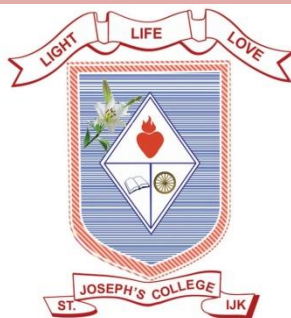




ST. JOSEPH'S COLLEGE (AUTONOMOUS)

IRINJALAKUDA



CURRICULA AND SYLLABI FOR

MASTER OF COMMERCE

Under Choice Based Credit & Semester System

2020-2021 Admissions



St. Joseph's College (Autonomous), Irinjalakuda

Department of Commerce

Board of Studies in Commerce (PG)

Chairperson:

Dr. Sr.Ligy V.K – HOD and Assistant Professor Research Department of Commerce
St. Joseph's College (Autonomous), Irinjalakuda

Members:

1. Dr.Suresh.V.N- Associate Professor of Commerce & Controller of Examinations, Maharaja's College (A Government Autonomous College)Ernakulam, Kerala.
2. Dr. V. P. Raju –Associate professor, research & PG Department of commerce, Nirmala College, Muvattupuzha, Ernakulam, Kerala.
3. Dr.Thomas Paul Kattookaran-HOD & Assistant professor, Research department of Commerce ,St.Thomas College (Autonomous) Thrissur.
4. Christo George- Chairman and Managing Director , Hykon India Ltd.
5. Dr. Vasantha Kumari P- Associate Professor, PG Department of Commerce, NSS College, Ottapalam.
6. Dr.Sr.Rose Bastin – Associate Professor(Retd),Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda
7. Prof.Thomas K.I- Associate Professor(Retd),Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda
8. Ms.Elizabeth Paul C- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
9. Ms.Remaya S- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
10. Ms. Soumya Stephen A- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
11. Ms. Jitha Thomas - Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
12. Mr. Siby Linson - Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
13. Ms.Amritha Thomas- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
14. Ms.Sherline T.I- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.



Contributors towards Curriculum and Syllabus

Chairperson:

Dr. Sr.Ligy V.K – HOD and Assistant Professor Research Department of Commerce
St. Joseph's College (Autonomous), Irinjalakuda

Members:

1. Dr. V. P. Raju –Associate professor, research & PG Department of commerce, Nirmala College, Muvattupuzha, Ernakulam, Kerala.
2. Dr.Thomas Paul Kattookaran-HOD & Assistant professor, Research department of Commerce ,St.Thomas College (Autonomous) Thrissur.
3. Christo George- Chairman and Managing Director , Hykon India Ltd.
4. Dr. Vasantha Kumari P- Associate Professor, PG Department of Commerce, NSS College, Ottapalam.
5. Dr.Sr.Rose Bastin – Associate Professor(Retd),Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda
6. Prof.Thomas K.I- Associate Professor(Retd),Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda
7. Ms.Elizabeth Paul C- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
8. Ms.Remya S- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
9. Ms. Soumya Stephen A- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
10. Ms.Amritha Thomas- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.
11. Ms.Sherline T.I- Assistant Professor,Research Department of Commerce, St. Joseph's College (Autonomous), Irinjalakuda.



FOREWORD

The future of the credibility of the higher education system depends on the success of the implementation of autonomy. The anticipated outcome of the whole exercise depends, in particular, on the mainstay of any educational institution- the curricular aspects. As an autonomous college since 2016, St. Joseph's has the mandate to visualize appropriate curricula for particular programmes, update and revise them periodically, and make sure that the expected outcomes are successfully achieved.

A wide range of course options that are in tune with the emerging national and global trends and relevant to the local needs were considered by the institution prior to the P.G. restructuring exercise. Diversity and flexibility, career orientation, skill acquisition, and research enhancement were considered and a structured feedback system established to gather the opinions and suggestions of all the stakeholders including the students, the faculty, the staff, the industry experts, the alumnae, the parents and the employers.

Curricula evolved also took into account the attainment of program, program specific and course outcomes. Evaluation of the curricular intake and delivery is done at the year end to find suggestions for change.

I sincerely acknowledge the members on the various Boards of Studies and on the Academic Council for their time and expertise in helping us come to a decision regarding Curricula and Syllabi restructuring and redesigning. Thanks are also due to the team IQAC for their relentless endeavours in enhancing quality of education delivery, and in particular, for their efforts to organize workshops and invited talks to orient the faculty and students towards the necessities implied in the restructuring process. I would also like to thank the Heads of Departments and faculty and staff who co-operated with the same.

Principal



ACKNOWLEDGEMENT

We, the Board of Studies Commerce St. Joseph's college (Autonomous), Irinjalakuda are extremely happy to introduce the revised Curriculum for M.Com Programme. The new Curriculum will be applicable with effect from 2020–21 academic year onwards. This work is a synergistic product of many minds and is the result of interdependence and not of independence. At the very outset, we express our heartfelt thanks to all those who have contributed to this noble venture. The principal of St. Joseph's college (Autonomous), Irinjalakuda, Dr. Sr. Lissy Anto P has supported and motivated us in completing this work in time. We are extremely grateful to Dr. Sr. Lissy Anto P for her support and motivation which made us more committed to finish the task well in time. We are deeply thankful to the vice principals of St. Joseph's college (Autonomous), Irinjalakuda for their support from the very beginning of this task. We express our deepest sense of gratitude to the Syndicate of Calicut University for their goal-oriented management style, continuous follow up, constant inspiration and the readiness to listen. We are deeply thankful to the administrative staff of the Calicut University for their support from the very beginning of this task. Collective mind is essence of success of any great venture. We express our sincere thanks all the teachers who have contributed a lot syllabus and curriculum revision. Our sincere gratitude is expressed to students and eminent persons from academia who gave feedback and suggestions on the syllabus and curriculum.

Chairperson and Members Board of Studies Commerce

**CONTENT**

Title	Page Number
Preface	7
Student Attributes	8
Aims and Objectives	11
Course Design	12-15
Course Code Format	15-16
Structure of the Programme	17-19
Evaluation and Grading	20-25
Direct Grading System	26-28
Consolidated Scheme For I to VI Semesters	29-30
Syllabus	31-90
Model Question Paper	91-97



St. Joseph's College, (Autonomous), Irinjalakuda

Department of Commerce

(2020-2021 Admission)

Preface

Masters of Commerce or M.Com is a post graduate level course ideal for candidates who wish to make a career in banking financial services and insurance (BFSI) as well as accounting and commerce sectors. Master of Commerce (MCom or M Comm; sometimes Magister Commerci) is a postgraduate master's degree focusing on commerce-, accounting-, management- and economics-related subjects. The 2-year course delves deeper into the functioning of the economy, capital, revenue, trade, taxes, etc. taught in B.Com. Admission to the M.Com usually requires completion of a Bachelor of Commerce, or similar compatible degree; often, an "Honours degree" will be required. Depending on the degree focus, a related undergraduate major and / or a fairly strong quantitative background may also be a prerequisite. Some M.Com programs admit students from science or engineering backgrounds - these programs usually require that students complete a bridging course, or undertake an extended program. Based on specialisation, M.Com graduates are typically employed in fields related to their degree foci, such as financial services, marketing and project management; graduates also often work in general management and business consulting. Programs are sometimes structured such that graduates are eligible for membership of various professional bodies or institutes. In some cases, the institutional qualification program itself may, in fact, be offered as an M.Com degree

Regular updation of both Curriculum and syllabus in M.Com is unavoidable because the subject commerce has a rapid growth. accordingly, timely modifications and updations are to be made in the curriculum in tune with latest developments.

The revised syllabus is the outcome of a series of sittings of board of members and consultation with the faculty members and experts handling various papers in respective areas. The draft syllabus has been produced in front of board of studies for their expert opinion and suggestions. Valuable comments and suggestions given by them have been incorporated in the syllabi before finalizing it.

St. Joseph's College, (Autonomous), Irinjalakuda

STUDENT ATTRIBUTES



The motto of the institution is “Light, Life, Love”

Light for the illumination of the heart and mind

Life for the fullness of growth – physical, mental, intellectual and spiritual

Love for fellowship with the Supreme & with one another

The motto enshrines the vision of the Founders for the students and constitutes the foundation for the acquisition of the following student attributes envisioned by the institution.

- Empowerment
- Life Long Learning
- Holistic Development
- Value Orientation
- Social Responsibility
- Nation Building Capacity
- Green Thinking
- Creativity & Innovation
- Acquiring Life Skills
- Discipline
- Leadership / Team skills
- Problem solving skills
- Communicability

The above Student Attributes will be attained in the span of their student life at St. Joseph's College through various activities such as

- Curricular, Co-curricular & extra-curricular
- Sports, games, fine arts and cultural
- Enrichment / certificate courses
- Extension / outreach programmes
- Healthy / Best practices



PROGRAMME OUTCOMES

At the end of a postgraduate programme, the student would have :

1. Acquired the ability for critical thinking and problem solving through multidisciplinary approach
2. Attained life skills, communication skills and entrepreneurial competency
3. Acquired moral and ethical values
4. Become a promoter of unpolluted environs and proactive society
5. Attained subject competence and research culture
6. Become an empowered woman aware of global perspectives and national realities

**PROGRAMME SPECIFIC OUTCOME**

	Program Specific Outcomes
PSO1	Facilitating learner to presume career in professional areas of commerce and management such as taxation, financial services, financial management and international business.
PSO2	Developing effective communication skills and ability to work in team by strengthening group dynamics.
PSO3	Imparting knowledge and skills in advanced corporate accounting, cost accounting and management accounting.
PSO4	Enabling the learners to acquire advanced theoretical knowledge on research methods and quantitative techniques.



AIMS AND OBJECTIVES

First Semester

- Create the knowledge of economic planning and NITI Ayog.
- Understand the new economic policy.
- Create the knowledge of corporate governance.
- Understand corporate governance success and failures.
- Analyze quantitative techniques concepts which enable sound business decision making.
- Apply various hypothesis test and arrive at relevant conclusion
- Understand major contributors to management thoughts, principles of management, emerging challenges and opportunities for organizational behaviour.
- Apply tools, techniques, and concepts in managerial decision-making process.

Second Semester

- Create problem solving abilities in matter of corporate situation like group companies.
- Understand the knowledge of accounting for price level changes
- Understand knowledge of concepts of strategy and approaches to strategic decision making.
- . Understand the role of Activity Based Costing in cost reduction and maximizing profitability.
- Understand the theories of international trade
- Understand the concepts of management science and steps in decision making.

Third Semester

- Understand the basic goals and functions of finance.
- Understand the sources of long term finance and cost of capital.
- Create an idea about direct tax and indirect tax
- Understand computation of income under various heads.
- Understand the basic concepts, types and approaches of research.
- Understand population survey and sample survey

Fourth Semester

- Understand risk management issues in business and efficient in the area of derivatives.
- Create the idea of futures growth and development.
- Understand needs and importance of options.
- Apply practical knowledge of assessment of tax.
- Understand assessment of cooperative societies and trusts.
- Understand the assessment of companies.



COURSE DESIGN

The M.Com programme includes

- i. Core courses
- ii. Elective Courses
- iii. Project Work / Dissertation
- iv. Comprehensive Viva-voce
- v. Audit Courses

The M.Com programme contains 15 compulsory Core courses, 4 Elective Courses, 1 Project Work / Dissertation, 1 Comprehensive Viva-voce and 2 Audit Courses. (write about credit distribution of courses) No course carries more than 4 credits. The student can select any Choice based elective course offered by the department which offers the core courses, depending on the availability of teachers and infrastructure facilities, in the institution.

Duration of the programme

The minimum duration for completion of a four semester PG Programme is 2 years. The maximum period for completion is 4 years. The duration of each semester will be 90 working days, inclusive of examinations, spread over five months. Odd semesters will be held from June to October and even semesters from November to March subject to the academic calendar of St. Joseph's College (Autonomous) Irinjalakuda.

Programme structure

The M.Com programme include three types of courses: Core courses, Elective courses and Audit Courses. Project Work and Comprehensive Viva-voce are mandatory for all regular programmes and these shall be done in the end semester. Total credit for the M.Com programme is 80 (eighty), this describes the weightage of the course concerned and the pattern of distribution is as detailed below:



Programme Duration	4 Semester
Core courses	15
Elective Courses	4
Project Work / Dissertation	1
Comprehensive Viva-voce	1
Minimum attendance required	75%

Elective courses shall be spread over either in the Third & Fourth Semesters combined or in any one of these Semesters (III / IV). Study Tour / Field visit / Industrial visit / Trip for specimen collection may be conducted as a part of the Programme.

