



MASTER OF COMMERCE

Syllabus for the Two-Year Postgraduate Programme

(Effective from Academic Year 2025-26)

Detailed Syllabus
Master of Commerce

School of Commerce
Xavier University, Patna

School of Commerce
Xavier University Patna

Master of Commerce

Programme Educational Outcomes

PEO 1	Gaining a comprehensive understanding of commerce theories, practices, and functional areas like accounting, finance, taxation, and business law.
PEO 2	Developing specialized skills in areas like financial management, marketing, or other chosen specializations to meet the demands of industry and academia.
PEO 3	Preparing students for diverse careers as professionals in various sectors, including business, finance, accounting, and potentially further studies or research.
PEO 4	Fostering entrepreneurial skills and encouraging the development of innovative business ideas

Programme Outcomes (POs)

PO1	To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
PO2	To focus on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge.
PO3	To provide exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.
PO4	The department inculcates a sense of civic responsibility, social commitment, and moral accountability among the students.
PO5	To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.

Programme Specific Objectives (PSOs)

PSO1	To excel in skills coveted in Accounting, Taxation & Finance industry.
PSO2	To be well prepared for pursuing higher studies in related fields of teaching and research.
PSO3	To be aware of the requirements of being an ethical and professional leader and inculcating team spirit.
PSO4	To inculcate the ability to innovate and contribute towards the growth of the nation.

Xavier University Patna

NEW COURSE STRUCTURE

Proposed from July 2025 Based on OBE model

Recommended scheme of study for Master of Commerce Programme

Master of Commerce

Semester	No. of Papers	Class Per Week	Total Credits
I	6	24	24
II	6	23	23
III	7	27	27
IV	6	21	27
Total	25	95	101

Credit Allocation per Contact Hour

1	One hour of lecture (L) per week	1 Credit
2	One hour of tutorial (T) per week	1 Credit
3	One hour of practical (P) per week	0.5 Credit
4	2 hours of practical (P) per week	1 Credit

Course Structure and Curriculum

SEMESTER I

		LECTURES (Per Week)			EVALUATION SCHEME			CREDIT
CODE	NAME OF PAPER	L	T	P	IA	ESE	TOTAL	
MCOFA1C01T	Corporate Financial Reporting	3	1	0	40	60	100	4
MCOFA1C02T	Working Capital Management	3	1	0	40	60	100	4
MCOFA1C03T	Taxation Law & Corporate Tax Planning	3	1	0	40	60	100	4
MCOFA1E01T	Statistics for Business Decisions	3	1	0	40	60	100	4
MCOFA1E02T	Economic Analysis for Decision Making	3	1	0	40	60	100	4
MCOFA1S01T	Excel For Business & Finance	2	1	0	40	60	100	3
MCOFA1S01P	Excel For Business & Finance	0	0	1	20	30	50	1
TOTAL							650	24

- L= Lecture, T= Tutorial, P= Practical

SEMESTER II

		PERIOD			EVALUATION SCHEME			CREDIT
CODE	NAME OF PAPER	L	T	P	IA	ESE	TOTAL	
MCOFA2C04T	Accounting for Managerial Decisions	3	1	0	40	60	100	4
MCOFA2C05T	Goods & Services Tax and Custom Duty	3	1	1	40	60	100	4
MCOFA2C06T	Forensic accounting & Audit	3	1	0	40	60	100	4
MCOFA2C07T	Financial Markets and Regulations	3	1	0	40	60	100	4
MCOFA2E03T	Financial Modelling Using Excel [Elective 1]	2	1	0	40	60	100	2
MCOFA2E03P	Financial Modelling Using Excel [Elective 1]	0	0	1	20	30	50	1
MCOFA2E04T	Tally for Business Applications [Elective 2]	2	1	0	40	60	100	2
MCOFA2E04P	Tally for Business Applications [Elective 2]	0	0	1	20	30	50	1
MCOFA2S02T	Business Research Methods	3	1	0	40	60	100	4
TOTAL							650	23

- L= Lecture, T= Tutorial, P= Practical

SEMESTER III

CODE	NAME OF PAPER	PERIOD			EVALUATION SCHEME		TOTAL	CREDIT
		L	T	P	IA	ESE		
MCOFA3C08T	Equity Research and Security Market Operation	3	1	0	40	60	100	4
MCOFA3C09T	Merger, Acquisitions and Corporate Restructuring	3	1	0	40	60	100	4
MCOFA3C10T	Corporate Culture and Ethics	3	1	0	40	60	100	4
MCOFA3C11T	International Business Environment	3	1	0	40	60	100	4
MCOFA3E05T	Investment Banking and Financial Services [Elective 1]	2	1	0	40	60	100	3
MCOFA3E06T	Insurance & Risk Management [Elective 2]	2	1	0	40	60	100	3
MCOFA3S03T	Data Analysis using SPSS	2	1	0	40	60	100	3
MCOFA3S03P	Data Analysis using SPSS	0	0	1	20	30	50	1
MCOFA3I01I	Internship	0	1	0	40	60	100	4
TOTAL							750	27

- L= Lecture, T= Tutorial, P= Practical

SEMESTER IV

CODE	NAME OF PAPER	PERIOD			EVALUATION SCHEME		TOTAL	CREDIT
		L	T	P	IA	ESE		
MCOFA4C12T	Cost Analysis for Managerial Decisions	3	1	0	40	60	100	4
MCOFA4C13T	Forex And Derivatives	3	1	0	40	60	100	4
MCOFA4C14T	Bank Management	3	1	0	40	60	100	4
MCOFA4E07T	International Financial Management [Elective 1]	3	1	0	40	60	100	3
MCOFA4E08T	Financial Derivatives & Portfolio Management [Elective 2]	3	1	0	40	60	100	3
MCOFA4S04T	R for Data Analysis	2	1	0	40	60	100	3
MCOFA4S04P	R for Data Analysis	0	0	1	20	30	50	1
MCOFA4P01T	Project	0	2	0	80	120	200	8
TOTAL							750	27

- L= Lecture, T= Tutorial, P= Practical

Eligibility Criteria

- Minimum eligibility criteria for M.Com is a minimum of 50% marks in aggregate in B.Com or B.Com (Honours) or equivalent from a recognized university
- Students who have completed Economics (H), BBA and BBE with a minimum score of minimum 60% aggregate or equivalent.
- Reserved category students are entitled to marks relaxation of up to 5%

Employability:

The field of commerce is vast with a number of specializations to choose from and an extremely impressive career scope. While an aspirant of the field will be able to build a lucrative career path for himself or herself with a bachelor's degree alone, pursuing a Master's degree will add to the existing skills and qualification needed to build a good resume with strengthened employability by adding diversified dimensions of career options. Among the many degrees on offer, aspirants choose to pursue an M.Com.

One of the more commonly opted options after pursuing a postgraduate degree in the field of commerce is to pursue a Junior Research Fellowship or attempting UGC NET, or going for a doctoral programme in the field. However, there is a dearth in the number of specialists in the field of commerce, which may give that extra edge a prospective employee might need during recruitment.

