Quasi experimental design, True experimental design, statistical experimental design. Observation Research – Meaning – Uses - Participation and Non-Participation – evaluation - Conducting an Observation study – Data Collection		
Unit 3	Sampling design and procedure	10 Hours
Sampling: Sampling Vs. Census – Characteristics of Good samples - Sampling design process - Determining the sample frame – Selecting a Sampling design - Probability sampling: Simple random sampling, systematic sampling, stratified random sampling, cluster sampling – Non-probability sampling: convenience sampling, judgmental sampling, snow ball sampling, Quota Sampling. Population, parameters and pilot study.		
Unit 4	Data collection and research error	10 Hours
Primary and Secondary data – Primary data collection methods: Observation, survey, interview and Questionnaire, Qualitative Techniques of data collection. Questionnaire design – Meaning, process and designing questionnaire. Secondary data – Sources – advantages and disadvantages. Scaling and measurements. Preparing the data for analysis: Editing, Coding, Classification, Tabulation, Reliability, Normality, Validation Analysis and Interpretation - Research Error.		
Unit 5	Hypothesis analysis and report presentation	12 Hours
Hypothesis: Meaning, Types, Characteristics, source, formulation of hypothesis, Errors in Hypothesis – Parametric and Non-Parametric Test: T-test, Z Test, F Test, U Test, K-W Test. Statistical Analysis: Bivariate Analysis (Chi-Square only), Multivariate Analysis – Factor Analysis – ANOVA: One-way and Two way. Classification- Referencing and Citation.		

II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO8424	Strategic Corporate Finance - I	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:		1.To familiarize the students with the concepts of Financial management from a Strategic perspective 2.To enable the students, have a comprehensive understanding of financial policies and strategies.	
Course Outcomes			
CO1	Understanding the importance of managing the finance strategically.		
CO2	Analysing the organisational capital structure and dividend policy decisions		
CO3	Examining the various techniques of corporate valuation.		
CO4	Evaluating the various corporate valuation metrics		
CO5	Exploring the various forms of Corporate Restructuring.		
Reference Books:			
#	Title	Author/s	Publisher
1	Strategic Financial Management – Managing for Value creation	Prasanna Chandra	McGraw Hill Education (India) Private Limited.
2	Financial Management – Theory and Practice,	Prasanna Chandra	McGraw Hill Education (India) Private Limited.
3	Strategic Financial Management	Rajni Sofat and Preeti Hiro	PHI learning Private Limited
4	Strategic Financial Management	Gupta J B	Taxmann Publications Private Limited
5	Financial Management – Theory and Practice	Shashi K Gupta & Sharma R K,	Kalyani Publishers

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			M	
2	H	L		M	
3	H			M	M
4	H			M	M
5		H			M

Unit 1	Introduction to Strategic Corporate Finance	06 Hours
Strategic Corporate Finance-Concept and characteristics. Financial policy and strategic planning: meaning, importance, steps, characteristics of financial planning; Estimating financial requirements.		
Unit 2	Strategic financing decisions	14 Hours
Capital structure and value in a perfect world – imperfections and capital structures –signaling theory – tools for developing an effective capital structure – Guidelines for capital structure planning – dividend policy and firm value – implication of real-world imperfections – dividend policy formulation – rationale and objections to share buyback – share buy backs and valuation.		
Unit 3	Corporate Valuation	14 Hours
Approaches to Corporate Valuation – Adjusted book value approach, Stock and debt approach, Comparable companies’ approach, discounted cash flow approach; Concept of free cash flow to the firm, two and three stage valuation models.		
Unit 4	Value Metrics	14 Hours
Shareholder Value Creation – Traditional and modern approaches; Value Drivers, Approaches to Value Based Management – Marakon Approach, Alcar Approach, McKinsey Approach, Economic Value Added (EVA) Approach, Boston Consulting Group (BCG) Approach; Metrics for Measurement of Performance – Earnings Per Share (EPS), Return On Investment (ROI), Earnings Before Income and Tax (EBIT), Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA), Return On Net Asset (RONA), Return On Capital Employed (ROCE), Total Share Holders Return (TSR), Total Business Return (TBR), Market Value Added (MVA), Cash Value Added (CVA), Cash Flow Return On Investment (CFROI); Concept of Economic Depreciation; Executive Compensation and value creation; Employee stock option plan; Balanced score card.		
Unit 5	Corporate Restructuring	04 Hours

Concept and forms of corporate Restructuring – M&A, Reasons for Merger, LBO, divestiture (sell off, spin off, equity carve-out), demerger (theory only). Foreign Direct Investment.

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO8524	Advanced Financial Modelling	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	To familiarize the students with the concepts and application of excel in business decision making
Course Outcomes	

CO1	Understanding the company valuation and financial analysis		
CO2	Acquire skills to do comprehensive research on the performance of companies.		
CO3	To apply key financial management analytical skills required for financial planning		
CO4	Calculate business forecasts using a time series forecasting model		
CO5	Perform regressions using an appropriate data set		
Reference Books:			
#	Title	Author/s	Publisher
	International financial modelling in excel	Danielle Fairhurst Stein	John Wiley India Ltd
	Online courses		Coursera and EdEx

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		M	L		
2		M	M		
3			M		
4		L		H	
5			H	H	

1	Understanding Excel functions for financial modelling	6
Introduction and excel shortcuts paste special functions, absolute and relative references, conditional formatting, data validation, v-look up, Index and match		

2	Investment and decision making	14
Cost Volume Profit(CVP)analysis, Break even analysis, data table, goal-seek (Number of units to sell to earn desired profit),scenario manager, Capital budgeting techniques Practical application of NPV, IRR, MIRR and XIRR		
3	Corporate valuation	10
DCF Valuation, Weighted Average Cost of Capital, Sensitivity Analysis, Relative valuation		
4	Portfolio construction	12
Calculation of Individual risk and return portfolio. Risk and returns. Constructing an optimum portfolio using market data. Calculation of beta portfolio evaluation using Markowitz model.		
5	Time series forecasting	10
Introduction, level forecasting, trend forecasting, seasonal forecasting- Winters exponential smoothing		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO8624	Competency Development	30 Hours	SAP	2 Hours a Week	2

Course Objective/s:	Develop and train students for the preparation of various competitive exams					
Course Outcomes						
CO1	On completion of this course, the students will be able to:					
CO2	Enhance their quantitative analytical skills					
CO3	Enhance their logical reasoning capabilities					
CO4	Develop their linguistic capabilities and comprehension skills					
Reference Books:						
#	Title	Author/s	Publisher			
1	Quantitative Aptitude for Competitive Examinations	R.S.Agarwal	S. Chand Publishers			
2	A new approach to Reasoning-Verbal and non-verbal	B.S.Sijwali,	Arihant Publishers			
3	Objective General English	S.P.Bakshi	Upkar Publishing			
4	UGC NET Commerce	L.N,Koli	Arihant Publishers			

5	Trueman's UGC NET Commerce		

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1			H	H	M
2		H	M		H
3	H		M		
4					
5					

Unit 1	Verbal and Non Verbal Reasoning	12 Hours
Verbal - Comprehension, Non-verbal - Logical reasoning - Blood relations, Syllogism, calendars, Directions, Assertions and reasoning.		
Unit 2	Mathematical and Data interpretation	10 Hours
Mathematical aptitude - numbers and their relations, orders of magnitude (Class X level), Data interpretation - charts, graphs, tables, data sufficiency, current affairs.		
Unit 3	Theoretical concepts in commerce	4 Hours

Teaching aptitude, research aptitude, Principles of Management- HRM-Marketing-Financial Management-Organizational Management-Banking operations-International Business--Financial Accounting-Cost Accounting-Management Accounting-Income Tax-GST- Corporate and Business law.