Semester	Course Title	Suggested Area
I	Ability Enhancement Course (AEC)	Internship / Seminar presentation / Publications / Case study analysis / Industrial or Practical Training/Community linkage programme /Book reviews etc.
II	Professional Competency Course (PCC)	To test the skill level of studentslike testing the application level of different softwares such as SPSS/R/ Econometrics / Pythan/Any software relevant to the programme of study /Translations etc.

Courses and Credit distribution

The required number of credits as specified in the syllabus/regulations must be acquired by the student to qualify for the degree. A student shall accumulate a minimum of 80 credits for the successful completion of the M.Com programmes.

Semester	Course	Teaching Hours	Credit
I	Core Courses (Theory/Practical)	25	20



II	Core Courses (Theory/Practical)	25	20
III	Core Courses (Theory/Practical)	15	12
	Elective Courses(Theory/Practical)	10	8
IV	Core Courses (Theory /Practical) Including:	15	12
	• Comprehensive Viva-voce (Optional)		
	• Project Work / Dissertation	10	8
	Elective Courses (Theory/Practical)		
Total credit			80

Audit Courses:

In addition to the above courses there will be two Audit Courses (*Ability Enhancement Course & Professional Competency Course*) with 4 credits each. The college will conduct examinations for these courses in respective semesters and intimate /upload the results of the same to the Controller of Examinations of St. Joseph's College (Autonomous) Irinjalakuda. The College will intimate/upload the results of the same to the University on the stipulated date during the third semester. The credits will not be counted for evaluating the overall SGPA & CGPA. The details of Audit courses are given below.

Semester	Course	Teaching Hours	Credit
I	Audit Course I :		
	<i>Ability Enhancement Course(AEC)</i>	5	4
II	Audit Course II :		
	<i>Professional Competency Course (PCC)</i>	5	4



Project Work / Dissertation & Comprehensive Viva-Voce

There is a Project work with dissertation and Comprehensive Viva-Voce as separate courses relating to the core area under study in the end Semester and included in the Core Courses. Viva-voce related to Project work is one of the criteria for Project Work evaluation. Students have to submit a Project Report / Dissertation in the prescribed structure and format as a part of the Project Work undertaken. There will be External and Internal evaluation for Project Work/ Comprehensive Viva-Voce and these shall be combined in the proportion of 4:1.

COURSE CODE FORMAT

The following are the common guidelines for coding various courses in order to get a uniform identification. It is advisable to assign a nine Digit Code (combination of Alpha Numerical) for various courses as detailed below:

1. **First two digits** indicate the code of college SJ
2. **Next three digits** indicate the Programme/discipline code (ENG for English, MCM for M.Com, CHE for chemistry, PHY for physics, MLM for Malayalam, SKT for Sanskrit, HTY for History etc.)
3. **Sixth digit** is the Semester indicator which can be given as 1, 2, 3 & 4 respectively for I, II, III & IV Semester (MCM1, CHE2 Etc).
4. **Seventh digit** will be the Course Category indicator as detailed below:



Sl No	Nature of Course	Course Code
1	Core Courses	C
2	Elective Courses	E
3	Project	P
4	Comprehensive Viva	V
5	Practical / Lab	L
6	Audit Courses	A

5. **Last two digits** indicate the serial number of the respective courses. If there is one digit it should be prefixed by '0'(Zero). (01, 02,etc)
6. If the number of courses in one category is only one (eg : Viva, Project etc.), assign the course serial number as 01.
7. Examples:

Sl. No	Code	Details
1	SJMCM 1C01	M.Com I Sem Core Course No1
2	SJCHE 2 A 02	Chemistry II Sem Audit Course No.2
3	SJENG 4 V01	English IV Sem Viva No. 1
4	SJMLM 3 E02	Malayalam III Sem Elective No. 2
5	SJPHY 4 P 01	Physics IV Sem Project Work No. 1
6	SJ BGY 2 L 02	Biology II Sem Practical No. 2
7	SJPSY 3 C 02	Psychology III Sem Core Course No. 2
8	SJHTR 2 E 01	History II Sem Elective Course No. 1

**STRUCTURE OF THE PROGRAMME****Scheme- Core Course**

The following table shows the structure of the programme which indicates course code, course title, instructional hours and credits.

Semester I						
Course Code	Title of the course	Number of hours per week	Total Credits	Total hours/ semester	Marks	
					SA	ESA
SJMCM1C01	Business Environment and Policy	5	4	80	20	80
SJMCM1C02	Corporate Governance & Business Ethics	5	4	80	20	80
SJMCM1C03	Quantitative Techniques for Business Decisions	5	4	80	20	80
SJMCM1C04	Management Theory and Organisatioanl Behaviour	5	4	80	20	80
SJMCM1C05	Advanced Management Accounting	5	4	80	20	80
Semester II						
SJMCM2C06	Advanced Corporate Accounting	5	4	80	20	80
SJMCM2C07	Advanced Strategic Management	5	4	80	20	80



SJMCM2C08	Advanced Cost Accounting	5	4	80	20	80
SJMCM2C09	International Business	5	4	80	20	80
SJMCM2C10	Management Science	5	4	80	20	80
Semester III						
SJMCM3C11	Financial Management	5	4	80	20	80
SJMCM3C12	Income Tax Law Practice & Tax Planning I	5	4	80	20	80
SJMCM3C13	Research Methodology	5	4	80	20	80
Semester IV						
SJMCM4C14	Financial Derivatives & Risk Management	5	4	80	20	80
SJMCM4C15	Income Tax Law Practice & Tax Planning II	5	4	80	20	80

Scheme- Elective Courses

Semester III						
Course Code	Title of the course	Number of hours per week	Total Credits	Total hours/ semester	Marks	
					SA	ESA
SJMCM3EF01	Investment Management	5	4	80	20	80



SJMCM3EF02	Financial Markets & Institutions	5	4	80	20	80
------------	----------------------------------	---	---	----	----	----

Semester IV						
Course Code	Title of the course	Number of hours per week	Total Credits	Total hours/ semester	Marks	
					SA	ESA
SJMCM4EF03	International Finance	5	4	80	20	80
SJMCM4EF04	Advanced Strategic Financial Management	5	4	80	20	80

Scheme- Project work / dissertation and comprehensive viva-voce

Semester I						
Course Code	Title of the course	Number of hours per week	Total Credits	Total hours/ semester	Marks	
					SA	ESA
SJMCM4PV01	Project work / dissertation and	5	4	80	20	80



	comprehensive viva- voce					
--	-----------------------------	--	--	--	--	--

EVALUATION AND GRADING

The evaluation scheme for each course will contain two parts; (a) Internal/Continuous Assessment (CA) and (b) External / End Semester Evaluation (ESE). Of the total, 20% weightage will be given to Internal evaluation/Continuous assessment and the remaining 80% to External/ESE and the ratio and weightage between Internal and External is 1:4.

a) Internal/Continuous Assessment (CA) : 20 marks

b) External / End Semester Evaluation (ESE) : 80 marks

Primary evaluation for Internal and External shall be based on 6 letter grades (A+, A, B, C, D and E) with numerical values (Grade Points) of 5, 4, 3, 2, 1 & 0 respectively. Grade Point Average: Internal and External components are separately graded and the combined grade point with weightage 1 for Internal and 4 for external shall be applied to calculate the Grade Point Average (GPA) of each course. Letter grade shall be assigned to each course based on the categorization based on Ten-point Scale. There is no revaluation for PG Programme (due to double valuation)

Evaluation of Audit Courses:

The examination and evaluation will be conducted by the college either in the normal structure or MCQ model from the Question Bank and other guidelines provided by the University/BoS. The Question paper will be for minimum 20 weightage and a minimum of 2-hour duration for the examination. The marks of audit courses one and two will be forwarded to Controller of Examinations of St. Joseph's College (Autonomous) Irinjalakuda in time of



respective semesters. The result will be intimated / uploaded to the University during the Third Semester.

Phases for Evaluation:

I Phase: To be done by the concerned Teacher/Examiner based on 6 Point Scale

- 1.Evaluation of all individual External Theory courses and Internal evaluation
- 2.Evaluation of Project Work External and Internal
- 3.Evaluation of External and Internal Practical Courses
- 4.Evaluation of External and Internal Comprehensive Viva-voce

II Phase - GPA Calculation - To be done by St. Joseph's College (Autonomous)

- 1.Consolidation of External and Internal for Theory Courses (Calculation of GPA)
- 2.Consolidation of External and Internal for Project Work (Calculation of GPA)
- 3.Consolidation of External and Internal for Practical Courses (Calculation of GPA)
- 4.Consolidation of External and Internal for Comprehensive Viva-voce (Calculation of GPA)

III Phase - SGPA Calculation - To be done by St.Joseph's College (Autonomous) Irinjalakuda

- Calculation of Semester Grade Point Average. This is the consolidated net result (Grade) in a particular Semester.

IV Phase - CGPA Calculation - To be done by St.Joseph's College (Autonomous) Irinjalakuda

- Calculation of Consolidated Grade Point Average. This is the consolidated net result (Grade) of a Programme.

Internal Evaluation / Continuous Assessment (CA)

Continuous Assessment will be based on a predetermined transparent system involving periodic two written tests, assignments, seminars and attendance in respect of theory courses and based on tests, lab skill and records/viva in respect of practical courses. The criteria and percentage of weightage assigned to various components for internal evaluation are as follows:

(a) Theory:			
Sl.No	Component	Percentage	Weightage
1	Examination /Test	40%	2
2	Seminars / Presentation	20%	1
3	Assignment	20%	1
4	Attendance	20%	1
(b) Practical:			
1	Lab Skill	40%	4
2	Records/viva	30%	3
3	Practical Test	30%	3

Attendance weightage 1 can be distributed as follows

Attendance	Internal weightage	Marks
Above 90%	1	5
85–89%	0.8	4
80–84%	0.6	3
76–79%	0.4	2
75%	0.2	1

Grades given for the internal evaluation are based on the grades A+, A, B, C, D & E with grade points 5, 4, 3, 2, 1 & 0 respectively. The overall grades will be as per the Ten Point scale. There shall be no separate minimum Grade Point for internal evaluation. To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester will be published on the notice board before 5 days of commencement of



external examination. There will not be any chance for improvement of internal marks. The course teacher will maintain the academic record of each student registered for the course.

Examination /Test: For each course there shall be class test/during a semester. Grades should be displayed on the notice board. Valued answer scripts shall be made available to the students for perusal.

Seminars / Presentation: Every student should deliver Seminar/Presentations an internal built –in component of the curriculum transaction for every course and must be evaluated by the respective course teacher in terms of structure, content, presentation and interaction. The soft and hard copies of the seminar report are to be submitted to the course teacher.

Assignment: Each student will be required to do assignment/s as an internal built – in component of the curriculum transaction for each course. Assignments after valuation must be returned to the students. The teacher shall define the expected quality of the above in terms of structure, content, presentation etc. and inform the same to the students. Punctuality in submission is to be considered.

Lab Skill: Students in the science stream are required to combine their classroom methods with hands on practical sessions in the laboratories. The teacher shall assess the skills of the student and the quality of application of theoretical knowledge.

Records/viva: Records are submitted by science students for documenting the textual and classroom knowledge along with their practical lab skills. Neatness, accuracy and precision are also evaluated here. Viva voce is conducted to assess the grasp of knowledge gained by the student and to test their communication skills in the translation of the knowledge.

Practical Test: It is conducted for students in the science stream to assess their scientific temper and application of theoretical knowledge. The sense of precision and accuracy is also taken into account.

External / End Semester Evaluation (ESE)

The semester-end examinations in theory courses will be conducted by the Controller of Examination St. Joseph's College (Autonomous) Irinjalakuda with question papers set by external experts. The evaluation of the answer scripts will be done by examiners based on a well-defined

scheme of valuation. The external evaluation will be done immediately after the internal valuation. The language of writing the examination should be English.