After completing M.Com, a candidate can seek employment in the BFSI (Banking, Finance, Securities and Insurance,) sector, opt for a teaching job or lecturer-ship or go for research. There are various job options for M.Com degree holders in both private, public sectors. Nationalized banks, Railways, Income Tax and other such government departments are good options for M.Com degree holders to aim for a secure and prosperous career. Chartered Accountants is one of the most popular career options for M.Com graduates. Students can also opt to become Finance Executives, Bank Managers, Teachers, Trade Managers, Wealth Managers, Shares Broker, Financial Analyst etc.

Students who successfully complete M.Com degree, have numerous career options worldwide.

FIRST SEMESTER

Semester 1	Corporate Financial Reporting	C	L	T	P
Course Code: MCOFA1C01T		4	3	1	0

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand the conceptual and legal framework of corporate financial reporting.	Understand
CO2	Analyze financial statements using advanced tools and techniques.	Analyze
CO3	Apply Indian Accounting Standards (Indian AS) and IFRS in financial reporting.	Apply
CO4	Assess emerging global practices in reporting like ESG and integrated reporting.	Evaluate
CO5	Prepare consolidated financial statements for group companies.	Create

Syllabus:

Unit 1	Conceptual & Regulatory Framework of Corporate Financial Reporting: Corporate Financial Reporting: Meaning and Objectives, Users of financial reports and their information needs, Qualitative characteristics of useful financial information, Legal and regulatory framework in India: Companies Act, ICAI, NFRA: Introduction, Objectives and Functions Only Introduction to Ind AS and IFRS, Convergence of Ind AS with IFRS – Significance and roadmap, Role of Accounting Standards Board (ASB) and IFRS Foundation	12 Hours
Unit 2	Application of Indian Accounting Standards (Ind AS) and IFRS : Overview of key Ind AS: Ind AS 1: Presentation of Financial Statements, Ind AS 16: Property, Plant and Equipment, Ind AS 33: Earnings per Share, Ind AS 109: Financial Instruments, Ind AS 115: Revenue from Contracts with Customers, Ind AS 7: Cash Flow Statements. IFRS vs. Ind AS – Similarities and differences.	12 Hours

Unit 3	Analysis and Interpretation of Financial Statements: Tools of financial statement analysis: Comparative financial statements, Common-size financial statements, Trend analysis, Ratio analysis: Liquidity, Solvency, Activity, Profitability, Cash flow analysis as per Ind AS 7, Interpretation of results for decision-making, Limitations of financial statement analysis.	12 Hours
Unit 4	Consolidated Financial Statements: Concept of Merger & Holding Company: Introduction, Types of Merger Need and objectives of consolidated financial statements, Introduction to Ind AS 110 Consolidated Financial Statements, Ind AS 103 Business Combinations, Ind AS 27 Separate Financial Statements, Ind AS 28 Investment in Associates and Joint Venture	12 Hours
Unit 5	Emerging Trends in Corporate Financial Reporting: Corporate Social Responsibility (CSR) reporting, Environmental, Social, and Governance (ESG) reporting – Meaning and global practices, Integrated Reporting – Principles and framework (IIRC guidelines), Sustainability reporting – GRI Standards overview, Forensic accounting and fraud detection, Role of technology in financial reporting – Introduction to XBRL, Corporate governance disclosures and transparency	12 Hours
Text Books and Reference Books		
Text Books	1. Ghosh, T. P. (2023). Corporate financial reporting and analysis (5th ed.). Taxmann Publications. 2. Gupta, R. L., & Radhaswamy, M. (2022). Advanced financial accounting (19th ed.). Sultan Chand & Sons. 3. Bhattacharyya, A. K. (2021). Essentials of financial accounting (3rd ed.). PHI Learning. 4. Lal, J., & Srivastava, S. (2020). Financial accounting: Principles and practices (6th ed.). Himalaya Publishing House. 5. Maheshwari, S. N., & Maheshwari, S. K. (2021). Advanced accountancy (Vol. II, 12th ed.). Vikas Publishing House. 6. Jain, S. P., & Narang, K. L. (2023). Corporate accounting (19th ed.). Kalyani Publishers. 7. Tulsian, P. C. (2022). Corporate financial reporting. S. Chand Publishing. 8. Mukherjee, A., & Hanif, M. (2022). Corporate accounting (2nd ed.). Tata McGraw-Hill. 9. Sehgal, D., & Sehgal, D. (2022). Advanced accounting. Taxmann Publications. 10. Monga, J. R. (2020). Fundamentals of corporate accounting (7th ed.). Mayur Paperbacks	

Reference Books	1. Schipper, K., & Vincent, L. (2003). Earnings quality. <i>Accounting Horizons</i>, 17(s-1), 97–110. 2. Nobes, C., & Parker, R. (2020). <i>Comparative international accounting</i> (14th ed.). Pearson Education. 3. Alexander, D., Britton, A., & Jorissen, A. (2020). <i>International financial reporting and analysis</i> (7th ed.). Cengage Learning. 4. Penman, S. H. (2012). <i>Financial statement analysis and security valuation</i> (5th ed.). McGraw-Hill Education. 5. Robinson, T. R., Henry, E., Pirie, W. L., & Broihahn, M. A. (2020). <i>International financial statement analysis</i> (4th ed.). Wiley. 6. White, G. I., Sondhi, A. C., & Fried, D. (2003). <i>The analysis and use of financial statements</i> (3rd ed.). Wiley. 7. ICAI. (2023). <i>Ind AS: A complete guide</i>. Institute of Chartered Accountants of India. 8. □ Bhattacharyya, A. K. (2019). <i>Financial accounting for business managers</i> (4th ed.). PHI Learning.
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FIRST SEMESTER

Semester 1	Working Capital Management	C	L	T	P
Course Code: MCOFA1C02T		4	3	1	0

Course Outcomes

At the end of the course students will be able to		
CO1	To understand the concept of working capital and various aspects involved in the planning and decision making of working capital finance.	
CO2	To study various components of working capital and their management.	
CO3	To understand the management of cash and other components of working capital	

Syllabus:

Unit 1	Basics of Working capital: Concept of Working Capital, Objectives, Components of Working Capital, Gross Working Capital, Net Working Capital, Positive Working Capital, Negative Working Capital, Permanent Working Capital, Temporary Working Capital, Working Capital needs of different types of business, Factors determining Working Capital requirements, Working Capital management, Risk-return trade off from investing in current assets, Risk-return trade off from using current liabilities, Operating Cycle Concept, Operating Cycle and its relevance for working capital management.	12 Hours
Unit 2	Planning of Working Capital: Strategies in Working Capital Management, Estimation of Working Capital – estimation of current assets and current liabilities, Mathematical and Simulation Models for Working Capital Decisions. Determining Financing mix; Trade - off between Profitability and Risk.	12 Hours
Unit 3	Working Capital Finance: Sources of Working Capital Finance; Trade Credit, Bill Discounting, Factoring, Working Capital Finance from Banks, Regulation of Bank Finance, other sources; Security for short term financing, Commercial Paper, Treasury Bills, Certificate of Deposits, Government Securities Market, Commercial Bill, Repo and Reverse Repo, Debt Securitization; Working Capital Leverage.	12 Hours