THIRD
SEMESTER

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO9125	COST OPTIMISATION AND DECISION MAKING	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To enable students, acquire skills needed to analyze and interpret the performance of the firm for the purpose of reporting To enable students to understand the various techniques of business decisions 		
Course Outcomes			
CO1	Apply appropriate cost allocation techniques to a variety of costing problems.		
CO2	Analyze and evaluate cost management strategies		
CO3	Explore the techniques adopted to strategize the cost-effective methods through variance analysis		
CO4	Apply the techniques of Costing in the process of managerial decision making.		
CO5	Understand the contemporary concepts in cost management		
Reference Books:			
#	Title	Author/s	Publisher
1	A Text Book of Cost Accountancy	Arora M. N	Vikas Publishing Pvt. Ltd.
2	Cost Accounting (Text)	Saxena & Vashist	Sultan Chand.
3	“Cost and Management Accounting”	M.N Arora (2015)	Himalaya Publishing House, Mumbai
4	Vashist, Advanced Cost & Management Accounting – Problems & Solutions	Saxena V. K. & C. D	Sultan Chand.
5	Cost Accounting	Jain and Narang	Kalyani Publishers, Mumbai.
Learning by Doing activities [8 hours] <ol style="list-style-type: none"> CVP Analysis with Cost data. Financial and non-financial performance measurement (ROI, RI, EPS, NPV etc.) 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			M	
2		M			
3	M		L	H	
4	M		M	M	
5	L				M

3=High|1=Low|2=Moderate

Unit 1	MARGINAL COSTING FOR DECISION MAKING	10 Hours
Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision making.		
Unit 2	ACTIVITY BASED COSTING (ABC)	12 Hours
Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.)		
Unit 3	VARIANCE ANALYSIS & INTERPRETATION	12Hours
Variance analysis & Interpretation, classification of variances – materials, labor and overheads variances – fixed and variable overhead variances.		
Unit 4	DECISION MAKING TECHNIQUES(INSTEAD OF VARIANCE)	10 Hours
Pricing decisions and strategies-Transfer Pricing-Target Costing-Product life cycle pricing-Asset life cycle Pricing.		
Unit 5	CONTEMPORARY CONCEPTS (THEORY ONLY)	08 Hours
Lean accounting, TIMWOODS framework, Life cycle costing , Back flush accounting, throughput costing, Cost of quality and TQM, Responsibility accounting & divisional performance measurement, Kaizen costing, Balance Score Card, Benchmarking, Cost optimization using Artificial Intelligence and Internet of Things.		

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO9225	STRATEGIC CORPORATE FINANCE II	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	The objective of this course is to equip students with an in-depth understanding of strategic financial management concepts, enabling them to analyze, evaluate, and apply financial policies and strategies in real-world scenarios.		
Course Outcomes			
CO1	Understand the link between financial policy, strategy, and sustainable growth.		
CO2	Analyze capital structure decisions and the impact of share buybacks.		
CO3	Apply capital budgeting techniques to evaluate investment projects.		
CO4	Assess risks in complex investment decisions using various analytical tools.		
CO5	Understand financial distress, restructuring, and insolvency processes.		
#			Publisher
1	Strategic Financial Management	Prasanna Chandra	McGraw Hill Education
2	Financial Management: Theory and Practice	I.M. Pandey	Pearson Education
3	Strategic Financial Management	Rajni Sofat and Preeti Hiro	HI Learning Pvt. Ltd
4	Financial Management and Policy	James C. Van Horne	Pearson Education
5	Corporate Financial Strategy	Ruth Bender and Keith Ward	Routledge

Self-study topics:

- Understand the key principles of corporate financial strategy and decision-making.
- Study the methods of evaluating investment opportunities and financial risk.
- Explore advanced techniques in capital structure and cost of capital management.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M				
2	M	M			
3				H	
4			H		M
5			M		

3=High|1=Low|2=Moderate

Unit 1	FINANCIAL POLICY & CORPORATE STRATEGY	8 Hours
Strategic Financial Decision-Making Framework, Strategy at Different Hierarchy Levels, Financial Planning, Interface of Financial Policy and Strategic Management, Balancing Financial Goals Vis-à-vis Sustainable Growth, Advanced role of CFO in various matters including value creation.		
Unit 2	STRATEGIC FINANCING DECISIONS	8 Hours
Capital Structure and Value Creation. Tools for developing an Effective Capital Structure, Financial Flexibility and Financial Discipline, Determining the optimal level of debt to minimize financial risk, Assessing financing options for expansion or collaboration.		
Unit 3	INVESTMENT DECISIONS, PROJECT PLANNING AND CONTROL	14 Hours
Measuring Cash Flows, Net Present Value and Internal Rate of Return Conflict and Resolution, The Modified Internal Rate of Return (MIRR) and The Terminal Value Method, Comparing Projects with Unequal Lives, The Concept of Abandonment Value, Modified Accelerated Cost Recovery System (MACRS), Inflation Adjusted Cash Flow Forecasting in Capital Budgeting, Capital Rationing for Divisible and Non – divisible Projects, Social Cost Benefit Analysis.		
Unit 4	EVALUATION OF RISKY PROPOSALS FOR INVESTMENT DECISIONS	14 Hours

Reasons for adjustment of Risk in Capital Budgeting decisions, Systematic and Unsystematic risk and its impact, Techniques of risk analysis in capital budgeting, Expected Net Present Value and Standard Deviation - Hillier Model under Perfectly Correlated Cash flows and Uncorrelated Cashflows, Coefficient of Variation, Sensitivity Analysis, Scenario Analysis, Monte Carlo Simulation.

Unit 5	FINANCIAL DISTRESS AND RESTRUCTURING	8 Hours
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Characteristics and Causes of Financial Distress. Costs of Financial Distress. Impacts of Financial Distress. Financial Distress Restructuring. The Insolvency and Bankruptcy Code 2016, Corporate Insolvency Resolution Process Liquidation Process.