Pattern of Questions For External/ESE:

Questions will be set to assess the knowledge acquired, standard, and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. Due weightage will be given to each module based on content/teaching hours allotted to each module. The question will be prepared in such a way that the answers can be awarded A+, A, B, C, D, E Grades. Different types of questions shall be given different weightages to quantify their range given in the following model:

Sl.No	Type of Questions	Individual weightage	Total Weightage	Number of questions to be answered
1	Short Answer type questions	2	$2 \times 4 = 8$	4 out of 7
2	Short essay/ problem solving type	3	$3 \times 4 = 12$	4 out of 7
3	Long Essay type questions	5	$5 \times 2 = 10$	2 out of 4
Total			30	18

End Semester Evaluation in Practical Courses will be conducted and evaluated by both Internal and External Examiners. (*Write about Duration and pattern of practical external examinations*)

Evaluation of project work / dissertation

There will be External and Internal evaluation with the same criteria for Project Work done
M.COM CURRICULUM AND SYLLABUS (2020-2021 ADMISSION)



and the grading system shall be followed. One component among the Project Work evaluation criteria will be Viva-voce (Project Work related) and the respective weightage will be 40%. Consolidated Grade for Project Work is calculated by combining both the External and Internal in the Ratio of 4:1 (80% & 20%). For a pass in Project Work, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum P Grade in the Project work, they will be treated as failed in that attempt and the students may be allowed to rework and resubmit the same in accordance with the University exam stipulations. There shall be no improvement chance for Project Work. The External and Internal evaluation of the Project Work shall be done based on the following criteria and weightages as detailed below:

Sl. No	Criteria	% of weightage	Weightage External	Weightage Internal
1	Relevance of the topic and Statement of problem	20%	8	2
2	Methodology & Analysis	20%	8	2
3	Quality of Report & Presentation	20%	8	2
4	Viva-Voce	(40%)	16	4
Total Weightage		100%	40	10

Conduct of comprehensive viva-voce

There will be External and Internal Comprehensive Viva-voce; the External Conduct and internal Conduct of the Viva-voce are mandatory.

(write about pattern of Viva-voce)

For a pass in Comprehensive viva-voce, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum P Grade in the Comprehensive viva-voce, they will be treated as failed in that attempt and the student may reappear for the same next time in accordance with the University exam stipulations. There shall



be no improvement chance for Comprehensive viva-voce.

**DIRECT GRADING SYSTEM**

Direct Grading System based on a 10 – Point scale is used to evaluate the performance (External and Internal Examination of students). For all courses (Theory & Practical)/Semester/Overall Programme, Letter grades and **GPA/SGPA/CGPA** are given on the following way:

- a) First Stage Evaluation for both Internal and External done by the Teachers concerned in the following Scale:

Grade	Grade Points
A+	5
A	4
B	3
C	2
D	1
E	0

- b) The Grade Range for both Internal & External shall be:

Letter Grade	Grade Range	Range of Percentage (%)	Merit / Indicator
O	4.25 – 5.00	85.00 – 100.00	Outstanding
A+	3.75 – 4.24	75.00 – 84.99	Excellent
A	3.25 – 3.74	65.00 – 74.99	Very Good
B+	2.75 – 3.24	55.00 – 64.99	Good
B	2.50 – 2.74	50.00 – 54.99	Above Average
C	2.25 – 2.49	45.00 – 49.99	Average
P	2.00 – 2.24	40.00 – 44.99	Pass



F	< 2.00	Below 40	Fail
I	0	-	Incomplete
Ab	0	-	Absent

'B' Grade lower limit is 50% and 'B+' Grade lower limit is 55%

No separate minimum is required for internal evaluation for a pass, but a minimum P Grade is required for a pass in the external evaluation. However, a minimum P grade is required for pass in a course. A student who fails to secure a minimum grade for a pass in a course will be permitted to write the examination along with the next batch.

Improvement of Course—The candidates who wish to improve the grade / grade point of the external examination of a course/s they have passed already can do the same by appearing in the external examination of the concerned semester along with the immediate junior batch.

Betterment Programme One time- A candidate will be permitted to improve the CGPA of the Programme within a continuous period of four semesters immediately following the completion of the programme allowing only once for a particular semester. The CGPA for the betterment appearance will be computed based on the SGPA secured in the original or betterment appearance of each semester whichever is higher.

Semester Grade Point Average (SGPA) – Calculation

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses taken by a student. After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below.

$$\text{Semester Grade Point Average - SGPA (S}_j\text{)} = \Sigma(C_i \times G_i) / Cr \text{ (SGPA= Total Credit Points awarded in a semester / Total credits of the semester)}$$

Where 'S_j' is the jth semester, 'G_i' is the grade point scored by the student in the ith course, 'C_i' is the credit of the ith course, 'Cr' is the total credits of the semester.

**Cumulative Grade Point Average (CGPA) – Calculation**

$$\text{Cumulative Grade Point Average (CGPA)} = \frac{\sum(C_i \times S_i)}{Cr} \text{ (CGPA = Total Credit points awarded in all semesters / Total credits of the programme)}$$

Where C_1 is the credit of the Ist semester S_1 is the SGPA of the Ist semester and Cr is the total number of credits in the programme. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme. The SGPA and CGPA shall be rounded off to 2 decimal points. For the successful completion of a semester, a student should pass all courses and score a minimum SGPA of 2.0. However, the students are permitted to move to the next semester irrespective of their SGPA.

**CONSOLIDATED SCHEME FOR I TO VI SEMESTERS****PROGRAMME STRUCTURE****SEMESTER I**

COURSE CODE	COURSE TITLE	HOURS	CREDIT
SJMCM1C01	Business Environment and Policy	5	4
SJMCM1C02	Corporate Governance & Business Ethics	5	4
SJMCM1C03	Quantitative Techniques for Business Decisions	5	4
SJMCM1C04	Management Theory and Organisational Behaviour	5	4
SJMCM1C05	Advanced Management Accounting	5	4

SEMESTER II

COURSE CODE	COURSE TITLE	HOURS	CREDIT
SJMCM2C06	Advanced Corporate Accounting	5	4
SJMCM2C07	Advanced Strategic Management	5	4
SJMCM2C08	Advanced Cost Accounting	5	4



SJMCM2C09	International Business	5	4
SJMCM2C10	Management Science	5	4

SEMESTER III

COURSE CODE	COURSE TITLE	HOURS	CREDIT
SJMCM3C11	Financial Management	5	4
SJMCM3C12	Income Tax Law Practice & Tax Planning I	5	4
SJMCM3C13	Research Methodology	5	4
SJMCM3EF01	Investment Management	5	4
SJMCM3EF02	Financial Markets & Institutions	5	4

SEMESTER IV

COURSE CODE	COURSE TITLE	HOURS	CREDIT
SJMCM4C14	Financial Derivatives & Risk Management	5	4
SJMCM4C15	Income Tax Law Practice & Tax Planning II	5	4
SJMCM4EF03	International Finance	5	4
SJMCM4EF04	Advanced Strategic Financial Management	5	4
SJMCM4PV01	Project work / dissertation and comprehensive viva-voce	5	4



--	--	--	--

SYLLABI FOR CORE COURSES**Course Code: SJMCM1C01****Name of the Course: : BUSINESS ENVIRONMENT AND POLICY**

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the trade unions.	PO3/PO4/PSO2	U	C	15 Hours
CO2	Create the knowledge of economic planning and NITI Ayog.	PO6/PSO2	C	C	20 hours
CO3	understand the new economic policy	PO6/PSO2	U	C	15 hours
CO4	Create an idea about the policies of the government and assess their impact on business	PO3/PO4/P08/PSO2	C	C	10 hours
CO5	Analyze start-up in India	PO2/PSO2	A	P	20 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**



***F-factual, C-conceptual, P-practical/procedural**

SJMCM1C01: BUSINESS ENVIRONMENT AND POLICY

80 Hours

Credit:4

Objectives:

- To familiarize students about trade unions.
- To provide the knowledge about the economic planning and NITI Ayog.
- To enable the students to understand the new economic policy
- To give an idea about the policies of the government and assess their impact on business
- To familiarize students about start- up in India

Module I: Business Environment: Meaning & Elements -Components and significance–Scope–political,Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment –Challenges **15 Hours**

Module II: Structure of Indian Economy: Economic Systems-Economic Planning–PlanningCommission and NITI Ayog – Public Sector – Changing Role– Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt. – GST-History and Development in India **20 hours**

Module III: Profile of Indian Economy: New Economic and Industrial Policy–Recent Economic & TaxReforms in India – GST-Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences. **15 hours**

Module IV: Foreign Direct Investment and Institutional Investment: Forms–Policy - FDI in RetailTrade – Problems and Consequences – FEMA – Competition Law-Import& Export Policies- Start-ups- Digital economy-CRYPTO currency, Fin tech – Case studies about Star-ups in Thrissur District. **10 hours**

Module V: Environment management-Degradation of Natural Environment-Air pollution, WaterPollution, Land Pollution, National Wet land Policy-MadhavGadgil Committee Report-



KasturiRangan Report- Global warming-causes &Effects, Climate Change, KYOTO Protocol, Green Financing, Carbon Credit, Environment Protection Act 1986(Basics)-National Green Tribunal Act (Basics) -Consumer Protection Act,1986 (Basics) – RTI 2005(Basics) Salient features of Information Technology Act:2000. **20 hours**

References:

1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons, New Delhi.
2. Ian Worthington, Chris Britton: Business Environment.
3. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
4. Claire Capon: Understanding the Business Environment.
5. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
6. David Baron: Business and Its Environment.
7. Panday G.N: Environmental Management, Vikas Publishing House.
8. Raj Agarwal: Business Environment, Excel Publications, New Delhi.
9. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
10. Claire Capon: Understanding the Business Environment.
11. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
12. David Baron: Business and Its Environment.
13. Panday G.N: Environmental Management, Vikas Publishing House.
14. Raj Agarwal: Business Environment, Excel Publications, New Delhi.

Course Code: SJMCM1C02

Name of the Course: CORPORATE GOVERNANCE AND BUSINESS ETHICS
M.COM CURRICULUM AND SYLLABUS (2020-2021 ADMISSION)



	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Create the knowledge of corporate governance.	PO3/PO4/PSO2	C	C	15 Hours
CO2	Understand corporate governance success and failures.	PO3/P04/PSO2	U	C	20 Hours
CO3	Create an idea about various corporate governance committees.	PO3/P04/PSO2	C	C	15 Hours
CO4	Understand different elements of corporate governance.	PO3/P04/PSO2	U	C	20 Hours
CO5	Understand ethical conduct for business	PO3/P04/PSO2	U	C	10 Hours



	and the community.				
--	-----------------------	--	--	--	--

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

SJMCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

80 Hours

Credit:4

Objectives:

- To familiarizes the students with the knowledge of corporate governance.
- To understand the students what differentiate corporate governance success and failures.
- To create an idea about various corporate governance committees.
- To acquaint the students about different elements of corporate governance.
- To promote the importance of ethical conduct for business and the community.

Module-I

Meaning and Definition of Corporate Governance- Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- Communication mechanism of corporate organisation with stake holders-Objectives Corporate Governance- Principles of Corporate Governance.

15 Hours

Module-II

Theories of Corporate Governance- Conceptual Framework of Corporate Governance- Legal framework of Corporate and administrative framework- regulatory framework of corporate governance in India - SEBI guidelines and clause 49- Reforms in the Companies Act -Secretarial Audit-Class action-NCLT- Insider trading- rating agencies- green governance- shareholders' activism- corporate governance in PSUs and banks- Legislative framework of corporate governance- an international perspective (UK, USA, Australia, China, Russia, South Africa), Major corporate governance failures and success.

20 Hours



Module-III

Various Committees on Corporate Governance- International- Blue riband Committee-Cadbury Committee- Greens burry Committee- Kings Committee- Securities and Exchange Commission Report-Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors- Financial Reporting of the activities of the company as per clause 49 of the Companies and SEBI Act. IFRS- Need- Importance- Significance-Use.

15 Hours

Module-IV

Elements of Corporate Governance- Board of Directors- Executive Directors- Independent Directors-Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board Committees- Responsibilities and Powers-Board meetings- Whistleblowing and Corporate Governance- The Concept of Whistle blowing-Types of whistle blowers- Whistle blower policy- the Whistle Blower Legislation across countries- Developments in India.whistle blowers- Whistle blower policy- the Whistle Blower Legislation across countries- Developments in India.

20 Hours

Module-V

Business Ethics- Meaning- scope-Importance- Dimensions-Role of ethics in business-Law ðics-Ethics and values-Important ethical principles in business-The new management philosophy-Ethics in business functional areas-integrity-Sales-HRM-Management of quality. Corporate excellence -corporate culture- Styles &values of management -managing cultural diversity in organisation- Building corporate image-knowledge workers &knowledge mgt.