Unit 4	Management of Cash and Marketable Securities: Introduction, features of effective cash management; Classification of Cash flows, Cash flow process & its relevance, Principles of Cash Management , management of liquidity; reasons for cash flow problems; methods of improving liquidity; cash management models; Collections & Disbursements Management- Sources and Types of float, Collection float & its impact on profitability, reducing collection time in the banking system- Electronic clearance service, RTGS, NEFT, Concentration banking, Controlling disbursements.	12 Hours
Unit 5	Receivables & Inventory Management: Meaning & importance of accounts receivables; Impact of Credit Policy; Components of Credit policy-Credit terms, Credit standards & Collection efforts; Optimum Credit Policy; Monitoring of Account Receivables; Management of Trade Debts; Ageing Schedule; Decision Tree Analysis in Credit Granting. Inventory Management: Nature and Importance; Motives for holding inventories; Importance of inventory management; Deciding optimal level of inventory; EOQ Model; Deciding when to order- reorder point, safety stocks; Inventory monitoring and control; Techniques of inventory control-Ratio analysis, ABC analysis,	12 Hours
Text Books and Reference Books		
Text Books	1. Bhattacharya, H. (2021). Working capital management: Strategies and techniques (3rd ed.). PHI Learning. 2. Periasamy, P. (2020). Working capital management (2nd ed.). Himalaya Publishing House. 3. Pandey, I. M. (2022). Financial management (12th ed.). Vikas Publishing House. 4. (Includes extensive chapters on working capital) 5. Khan, M. Y., & Jain, P. K. (2019). Financial management: Text, problems and cases (8th ed.). McGraw-Hill Education. 6. Chandra, P. (2021). Financial management: Theory and practice (10th ed.). McGraw-Hill Education. 7. Rustagi, R. P. (2022). Financial management: Theory, concepts and problems (6th ed.). Taxmann Publications. 8. Jain, S. P., & Narang, K. L. (2023). Advanced accountancy (Vol. 2, 20th ed.). Kalyani Publishers. 9. (Contains a section on working capital forecasting) 10. Sharma, R. K., & Gupta, S. K. (2020). Financial management. Kalyani Publishers. 11. Ravi, M. (2019). Essentials of working capital management. Himalaya Publishing House. 12. □ Vohra, P. R., & Bagri, K. (2021). Management of working capital. Sultan Chand & Sons	

Refere nce Books	1. Brigham, E. F., & Ehrhardt, M. C. (2022). Financial management: Theory & practice (16th ed.). Cengage Learning. 2. Maness, T. S., & Zietlow, J. T. (2005). Short-term financial management (3rd ed.). South-Western College Pub. 3. Gopal, C. (2019). Management of working capital. Deep and Deep Publications. 4. Deloof, M. (2003). Does working capital management affect profitability of Belgian firms?. <i>Journal of Business Finance & Accounting</i>, 30(3–4), 573–588. 5. Zietlow, J., Hankin, J. A., & Seidner, A. G. (2018). Financial management for nonprofits: The complete guide to maximizing resources and managing assets (3rd ed.). Wiley. 6. Richards, V. D., & Laughlin, E. J. (1980). A cash conversion cycle approach to liquidity analysis. <i>Financial Management</i>, 9(1), 32–38. 7. Sagner, J. S. (2014). Essentials of working capital management. Wiley Finance. 8. Gitman, L. J., & Zutter, C. J. (2015). Principles of managerial finance (14th ed.). Pearson Education. 9. (Includes working capital management modules) 10. Bhalla, V. K. (2014). Working capital management: Text and cases (13th ed.). Anmol Publications. 11. Banerjee, B. (2020). Fundamentals of financial management (3rd ed.). PHI Learning.
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FIRST SEMESTER

Semester 1	Taxation Law & Corporate Tax Planning	C	L	T	P
Course Code: MCOFA1C03T		4	3	1	0

Course Outcomes

At the end of the course students will be able to	
CO1	To impart knowledge in basic concepts of tax.
CO2	To provide working knowledge of taxation system in India.
CO3	To acquaint students with the various concepts of tax laws and to integrate this knowledge for effective managerial decisions.

Syllabus:

Unit 1	Basic Concepts: Assessment year, previous year, assessee, income, residence and incident of tax. Cases and problems General deductions & Computation of Total Income of Individuals: Deduction from gross total income U/S 80C, 80D, 80E, 80G, 80U. Cases and problems	12 Hours
Unit 2	Heads of Income: Salary and House Property: Income from salary - basis of charge, allowance and perquisites, Income from house property - basis of charges; annual value, deduction from annual value. Cases and problems	12 Hours
Unit 3	Heads of Income: Capital Gains and Other Sources: Income from capital gain-long term and short term capital gains, cost of acquisition and indexed cost of acquisition, exemption, income from other source-basis of charges, computation of income. Cases and problems	12 Hours
Unit 4	Income from Business & Profession: Exemptions and Deductions: Tax provisions relating to Free Trade Zones, Special Economic Zones, Infrastructure undertaking, Tax holiday u/s 10A, 10AA, Depreciation allowances. Cases and problem. Computation of total income of companies - Book Profit and Minimum Alternative Tax u/s 115 JB. MAT credit. Dividend Distribution Tax, Tonnage Tax. TDS, Clubbing and Set Off and Carry Forward of Losses. Cases and problems	12 Hours
Unit 5	Tax planning in respect of corporate reorganization: Mergers and Acquisitions - Tax implications Corporate restructuring through Slump sales. New industrial establishment and tax planning. Tax planning with regard to management decisions such as make or buy, Lease or own. Cases and problems Deductions and Collection of Tax at Source for Corporate: Scheme of TDS and TCS; tax deducted at source from	12 Hours