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO9325	RESEARCH METHODOLOGY-II	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To attain the practical knowledge in conducting Research To analyse and interpret the results of investigation. 		
Course Outcomes			
CO1	Analyse the Research problems and interpret the outcomes.		
CO2	Application of statistical tests in the area of Social Research		
CO3	Execute the process and practice the tools of statistical analysis.		
CO4	Summarise the Review of literature		
CO5	Equip students with comprehensive knowledge and practical skills in academic referencing and citation practices.		
#	Title	Author/s	Publisher
1	. Research Methodology methods and techniques (4th ed.).	Kothari, C R. & Garg, Gaurav	New Age International.
2	A. Discovering statistics using IBM SPSS statistics (4th ed.).	Field	sage.
3	SPSS for Windows Step by Step: A Simple Guide and Reference 18.0 Update	George, D & Mallery, P	Prentice hall.
4			
5			
Self Study Topics			
<ul style="list-style-type: none"> Ethics in research Constructing an effective questionnaire 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M				
2		L		H	
3				M	
4					
5	M				

3=High|1=Low|2=Moderate

Unit 1	BASIS OF RESEARCH	6 Hours
Basic concepts of Research – Notation of Population and sample – organizing data – overview of sampling techniques – Determination of sample size – Measurement of scales – Testing of hypothesis – Concept of P value – Normality test (Analytical & graphical)- Measures of Reliability test - Cronbach’s Alpha, Discriminant Validity– Decision of tools of analysis on the basis of sampling.		
Unit 2	STATISTICAL TOOLS	16 Hours
Pre-requisite for Data analysis - Creation of work files, coding and importing data – Measures of Central tendency – Graphs and charts – Measurement of Dispersion – Descriptive statistics – Parametric tests – Chi-square test, t test, ANOVA and MANOVA– Non-Parametric Test –Kruskal Wallis test, Friedman Test, Mann Whitney U test – Correlation and Regression Analysis- Linear & Logistic -Interpretation.		
Unit 3	FACTOR ANALYSIS AND CLUSTER ANALYSIS	12 Hours
Factor analysis – Benefits – Terminology: Factor, Factor Loadings, Eigen values and Communalities - areas of application – procedure – application of factor analysis – Interpretation –Rotations: Varimax, Quartimax, Equamax and Promax. Exploratory and Confirmatory Factor Analysis. Cluster analysis – Techniques: Hierarchical and Non-Hierarchical – areas of application – procedure – Interpretation including ANOVA.		
Unit 4	DISCRIMINANT ANALYSIS	8 Hours
Objectives – Assumptions – Difference between Multiple Regression and Discriminant analysis - Procedure – Techniques: Maximum Likelihood Discriminant Rule, Bayes Discriminant Rule and Fishers Linear Discriminant Function – Application areas (Business, Health Care, Social Sciences) – A Priori probability in classification of groups – Data set and Interpretation.		
Unit 5	REFERENCING AND BIBLIOGRAPHY	10 Hours
Introduction to Referencing and Citations (APA, MLA, Chicago) - Credibility and Relevance of sources – In-Text citations: Rules and applications – Creating Reference Lists and Bibliography – Referencing Tools and Software (Mendeley, Zotero, Endnote) – Ethics and Challenges in referencing – Citing multiple sources.		

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO9625	DATA ANALYTICS IN CAPITAL MARKETS	30 Hours	DSC	2 Hours a Week	2

Course Objective/s:	<ul style="list-style-type: none"> To provide a foundational understanding of data analytics techniques relevant to capital markets. To familiarize students with tools and technologies used in financial data analytics. 		
Course Outcomes			
CO1	Describe the different types of financial data, such as market data, fundamental data, and alternative data, and their applications in capital market analysis.		
CO2	Utilize data analytics techniques to preprocess and visualize market data, enabling informed decision-making in capital markets.		
CO3	Analyze financial data from primary and secondary sources using data analysis techniques.		
#	Title	Author/s	Publisher
1	Data Analytics in Capital Markets	NSE	NSE Academy
2	Capital Markets and Investment Decision Making	Narayana Jayaraman	Himalaya Publishing House
Self Study Topics			
<ul style="list-style-type: none"> Basic descriptive statistics on stock prices (mean, volatility, correlation). 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M				
2	L			H	
3					
4					
5		L			
3=High 1=Low 2=Moderate					

Unit 1	FUNDAMENTALS OF DATA ANALYTICS FOR CAPITAL MARKETS	10 Hours
<p>Introduction to Capital Markets, Overview of Indian and global capital markets, Key instruments: Equities, bonds, derivatives, and commodities, Data Sources in Capital Markets- Primary and secondary data sources.</p> <p>Key databases: Bloomberg, NSE India, BSE India, Yahoo Finance, AMFI and Quandl.</p> <p>Types of financial data: Market data, fundamental data, and alternative data, Introduction to Data Analytics, Data preprocessing: Cleaning, transformation, and normalization. Identifying trends and patterns in market data. Hypothesis testing: Applications in market data analysis, Correlation and regression analysis for market forecasting.</p>		
Unit 2	ROLE OF TRADING INDICATORS & DATA ANALYTIC THINKING IN CAPITAL MARKETS	8 Hours
<p>Role of trading indicators, Introduction to cash markets and their features, Understanding liquidity and impact cost, Market breadth indicators, Moving averages and index construction, Screeners using fundamentals and volume, Techno-funda investing system (Equity) in derivative markets, Data-driven decision-making.</p>		
Unit 3	TYPES OF DATA ANALYTICS IN CAPITAL MARKETS	8 Hours
<p>Descriptive Analytics, Diagnostic Analytics, Predictive Analytics, Prescriptive Analytics- Key uses for stock market data analytics.</p>		



FOURTH
SEMESTER



Department of Commerce						
Semester IV	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO0125	PUBLIC FINANCE	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To provide conceptual framework on the functioning of modern public finance Comprehend the role of public finance & its impact on economic development 		
Course Outcomes			
CO1	Understand the functioning of modern public finance		
CO2	Justify the theoretical basis of public expenditures and their economic effects.		
CO3	Identify the types of public needs and the mechanisms of their financing		
CO4	Analyze the instruments and objectives of budgetary policy.		
CO5	Be aware of public debt and appraise the functioning and financing of local government.		
#	Title	Author/s	Publisher
1	Public Finance in Theory & Practice	Singh S.K	Chand & Company.
2	Public Finance.	H. L. Bhatia	Vikas Publishing house
3	Public finance.	Lekhi R.K., Jogider Singh	Kalyani Publishers
4	Public Finance in Theory and Practice.	Richard Musgrave	McGraw
5	Hill. Public Finance.	Harvey Rosen	McGraw Hill
Self Study Topics			
<ul style="list-style-type: none"> Awareness of the latest central and state budgets. Non-Tax Revenue of Centre and States Poverty alleviation: Inequality and effectiveness poverty eradication schemes Trend analysis of specific expenditures in Budget Study employment and health care schemes of central government and the mechanisms of their financing. Subsidies and freebies. 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2		M			
3			H	L	H
4					L
5					M