10 Hours

Suggested Readings:

Books

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.



2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
 3. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
 4. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, New Delhi
 5. JawaharLal Corporate Financial Reporting Theory and Practice- Taxman
 6. Singh S: Corporate Governance-Global Concepts and Practices- Excel Books
 7. Robert A.G Monks & Nell Minow: Corporate Governance: Wiley
 8. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford University Press.
 9. Fernando.AC: Corporate Governance: Principles, Policies and Practices: Pearson Education
 10. Indian Institute of Corporate Affairs- Corporate Governance: Taxman
 11. IndrajitDube: Corporate Governance- Lexis Nexis
 12. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices: Oxford University Press
 13. Ghosh.B.N. Business Ethics and Corporate Governance- McGraw Hill Education
 14. Robert Cobbaut et al: Corporate Governance: An Institutional approach- Kluwer Law International.
- Note: Latest edition of the readings may be used.

Cases-International

1. Bank of Credit and Commerce International – UK
2. Maxwell Communication Corporation and Mirror Group Newspapers (UK)
3. Enron (USA)
4. Anderson worldwide (USA)
5. Vivendi (France), Lehman Brothers (USA)

Cases-Indian



1. Satyam Computer Services Ltd

2. Sahara

3. Kingfisher Ltd

(Common governance problems noticed in various corporate failures; policy actions including major codes and standards.)

Course Code: SJMCM1C03

Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Analyze quantitative techniques concepts which enable sound business decision making.	PO1/PSO4	A	P	20 hours
CO2	Apply various hypothesis test and arrive at relevant conclusions	PO1/PSO4	A	P	15 hours
CO3	Apply appropriate quantitative techniques for validating findings and	PO1/PSO4	A	P	20 hours



	interpreting results.				
CO4	Create the idea about correlation and regression analysis.	PO1/PSO4	C	C	10 Hours
CO5	Apply Excel and SPSS for quantitative methods.	PO1/PSO4	A	P	15 hours

*R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create

*F-factual, C-conceptual, P-practical/procedural

SJMCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

80 Hours

Credit:4

Objectives:

- To acquaint students with important quantitative techniques concepts which enable sound business decision making.
- To enable students to test various hypothesis and arrive at relevant conclusions
- To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.
- To inculcate the students analytical skill by proving idea about correlation and regression analysis.
- To familiarize students with the use of Excel and SPSS for quantitative methods.

Module 1: Quantitative Techniques: Introduction to quantitative techniques- Qualitative and quantitative approaches–role in decision making – Significance of quantitative decisions – Probability distributions-Discrete & Continuous- Binomial, Poisson, Uniform, Exponential, Normal distributions- Inferential analysis for management – statistical estimation – point estimation – interval estimation – Properties of a good estimator. Confidence intervals for means



(a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions. 20 hours

Module 2: Hypothesis Testing: One and Two-sample Tests:

General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. One Sample Tests: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. Two-sample Tests: Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions. 15 hours

Module 3 Analysis of variance & Non parametric tests: F-test of equality of variances. One-factor ANOVA (Completely Randomised Model) and Two-factor ANOVA without replication (Randomised Block Model). Chi-square test for independence & Goodness of fit. Sign test, one sample runs test and rank correlation test. 20 hours

Module 4: Correlation and Regression analysis: Simple, partial & Multiple correlation, Simple & multiple linear regressions, Co-efficient of Determination. 10 Hours

Module 5: Use of Excel and SPSS for quantitative methods (Application level)- Analysis tools - Descriptive statistics and inferential analysis. 15 hours

(Theory 30% Problem 70%)

References:

1. Levin & Rubin, Quantitative Approaches for Management, Pearson
2. Anderson, Quantitative Methods for Business Decisions, Thomson
3. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
4. D.V.D. Vohra, Quantitative Techniques for Management
5. Anand Sharma, Quantitative Techniques for decision making, Himalya Publishing House
6. Gupta & Khanna, Quantitative Techniques for decision making, Prentice Hall of India.
7. Gupta SP, Statistical Methods, S. Chand & Sons.

**Course Code: SJMCM1C04:****Name of the Course: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOUR**

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand major contributors to management thoughts, principles of management, emerging challenges and opportunities for organizational behaviour.	PO2/PO3/PSO2	U	C	20 Hours
CO2	Create basic psychological process.	PO2/PO3/PSO2	C	C	15 hours
CO3	Understand the determinants of personality and theories of personalities	PO2/PO3/PSO2	U	C	20 hours
CO4	Create an idea about group dynamic and inter-group relationships	PO2/PO3/PSO2	C	C	15 hours
CO5	Understand the concept of organizational culture.	PO2/PO3/PO5/PSO2	U	C	10 hours

R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**F-factual, C-conceptual, P-practical/procedural****SJMCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOUR**

**80 Hours****Credit:4****Objectives:**

- To enable students to understand major contributors to management thoughts, principles of management, emerging challenges and opportunities for organizational behaviour.
- To make students learn about basic psychological process.
- To familiarize students with the determinants of personality and theories of personalities.
- To give an idea about group dynamic and inter-group relationships.
- To understand the concept of organizational culture.

Module I: Introduction to management –management concept-Historical evolution schools of management thought –Major contributors to management thought- Principles of management-modern techniques in management - Japanese Management System-Korean Management system - Leadership and Management-Theories of Management, Theories of Leadership, Quality circle-TQM- Six sigma-Kaizen- Benchmarking –Core competence-Bottom of pyramid approach-MDP-steps in MDP-- - Need for the knowledge of OB – Need for a contingency approach to the study of OB – Emerging challenges and opportunities for OB – the organization as a system – System – System approach to organizational behaviour – Managerial functions – The organization and people. 20 Hours

Module II: Basic psychological process- Perception-Factors influencing perception - Attribution theory – Specific applications in organizations – Learning - Theories of learning – Using learning concepts for self-management – implications for performance and satisfaction – Remembering – Basic motivational concepts – Theories of motivation. HRM approach to managing and controlling performance. Behavioural aspects of Control 15 hours

Module III: Personality–Determinants of personality–Theories of personality–Major personality attributes influencing organization behaviour - Building and maintaining the self-values, attitudes and job satisfaction – Ethical issues in organizational behaviour – Mental and health problems in organizations – role of counseling. Building, leading and managing teams 20 hours

Module IV: Group dynamic and inter group relationships–Characteristics of workgroup – Basic forces of group behaviour – Quality of Work Life -Work Life Balance-Dynamics of effective operating groups – Work group behaviour and productivity - Team management – Styles and skills in leadership and communication – Power and politics in organization – Managing differences and conflicts – managing change – Organization and society. 15 hours



Module V: Organisational Culture, Organizational development–Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy -Case discussions and analysis. Techniques for managing organisational relationships.

10 hours

References:

1. Fred Luthans: Organisational behaviour
2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization.
3. Henry Mint berg: The structure of organization
4. Edwin Gerlog: Organization theory and design



Course Code: SJMCM1C05

Name of the Course: ADVANCED MANAGEMENT ACCOUNTING

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Apply tools, techniques, and concepts in managerial decision-making process.	PO1/PSO3	A	P	10 Hours
CO2	Create the knowledge of financial and non financial measurement of performance.	PO1/PSO3	C	C	15 Hours
CO3	Create analytical skills in interpreting and diagnosing risks and uncertainty.	PO1/PSO3	C	C	15 Hours
CO4	Understand the standard costing and variance analysis.	PO1/PSO3	U	C	20 Hours
CO5	Understand the concept of marginal costing.	PO1/PSO3	U	C	20 Hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**



***F-factual, C-conceptual, P-practical/procedural**

80 Hours

Credit:4

Objectives of the Course

- To enable students to understand and apply tools, techniques, and concepts in managerial decision-making process.
- To familiarize the students with the knowledge of financial and non financial measurement of performance.
- To inculcate analytical skills in interpreting and diagnosing risks and uncertainty.
- To provide the idea of standard costing and variance analysis.
- To familiarize the students with the application of marginal costing.
- To understand the students about the concept of marginal costing.

Module 1: Introduction to Management Accounting

Meaning and importance of Management Accounting- Tools of Management Accounting (Descriptive, Analytical, Diagnostic, Predictive) – Skills required for Management Accountants- Strategic Role of Management Accountants- Functions of Management Accountants. **10 Hours**

Module 2: Performance Measurement

Financial and non-financial measurement of performance- ROI – Residual Income – KPI- Economic Value Added (EVA) – concept and measurement - Balanced Score Card- concepts and objectives- Multiple Score Card measures- New horizons in management control- Responsibility Accounting- Performance Budgeting- ZBB and ABB – Social Cost- benefit Analysis- Modern production Management techniques originating from Japan – Flexible Manufacturing Systems (FMS)- TQM. **15 Hours**

Module 3: Decision making under Risk and Uncertainty:

Nature and Types of risk- Techniques for decision making under risk and uncertainty- Optimistic and Pessimistic estimates- Risk adjusted Discount Rate-Certainty Equivalent Co-



Efficient Method- Sensitivity technique- Probability technique- Standard Deviation method- Co-efficient of Variation method- Simulation Technique- Decision Tree Analysis. **15 Hours**

Module 4: Standard Costing and Variance Analysis

Types of Standards – setting standards- Variance Analysis- Importance-Material, Labour, Overhead, Sales and Profit Variance – Interpretation of variance - Control and Efficiency Ratios- Investigation of Variance – Techniques of interpretation of variance. **20 Hours**

Module 5: Marginal Costing and its Application

CVP analysis and decision making – Managerial applications of CVP analysis-make or buy decision- Alternative methods of production- Buy or Lease Decision-Shut down or continue- Repair or replace – Accepting bulk orders for Idle capacity utilization- pricing under different situations- suitable product mix and Key Factor.

20 Hours

(Theory 30% and Problems 70%)

References:

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
2. Management Accounting and Financial Control-S N Maheshwari, Sultan Chand & Sons
3. Management Accounting N.K Kulshrestha, Taxman Publications
4. Management Accounting – Paresh Shah, Oxford Publishers
5. Advanced Management Accounting – Ravi.M Kishore, Taxman
6. Management and Cost accounting – Colin Drury, Cengage Learning
7. Management Accounting – Dr. S.P Gupta, SahityaBhavan Publishers
8. Catherine Stenzel& Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.



9. Roman I wiel& Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
10. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
11. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
12. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.

Publications, Latest Edition.

Journals/News papers

Management Accountant

Chartered Financial Analyst

Ability Enhancement Course

Semester: 1

SJMCM1A04: NET COACHING

Time: 80 hours

Credit: 4

Objectives:

- To generate awareness among students about various competitive examinations
- To motivate students to take part in NET examination.



	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Create an awareness about various competitive examinations.	PO1/PSO3	C	C	20 Hours
CO2	Understand the importance of UGC NET Examination.	PO1/PSO3	U	C	20 Hours
CO3	Create an inbuilt ability to clear the UGC NET Examination and occupy the position as assistant professors in colleges across the Country.	PO1/PO3/PSO1/PSO3	C	C	20 Hours
CO4	Create knowledge and skill in teaching aptitude and commerce related subjects.	PO1/PO3/PSO3	c	C	20 Hours

Sl No	Criteria of Evaluation	Weightage
1	Foundation course on development of multiple-choice questions	9
2	Foundation on UGC examination	9



--	--	--

3	Group Discussion Skills/CV drafting skills	6
4	Interview Skills	6
5	Total	30

Course Code: SJMCM2C06

Name of the Course: ADVANCED CORPORATE ACCOUNTING

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Create problem solving abilities in matter of corporate situation like group companies.	PO1/PSO3	C	C	20 Hours
CO2	Understand the knowledge of accounting for price level changes.	PO1/PSO3	U	C	20 Hours



CO3	Create the knowledge of accounting for taxation under IFRS.	PO1/PO3/PSO1/PSO3	C	C	15 Hours
CO4	Understand the accounting for revenue and leases under IFRS.	PO1/PO3/PSO3	U	C	20 Hours
CO5	Understand the knowledge of modern concepts of accounting.	PO2/PSO3	U	C	5 Hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

OBJECTIVES

- To enable problem solving abilities among students in matter of corporate situation like group companies.
- To familiarize the students with the knowledge of accounting for price level changes.
- To familiarize the students with the knowledge of accounting for taxation under IFRS.
- To provide insight in to accounting for revenue and leases under IFRS.
- To provide knowledge of modern concepts of accounting.