	companies; tax collected at source; tax deducted at source – exemptions; time of deposit of TDS; default in payment of TDS and TCS; TDS account number.	
Text Books and Reference Books		
Text Books	1. Ahuja, G., & Gupta, R. (2024). Systematic approach to income tax including GST (50th ed.). Bharat Law House. 2. Singhanian, V. K., & Singhanian, M. (2024). Students' guide to income tax including GST (68th ed.). Taxmann Publications. 3. Mehrotra, H. C., & Goyal, S. P. (2024). Income tax law and accounts (64th ed.). Sahitya Bhawan Publications. 4. Pagare, D. (2023). Law and practice of income tax. Sultan Chand & Sons. 5. Datey, V. S. (2024). Taxmann's GST law and practice with customs & FTP. Taxmann Publications. 6. Bhattacharya, S. (2023). Corporate tax planning and management. Kalyani Publishers. 7. Srinivas, E. A. (2022). Corporate taxation. Himalaya Publishing House. 8. Bhatia, R. C. (2023). Corporate tax planning and business tax procedures. Galgotia Publishing. 9. Singhanian, V. K. (2023). Direct taxes: Law and practice. Taxmann Publications. 10. Tulsian, P. C., & Tulsian, B. (2023). Income tax including indirect tax laws. S. Chand Publishing.	
Reference Books	1. Kanga, J. B., & Palkhivala, N. A. (2022). The law and practice of income tax (11th ed.). LexisNexis. 2. Chaturvedi, A. (2021). <i>Corporate tax planning: Tax laws and practice</i>. Pearson Education. 3. Ayyar, S. (2024). <i>Income tax law and accounts</i>. Commercial Law Publishers. 4. Ghosh, T. P. (2020). <i>Corporate tax planning: Cases and concepts</i>. Taxmann Publications. 5. Jain, R., & Jain, S. (2023). <i>Modern approach to direct & indirect taxation</i>. Himalaya Publishing House. 6. OECD. (2013). <i>Addressing base erosion and profit shifting</i>. OECD Publishing. 7. Iyer, R. (2021). <i>Law and practice of corporate tax planning in India</i>. Bharat Law House. 8. Sriram, S. (2023). <i>International taxation: Transfer pricing and BEPS</i>. Wolters Kluwer India. 9. Kapoor, N. D. (2022). <i>Elements of mercantile law and taxation</i>. Sultan Chand & Sons. 10. Vohra, N. D., & Sharma, K. (2019). <i>Tax planning and management</i>. McGraw-Hill Education	

FIRST SEMESTER

Semester 1	Statistics For Business Decisions	C	L	T	P
Course Code: MCOFA1E01T		4	3	1	0

Course Outcomes

At the end of the course students will be able to	
CO1	To understand the concept of business statistics and its application in social sciences.
CO2	Impart adequate knowledge of Statistical concepts to facilitate efficient and effective managerial decisions.
CO3	This course provides students with an understanding of how to apply statistical tools to make optimum business decisions.

Syllabus:

Unit 1	Statistics – An Overview: Reasons for learning Statistics; Growth & development of Statistics; Statistical thinking and analysis; importance & scope of statistics; applications of statistics in Business & Economics; Limitations of Statistics. Basic Statistical Concepts: Data; Elements; Variables; Observations; Population; Sample; Parameter and Statistic; Need for Data; Types of data; Data Sources.	12 Hours
Unit 2	Classification and Tabulation of Data: Classification & Tabulation of Data: Methods of Classification of data; Methods of Tabulation of data. Organizing data using data array: Frequency distribution construction; Types of frequency distributions. Organizing data using Diagrams & Graphs: Diagrams & types of diagrams; Graphs & types of graphs; Construction of Histogram & Ogives.	12 Hours
Unit 3	Descriptive Statistical Analysis: Measures of Central Tendency: Arithmetic Mean- Median - Mode- Applications; Relationship between measures of central tendency. Measures of	12 Hours

	Dispersion: Significance of measuring dispersion; Standard deviation & Coefficient of Variation with applications; Partition values- Quartiles, Deciles, Percentiles and their uses.	
Unit 4	Bivariate Analysis: Correlation Analysis: Types of Correlation; Methods of Studying Correlation- Scatter Diagram; Karl Pearson's Coefficient of Correlation; Spearman's Rank Correlation method. Regression Analysis : Simple Regression & Multiple Regression Model; Estimation of regression parameters of Simple Regression Model by Least Square method; Coefficient of Determination (R^2) and its interpretation.	12 Hours
Unit 5	Probability and Probability Distributions: Probability Theory: Relevance of Probability to Management decisions; Conditional probability; Bayes theorem and its applications. Probability Distributions: Bernoulli, Binomial, Poisson distribution and their application; Continuous Distributions - Normal distribution with Managerial Applications.	12 Hours
Text Books and Reference Books		
Text Books	1. Levine, D. M., Stephan, D. F., Szabat, K. A. (2022). Statistics for managers using Microsoft Excel (9th ed.). Pearson Education. 2. Keller, G. (2018). Statistics for management and economics (11th ed.). Cengage Learning. 3. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2020). Statistics for business and economics (13th ed.). Cengage Learning. 4. Berenson, M. L., Levine, D. M., & Szabat, K. A. (2020). Basic business statistics: Concepts and applications (14th ed.). Pearson. 5. Gupta, S. P., & Gupta, M. P. (2023). Business statistics (19th ed.). Sultan Chand & Sons. 6. Black, K. (2019). Business statistics: For contemporary decision making (9th ed.). Wiley. 7. Sharma, J. K. (2020). Business statistics (5th ed.). Vikas Publishing House. 8. Gupta, C. B., & Gupta, V. (2022). An introduction to statistical methods (25th ed.). Vikas Publishing House. 9. Arora, P. N., & Malhan, P. K. (2022). Business statistics (2nd ed.). Himalaya Publishing House. 10. □ Bowerman, B. L., O'Connell, R. T., & Murphree, E. S. (2019). Business statistics in practice (9th ed.). McGraw-Hill Education.	
Reference Books	1. Spiegel, M. R., Schiller, J., & Srinivasan, R. A. (2013). <i>Schaum's outline of statistics</i> (4th ed.). McGraw-Hill Education. 2. Field, A. (2018). <i>Discovering statistics using IBM SPSS statistics</i> (5th ed.). Sage Publications. 3. Lind, D. A., Marchal, W. G., & Wathen, S. A. (2021). <i>Statistical techniques in business and economics</i> (18th ed.). McGraw-Hill Education. 4. Tamhane, A. C., & Dunlop, D. D. (2019). <i>Statistics and data analysis: From elementary to intermediate</i> (2nd ed.). Pearson Education.	

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| | <ol style="list-style-type: none">5. Anderson, T. W. (2003). <i>An introduction to multivariate statistical analysis</i> (3rd ed.). Wiley.6. Moore, D. S., McCabe, G. P., & Craig, B. A. (2016). <i>Introduction to the practice of statistics</i> (9th ed.). W.H. Freeman.7. Montgomery, D. C., & Runger, G. C. (2014). <i>Applied statistics and probability for engineers</i> (6th ed.). Wiley.8. Agresti, A. (2018). <i>Statistical thinking: Improving business performance</i> (2nd ed.). CRC Press.9. Ross, S. M. (2017). <i>Introductory statistics</i> (4th ed.). Academic Press.10. Ramanathan, R. (2002). <i>Introductory econometrics with applications</i> (5th ed.). Thomson South-Western. |
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FIRST SEMESTER

Semester 1	Economic Analysis for Decision Making	C	L	T	P
Course Code: MCOFA1E02T		4	3	1	0