3=High|1=Low|2=Moderate

Unit 1	FOUNDATION TO PUBLIC FINANCE	8 Hours
Scope- Public and Private finance- principles of Maximum Social Advantage—Public Goods, Private Goods, Mixed Goods and Merit Goods (Concepts Only). Federal Finance—Constitutional Provisions, Role of Finance Commission in federal set up; Recommendations of recent Finance Commissions, Centre – State Financial Relations.		
Unit 2	PUBLIC EXPENDITURE	10 Hours
Meaning and Importance-Reasons for Growth of Public Expenditure, Wagner’s Hypothesis, Peacock—Wiseman Hypothesis-Canons of Public Expenditure-Effects of Public Expenditure, Analysis of the expenditure of the Union and the States, Role of Public Expenditure in Economic Development, Creation of Employment opportunities, Reduction in inequalities (Regional, Income).		
Unit 3	PUBLIC REVENUE	12 Hours
Sources of Public Revenue-taxes-classification of taxes- canons of taxation-principles of taxation: ability, benefit and cost of service- impact, incidence and shifting of tax burden-effects of taxation-Indian Tax System - direct taxes and GST, Advantages and disadvantages of direct and indirect taxes, taxation of income, wealth and property, agricultural taxation, broad outline of tax reforms, problem of tax evasion, tax buoyancy, tax administration, voluntary disclosure scheme, non-tax revenue of centre and states.		
Unit 4	BUDGET PROCEDURES AND BUDGETARY CONTROL	12 Hours
Types of budget: deficit, balanced, surplus budget, revenue and capital budget, revenue expenditure and capital expenditure, revenue deficit, fiscal deficit, primary deficit-budget deficit -fiscal policy-contra cyclical fiscal policy- Fiscal Policy for fighting inflation and stagnation, deficit financing, Budget Process- Preparation of the budget, Classification of the budget, Execution of the budget and Trends in revenue and expenditure of the Union and States.		
Unit 5	PUBLIC DEBT & LOCAL FINANCE	10 Hours
Public Debt: Meaning, Types of public debts, Debt Redemption, Constitutional Powers of Union and States, Outstanding liabilities of the Union and the States, Management, Utilisation and Repayment, Local Finance-Sources of local finance, Financial dependence on the State Governments, Measures for improvement of local finance.		

Department of Commerce						
Semester IV	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCO0225	ENVIRONMENTAL, SOCIAL AND GOVERNANCE (t) – PRINCIPLES AND PRACTICE	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To analyse the significance of Environmental, Social and Governance (ESG) on business and comprehend the various ESG disclosure framework requirements. 		
Course Outcomes			
CO1	Explore the key concepts of Environmental, Social and Governance Investing		
CO2	Comprehend on the relationship between business activities and environmental issues along with impact of climate risks on financial systems.		
CO3	Analyse the various corporate governance key performance indicators and their impact on firm performance		
CO4	Understand the components of integrated reports and the need for assurance for these reports		
CO5	Highlight the ESG disclosures, frameworks and collaborative initiatives to attain sustainable development goals.		
#	Title	Author/s	Publisher
1	Environmental, social, and governance investment: Opportunities and risks for Asia.	Nemoto and Morgan	Asian Development Bank Institute.
2	Corporate governance and accountability	J Solomon, J	John Wiley & Sons.
3	Cannibals with Forks	John Elkington	Capstone Publishing Ltd
4	Business Responsibility and Sustainability Report (BRSR),	SEBI	SEBI
5	IFRS S1 and IFRS S2	ISSB	ISSB

Self Study Topics:

- Study how businesses can reduce their environmental impact through sustainable practices.
- Explore the role of businesses in promoting social welfare and ethical labour practices.
- Examine the structures and practices of effective corporate governance for accountability.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		H		
2	M		H		
3	M		H		
4	H		H		
5	H		H		L

3=High|1=Low|2=Moderate

Unit 1	INTRODUCTION	10 Hours
ESG Investment: Different approaches to ESG investing: responsible investment, socially responsible investment, sustainable investment, best-in-class investment, ethical/values-driven investment, thematic investment, green investment, social investment. Benefits and challenges of incorporating ESG in decision making. Triple Bottom Line (TBL) Accounting. ESG megatrends, their systemic nature, and their potential impact on companies and company practices. ESG Considerations in Investor decision making. Key market drivers for ESG Integration.		
Unit 2	ENVIRONMENT AND SOCIAL FACTORS	10 Hours
Environment Factors – Concepts of climate change, climate change mitigation, climate change adaptation and other environmental issues; Relationship between business activities and environmental issues, impact of climate risks on the financial system; climate related physical and transition risks to business; Circular economy; Clean and technological innovation, green and ESG-related products.		
Social Factors – Stakeholders, key social concepts including human capital, development, employment standards, health and safety; product liability/consumer protection: safety, quality, health and demographic risks, and data privacy and security; stakeholder opposition/controversial sourcing. Social Return on Investment (SROI).		
Unit 3	GOVERNANCE AND STAKEHOLDER ENGAGEMENT	12 Hours

Governance Factors - Board structure, diversity, effectiveness, and independence; executive remuneration, performance metrics, and Key Performance Indicators (KPIs); Reporting and Transparency; financial integrity and capital allocation; Business ethics. Role of auditors in corporate governance. Data governance. Governance reporting: Significance, methods for measuring and reporting on governance performance. The Organisation for Economic Co-operation and Development (OECD) Principles of Corporate Governance.

Stakeholder rights. Purpose of investor engagement and stewardship. Importance of stakeholder engagement Particular forms of engagement and major escalation techniques, including: proxy voting; collective engagement. Main principles and requirements of stewardship codes

Unit 4	INTEGRATED REPORTING, ASSURANCE AND MATERIALITY	10 Hours
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Integrated reporting: Overview of integrated reporting and its benefits. Key components of an integrated report. Assurance and verification: Overview of assurance and verification in sustainability reporting. Types of assurance and verification (internal audit, external assurance). Financial materiality of ESG integration, double materiality, and dynamic materiality

Unit 5	ESG DISCLOSURES	10 hours
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Drivers for sustainability disclosures: Investor interest, consumer interest and regulatory bodies. International ESG Frameworks: Global Reporting Initiative (GRI); Sustainability Accounting Standards Board (SASB); International Sustainability Standards Board (ISSB) – Overview of IFRS S1 and IFRS S2. United Nations Global Compact; and Science Based Targets (SBT). Securities Exchange Board of India (SEBI) - Business Responsibility and Sustainability Report (BRSR).



ELECTIVES



Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEA9425	BUSINESS TAXATION	60 Hours	DSE	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To provide students with a comprehensive understanding of business taxation, focusing on the tax assessment and computation for Hindu Undivided Families, partnership firms, cooperative societies, trusts, and corporate restructuring. The course aims to develop the ability to analyze and apply tax laws in practical scenarios, fostering critical thinking and problem-solving skills in taxation. 		
Course Outcomes			
CO1	Understand tax assessment and computation for Hindu Undivided Families.		
CO2	Analyze tax implications and compute income for partnership firms.		
CO3	Evaluate tax assessment for partnership firms under different scenarios.		
CO4	Assess taxation of cooperative societies and trusts.		
CO5	Understand tax implications of corporate restructuring methods.		
#	Title	Author/s	Publisher
1	Direct Taxes: Law & Practice	Dr. Vinod K. Singhanian & Dr. Kapil Singhanian	Taxmann Publications
2	Systematic Approach to Income Tax	Girish Ahuja and Ravi Gupta	Wolters Kluwer
3	Taxation Laws	V.S. Datey	Taxmann Publications
4	Income Tax Law and Practice	Bhagwati Prasad	Wishwa Prakashan
5	Taxation: Problems and Solutions	B.B. Lal	Konark Publishers Pvt. Ltd.