Module 1: Group Financial Statements

Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non-Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)-Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit-revaluation of assets and liabilities- Treatment of dividend and bonus shares.



20 Hours

Module 2: Accounting for Corporate Restructuring

Accounting for Mergers, Acquisition and Reconstruction (internal and external)-Accounting for price level changes- CPP method-CCA method-Hybrid method-Advantages and Disadvantages.

20 Hours

Module 3: Accounting for Taxation

Current Tax Expense –calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax

15 Hours

Module 4: Accounting for Revenue and Leases

Revenue from contract with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration- Long term contracts – Revenue recognition from construction contracts Accounting for Leases (IAS 17 / Ind AS 17)– Classification of lease – Operating Lease – recognition, measurement , presentation and disclosure in the books of Lesser and Lessee – Financial Lease-recognition, measurement , presentation and disclosure in the books of Lesser and Lessee- New standard on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting (especially in the books of lessee).

20 Hours

Module 5: Modern Concepts in Accounting

Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting

5 Hours

(30% Theory and 70% Problems)

References:

1. Shukla and Grewal: advanced Accounts. (S. Chand & Co Ltd. New Delhi)



2. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
4. R.K., Lele and Jawaharlal; Accounting Theory (Himalaya Publishers)
5. Dr. L.S. Porwal; Accounting Theory (Tata McGraw Hill)
6. Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases. (Tata McGraw Hill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr. Ashok Sehgal& Dr. Deepak Sehgal; Advanced Accounting (Taxman, New Delhi).
9. RL Gupta &RadhaSwamy Advanced Accountancy. (Sultan Chand and Co.)
10. Anthony, RN & Reece, JS: Accounting Principles, Richard Irwin, Inc.
11. Barker, P &O'hOgartaigh, C: Group Accounts – Theory and Practice, Oaktree Press 1stEdn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, New Delhi,
13. Hani & Mukherjee: Corporate Accounting, TMG, New Delhi.
14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG, New Delhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered Accountants of India.
16. Advanced Accountancy MC Shukla. T.S. Grewal. & S.C. Gupta.
17. IFRS Red Book (Official Publication of IASB)
18. ICAI study material for Financial Reporting
19. Indian Accounting Standards, Chinten Patel &BhupendraMantri (Taxman Publication)
20. Illustrated Guide to Ind AS, T P Ghosh (Taxman Publication)

Journals



Chartered Accountant.

Course Code: SJMCM2C07

Name of the Course: ADVANCED STRATEGIC MANAGEMENT

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand knowledge of concepts of strategy and approaches to strategic decision making.	PO2/PO3/PSO2	U	C	15 hours
CO2	Create an idea about environmental analysis and competitive advantage	PO2/PO3/PSO2	C	C	15 hours
CO3	Understand about strategic choice and strategic business units.	PO2/PO3/PO4/PSO2	U	C	20 hours
CO4	Analyze various approaches to implementation of strategy.	PO2/PO3/PSO2	Z	P	15 hours
CO5	Analyze various tools of strategic evaluation and control.	PO2/PO3/PSO2	Z	P	15 Hours



--	--	--	--	--	--

*R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create

*F-factual, C-conceptual, P-practical/procedural

80 Hours

Credit:4

Objectives

- To provide basic knowledge of concepts of strategy and approaches to strategic decision making.
- To have a clear idea about environmental analysis and competitive advantage
- To familiarize the students with the idea of understanding about strategic choice and strategic business units.
- To familiarize the students with various approaches to implementation of strategy.
- To provide the knowledge of various tools of strategic evaluation and control.

Module 1: Introduction: Basic concepts of strategy and strategic management–level of strategy –Strategic Management Process – Models of strategic management – Approaches to strategic decision making – vision – mission – objectives – goals – strategic implications of social and ethical issues. **15 hours**

Module 2: Environmental Analysis–SWOC-Strategy and Competitive Advantage-Emerging trends instrategic management- New modes of leadership- Organisational Redesign.**15 hours**

Module 3 :Strategic Choice: Generating strategic alternatives–Strategic options at corporate level –Stability, Growth and Defensive Strategies – Strategic Alliance – SBUs – Portfolio models – BCG matrix – Michael Porter's competitive strategies Mintzberg's five Ps Strategy, KPI, KSF – External growth strategies – Competitive Advantage, Porters Value Chain Merger, acquisition, joint venture and strategic alliance (with business cases) . **20 hours**

Module 4: Strategy implementation: Various approaches to implementation of strategy – Planning andallocating resources – Strategic Control. **15 hours**

Module 5: Strategy evaluation and control: Tools and techniques of evaluation-control techniques andprocess –DuPont Control model, Balanced score card-etc

15 Hours



At least one relevant case shall be discussed in each module and assignments shall be encouraged to be in the form of case studies

References:

1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press (1996).
2. RM Srivastava: Corporate Strategic Management, PragatiPrakashan.
3. AzharKazmi: Strategic Management and Business Policy, Tata McGraw-Hill Publishers (2010).
4. Stephen Hains: Strategic Thinking, Jaico Publishing House (2008)
5. RM Srivastava and DivyaNigan: Corporate Strategic Management, PragatiPrakashan (2000).
6. Frank T Paine and Carl R Anderson: Strategic Management, The Dryden Press

Course Code: SJMCM 2C08

Name of the Course: STRATEGIC COST ACCOUNTING

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the overview of cost accounting.	PO1/PSO3	U	C	10 hours
CO2	Create the knowledge of various classification of cost.	PO1/PSO3	C	C	10 hours



CO3	Analyze product costs flow through accounts using process costing.	PO1/PSO3	Z	P	20 hours
CO4	Understand the role of Activity Based Costing in cost reduction and maximizing profitability.	PO1/PSO3	U	C	20 hours
CO5	Understand most modern techniques in cost accounting.	PO1/PSO3	U	C	20 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

Credit: 4

Objectives:

- To enable the students to know the overview of cost accounting.
- To provide students adequate knowledge of various classification of cost.
- To identify how product costs flow through accounts using process costing.
- The role of Activity Based Costing in cost reduction and maximizing profitability.
- To give awareness to the students about most modern techniques in cost accounting.

Module I-Overview of Cost Accounting- Cost, Costing, Cost Accounting, Cost Accountancy, Scope of Cost Accounting, Objectives of Cost Accounting, Limitations of Cost Accounting, Art, Science and Practice. Cost Accounting System- Importance of Cost Accounting to Management, Workers, creditors, investors, government, general public, Advantages of Cost Accounting System, Essentials of a good Cost Accounting System, Reports provided by Cost Accounting Dept., Practical difficulty in installation of Costing System, suggestions to overcome practical difficulties. Comparison of Cost Accounting with other subjects- Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting. **10 hours**



Module II-Performance Measurement in Cost Accounting- Cost Unit, Composite Cost Unit, Costobject, Cost Centre, Profit Centre, Investment Centre. Costing Systems- Historical Costing, Absorption Costing, Direct Costing, Marginal Costing, Standard Costing, Uniform Costing. Cost Classification by Nature of Production Process-Batch Cost, Process Cost, Operation Cost, Operating Cost, Contract Cost, Joint Cost. Classification of Cost based on Behaviour- Variable Cost, fixed cost, semi-variable or semi-fixed cost, stepped costs, specific and common fixed cost, committed fixed cost, discretionary fixed cost,engineered cost, managed cost, capacity cost, programmed cost. Importance of Behaviour wise cost classification, cost control, decision making, marginal costing, flexible budgets, CVP analysis, direct costing.

10 hours

Module III-Process Costing- Features, Applications, Difference between Job Costing and ProcessCosting, Normal loss, abnormal loss, abnormal gain, inter process profits, equivalent production-FIFO, average method, weighted average method. Joint and By-Products- Difference between Joint products and co-products, features of Joint Products, accounting for joint costs-split-off point, joint costs. Accounting treatment-physical quantity method, average unit cost method, weighted average method, selling price method. Meaning of by-products, accounting treatment-Non-cost methods, cost methods, difference between Main product and Joint & By products, value, manufacturing objective.

20 hours

Module IV-Decision Making Tools-Absorption Costing-limitations of Absorption Costing, MarginalCosting- meaning, features, advantages/merits of Marginal Costing-limitations of marginal costing (Theory only), Throughput Accounting-concepts, throughput accounting and contribution approach, comparison of throughput costing and absorption costing, steps to be followed to increase throughput, problems faced in throughput accounting (theory and problems), Activity based costing-limitations of traditional costing system, definition, objectives, steps in ABC, limitations of ABC, Activity Based Budgeting, Activity Based Management, Difference between Activity Based Costing and Activity Based Management (problems in ABC). Transfer Pricing- Introduction, meaning, objectives of Inter Company Transfer Pricing, Methods of Transfer Pricing (Problems). Treatment of special expenses in Cost Accounts- Research and Development Expenses, Preliminary Expenses, Rectification Cost, Obsolescence, Waste, Scrap, Spoilage –normal & abnormal spoilage, conceptual difference of waste, scrap & spoilage, accounting and control of defectives.

20 hours

Module V-Emerging Costing Approaches: Productivity Management -meaning, measurement ofproductivity, misconceptions in measuring Productivity, ratios in measuring productivity index and total productivity index, distinction between productivity and profitability, productivity and



value added, Productivity and quality, productivity and cost effectiveness, higher productivity and reduced cost, importance of human factor in productivity drive, productivity objectives, Plan, audit, advantages, causes of Low productivity, criticism, Total Productivity Management (TPM), Pareto analysis and Theory of Constraints- meaning, usefulness, practical application of Pareto Analysis, meaning of TOC, steps, key measures, methodology of implementation of TOC, TOC and Cost Accounting Procedures. JIT or Lean Manufacturing, steps, implementation, features, merits and demerits, role of JIT in elimination of waste, increasing profitability, Project Life Cycle Costing, meaning, benefits, cost management in LCC, Value Chain Analysis- concept, definition, meaning, steps, Porter's Value Chain, Kaizen- concept, procedure for implementation, benefits, Target Costing- meaning, need, types, methods of establishment of target costs, backflush accounting.

20 hours

(Theory 30% and Problems 70%)

References:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Further reading

http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8-Revised.pdf

Course Code: SJMCM2C09

Name of the Course: INTERNATIONAL BUSINESS

M.COM CURRICULUM AND SYLLABUS (2020-2021 ADMISSION)



	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the theories of international trade.	PO6/PSO1	U	C	20 Hours
CO2	Understand the international business environment.	PO6/PSO1	U	C	18 Hours
CO3	Create an idea about strategy development in international business.	PO6/PSO1	C	C	15 Hours
CO4	Understand about various International economic institutions and integrations	PO6/PSO1	U	C	10 Hours
CO5	Understand an overview on international business functional strategies.	PO6/PSO1	U	C	17 Hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

Time: 80 hrs 4 credits

OBJECTIVES

- To understanding the concept and theories of international trade.
- To understanding the international business environment.
- To get an idea about strategy development in international business.



- To develop an understanding about various International economic institutions and integrations
- To get an overview on international business functional strategies.

Module I

Meaning and Scope–Theories of International trade: classical and modern theories – protectionism vs. free trade – Trade barriers - Tariff and Non-tariff barriers – Terms of trade – Balance of payment– Components of BOP: Current account, Capital account and Official reserve account-disequilibrium and corrective measures International business-Local, regional, national, international and global business—management orientation of overseas business-ethno centric, poly centric, region centric and geocentric orientation--reasons for internationalization of business-factors restricting internationalization of business—major global companies in the world.- Export –Import policy of India – Regulation and Promotion of foreign trade in India

20 Hours

Module II

International business environment: Cultural, social, political and legal, technological, economic and trade environment—natural and demographic environment. Opportunities and threats of Indian companies in international market. – Modes of Entry - exporting – Licensing – franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments- Theories of FDI-Cost & Benefits to Home & Host countries- Recent trends. Problems and prospects of foreign companies in Indian market.

18 Hours

Module III

Strategy development in international business—the firm as a value chain—global expansion plan-: International business locations- factors influencing locations-factors restricting location. Value chain analysis, risk analysis, cost benefit analysis. Business entry strategy-exporting, licensing, investment, joint ventures, green fiend investment, strategic alliance, global strategic partnerships.