Course Outcomes

At the end of the course students will be able to	
CO1	Students will understand the concept of micro and macro economics and role of economics in decision making process
CO2	Students will be able to analysis demand, production and supply for the managerial decisions
CO3	To understand different market structure and revenue analysis under different market conditions

Syllabus:

Unit 1	Economics for Decision making: Microeconomics and macroeconomics – meaning, subject matter and scope; importance and limitations of Microeconomics and Macroeconomics; the business decision; role of economics in managerial decisions; economic environment, interactions between economic and non-economic environment; economic systems: capitalism, socialism, mixed economy, usefulness of the study of economic systems; managerial economic analysis – steps in building business oriented economic models; economic concepts and principles in Managerial Decision Analysis; Decision making under uncertainty.	12 Hours
Unit 2	Market Demand Analysis: Demand – meaning, individual Vs market demand; determinants of demand, demand function, demand curve, the law of demand. Consumer demand – utility analysis, indifference curve technique, the budget constraint. Elasticity of demand – concept, factors influencing elasticity of demand, price elasticity of demand, income elasticity of demand – meaning, types and measurement. Demand estimation – estimating the demand function, major steps in demand estimation. Demand Forecasting –meaning, significance of demand forecasting, short term and long term forecasting, approach to demand forecasting, sources of data for demand forecasting, market survey, methods of forecasting demand, market experimentation.	12 Hours
Unit 3	Production Analysis: Concept of production function; time element and production functions; laws of production, the law of variable proportions; the law of returns to scale; estimation of production	12 Hours

	functions; measurement; output elasticity; production function through Iso- quant Curve and its properties; Isocost line.	
Unit 4	Supply Analysis: Meaning of Supply; determinants of supply; law of supply; causes of change in supply; elasticity of supply; measurement of elasticity of supply; factors determining elasticity of supply; estimation of supply functions.	12 Hours
Unit 5	Price Determination and Revenue Analysis: Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; price determination in these markets; Revenue concept; relationship between price and revenue under perfect competition; industry demand and firm demand; relationship between price and revenue under monopoly.	12 Hours
Text Books and Reference Books		
Text Books	1. D M Mithani (2014). Managerial Economics: Theory and Applications, Himalaya Publishing House, Mumbai. 2. Kuldeep Gupta Raj Kumar (2013). Business Economics, UDH Publishers & Distributors (P) Ltd.; 4th Edition. 3. K.K. Dewett (2013). Modern Economic Theory , S Chand & Sons, New Delhi 4. H. L. Ahuja (2013). Macro Economics- Theory & Policy, S. Chand & New Delhi 5. Mote, Paul, Gupta (2012). Managerial Economics , Tata McGraw Hill Publications, New Delhi 6. D.N. Dwivedi (2010). Managerial Economics, Vikas Publishers, New Delhi 7. H.C. Peterson & W.C. Lewis (2013). Managerial Economics, Prentice Hall India 8. Edward Shapiro (1012). Macro Economics Analysis , Galgotia Publications 9. Koutyiannis (1012). Modern Micro Economics, McMillan Publications	
Reference Books	1. Varian, H. R. (2014). Intermediate microeconomics: A modern approach (9th ed.). W.W. Norton & Company. 2. Samuelson, P. A., & Nordhaus, W. D. (2010). Economics (19th ed.). McGraw-Hill Education. 3. Mankiw, N. G. (2020). Principles of economics (9th ed.). Cengage Learning. 4. Tirole, J. (2017). Economics for the common good. Princeton University Press. 5. Dixit, A. K., & Nalebuff, B. J. (2008). The art of strategy: A game theorist's guide to success in business and life. W.W. Norton & Company. 6. Sen, A. (1999). Development as freedom. Oxford University Press. 7. Krugman, P., & Wells, R. (2022). Microeconomics (6th ed.). Worth Publishers. 8. Besanko, D., & Braeutigam, R. R. (2010). Microeconomics: An integrated approach (2nd ed.). Wiley	

FIRST SEMESTER

Semester 1	Excel For Business & Finance	C	L	T	P
Course Code: MCOFA1S01T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Demonstrate basic and intermediate Excel skills for business and finance.
C02	Apply advanced functions and formulas for financial calculations and data analysis.
C03	Create and interpret financial models, dashboards, and reports using Excel tools.
CO4	Analyze large datasets using Excel tools such as PivotTables, Data Tables, and Solver.
CO5	Utilize Excel for budgeting, forecasting, investment analysis, and decision-making in business contexts.

Unit 1	Introduction to Excel and Business Applications: Overview of the MS Excel interface and navigation, formatting worksheets and using templates, Basic formulas and cell referencing (relative, absolute, mixed). Functions: SUM, AVERAGE, COUNT, IF, AND, OR. Data validation and conditional formatting, creating tables and using named ranges, Business uses of Excel: Sales tracking, expense monitoring, invoicing	12 Hours
Unit 2	Financial Functions and Time Value of Money: Excel financial functions: PV, FV, NPV, IRR, PMT, RATE, Loan amortization schedule creation, Investment appraisal techniques in Excel, Depreciation methods using SLN, DB, DDB functions, Case studies on personal finance and business investments, EMI calculation, and retirement planning models	12 Hours
Unit 3	Data Management and Analysis Tools: Sorting and filtering large data sets, using advanced functions: VLOOKUP, HLOOKUP, XLOOKUP, INDEX, MATCH, Text functions: LEFT, RIGHT, MID, LEN, CONCATENATE, TEXTJOIN, Logical and nested IF statements. Introduction to PivotTables and Pivot Charts, Data cleaning using Flash Fill, Remove Duplicates, and Text-to-Columns	12 Hours
Unit 4	Financial Modelling and Budgeting: Principles of financial modelling, building profit & loss, balance sheet, and cash flow models, Scenario analysis using data tables (one-variable and two-variable), Goal Seek and Solver for decision-making, creating dynamic dashboards with charts and slicers, budgeting templates, and forecasting models	12 Hours