Self Study Topics

- Learn the basics of tax laws and their impact on business operations.
- Study the different types of taxes businesses are required to pay.
- Explore tax planning strategies for minimizing tax liabilities in business.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M				
2	M	M			
3				H	
4			H		M
5			M		

3=High|1=Low|2=Moderate

Unit 1	ASSESSMENT OF HINDU UNDIVIDED FAMILIES	10 Hours
Determining residential status of HUF – Hindu Coparcenary different Schools of Hindu Law – Assessment of HUF – Basic Conditions – Taxable Income – Assessment in case of partition of a HUF – computation of Taxable income and tax payable.		
Unit 2	ASSESSMENT OF PARTNERSHIP FIRMS – I	12 Hours
Conditions for Assessment as a firm U/S 184 and 185 – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms.		
Unit 3	ASSESSMENT OF PARTNERSHIP FIRMS – II	8 Hours
Determining residential status of Firms & AOP; Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income of PFAOP, change in constitution of Firm Succession of one firm by another firm - Assessment of dissolved or discontinued firm.		
Unit 4	ASSESSMENT OF CO-OPERATIVES AND TRUSTS	12 Hours
Cooperative Societies: Meaning - Deduction u/s 80(P) - Other deductions - Computation of Tax. Trusts: Definition – Creation - Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust.		
Unit 5	ASSESSMENT OF COMPANIES	10 Hours
Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit – theory and problems; Computation of income from business of companies and final tax liability after comparing MAT and IT provisions.		

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
		MCODEA9525	FORENSIC ACCOUNTING	60 Hours	DSC	4 Hours a Week

Course Objective/s:	<ul style="list-style-type: none"> To familiarize the students with the concepts of forensic accounting. To provide awareness on fraud risk management framework in India guide for forensic fraud and investigation. 		
Course Outcomes			
CO1	Understand the conceptual framework of forensic accounting.		
CO2	Identify various angles of fraud and combat financial crime.		
CO3	Evaluate fraud risk management strategy.		
CO4	Discuss the Basic Principles of Forensic Accounting and Investigations.		
CO5	Apply technology tools in forensic accounting and financial fraud detection cases.		
#	Title	Author/s	Publisher
1	Student's handbook on forensic accounting: Investigating financial crimes	Apurva Joshi	Riskpro publication
2	New era of forensic accounting	CA Jyot Baxi	Bharat's
3	Compendium of forensic accounting and investigation standards	ICAI	ICAI
4	Forensic investigations and fraud reporting in India	Sandeep Baldava and Deepa Agarwal	Bloomsbury Publishing India Pvt. Ltd.
5	The Frauditor: A beginner's guide to forensic accounting and fraud investigation	CA Bharat Jeswani	Bharat's
Self Study Topics			
<ul style="list-style-type: none"> Video: Day in the Life of a Forensic Accountant "The Rise and Fall of Enron" by C. William Thomas Case Studies on Financial Statement Fraud "Toshiba—A Case of Internal Audit Failure" by Ashish K. Bhattacharyya 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		L			
2	M			L	
3	M				
4	M			M	
5			L		

3=High|1=Low|2=Moderate

Unit 1	INTRODUCTION TO FORENSIC ACCOUNTING	6 Hours
<p>Meaning of forensic accounting; definitions of related terms; difference between forensic accounting and auditing; difference between fraud examination and forensic accounting; Essential qualities of a forensic accountant; roles and responsibilities of forensic accountants; Application of forensic accounting; Need for forensic accountant; role of an expert witness in forensic accounting.</p>		
Unit 2	FINANCIAL CRIME	14 Hours
<p>Prevalence of financial crime and white-collar crime; Types of financial crime; Channels of financial crime perpetration; Meaning of Fraud, Fraud vulnerabilities and reasons. Fraud triangle; Types of fraudsters; Types of fraud- Fraud against individual, Internal organization fraud (Occupational fraud), external organization fraud; Fraud tree; Fraud detection; Combating financial crime; Applicable laws against financial crimes.</p>		
Unit 3	FRAUD RISK MANAGEMENT	12 Hours
<p>Meaning of fraud risk management; comprehensive fraud risk management process; Fraud risk governance- Roles and responsibilities within an organization; The Three Lines Model; Essentials of a robust Fraud risk management strategy; Fraud risk assessment-Inherent risks, Identify fraud risk scenarios, Fraud risk mitigation, Fraud risk reporting and escalation; COSO Framework Components and Principles of fraud risk management.</p>		
Unit 4	FORENSIC ACCOUNTING AND INVESTIGATION (FAI)	12 Hours
<p>Framework governing forensic accounting and investigations in India; Basic Principles of Forensic Accounting and Investigations; Standards on key concepts- nature of engagement, fraud risk, laws and regulation and applying hypotheses; Using the work of an expert; Conducting forensic investigation- Evidence collection, conducting interview, evidence documentation and evidence analysis.</p>		
Unit 5	ROLE OF TECHNOLOGY IN FORENSIC ACCOUNTING	8 Hours
<p>Understanding the role of digital technology in forensic accounting; Advantages and limitations of technology in forensic accounting and financial fraud detection; Role of Big Data Analytics in financial investigation and fraud detection; Benefits and challenges of digital investigation; Emerging technologies to support forensic accountants.</p>		

Department of Commerce						
Semester IV	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEA0325	DIRECT TAX PLANNING	60 Hours	DSE	4 Hours a Week	4
Course Objective/s:		<ul style="list-style-type: none"> To provide conceptual framework on the areas of tax planning by a company / international tax planning. To enable students to apply relevant provisions of Income Tax Act in managerial decisions. 				
Course Outcomes						
CO1	Appraise the conceptual framework to corporate tax planning.					
CO2	Acquire managerial decision skills by analysing various business situations.					
CO3	Evaluate investment alternatives by applying tax provisions					
CO4	Plan salary packages by applying relevant provisions of employee remuneration					
CO5	Comprehend relevant provisions of international taxation to identify tax implications.					
#	Title	Author/s	Publisher			
1	Corporate Tax Planning and Business tax Procedures	Vinod K. Singhanian and Monica Singhanian	Taxmann Publication Pvt. Ltd., New Delhi.			
2	Simplified approach to Corporate Tax Planning and management,	Girish Ahuja and Ravi Gupta,	Bharat Law House, Delhi.			
3	Corporate Tax Planning and management	Dr. H.C. Mehrotra and Dr. S. P. Goyal	Sahithya Bhawan Publications, Agra.			
4	Direct tax laws International Taxation (Final), Latest revision	-	Institute of Cost Accountants of India study notes.			
5	Study material of Direct tax law and practice		The Institute of Company Secretaries of India			

Self Study Topics

- Awareness of the latest Finance Act.
- Income Tax provisions regarding salary income.
- Tax Havens in the world.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2		M			
3			H	L	H
4					L
5					M

3=High|1=Low|2=Moderate

Unit 1	FOUNDATION TO TAX PLANNING	8 hours
Introduction to tax planning, Objectives of tax planning, Comparison between tax planning, tax evasion, tax avoidance and tax management, Essentials of tax planning, Areas of tax planning and tax management.		
Unit 2	TAX PLANNING FOR MANAGERIAL DECISIONS -I	12 hours
Tax implications and incentives based on forms of business organisation, Capital structure decisions, Dividend policy, Deemed Dividend, Bonus shares, Tax planning on receipt of insurance compensation, Tax planning on distribution of assets at the time of liquidation.		
Unit 3	TAX PLANNING FOR MANAGERIAL DECISIONS - II	12 hours
Purchasing asset out of own funds or borrowed funds or leasing an asset; Acquiring asset through instalment system or hire system, Sale of asset used for scientific research, Tax implications for make or buy decision, Repair, replace, Renewal or renovation of an asset, Shut down or continue decisions.		
Unit 4	TAX PLANNING WITH REFERENCE TO EMPLOYEE EMOLUMENTS	10 hours
Basis of charge for salary, planning retirement benefits for employees- Gratuity, NPS, retrenchment compensation, Provident Fund, Superannuation Fund, Leave encashment, Designing salary structure-Allowances, perquisites and deductions from salary, Tax implication for salary packages, optimizing tax regimes.		
Unit 5	INTERNATIONAL TAXATION	10 hours

Double Taxation relief- Concept and types, Tax implication of agreement with foreign countries and countries with no agreement, Concept and determination of Arm's length price, Investment income derived from foreign exchange assets, LTCG on transfer of foreign exchange assets, Tax haven.