15 Hours

Module IV



International economic institutions and integrations: Types of Trade Agreements-WTO-GATT-TRIPS-TRIMS-Regional economic integration-Levels of economic integrations –Arguments surrounding economic integration-E. U-NAFTA -ASEAN-SAARC-International Monetary Fund— International liquidity and SDRs- World Bank. **10 Hours**

Module V

International business functional strategies: International production strategy—international financing strategy—international human resources strategy and international marketing strategy. Stages of Internationalisation: International, Multinational, Global and Transnational corporations – strategic orientations – Growth of MNCs - contributing factors – merits and demerits of MNC – transfer of technology – regulation of MNCs-MNCs in India-Contribution of MNCs to India. **17 Hours**

References:

1. Francis Cherunilam, *International Business: Text and Cases*, PHI, New Delhi.
2. ShyamShukla, *International Business*, Excel Books, New Delhi
3. Rakesh Mohan Joshi, *International Business*, Oxford University Press, New Delhi.
4. P. SubbaRao, *International Business*, Himalaya Publishing House, Mumbai.
5. ManabAdhikary, *Global Business Management in an International Economic Environment*, Macmillan, New Delhi.
6. Charles W L Hill, *International Business*, McGraw Hill, New York.
7. Michael Czinkota, *International Business*, Wiley, New York.
8. Justin Paul, *International Business*, PHI, New Delhi.



9. Anant Kumar Sundaram and J, Stewart Black, *The International Business Environment: Text and Cases*, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan *International Business*, Pearson Education, New York.
11. Friedmann&J. Kim: Political risk and international Business

Course Code: SJMCM2C10

Name of the Course: MANAGEMENT SCIENCE

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the concepts of management science and steps in decision making.	PO1/PSO4	U	C	10 hours
CO2	Apply linear programming in business.	PO1/PSO4	Z	P	25 hours
CO3	Analyse control chart for variables and control for attributes.	PO1/PSO4	Z	P	17 hours
CO4	Understand the concepts of PERT and CPM techniques and their application in business	PO1/PSO4	U	C	18 hours
CO5	Apply game theory in business situations.	PO1/PSO4	A	P	10 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

**80 Hours****Marks: 80****Objectives:**

- To familiarize students with the concepts of management science and steps in decision making.
- To enable students to apply linear programming in business.
- To acquaint students with control chart for variables and control for attributes.
- To familiarize students with the concepts of PERT and CPM techniques and their application in business
- To make students learn the process of applying game theory in business situations.

Contents:**Module 1:**

Introduction to Management Science- Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps.

10 hours**Module 2**

Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; – Application in Business. Transportation and Assignment: Formulation; Solving transportation (NWC method – Least Cost method– Vogel's approximations method – stepping stone method – Modified Distribution method) and assignment problems (Hungarian Method).

25 hours**Module 3**

Statistical Quality Control: Variations- assignable and chance variations- process control- product control- control chart for variables- control for attributes- X chart- R chart- P chart.

17 hours**Module 4**

Project Scheduling: Concepts of PERT & CPM techniques and their applications; Network analysis- scheduling activities, determining critical path, calculation of floats; Time-cost trade-off; Resource allocation and resource levelling.

18 hours**Module 5**



Markov Chains and Theory of Games: Markov Chains- decision processes; Market share analysis; Account receivable analysis. Game Theory- Pure strategy games; Mixed strategy games; Value of the game; Rules of Dominance.

10 hours

Theory 30% Problems 70%

Reerences:

1. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
3. Operations Research SD Sharma, Kadar Notes, Ramnath&G. Meerut.
4. OR Techniques for management – VK Kapoor&SumantKapoor – Sultan Chand & Sons.
5. Quantitative Techniques in Management, Vohra N.D., The McGraw Hill companies
6. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
7. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
8. Operations Research SD Sharma, Kadar Notes, Ramnath&G. Meerut.
9. OR Techniques for management – VK Kapoor&SumantKapoor – Sultan Chand & Sons.

Professional Competency Course (PCC)

Semester: 2

SJMCM2A04: Spread Sheet Application

M.COM CURRICULUM AND SYLLABUS (2020-2021 ADMISSION)

**Time: 80 hours****Credit: 4****Objectives:**

- To gain an understanding of how managers use spread sheet analysis to formulate and solve business problems and to support managerial decision making.
- To become familiar with the processes needed to develop, report, and analyse business

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand how managers use spreadsheet analysis for problem solving and managerial decision making.	PO1/PSO4	U	C	20 hours
CO2	Apply the spreadsheet knowledge in solving practical problems.	PO1/PSO4	Z	P	20 hours
CO3	Create skills, which helps to attain placements in various institutions.	PO1/PSO4	C	C	20 hours
CO4	Understand the process needed to develop, report and analyse business.	PO1/PSO4	U	C	20 hours

Introduction to Excel

About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & sheets **Columns & Rows**



Selecting Columns & Rows, Changing Column Width & Row Height, Autofitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, use of paste and paste special. Functionality Using Ranges-Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill

Creating Formulas

Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas-Concatenate, Vlookup, Hlookup, Match, Countif, Text, Trim

Spreadsheet Charts

Creating Charts, Different types of chart, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table

Data Analysis

Sorting, Filter, Text to Column, Data Validation. PivotTables -Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables

Spreadsheet Tools

Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, protecting worksheets Making Macros Recording Macros, Running Macros, Deleting Macros

Course Code: SJMCM3C11

Name of the Course: FINANCIAL MANAGEMENT

M.COM CURRICULUM AND SYLLABUS (2020-2021 ADMISSION)



	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the basic goals and functions of finance.	PO1/PO2/PSO1	U	C	25 hours
CO2	Understand the sources of long term finance and cost of capital.	PO1/PSO1	U	C	10 hours
CO3	Understand of working capital management.	PO1/PSO1	U	C	25 hours
CO4	Create the knowledge of financial leverage and capital structure.	PO1/PSO1	C	C	10 hours
CO5	Understand of factors affecting dividend policy.	PO1/PSO1	U	C	10 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

Credit:4

Objectives:



- To acquaint the students with the basic goals and functions of finance.
- To familiarize the students with the sources of long term finance and cost of capital.
- To again an understanding of working capital management.
- To provide the students a sound information and knowledge of financial leverage and capital structure.
- To develop an understanding of factors affecting dividend policy.

Module 1: Foundation of Finance: Goals and functions of finance–Legal–Operating and Tax environment for financial decisions –Financial manager-Agency problem in financial management-Time value of money-compounding and discounting-An overview of capital investment decisions **25 hours**

Module II: Sources of long-term finance and Cost of Capital: Conventional and innovative sources-leasing-factoring-securitisation- financial engineering- cost of capital-Concept–significance–Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model.

10 hours

Module III: Working Capital Management: Working Capital–meaning–concept and cycle – Working

capital management strategy – Estimation of working capital– Mathematical and simulation models of

working capital decisions – Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration banking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management-working capital financing for Indian industry

25 hours

Module IV:Financial leverage and Capital Structure: Definition of capital structure-Leverage Analysis–Operating, Financial &Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process– Determinants of Capital Structure- over capitalisation, under capitalisation and fair capitalization

10 hours



Module V : Mechanics and practices of dividend payment – factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and some case studies.

10 hours

(Theory 30%, Problems 70%)

References:

1. Soloman, Ezra, Theory of Financial Management, Columbia Press (Latest Edition)
2. James C Van Horne. Financial Management and Policy Prentice Hall of India (Latest Edition)
3. Weston, J. Fred and Brigham, Eugene F. Managerial Finance, Dryden Press (Latest Edition)
4. Prasanna Chandra. Financial Management, Tata McGraw Hill (Latest Edition)
5. Khan, M.Y. and P.K. Jain. Financial Manager, Tata McGraw Hill (Latest Edition).
6. Pandey, I.M. Financial Management, Tata McGraw Hill (Latest Edition)
7. Ravi M. Kishore. Financial Management, Taxmann (Latest Edition)
8. Brigham, Ehrhhardt. Financial Management, Cengage Learning India Private Ltd. New Delhi – 110082 (Latest Edition)
9. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill (Latest Edition)
10. Anderson, Sweeney and Williams. An Introduction to Management Science, Cengage Learning India Private Ltd. New Delhi – 110092 (Latest Edition)
11. Brigham and Houston. Fundamentals of Financial Management, Cengage Learning India Private Ltd., New Delhi – 110091 (Latest Edition)
12. Brealey R.A. and S.C. Myers. Principles of Corporate Finance, McGraw Hill, (Latest Edition)
13. Sudhirbhat. Financial Management. Excel Book (Latest Edition)
14. Damodaran, A. "Corporate Finance: Theory and Practice". John Wiley & Sons (Latest Edition)

Journals



Finance India

Applied Finance,

ICFA Journal of

Finance

Journal of Financial

Economics Chartered

Financial Analyst Financial

Dailies

Course Code: SJMCM3C12:

Name of the Course: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Create an idea about direct tax and indirect tax.	PO1/PO2/PO3/PSO1	C	C	10 hours
CO2	Understand computation of income under various heads.	PO1/PO2/PO3/PSO1	U	C	20 hours
CO3	Understand of clubbing of income and aggregation of income	PO1/PO2/PO3/PSO1	U	C	20 hours



CO4	Understand the powers and functions of income tax authorities.	PO1/PO2/PO3/PSO1	U	C	15 hours
CO5	Analyse Procedure for assessment of Income Tax	PO1/PO2/PO3/PSO1	Z	P	15 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

credit : 4

Objectives:

- To familiarize the students about basic concept of direct tax and indirect tax.
- To enable students to understand computation of income under various heads.
- To gain the understanding of clubbing of income and aggregation of income
- to understand the powers and functions of income tax authorities.
- To create an idea about Procedure for assessment of Income Tax

Module 1: Basic Concepts-Direct and indirect taxes - Capital& revenue- Tax planning, tax evasion, tax management, tax avoidance - residence and incidence of tax- exempted income- Tax planning relating to residence & incidence of tax **10 hours**

Module 2 Computation of Taxable Income under different heads-income from salary- house property-income from business/profession- capital gains-other sources – Tax planning relating to different heads of income

20 hours

Module 3 Assessment-Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax- Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. Assessment of individuals- AMT- Assessment of HUF -Tax planning related to clubbing and aggregation of income, set off and Carry forward of losses- Agricultural income, Individual Assessment –Tax planning- Assessment of HUF- Tax planning

20 hours



Module 4: Income Tax Authorities: Powers and functions—Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management.

15 hours

Module 5 : Procedure for assessment of Income Tax: Filing of return of Income– Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

15 hours

(30% theory and 70% problems)

References:

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition,
2. Dr. H C. Mehrotra and Dr.SP .Goyal, Income Tax including Tax Planning and Management, SahityaBhavan Publications, Agra – latest
3. Ahuja GK & Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Latest Edition.
4. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition.
5. AC SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.

Course Code: SJMCM3C13

Name of the Course: RESEARCH METHODOLOGY

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the basic concepts, types and approaches of research.	PO2/PO5/PSO4	U	C	15 hours
CO2	Understand population survey and sample survey.	PO2/PO5/PSO4	U	C	20 hours



CO3	Analyse research problems and sources of collect the data.	PO1/PO2/PO5/PSO4	Z	P	10 hours
CO4	Understand the measurement and apply scaling.	PO2/PO5/PSO4	U	C	20 hours
CO5	Analyse the processed data and presentation of data.	PO2/PO5/PSO4	Z	P	15 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

Credit:4

Objectives:

- To acquaint students with basic concepts, types and approaches of research.
- To enable the students to understand population survey and sample survey.
- To enable students to identify research problems and sources of collect the data.
- To familiarize the students with the knowledge of measurement and scaling.
- To enable the students to processing data and presentation of data.

Module I

Research: Basic concepts - Meaning–Objectives–Types–Approaches – Significance of research insocial sciences – Process of research – Formulating problem – Literature Survey – Hypothesis – Research Design – Types – Exploratory, Descriptive, Diagnostic, Experimental – Sample Design – Collecting, analysing, testing, interpreting and presenting result.

15 hours

Module II



Population Survey and Sample Study: Population & Sample–Sampling theories - Techniques of sampling – Random and Non-random techniques – Sample Size – Determination of sample size – Sampling Errors – Non sampling Errors – Factors influencing sample size – Optimum sample size – Case Study – Pilot Survey.