Unit 5	Advanced Tools and Reporting: Creating dynamic charts and graphs for reports, using Excel for ratio analysis and financial statement interpretation, Introduction to Macros and basic VBA (recording macros), importing/exporting data and integration with other Office tools, Excel-based MIS reports and KPI dashboards, Best practices in spreadsheet design and error checking	12 Hours
Text Books and Reference Books		
Text Books	1. Jackson, M. (2022). Excel 2021 for business and finance professionals. Apress. 2. Sinha, P. (2020). Excel data analysis for business and finance (2nd ed.). Wiley India. 3. Benninga, S. (2014). Financial modeling (4th ed.). MIT Press. 4. Day, A. (2012). Mastering financial mathematics in Microsoft Excel (3rd ed.). Pearson Education. 5. Neale, B., & McElroy, M. (2021). Excel for accountants and financial analysts. Cengage Learning. 6. Fairhurst, D. (2015). Using Excel for business analysis: A guide to financial modelling fundamentals (2nd ed.). Wiley. 7. Winston, W. L. (2014). Microsoft Excel 2013: Data analysis and business modeling (5th ed.). Microsoft Press. 8. Salkind, N. J. (2016). Excel statistics: A quick guide (3rd ed.). Sage Publications. 9. Ragsdale, C. T. (2017). Spreadsheet modeling and decision analysis (8th ed.). Cengage Learning. 10. Coker, D. J. (2021). Excel for finance professionals: Advanced tools for modeling and decision making. Routledge.	
Reference Books	1. Sengupta, C. (2014). Financial analysis and modeling using Excel and VBA (2nd ed.). Wiley India. 2. Albright, S. C., & Winston, W. L. (2019). Business analytics: Data analysis and decision making with Microsoft Excel (6th ed.). Cengage Learning. 3. Tjia, J. (2018). Building financial models with Microsoft Excel: A guide for business professionals (4th ed.). McGraw-Hill Education. 4. Ballew, D. (2022). Advanced Excel for financial modeling and business analysis. Packt Publishing. 5. Walkenbach, J. (2013). Excel 2013 Bible. Wiley. 6. Holden, C. W. (2019). Excel modeling in corporate finance (6th ed.). Pearson. 7. Mayes, T. R., & Shank, T. M. (2015). Financial analysis with Microsoft Excel (7th ed.). Cengage Learning. 8. Smart, S. B., Megginson, W. L., & Gitman, L. J. (2016). Corporate finance: Modeling and valuation with Excel. Cengage Learning. 9. Savitch, M. (2021). Microsoft Excel for finance: A complete guide to modeling, valuation, and analysis. Independently Published. 10. Verzani, J. (2014). Using R and Excel for data analysis: A guide for business and finance. Springer.	

FIRST SEMESTER

Semester 1	Excel For Business & Finance	C	L	T	P
Course Code: MCOFA1S01P		4	0	0	0

Course Outcomes

At the end of the course students will be able to:	
C01	Demonstrate basic and intermediate Excel skills for business and finance.
C02	Apply advanced functions and formulas for financial calculations and data analysis.
C03	Create and interpret financial models, dashboards, and reports using Excel tools.
CO4	Analyze large datasets using Excel tools such as PivotTables, Data Tables, and Solver.
CO5	Utilize Excel for budgeting, forecasting, investment analysis, and decision-making in business contexts.

Unit 1	Introduction to Excel and Business Applications: Overview of the MS Excel interface and navigation, formatting worksheets and using templates, Basic formulas and cell referencing (relative, absolute, mixed). Functions: SUM, AVERAGE, COUNT, IF, AND, OR. Data validation and conditional formatting, creating tables and using named ranges, Business uses of Excel: Sales tracking, expense monitoring, invoicing	12 Hours
Unit 2	Financial Functions and Time Value of Money: Excel financial functions: PV, FV, NPV, IRR, PMT, RATE, Loan amortization schedule creation, Investment appraisal techniques in Excel, Depreciation methods using SLN, DB, DDB functions, Case studies on personal finance and business investments, EMI calculation, and retirement planning models	12 Hours
Unit 3	Data Management and Analysis Tools: Sorting and filtering large data sets, using advanced functions: VLOOKUP, HLOOKUP, XLOOKUP, INDEX, MATCH, Text functions: LEFT, RIGHT, MID, LEN, CONCATENATE, TEXTJOIN, Logical and nested IF statements. Introduction to PivotTables and Pivot Charts, Data cleaning using Flash Fill, Remove Duplicates, and Text-to-Columns	12 Hours
Unit 4	Financial Modelling and Budgeting: Principles of financial modelling, building profit & loss, balance sheet, and cash flow models, Scenario analysis using data tables (one-variable and two-variable), Goal Seek and Solver for decision-making, creating dynamic dashboards with charts and slicers, budgeting templates, and forecasting models	12 Hours

Unit 5	Advanced Tools and Reporting: Creating dynamic charts and graphs for reports, using Excel for ratio analysis and financial statement interpretation, Introduction to Macros and basic VBA (recording macros), importing/exporting data and integration with other Office tools, Excel-based MIS reports and KPI dashboards, Best practices in spreadsheet design and error checking	12 Hours
Text Books and Reference Books		
Text Books	11. Jackson, M. (2022). Excel 2021 for business and finance professionals. Apress. 12. Sinha, P. (2020). Excel data analysis for business and finance (2nd ed.). Wiley India. 13. Benninga, S. (2014). Financial modeling (4th ed.). MIT Press. 14. Day, A. (2012). Mastering financial mathematics in Microsoft Excel (3rd ed.). Pearson Education. 15. Neale, B., & McElroy, M. (2021). Excel for accountants and financial analysts. Cengage Learning. 16. Fairhurst, D. (2015). Using Excel for business analysis: A guide to financial modelling fundamentals (2nd ed.). Wiley. 17. Winston, W. L. (2014). Microsoft Excel 2013: Data analysis and business modeling (5th ed.). Microsoft Press. 18. Salkind, N. J. (2016). Excel statistics: A quick guide (3rd ed.). Sage Publications. 19. Ragsdale, C. T. (2017). Spreadsheet modeling and decision analysis (8th ed.). Cengage Learning. 20. Coker, D. J. (2021). Excel for finance professionals: Advanced tools for modeling and decision making. Routledge.	
Reference Books	11. Sengupta, C. (2014). Financial analysis and modeling using Excel and VBA (2nd ed.). Wiley India. 12. Albright, S. C., & Winston, W. L. (2019). Business analytics: Data analysis and decision making with Microsoft Excel (6th ed.). Cengage Learning. 13. Tjia, J. (2018). Building financial models with Microsoft Excel: A guide for business professionals (4th ed.). McGraw-Hill Education. 14. Ballew, D. (2022). Advanced Excel for financial modeling and business analysis. Packt Publishing. 15. Walkenbach, J. (2013). Excel 2013 Bible. Wiley. 16. Holden, C. W. (2019). Excel modeling in corporate finance (6th ed.). Pearson. 17. Mayes, T. R., & Shank, T. M. (2015). Financial analysis with Microsoft Excel (7th ed.). Cengage Learning. 18. Smart, S. B., Megginson, W. L., & Gitman, L. J. (2016). Corporate finance: Modeling and valuation with Excel. Cengage Learning. 19. Savitch, M. (2021). Microsoft Excel for finance: A complete guide to modeling, valuation, and analysis. Independently Published. 20. Verzani, J. (2014). Using R and Excel for data analysis: A guide for business and finance. Springer.	

SECOND SEMESTER

Semester 2	Accounting for Managerial Decisions	C	L	T	P
Course Code: MCOFA2C04T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To provide knowledge about the accounting techniques which are helpful in the managerial decision making
C02	To understand concept of budgeting and budgetary control, managerial control techniques and responsibility accounting
C03	It also helps to study different methods of measuring and evaluating the managerial performance.