Department of Commerce						
Semester IV	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEA0425	CONTEMPORARY ISSUES IN ACCOUNTING	60 Hours	DSE	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To broaden student knowledge on various contemporary issues of accounting. To apply critical thinking effectively to navigate and resolve real-world challenges.
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Course Outcomes

CO1	Evaluate and apply existing accounting standards to contemporary issues (to change as per the unit focus areas)
CO2	Understand and critically evaluate various budgeting techniques
CO3	Analyze disclosures of accounting policies, estimates, and judgments and applying Altman Z-score to assess financial stability and predict risks
CO4	Explore the evolving role of corporate finance and accounting in integrating sustainability practices and measuring sustainability.
CO5	Examine the principles of professional ethics and explore the impact of ethics in professional practice.

#	Title	Author/s	Publisher
1	Cost and Management Accounts	Ravi M Kishore	Taxmann
2	SBR study text	Kaplan Publishing	Kaplan Publishing
3	Sustainability Accounting and Accountability	Jan Bebbington, Jeffrey Unerman, and Brendan O'Dwyer	Taylor and Francis
4	Analysis for Financial Management	Robert C. Higgins	McGraw Hill

Self Study Topics (8 Hours)

- Analyse published financial statements of companies
- Budget preparation for a company includes sustainability reporting.
- Investigate how companies create Green Profit & Loss Accounts and Balance Sheets to report on environmental costs and savings. Understand the role of sustainability metrics in assessing the financial position of companies.
- Prepare a summary on how AI and automation is reshaping the accounting profession.
- Investigate unethical behaviour among companies and professionals and its impact.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2	M			M	
3		M			
4			M		
5					

3=High|1=Low|2=Moderate

Unit 1	RECENT DEVELOPMENTS IN ACCOUNTING	8 Hours
Accounting for digital assets; Accounting for the effects of a natural disaster; Accounting for climate change, global events and going concern assessments.		
Unit 2	BUDGETARY CONTROL	12 Hours
Steps in preparation of master budget, Zero Based Budgeting (ZBB): requisites for implementation, features, ZBB vs Traditional budgeting, benefits, criticism. Planning, programming budgeting system (PPBS), stages in PPBS, performance budgeting: reasons of performance budget, requisites and steps in implementation.		
Unit 3	ADVANCED ANALYSIS OF FINANCIAL STATEMENTS	14 Hours
Characteristics of good financial statements; Best practices of financial statements; Disclosure of significant accounting policies, key estimates and Judgments; Case studies based on Ind AS; Use of ratios to predict financial crisis of a company by using Altman Z –score. Analyzing Beyond the Balance Sheet indicators.		
Unit 4	SUSTAINABILITY ACCOUNTING	10 Hours
Changing paradigm of corporate finance and accounting; Integrating sustainability into business; Triple Bottom Line (TBL) and its relationship with Finance and Accounting; System of Environmental-Economic Accounting (SEEA); Measuring sustainability: the firm level indicators-Green/Environmental Profit & Loss Account, Green/Environmental Balance Sheet.		
Unit 5	ETHICS AND PROFESSIONALISM IN ACCOUNTING	8 Hours
Professional ethics-Integrity, Objectivity, Professional competence and due care, Confidentiality, Professional behavior; Insider trading; Ethics in the digital age; Ethics and AI; Impact of ethical and unethical behavior.		

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEF9425	BEHAVIORAL FINANCE	60 Hours	DSE	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To equip students with a comprehensive understanding of behavioural finance, blending theoretical foundations with practical applications in Personal financial decision-making and market analysis 		
Course Outcomes			
CO1	Comprehend the concept of behavioral finance and contrasting it with traditional finance theories.		
CO2	Understand investor behavior under uncertainty.		
CO3	Develop insights into market bubbles and investor sentiments.		
CO4	Understand the behavioral biases influencing financial decisions.		
CO5	Recognize behavioral biases in personal investing and develop strategies for improving decision making		
#	Title	Author/s	Publisher
1	Thinking, Fast and Slow	Kahneman, D. (Farrar, Straus and Giroux.
2	Misbehaving: The Making of Behavioral Economics.	Thaler, R. H.	W. W. Norton & Company.
3	Irrational Exuberance.	Shiller, R. J.	Princeton University Press.
4	Behavioral Finance: Insights into Irrational Minds and Markets	Montier, J.	John Wiley
5	Behavioral Finance: Investors, Corporations, and Markets,	Baker, K. and Nofsinger, J.	John Wiley

Self Study Topics

- Students analyze recent financial news articles or market commentary to identify instances of behavioral biases such as overconfidence, herd behavior, or anchoring.
- Conduct a stock trading simulation where students first follow rational models (EMH) and later incorporate behavioral anomalies like overreaction to news.
- Students are given hypothetical investment scenarios with gains and losses framed differently to observe their risk preferences.
- Provide students with a case study of a family budget, asking them to reorganize spending decisions while considering mental accounting biases.
- Students participate in group activities where they make decisions influenced by biases such as anchoring, availability, or recency bias. Real-life examples are used to highlight these biases.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2	M				
3					
4					
5		L			

3=High|1=Low|2=Moderate

Unit 1	INTRODUCTION TO BEHAVIORAL FINANCE	10 Hours
Introduction to Finance Theories: Efficient Market Hypothesis (EMH), Rational Investor Model, Overview of Traditional Finance. The Emergence of Behavioral Finance, Traditional Finance vs. Behavioral Finance: Key Differences, Key Contributors: (Daniel Kahneman, Amos Tversky, Richard Thaler), Behavioral biases in financial decision-making.		
Unit 2	DECISION-MAKING UNDER UNCERTAINTY	10 Hours
Prospect Theory Fundamentals: Understanding value functions, loss aversion, and the role of reference points in decision-making. Risk Preferences: Exploration of risk-seeking and risk-averse behaviors in gains and losses. Framing Effects: How presentation of choices influences decision-making under uncertainty Mental Accounting: The segmentation of financial decisions into separate mental accounts and its impact on spending and investing. Applications in Finance: Real-world implications for portfolio allocation, investment behavior, and consumer decision-making.		
Unit 3	BEHAVIORAL ASPECTS OF MARKET BEHAVIOR	12 Hours
Herding Behavior and Market Dynamics: Causes and Consequences of Herding, Implications for Financial Markets. Market Bubbles and Crashes: Behavioral Insights into Speculative Bubbles, Case Studies: Tulip Mania, 2008 Global Financial Crisis. Investor Sentiment and Market Performance: Measurement of Investor Sentiment, Impact on Stock Prices and Volatility.		
Unit 4	HEURISTICS AND BIASES IN BEHAVIORAL FINANCE	10 Hours
Loss Aversion Bias, Endowment Bias, Affinity Bias, Anchoring and Adjustment Bias, Outcome Bias, Snake Bite Effect, Availability Bias, Self-Attribution Bias, Recency Bias, Cognitive Dissonance Bias, Self-Control Bias, Confirmation Bias, Hindsight Bias, Narrative Bias, Representativeness Bias, Overconfidence		