20 hours

Module III

Data collection: collection of Primary Data–Methods of Data Collection – Observation – Field Survey –Questionnaire - Interview Schedule – Preparation of Questionnaire – Process of Interviewing – Collection of secondary data – Sources of secondary data.

10 hours

Module IV

Measurement and Scaling: Variables–Attributes – Process of measurement – Attitude Measurement – Scaling - Scaling Techniques – Graphic Rating – Likert – Thurstone – Semantic Differential – Stapel Dichotomous – Scales – Types of Scales – Scale Values – Validity and Reliability of Scales – Errors in measurement.

20 hours

Module V

Data Processing and Presentation : Field Work–Editing–Classification – Coding – Tabulation –Summarization – Analysis of data – One way ANOVA - Univariate, Bivariate and Multi variable methods - Tools of Analysis – Descriptive Analysis – Inferential analysis – Interpretation – Presentation– Report Writing - Types of Reports – Contents of Reports – Format of Reports – Documentation Styles-Plagiarism (Theory only) **15 hours**

Theory 60% Problem 40%

References:

1. Tandon BC, Research Methodology in Social Sciences, Chaitanya Publishing House
2. Whitney FL, Elements of Research, Prentice Hall o India
3. Ferber R, Research Methods in Economics and Business, Macmillan
4. Deming W Edwards, Sample Design in Business Research, John Wiley



5. Bailey Kenneth D, Method of Social Research, Macmillan
6. Krishna Swamy, Methodology of Research in Social Science Prentice Hall of India.
7. Achalapathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.

Course Code: SJMCM4C14

Name of the Course: : FINANCIAL DERIVATIVES AND RISK MANAGEMENT

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand risk management issues in business and various types of derivatives	PO1/PSO1	U	C	16 hours
CO2	Understand the growth of futures and its development.	PO1/PSO1	C	C	20 hours
CO3	Understand needs and importance of options.	PO1/PSO1	U	C	16 hours
CO4	Understand various option pricing models.	PO1/PSO1	C	C	16 hours
CO5	Understand swaps and its valuation and pricing.	PO1/PSO1	U	C	12 hours



***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

Credit:4

Course Objectives:

- To make the students to understand risk management issues in business and efficient in the area of derivatives.
- To provide the idea of futures growth and development.
- To gain an understanding of needs and importance of options.
- To familiarize the students with basic idea of factors affecting option pricing.
- To acquaint the students with the idea of swaps. And its valuation and pricing.

Module I:

Introduction to risk management–Meaning and need–importance–Types of market risk – Risk management issues in business – Financial derivatives– Meaning – Need – Growth of financial derivatives markets in India – Derivative markets – Exchange traded financial derivatives for risk management in India – Participants – Functions – Types of risk management instruments Forwards – Futures – Options – Swaps – The regulatory framework of derivative trading in India.

16 hours

Module II:

Future's growth and development - Difference between forwards and futures - financial future - Future trading – currency futures – Interest rate futures Pricing and valuation of future contracts – Value at risk- Hedging risk – Hedging with stock index future – types of members and margin system in India-Future trading in stock exchange for risk management.

20 hours

Module III:

Options–meaning–needs and importance-options and futures-fundamental option strategies-type of option-put-call- Valuation of options -trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market

16 hours

Module IV:

Risk pricing of options-intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Schole's pricing methods.

16 hours

Module V:



Swaps-meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts-cancellable and extendable swaps-generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk management function of swap transaction. Recent trends in derivatives –Taxation on derivatives

12 hours

(60% Theory 40% Problems)

References:

1. Kevin Dowd-Measuring Market risk, second edition.
2. John C Hull-Options futures and other derivatives, seventh edition.
3. Jayanth Rama Varma, Derivatives and Risk Management, TMH, Latest Edition.
4. Mishra, Financial Derivatives, Excel publishers, Latest Edition.
5. SL. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India, Latest Edition.
6. SS Kumar, Financial Derivatives, Prentice Hall of India, Latest Edition. **Course**

Code: SJMCM3C15

**Name of the Course: INCOME TAX: LAW, PRACTICE AND
TAX PLANNING II**



	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Apply practical knowledge of assessment of tax.	PO1/PO2/PO3/PSO 1	A	P	20 hours
CO2	Understand assessment of cooperative societies and trusts.	PO1/PO2/PO3/PSO 1	U	C	15 hours
CO3	Understand the assessment of companies.	PO1/PO2/PO3/PSO 1	U	C	20 hours
CO4	Understand the corporate tax planning and managerial decision making.	PO1/PO2/PO3/PSO 1/PSO3	U	C	15 hours
CO5	Create an idea about tax planning under various circumstances	PO1/PO2/PO3/PSO 1	C	C	10 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

**Credit
:4**

**Cours
e
Objec
tives:**



- To acquaint the students with theoretical and practical knowledge of assessment of tax.
- To familiarize the students with assessment of cooperative societies and trusts.
- To understand the assessment of companies.
- To familiarize the corporate tax planning and managerial decision making.
- To create an idea about tax planning under various circumstances

Module 1: Assessment of firms- (including limited liability partnership) –Computation of book profit-Remuneration to partners –Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI
20 hours

Module 2:Assessment of Co-operative societies and trusts-Deductions under 80 P-Tax Planning-Trusts-Definition-creation-types-tax exemptions-Assessment of trusts-Tax planning

15 hours

Module 3: Assessment of Companies: Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.

20 hours

Module 4: Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares.
15 hours

Module 5: Tax planning under various circumstances: Tax planning while setting up of a business-withreference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ)and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters.

10 hours

(30% Theory and 70% problems)

References:

1. VK Singhania, Direct Tax's Planning and Management, Taxman, Latest Edition.



2. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.

3. AC SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.

4. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, Latest Edition.

5. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.

6. Dr. H. C Mehrotra and Dr. S. P. Goyal, Income tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition

Course Code: SJMCM3EF01

Name of the Course: INVESTMENT MANAGEMENT

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Create the knowledge of investment, factors in investment decisions and concepts of risk and return.	PO1/PSO1	C	C	10hours
CO2	Analyse the bond investment and different types of bonds.	PO1/PSO1	Z	P	10hours
CO3	Analyse the equity and approaches to equity analysis.	PO1/PSO1	Z	P	20 hours
CO4	Understand fundamental concepts such as risk diversification,	PO1/PSO1	U	C	25 hours



	portfolio selection, capital asset pricing model etc.				
CO5	Create an idea of active and passive investment strategies.	PO1/PSO1	C	C	15 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

SJMCM3EF01: INVESTMENT MANAGEMENT

80 Hours

Credit:4

Objectives:

- To familiarize the students with the knowledge of investment, factors in investment decisions and concepts of risk and return.
- To analyzing the bond investment and different types of bonds.
- To analyzing the equity and approaches to equity analysis.
- To acquaint students with some fundamental concepts such as risk diversification, portfolio selection, capital asset pricing model etc.
- To create an idea of active and passive investment strategies.

Module I:

Investments: Meaning and concept–Investment objectives–various asset classes – factors in investment decisions- Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing. **10hours**

Module II:

Bond Investment analysis: Types of bonds–International bonds–Bond yields – Yield to Maturity (YTM) – risk analysis is bonds – Bond value theorem – Bond immunization strategies.

10 hours

**Module III:**

Equity Analysis: Approaches to equity analysis–Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and Price Earnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators (Problems)– Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market efficiency – Critique of Investor rationality – Behavioural Finance.

20 hours

Module IV:

Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset allocation – optimal portfolio – portfolio selection models- Markowitz model – Sharpe single index model – Capital Asset Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies : calendar effect, size effect and market overreaction – Arbitrage Pricing Theory (APT) – Multifactor asset pricing Models – Behavioural finance – Behavioural finance theories .

25 hours

Module V:

Portfolio Management: Active and Passive investment strategies–Value and growth investing, contrarian strategies – index investing and tracking efficiency, Portfolio evaluation- Sharpe, Treynor and Jensen measures, Fama'sDecomposition Index – Portfolio revision- Investment accounting

15 hours

7

Theory 40 % Problems 60 %

References:

1. Bodie, Zvi, Kane Alex and Alan, J. Marcus, *Investments*, McGraw Hill.
2. Bhalla, V.K. *Investment Management*, S. Chand & Company Ltd.
3. Chandra, P. *Security Analysis and Portfolio Management*, Tata McGraw Hill.
4. Elton, E. and Gurber, M. *Modern Portfolio Theory and Investment Analysis*, John Wiley and Sons
5. Fischer, Donald E. and Ronald J. Jordan, *Security Analysis and Portfolio Management*, PHI Learning.



6. Preeti Singh, *Investment Management*, Himalaya Publishers.
7. Sharpe William, F. and Bailey Jeffery V. Alexander Gordon, J. *Investments*, PHI Learning.
8. Skein, *Security Analysis and Portfolio Management*, PHI Learning
9. Stephen Ross and R. Westerfield, *Corporate Finance*, McGraw-Hill.
10. Vishwanath, R and Krishna Murthi, C., *Investment Management*, Springer.
11. V.A. Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishers.
12. Fabozzi, Frank, J. *Investment Management*, PHI learning.

Course Code: SJMCM3EF02

Name of the Course: FINANCIAL MARKETS AND INSTITUTIONS

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Create the information and knowledge of board framework of financial markets.	PO2/PSO1	C	C	15 hours
CO2	Understand the commodity markets.	PO2/PSO1	U	C	15 hours
CO3	Create the knowledge of financial instruments.	PO2/PSO1	C	C	15 hours
CO4	Create the idea of development	PO2/PSO1	C	C	15 hours



	financial institutions.				
CO5	Understand the role of foreign capital in Indian financial system.	PO2/PO6/PSO1	U	C	20 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

SJMCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS

80 Hours

Credit:4

Objectives:

- To provide the students a sound information and knowledge of broad framework of financial markets.
- To impart the students an understanding of the commodity markets.
- To familiarize the students with the knowledge of financial instruments.
- To provide the idea of development financial institutions.
- To understanding the role of foreign capital in Indian financial system.

Module I:

An overview of financial markets: Financial markets–Nature–Functions – money market – Capital markets – Markets for derivatives – Working of stock exchange in India – NSE and BSE, – Role of SEBI– Major international stock markets.

15 hours

Module II:

Commodity markets: MCX, NCDEX, and ICEX–Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism –Hindrances for the development of debt market.

15 hours

Module III :



Financial Instruments- issue of financial instruments-Primary issue, Book building process, private placement, offer for sale, buy back of shares –various innovative financial instruments, bitcoin, crypto currency etc

15 Hours

Module IV:

Development financial institutions: AMFI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund, SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies – IRDA. Industrial Visit to Financial Institution like SEBI, NABARD, SIDBI etc.

15 hours

Module V:

Foreign capital flows: forms of foreign capital–FDI and FPI–FIIs – International financial instruments – ADR, GDR. IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows.

20 hours

References:

1. LM Bhole and Jitendra Mahakud: Financial Institutions and markets, Tata McGraw-Hill Publishers, (2009).
2. Shashi K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets and Institutions, Kalyani Publishers, (2013)
3. S Sachdeva: Indian Financial System, Educational Publishers, (2005).
4. MY Khan: Financial Services, Tata McGraw-Hill publishers (2004)
5. Keith Pilbeam: Finance and Financial Markets, Palgrave Macmillan (2005).
6. Gordon and Nataraj: Financial Markets and Services, Himalaya Publishing House.
7. Bharati V Pathak: The Indian Financial System: Markets, Institutions and Services, Dorling Kindersley India (pvt) ltd (2009).
8. Clifford Gomez: Financial Markets, Institutions and Financial services, Prentice-Hall of India (2008).

Course Code: SJMCM4EF03/MCM4EFT03

**Name of the Course: INTERNATIONAL FINANCE**

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand the concept and significance of international finance	PO2/PO6/PSO1	U	C	20 hours
CO2	Understand the international financial markets and foreign exchange.	PO2/PO6/PSO1	U	C	20 hours
CO3	Create the knowledge of theories and models of exchange rate.	PO2/PO6/PSO1	C	C	20 hours
CO4	Understand International capital budgeting.	PO2/PO6/PSO1	U	C	10 hours
CO5	Analyse foreign exchange exposure and risk management.	PO2/PO6/PSO1	Z	P	10 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

4 Credit



Objectives:

- To understand the concept and significance of international finance
- To understand the international financial markets and foreign exchange.
- To enable the students with the knowledge of theories and models of exchange rate.
- To create an understanding of international capital budgeting.
- To get an idea about foreign exchange exposure and risk management.