Syllabus:

Unit 1	Managerial Accounting: Introduction; nature and scope of Managerial Accounting; objectives of Managerial Accounting; Managerial Accounting Vs Financial Accounting; types of information for decision making; role of accounting information in decision making; role of Managerial Accounting in a dynamic business environment; skills required of Management Accountants; Management Accountants position in the organisation; Decision making process and managerial accountants role in that process; quantitative and qualitative analysis in decision making.	12 Hours
Unit 2	Budgets and Budgetary Control: Introduction; Budgets; Budgeting; Budgetary Control; budgeting Vs forecasting; functions of budgeting; planning and control process and budgeting; budgeting procedure; organisation for budgeting; budget period; elements of a successful budgeting plan; budget factor; budget centres; revision of budgets; fixed and flexible budgets; preparation of different types of budgets; budgeting in international perspective – zero base budgeting, life cycle budgets, kaizen budget; performance budgets; Activity Based Budgeting.	12 Hours
Unit 3	Responsibility Accounting: Responsibility Accounting- Introduction; meaning features and objectives of responsibility accounting; identifying responsibility centres; measurement of divisional performance – financial and non-financial; performance evaluation using balanced score card; segment reporting – features. Accounting of Carbon Credits: Greenhouse Gases (GHGs), Kyoto Protocol and its various market-based mechanisms – Mechanism	12 Hours

	relevant in Indian context under which CERs are granted – Registration process and certification of CERs by UNFCCC – Accounting principles relating to recognition, measurement and disclosures of Certified Emission Reductions (CERs) generated by the entity, accounting for carbon credits on its sale or carbon trade.	
Unit 4	Value Added Statement: Concept of Value Added, Gross Value Added, Net Value Added; methods of calculating the amount of value added; Economic Value Added – measuring business income; need and importance of EVA concept, concept of Market Value Added and shareholders' value added; calculation of EVA; Reporting under Value Added Accounting; utility of Value Added Statements; preparation of Value Added Statements.	12 Hours
Unit 5	Creative Accounting and Forensic Accounting: Window dressing – meaning, purposes of window dressing; window dressing practices and impact on the performance of the company. Creative Accounting – Meaning and motives for creative accounting; creative accounting techniques; creative accounting and its impact on corporate; real life cases of creative accounting in India and abroad; the measures to mitigate creative accounting.	12 Hours
Text Books and Reference Books		
Text Books	1. Bamber, Braun, Harrison (2009). Managerial Accounting, Pearson Education Inc. 2. Horngren, Sundem, Schatzberg, Murg Stahler (2014). 3. Introduction to Management Accounting, Pearson Education Inc. 4. Ronald W. Hilton, David E. Platt (2017). Managerial Accounting, McGraw Hill Education, India Edition, Newyork 5. M N Arora (2012). A Text Book of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi. 6. Jawahar Lal (2010). Advanced Management Accounting: Text, Problems and Cases, S Chand & Co. Ltd, New Delhi. 7. S N Maheshwari and SK Maheshwari (2006). A Text Book of Accounting for Management, Vikas Publishing House Pvt. Ltd., New Delhi. 8. Garrison, Noreen, Brewer (2010). Managerial Accounting, Mc Graw Hill Education (India) Pvt. Ltd., New Delhi 9. Hansen, Mowen (2011). Management Accounting, Cengage Learning India Pvt. 10. Ltd., New Delhi 11. Dinabandhu Mukhopadhyay (2009). 12. Financial Accounting:A Managerial Perspective, Asian Books Pvt. Ltd., Net Delhi.	
Reference Books	1. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). <i>Cost accounting: A managerial emphasis</i> (16th ed.). Pearson.	

	2. Drury, C. (2018). <i>Management and cost accounting</i> (10th ed.). Cengage Learning. 3. Hilton, R. W., & Platt, D. E. (2020). <i>Managerial accounting: Creating value in a dynamic business environment</i> (12th ed.). McGraw-Hill Education. 4. Kaplan, R. S., & Atkinson, A. A. (2015). <i>Advanced management accounting</i> (3rd ed.). Pearson Education. 5. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2013). <i>Accounting: Text and cases</i> (13th ed.). McGraw-Hill Education. 6. Zimmerman, J. L. (2017). <i>Accounting for decision making and control</i> (9th ed.). McGraw-Hill Education. 7. Bhattacharyya, A. K. (2021). <i>Essentials of management accounting</i> (5th ed.). PHI Learning. 8. Hansen, D. R., & Mowen, M. M. (2014). <i>Cornerstones of cost management</i> (3rd ed.). Cengage Learning. 9. Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2020). <i>Managerial accounting</i> (16th ed.). McGraw-Hill Education. 10. Lal, J., & Srivastava, S. (2016). <i>Cost accounting</i> (5th ed.). Himalaya Publishing House.
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SECOND SEMESTER

Semester 2	Goods and Services Tax and Customs Duty	C	L	T	P
Course Code: MCOFA2C05T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To enable students to understand the basic concepts of GST Law introduced in India
C02	To develop skills of computing GST and in filing all the returns involved under the GST.
C03	To familiarize students with the fundamentals and operations of GST and Customs Laws in India.

Syllabus:

Unit 1	Introduction: Module – 1: Introduction – Meaning, scope and significance of GST; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017; GST Administration in India – GST Council – structure, powers, functions and challenges; Operational aspects of GST– process of Registration for manufacturer, service provider and dealer, etc.; amendment and cancellation of Registration; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax.	12 Hours
Unit 2	Terms under GST: Definition of Goods, Place of Supply, Principal place of business, Agent, Principal, Associated Enterprises, Related Persons, aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input Tax credit, Job work, Works contract, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services.	12 Hours
Unit 3	Levy and Collection of GST: Incidence of Tax under GST- Procedure relating to levy – (CGST and SGST), Scope of supply, tax liability on mixed supply and composite supply, Tax invoice, time and place of supply of goods and services, Valuation and valuation rules, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Procedure relating to levy – (IGST – Inter-state supply, Intra State supply, zero Rate supply, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Illustrative problems.	12 Hours