Bias, Paradox of Choice.		
Unit 5	BEHAVIORAL FINANCE AND PERSONAL INVESTING	10 Hours
Behavioral Traits Affecting Individual Financial Decisions, Gender Differences in Decision making, Demographic and Socioeconomic factors of Investors, Strategies to Mitigate Biases in Budgeting and Saving , Emotional Triggers: Fear, Greed, and Regret in Money Matters ,Money and Happiness: Implications for Investor Behavior.		

Department of Commerce						
Semester III	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEF9525	EQUITY RESEARCH	60 Hours	DSE	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> Students will understand key concepts of equity research, analyse financial data using valuation models and evaluate investment opportunities to make informed recommendations. 		
Course Outcomes			
CO1	Explain the primary role and responsibilities of a research analyst, including the importance of research in investment activities.		
CO2	Describe the role of economic, industry, and company analysis in fundamental research, highlighting the importance of key variables such as economic trends, industry drivers, and company-specific factors.		
CO3	Analyze the impact of various corporate actions on a company's financial structure, shareholder value, and market performance.		
CO4	Apply valuation models, including the Discounted Cash Flow (DCF) model and earnings-based valuation matrices, to assess the worth of businesses across different industries.		
CO5	Recall the key qualities of a good research report and important regulations governing the Indian securities market, including the code of conduct for research analysts		
#	Title	Author/s	Publisher
1	Equity Asset Valuation	Jerald E Pinto, Elaine Henry	Wiley (CFA)
2	Investment Valuation: Tools and Techniques for determining the value of any asset	Aswath Damodaran	Wiley
3	Security Analysis	Benjamin Graham	Mcgraw-Hill Education
4	Research Analyst Module	NISM	NISM

Self Study Topics

- Stock Pitch Simulation-Assign students different companies to analyze. They'll prepare a concise stock pitch covering business overview, financials, valuation, and investment thesis (Buy/Hold/Sell).
- Live Market Tracking & Analysis-Have students pick a stock and track its performance daily/weekly, analyzing how news, earnings reports, or macro events influence price movements.
- Earnings Call Dissection-Students listen to or read transcripts of recent earnings calls. They summarize key takeaways, management tone, and strategic shifts.
- Equity Research Report Writing-After analyzing a company, students write a formal equity research report, including SWOT analysis, key ratios, risks, and price targets.
- Thematic Investment Project-Students identify an emerging macro trend (e.g., AI, green energy) and research which companies are best positioned to benefit.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		H			
2			M		
3					
4					H
5	M				

3=High|1=Low|2=Moderate

Unit 1	INTRODUCTION TO EQUITY RESEARCH	6 Hours
Primary Role of a Research Analyst, Primary Responsibilities of a Research Analyst, Basic Principles of Interaction with Companies/Clients, Important Qualities of a Research Analyst. Terminology in equity and debt markets, Role of research in investment activity, Quantitative Research.		
Unit 2	ECONOMIC ANALYSIS & INDUSTRY ANALYSIS	12 Hours
Economic Analysis-Basic Principles of Micro-economics, Basic Principles of Macro-economics, Introduction to Various Macro-economic Variables, Role of economic analysis in fundamental analysis, Secular, cyclical and seasonal trends, Sources of Information for Economic Analysis. Industry Analysis-Role of industry analysis in fundamental analysis, Defining the industry, Understanding industry cyclical, Market sizing and trend analysis, Secular trends, value migration and business life cycle, Understanding the industry landscape, Key Industry Drivers and Industry Key Performance Indicators , Regulatory environment/framework , Taxation, Sources of information for industry analysis.		

Unit 3	COMPANY ANALYSIS	14 Hours
<p>Company Analysis- Role of company analysis in fundamental research, Understand Business Models, Pricing Power, Competitive Advantages, SWOT Analysis, Quality of Management & Governance Structure, Risks in the Business, ESG framework for company analysis, Sources of Information for Company Analysis.</p> <p>Introduction to financial statements -Stand-alone financial statements and consolidated financial statements, Balance Sheet, Basics of Profit and Loss Account (P/L), Statements of changes in shareholder's equity , Basics of Cash Flows, Financial statement analysis using ratios, Commonly used ratios, Dupont analysis, Forecasting using ratio analysis, Peer Comparison.</p> <p>Corporate Actions- Philosophy of Corporate Actions, Dividend, Rights Issue, Bonus Issue, Stock Split, Share Consolidation, Merger and Acquisition, Demerger / Spin-off, Scheme of arrangement, Loan Restructuring, Buyback of Shares, Delisting and relisting of Shares, Share Swap.</p>		
Unit 4	VALUATION PRINCIPLES	12 Hours
<p>Difference between Price and Value, Why Valuations are required, Sources of Value in a Business – Earnings and Assets, Approaches to valuation, Discounted Cash Flows Model for Business Valuation, Relative valuation, Earnings Based Valuation Matrices, Assets based Valuation Matrices, Relative Valuations - Trading and Transaction Multiples, Sum-Of-The-Parts (SOTP) Valuation, Other Valuation Parameters in New Age Economy and Businesses, Capital Asset Pricing Model, Objectivity of Valuations.</p>		
Unit 5	QUALITIES OF A GOOD RESEARCH REPORT	8 Hours
<p>Qualities of a Good Research Report, Checklist Based Approach to the Research Reports, A Sample Checklist for Investment Research Reports, Components of equity research report.</p> <p>Legal and regulatory environment -Regulatory infrastructure in Financial Markets, Important regulations in Indian Securities Market, Code of Conduct for Research Analysts, Management of Conflicts of Interest and Disclosure Requirements for Research Analysts, Exchange surveillance mechanisms: Graded Surveillance Measures and Additional Surveillance Measures.</p>		

Department of Commerce						
Semester IV	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEF0325	FINANCIAL AND COMMODITY MARKETS	60 Hours	DSE	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To provide students with a comprehensive understanding of financial derivatives, their types, mechanics, and the role of derivative markets in financial systems. To equip students with the skills to analyze, value, and apply derivative instruments such as futures, forwards, options, and swaps for hedging, speculation, and risk management. 		
Course Outcomes			
CO1	Understand the key features, types, and functions of financial derivatives and analyze the structure of the derivatives market in India.		
CO2	Examine the growth of global and domestic commodity derivative markets and explain the operations of commodity exchanges in India.		
CO3	Apply valuation techniques for futures and forward contracts, design hedging strategies, and evaluate arbitrage opportunities in derivatives markets.		
CO4	Evaluate options pricing models, such as the binomial and Black-Scholes models, and develop trading and hedging strategies using options.		
CO5	Analyze the trading, clearing, and settlement mechanisms in the derivatives market and assess risk management measures, including the calculation of Value at Risk (VaR).		
#	Title	Author/s	Publisher
1	Commodity Markets	Nitty Nandhini Chatnani	, TMH
2	Commodity Markets	Prasanth, Neena Pandian,	Subhas publications
3	Fundamentals of Financial Derivatives	Prafulla Kumar Swain,	Himalaya Publications
4	Financial Derivatives and Risk Management	Shri O.P. Agarwal	Himalaya Publications
5			
Self Study Topics <ul style="list-style-type: none"> Futures & Options contract specification. Commodities traded in international commodity market. 			