Module I

International Finance: Meaning, Importance- International financial environment-Risk associated with international finance- International Financial Markets- International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, and Indian Money Market – International Bond Market - Recent changes in global financial markets. -International Monetary system-Multilateral financial institutions International Institutions – Brettonwood and International Monetary Fund (IMF)-Objectives- Role of IMF in International Liquidity- Conditionality's of IMF lending-World Bank - International Development Association (IDA)-Objectives- International Financial Corporation (IFC)- Objectives- Asian Development Bank (ADB)- Objectives- International trade Centre.

20 hours

Module II:

International financial markets-foreign exchange market-foreign exchange trading-Cash and spot exchange rates-foreign exchange rate and quotation forward markets- Exchange rate behaviour-cross rates-foreign exchange market participants-SWIFT Mechanism-Forecasting exchange rate-measuring exchange rate movements-Exchange rate equilibrium-factors affecting foreign exchange forecasting-international parity relationship-interest rate parity, purchasing power parity and Fisher effects

20 hours

Module III:

Exchange rate definition- Spot and forward exchange- Exchange rate determination- Theories and models of exchange rate, Purchasing power parity theory, Asset market model, Portfolio balancing model- Exchange rate of rupee- recent trends in exchange rate -convertibility of Indian rupee. Foreign Exchange exposure: Management of transaction exposure-Management of translation exposure-Management of economic exposure- Management of political exposure-Management of interest rate exposure-Foreign exchange risk management-Hedging against foreign exchange exposure-Forward Market- Futures market-options market-swap market-Hedging through currency of invoicing-Hedging through selection of supplying country-Country risk analysis.

20 hours

Module IV



International capital budgeting-concept, problems associated, evaluation of a project factors affecting risk evaluation, impact on value-Long term asset and liability management-foreign direct investment-foreign portfolio management.

10 hours

Module V

Short term asset and liability management: Working capital management - international cash management- receivables and inventory management-management of short -term overseas financing resources- international banking and money market International Monetary and Financial Environment – International Monetary Investments –International Investments-Types of foreign investment-Significance of foreign investments- Factors affecting international investment

10 hours

Theory 75% Problems 25 %

References:

1. A.K Seth, international financial management, Galgotia
2. V.K.Bhalla,international financial management, Anmol publications, 2000
3. V.Sharon, International financial management, Prentice hall
4. Jeff Madura, international financial management, Asia books
5. Eun&Resnick, international financial management, Tata McGraw Hill Publishing co.
6. John Holland, International financial management, Blackwell publishers, Oxford
7. Keith Pilbeam “International Finance” Palgrave, New York
8. Apte P G. “International Financial Management” Prentice Hall of India New Delhi
9. Alan C. Shapiro “Multinational Financial Management” Prentice Hall of India New Delhi
10. Soderston B O “International Economics” Macmillan London.
11. Cheol S Eun and Bruce G Resnick “International Financial Management” Irwin McGraw Hill, New York
12. Arthur Stonehill et al “International Finance” Pearson Education Asia, Delhi
13. Maurice D Levi “International Finance” Tata McGraw Hill, New Delhi.

Course Code: SJMCM4 EF04

**Name of the Course: ADVANCED STRATEGIC FINANCIAL MANAGEMENT**

	Course Outcome	POs/ PSOs	CL	KC	Class Sessions (appr.)
CO1	Understand financial goals and strategy.	PO1/PSO1	U	C	12 hours
CO2	Analyse how target capital structure is determined	PO1/PSO1	Z	P	20 hours
CO3	Create an idea about lease financial strategy.	PO1/PSO1	C	C	16 hours
CO4	Understand merger strategy and financial impact of merger.	PO1/PSO1	U	C	16 hours
CO5	Create an idea about takeover strategy and take over regulations of SEBI.	PO1/PO6/PSO1	C	C	16 hours

***R-remember, U-understand, A-apply, Z-analyze, E-evaluate, C-create**

***F-factual, C-conceptual, P-practical/procedural**

80 Hours

Credit:4

Course Objective

- To build an understanding among students about the financial goals and strategy.
- To learn how target capital structure is determined and to discover issues that cause changes in a firm's target capital structure
- To provide an idea about lease financial strategy.



- To enable the students with the knowledge of merger strategy and financial impact of merger.
- To create an idea about takeover strategy and take over regulations of SEBI.

Module I:

Financial goals and strategy : Shareholder value creation (SCV)– Economic Value Added (EVA) – Market Value Added (MVA) – Market – to – Book Value (MBV) — managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) **12 hours**

Module II:

Financial strategy for capital structure:– Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm. Working capital financing (Tandon Committee), Cost of issuing commercial paper and trade credit, Matching approach ,Aggressive approach, Conservative approach **20 hours**

Module III:

Lease Financial strategy: Leasing concept–Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods.

16 hours

Module IV:

Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure– Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. **16 hours**

Module V:

Take over strategy: Types of takeovers–Negotiated and hostile bids–Take over procedures – Takeover defences – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs **16 hours**

(Theory 40% problem 60%)

References:



1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brighham and Ehrhardt: Financial Management, Thomson India, (Latest edition)
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)
6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)
7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)



MODEL QUESTION PAPERS

ST. JOSEPH'S COLLEGE, IRINJALAKUDA

First Semester M. Com Degree Examination December 2019

MCM1C01: Business Environment and Policy

Time: 2 1/2 Hours

Section-A

(Answer **any four** questions. Each question carries **2** weightage)

1. What is PESTLE?
2. What do you mean by Exit Policy?
3. What do you mean by money laundering?
4. What is crypto currency
5. What is green financing?
6. What is Fintech?
7. What is Fiscal policy?

Section-B

(Answer **any four** questions. Each question carries **3** weightage)

8. State the importance of cultural environment in doing business in India.
9. Write a note on public sector reforms in India for the last 3 decades.
10. Elicit the role of SEZ in modern business environment settings.
11. State the role of technology in modernising the economy.
12. Critically evaluate Madhav Gadgil Committee report.
13. State the steps taken by the government in preventing menace of black money in India.
14. Explain the history and development of GST in India.

Section-C

(Answer **any two** questions. Each question carries **5** Weightage)

15. Explain the salient features of Consumer Protection Act?
 16. Critically evaluate the monetary and fiscal policy of various governments in India for the last two decades.
 17. Explain the structure of Indian economy. Does it suit the developmental needs of the country?
 18. Distinguish the role played by the planning commission of India and NITI Ayog.
- (2x5=10 Weights)**



ST. JOSEPH'S COLLEGE, IRINJALAKUDA

First Semester M. Com Degree Examination December 2019

MCM1C02: Corporate Governance and Business Ethics

Time: 2^{1/2} Hours

Weightage: 30

Section-A

(Answer any four questions. Each question carries 2 weightage)

1. What do you mean by perpetual succession?
2. What is company limited by guarantee?
3. Who is a deemed director?
4. What do you mean by Clause 49?
5. What is whistle blowing?
6. What do you mean by IFRS?
7. What is business ethics?

(4x2=8 Weights)

Section-B

Answer **any four** the questions. Each question carries 3 Weightage

8. The term 'body corporate' connotes a wider meaning than the term 'company'. Explain.
9. Define the term Chairman. What are the qualities which a chairman should possess as per the Higgs Committee?
10. Explain the SEBI Committee on Corporate Governance.
11. Explain the need and necessity of corporate reporting.
12. Explain various committees of the board. State responsibilities of each.
13. State different principles of business ethics.
14. State major recommendation of Uday Kodak Committee report.

(4x3=12 Weights)

Section C

Answer **any two** questions. Each question carries 5 weightages.

15. Enumerate the various features of good corporate governance with suitable examples from the Indian corporate sector.
16. State the ethical and governance issues involved in banking and insurance companies. Explain your answer with examples.
17. Explain the various Commission reports in India and abroad on corporate governance.
18. State the major provisions of Companies Act 2013 on corporate governance.

(2x5 =10 Weights)



ST. JOSEPH'S COLLEGE, IRINJALAKUDA

First Semester M.Com Degree Examination December 2019

SJMCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Time: 21/2 Hours

Weightage:30

Section-A

(Answer **any four** questions. Each question carries **2** weightage)

1. Distinguish between type 1 and type II error ?.
2. What do you mean by rejection region in hypothesis testing?
3. What are the properties of a good estimator?
4. Examine the assumptions of Non-parametric tests.
5. What is standard error? Examine its significance in hypothesis testing?
6. What do you mean by coefficient of determination? What does it indicate?
7. State the conditions under which the Binomial distribution tends to the normal distribution?

(4x2=8 Weights)

Section-B

(Answer **any four** questions. Each question carries **3**weightage)

8. Explain the significance of SPSS in inferential analysis.
9. In an intelligence test administered to 1,000 students, the average score was 42 and standard deviation 24. Find : (a) the number of students exceeding a score of 50, (b) the number of students whose score is lying between 30 and 54.
10. A machine was used to put out 16 defective products in a sample of 500. After it is overhauled, it puts out 3 defective products in a batch of 100. Has the machine improved? Test at 5% level of significance.
11. Between 2 and 4 p.m, the average number of phone calls per minute coming into the switch board of a company is 2.5. Find the probability that during one particular minute there will be (a) no phone call , (b) exactly three calls, (c) at least 7 calls.
12. Following is an arrangement of 25 men ,M, and 15 women, W, lined up to purchase tickets for a premier picture show:
M WW MMM W MM W M W M WWW MMM W MM

WWW MMMMMM WWW MMMMMM

Test for randomness at 5% level of significance.
13. What is explained variation and unexplained variation? How is it related to



S.E. of an estimate?

14. Do you find any relationship between the heights and weights of 10 persons given below :

Height (in inches)	60	72	70	70	74	67	68	76	61	65
Weight (in lbs)	120	180	200	160	190	148	155	220	130	145

(4x3=12 Weights)

Section-C

(Answer **any two** questions . Each question carries **5** Weightage)

15. In an anti-malaria campaign in Kerala, Chloroquine was administered to 812 persons out of a total population of 3248. The number of fever cases is shown below:

Treatment	Fever	Non fever	Total
With Chloroquine	20	792	812
Without Chloroquine	220	2216	2436
Total	240	3008	3248

Is the Chloroquine effective in checking malaria? Test at 5% level of significance.



16. To study the performance of three detergents and three water temperatures the following whiteness readings were obtained with specially designed equipments:

Water temperature	Detergent A	Detergent B	Detergent C
Cold water	57	55	67
Warm water	49	52	68
Hot water	54	46	58

Is there any significant difference in whiteness due to detergents and due to water temperature. Test at 5% level of significance

17. The following table gives the aptitude test scores and productivity indices of 10 workers selected at random.

Aptitude index(X)	60	62	65	70	72	48	53	73	65	82
-------------------	----	----	----	----	----	----	----	----	----	----

Productivity Index(Y)	68	60	62	80	85	40	52	62	60	81
-----------------------	----	----	----	----	----	----	----	----	----	----

Calculate two regression equations and estimate the productivity index of a worker whose test score is 92
(2× 5= 10 weightage)



ST. JOSEPH'S COLLEGE, IRINJALAKUDA

First Semester M. Com Degree Examination December 2019

Time: 2 1/2 Hours MCM1C04: Management Theory and Organisational Behaviour

Weightage: 30

Section-A

(Answer any four questions. Each question carries 2 weightage)

1. What is six sigmas?
2. What is an organisation?
3. What is managerial network?
4. What is social invention?
5. What is sensitivity training?
6. What is organisational development?
7. What is team management?

(4x2=8 weightage)

SECTION-B

Answer any four questions. Each question carries 4 marks.

8. Explain Transactional Analysis.
9. What do you mean by “biological foundations of behaviour”?
10. What types of behaviour affect the performance and productivity of a worker?
11. What is learning? State different theories of learning.
12. Explain the relevance of power and politics in an organisation.
13. State how group behaviour different from individual behaviour.
Explain the need and necessity of managing group behavior in an organization.
14. What are the ethical issues involved in organisational behaviour?



(4x3=12 Weights)

Section C

Answer any two questions. Each question carries 5 weightages.

15. Explain various theories of management and theories of leadership.
16. Explain the implication of motivation on employee performance and satisfaction.
17. State the various determinants of personality.
18. Explain the importance of TQM in organisation. State the contributions of major quality gurus. Illustrate various quality techniques

(2x5=10 weights)