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2		M			
3			H		
4			M		
5					

3=High|1=Low|2=Moderate

Unit 1	FINANCIAL DERIVATIVES – OVERVIEW	08 Hours
Financial Derivatives - Introduction, economic benefits of derivatives - Types of financial derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India.		
Unit 2	COMMODITIES MARKET	10 Hours
Growth of Global and Domestic Commodities Derivatives Markets, Agricultural Commodities Market and Non-Agricultural Commodities Markets Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India. National Exchanges, Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.		
Unit 3	FUTURES AND FORWARDS MARKET	12 Hours
Futures and forwards - differences-valuation of futures, valuation of long and short forward contract. Mechanics of buying & selling futures, Margins, Hedging using futures -specification of futures - Commodity futures, Index futures, interest rate futures – arbitrage opportunities. Financial Swaps - features and uses of swaps - Mechanics of interest rate swaps – valuation of interest rate swaps – currency swaps – valuation of currency swaps. [Problems on valuation and hedging]		
Unit 4	OPTIONS TRADING AND VALUATION	10 Hours
Options: Types of options, option pricing, factors affecting option pricing – call and put options on dividend and non- dividend paying stocks put-call parity - mechanics of options -stock options - options on stock index - options on futures – interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: binomial model, Black and Scholes Model, option Greeks. Arbitrage profits in options. [Problems on valuation]		
Unit 5	TRADING, CLEARING AND SETTLEMENT IN DERIVATIVES MARKET	10 Hours
Trading, Clearing and Settlement in Derivatives Market: Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement. Types of Risk: Value at Risk, Methods of Calculating VaR, Risk Management Measures, Types of Margins, SPAN Margin.		

Department of Commerce						
Semester IV	Code	Course Title	Course Duration	Course Type	Session	Credits
	MCODEF0425	TECHNICAL ANALYSIS	60 Hours	DSE	4 Hours a Week	4

Course Objective/s:	<ul style="list-style-type: none"> To equip students with a comprehensive understanding of technical analysis. To blend theoretical foundations with practical applications in financial markets, chart interpretation, and investment decision-making. 		
Course Outcomes			
CO1	Understand and apply the principles of technical analysis to financial markets.		
CO2	Develop insights into trend analysis, chart patterns, and their implications for trading decisions.		
CO3	Use indicators and oscillators to analyze price movements and predict trends in the financial markets.		
CO4	Learn to apply technical analysis tools in different market scenarios.		
CO5	Implement trading strategies using technical analysis software tools		
#	Title	Author/s	Publisher
1	Technical Analysis of the Financial Markets	Murphy, J. J.	New York Institute of Finance.
2	Technical Analysis Explained: The Successful Investor's Guide	Pring, M. J.	McGraw Hill.
3	The New Trading for a Living	Elder, A.	Wiley Trading.
4	Charting and Technical Analysis	Schwager, J. D.	John Wiley & Sons.
5	Japanese Candlestick Charting Techniques	Nison, S.	Penguin.
Self Study Topics			
<ol style="list-style-type: none"> Students analyze recent stock charts to identify patterns such as head-and-shoulders, double tops, and triangles. Conduct a trading simulation where students apply support and resistance levels to make buy or sell decisions. 			

5. Students perform a moving average crossover analysis to identify potential entry and exit points.
 6. Provide students with a case study involving real market data to apply RSI and MACD indicators for trading decisions.
5. Group activity to evaluate historical price charts and predict future price trends based on volume analysis.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2	M				
3					
4					
5		L			

3=High|1=Low|2=Moderate

Unit 1	INTRODUCTION TO TECHNICAL ANALYSIS	12 Hours
Introduction to Technical Analysis, Importance, application on asset types, assumptions in technical analysis and role in Financial Markets, Key Differences and Complementarities between Technical Analysis & Fundamental Analysis, Principles of Technical Analysis: Trends, Price Movements, and Market Psychology. Basic Terminologies in Technical analysis, Efficient Market Hypothesis and its relation to Technical Analysis. Limitations of Technical Analysis.		
Unit 2	CHART PATTERNS AND MARKET TRENDS	10 Hours
Introduction to Chart Patterns in technical analysis, Classification: Continuation and Reversal Patterns, Gaps and Price Channels, Support, Resistance, and Trend line. Role of chart patterns in identifying market psychology. Moving Averages- Simple, Exponential, and Weighted.		
Unit 3	TECHNICAL INDICATORS AND OSCILLATORS	10 Hours
Introduction to Technical Indicators, Leading Vs Lagging Indicators, Moving Average Convergence Divergence (MACD), Relative Strength Index (RSI), Bollinger Bands and their Interpretation, Stochastic Oscillator, Average True Range (ATR) and Volatility.		
Unit 4	TECHNICAL ANALYSIS- TOOLS AND TECHNIQUES	10 Hours
Candlestick patterns- Common Candlestick Patterns and its application in trading, single and multiple candlestick patterns. Dow Theory & Elliott Wave Theory- Principles and Applications, Market Breadth Indicators, Fibonacci Retracement and Extension, Heikin-Ashi Charting, Ichimoku Cloud, Integrating Multiple Tools.		
Unit 5	TRADING PSYCHOLOGY AND RISK MANAGEMENT	10 Hours
Introduction to Trading Strategies, Position Sizing and Money Management, Building a Technical Trading Plan, Software Tools for Technical Analysis, Components of risk management- Stop loss, Analyze reward risk ratio, Trail stop loss, Booking Profit, Uses of stop loss, Qualities of successful trader, Golden rules of traders, Do's and don'ts in trading, live market analysis.		

Additional Points

- Advanced Financial Modelling, Data analytics and Research Methodology - II will be practically assessed.
- Soft skills for Business will be assessed through GDs and personal interviews.
- Competency Development will be assessed through MCqs.

Exam Pattern

Data Analytics

Mid-sem – Part A – 1 out of 2 x 5 = 5
Part B – 1 x 10 = 10
Total = 15

End-Sem – Part A – 1 out of 2 x 5 = 5
Part B – 1 out of 2 x 10 = 10
Part C – 1 x 10 = 10
Total - 25

Research Methodology

Mid-Sem – Part A – 1 out of 2 x 10 = 10
Part B – 1 x 15 = 15
Total = 15

End-Sem – Part A – 2 out of 3 x 10 = 20
Part B – 1 out of 2 x 15 = 15
Part C – 1 x 15 = 15
Total - 50