Unit 4	Input Tax credit: Introduction - meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit – CGST, SGST and IGST; apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems.	12 Hours
Unit 5	Customs Duty (Customs Act, Customs Tariff Act): Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, Types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage, problems on computation of assessable value and customs duty.	12 Hours
Text Books and Reference Books		
Text Books	1. Mehrotra, H. C., & Goyal, S. P. (2023). Indirect taxes including GST and Customs (68th ed.). Sahitya Bhawan Publications. 2. Datey, V. S. (2023). Indirect taxes: Law and practice – GST, Customs and FTP (47th ed.). Taxmann Publications. 3. Ahuja, G., & Gupta, R. (2023). Practical approach to GST (14th ed.). Bharat Law House. 4. Singhania, V. K. (2023). Students' guide to income tax including GST and Customs (66th ed.). Taxmann Publications. 5. Agrawal, P. K. (2023). Indirect tax laws: GST and Customs (2nd ed.). Atlantic Publishers. 6. Bangar, V., & Bangar, Y. (2023). Comprehensive guide to indirect tax laws: GST, Customs & FTP (24th ed.). Aadhya Prakashan. 7. Sahi, K. K. (2022). Goods and Services Tax (GST): Concepts and applications. New Century Publications. 8. Pagare, D. (2022). Indirect taxes: GST and Customs duty (latest ed.). Sultan Chand & Sons. 9. ICAI. (2023). Study material on indirect taxation (GST and Customs). The Institute of Cost Accountants of India. 10. ICAI. (2023). GST and Customs: Intermediate level study material. The Institute of Chartered Accountants of India.	
Reference Books	1. Datey, V. S. (2023). <i>GST ready reckoner</i> (23rd ed.). Taxmann Publications. 2. Mohan, R. (2022). <i>Understanding GST: Concepts and applications</i>. Bharat Law House. 3. Reddy, T. S. & Hariprasad, Y. (2021). <i>GST and Customs Law manual with procedural aspects</i>. Margham Publications. 4. Taxmann. (2023). <i>Master guide to GST and Customs</i>. Taxmann Publications. 5. ICAI. (2023). <i>Background material on GST</i>. Indirect Taxes Committee, Institute of Chartered Accountants of India.	

	6. Batra, A. (2022). <i>Handbook on GST: Practical insights and compliance tools</i>. Bloomsbury India. 7. CBIC. (2023). <i>GST law and procedures: Compilation of acts, rules, and notifications</i>. Central Board of Indirect Taxes and Customs. Retrieved from https://cbic-gst.gov.in/ 8. Raghavan, R. (2022). <i>Customs law and foreign trade policy manual</i>. LexisNexis India. 9. EY India. (2021). <i>GST compliance manual</i>. Ernst & Young / Taxsutra. 10. FICCI. (2020). <i>White paper on impact of GST on industry</i>. Federation of Indian Chambers of Commerce and Industry.
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SECOND SEMESTER

Semester 2	Forensic Accounting & Audit	C	L	T	P
Course Code: MCOFA2C06T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Explain the concept, scope, and significance of forensic accounting and auditing.
C02	Identify and analyze different types of financial frauds and accounting manipulations.
C03	Apply techniques for forensic investigation and fraud detection.
C04	Understand the legal framework and regulatory environment relating to forensic auditing.
C05	Draft forensic audit reports and provide litigation and expert witness support.

Unit 1	Fundamentals of Forensic Accounting: Introduction to forensic accounting and auditing: Nature, scope, objectives, and evolution of forensic accounting, Types of forensic engagements – litigation support and investigative accounting, Role of forensic accountants in fraud detection and prevention, Difference between statutory audit, internal audit, and forensic audit, Skills, ethics, and responsibilities of forensic accountants	12 Hours
Unit 2	Types and Detection of Financial Frauds: Financial Frauds: Classification of frauds: corporate frauds, employee frauds, accounting frauds, cyber frauds, insurance frauds, and banking frauds, Red flags of fraud and early warning signs, Fraud triangle theory, Techniques for fraud detection: Benford's Law, Ratio Analysis, Trend Analysis, Case studies on accounting scandals (e.g., Enron, Satyam, Wirecard), Use of forensic tools and software in fraud detection	12 Hours
Unit 3	Forensic Audit Process and Investigation Techniques: Planning and execution of forensic audit, Investigation methods: interviews, document reviews, data mining, electronic evidence, Data analytics and forensic accounting software tools (ACL, IDEA, Excel, etc.), Gathering evidence and maintaining audit trail, Chain of custody and evidentiary standards. Role of technology in modern forensic audits	12 Hours

Unit 4	Legal and Regulatory Framework: Laws related to fraud and white-collar crime in India: IPC, CrPC, IT Act, Companies Act, PMLA, Role of regulatory bodies: SEBI, SFIO, ED, RBI, CVC, and CAG, Whistleblower protection mechanisms, Prevention of Money Laundering and KYC norms, Legal admissibility of forensic evidence, Cyber law compliance and digital forensics	12 Hours
Unit 5	Reporting, Litigation Support & Ethics : Drafting forensic audit reports: structure, format, and content, Use of visuals, charts, and documentation in reporting, Litigation support and expert witness role, Presentation of findings in courts and tribunals, Ethics and professional standards in forensic accounting. Future trends: AI in forensic accounting, blockchain audit, and risk-based audit	12 Hours
Text Books and Reference Books		
Text Books	1. Crumbley, D. L., Heitger, L. E., & Smith, G. S. (2014). Forensic and investigative accounting (8th ed.). CCH Incorporated. 2. Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., & Zimbelman, M. F. (2018). Fraud examination (6th ed.). Cengage Learning. 3. Bologna, G. J., & Lindquist, R. J. (1995). Fraud auditing and forensic accounting (2nd ed.). Wiley. 4. Singleton, T. W., Singleton, A. J., Bologna, G. J., & Lindquist, R. J. (2006). Fraud auditing and forensic accounting (4th ed.). Wiley. 5. Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). Forensic accounting (2nd ed.). McGraw-Hill Education. 6. Skousen, C. J., & Wright, C. J. (2008). Contemporary auditing (8th ed.). South-Western College Pub. 7. Ramaswamy, V. (2007). Corporate governance and forensic accounting: A practical guide to fraud and risk management. Wiley. 8. Arens, A. A., Elder, R. J., & Beasley, M. S. (2017). Auditing and assurance services: An integrated approach (16th ed.). Pearson. 9. Gramling, A. A., Rittenberg, L. E., & Johnstone, K. M. (2021). Auditing: A business risk approach (11th ed.). Cengage Learning. 10. Taylor, S., & Glezen, W. G. (1995). Auditing: Integrated concepts and procedures (8th ed.). Wiley.	
Reference Books	1. Wells, J. T. (2017). <i>Principles of fraud examination</i> (5th ed.). Wiley. 2. Pednekar, P. A. (2015). <i>Forensic accounting and fraud examination in India</i>. LexisNexis. 3. Howard, S., & Sheetz, M. (2006). <i>Forensic accounting and fraud investigation for non-experts</i>. Wiley. 4. Rezaee, Z. (2009). <i>Corporate governance and ethics</i>. Wiley. (Includes forensic applications.) 5. Crumbley, D. L. (2003). <i>Forensic accounting: Older than you think</i>. Journal of Forensic Accounting, 4(2), 181–202. 6. Golden, T. W., Skalak, S. L., & Clayton, M. M. (2011). <i>A guide to forensic accounting investigation</i> (2nd ed.). Wiley. 7. Kranacher, M. J., Riley, R. A., & Wells, J. T. (2019). <i>Forensic accounting and fraud examination</i> (3rd ed.). Wiley.	

	8. Gray, D., & Manson, S. (2011). <i>The audit process: Principles, practice and cases</i> (5th ed.). Cengage Learning. 9. Bhasin, M. L. (2016). <i>Forensic accounting in India: A new paradigm for corporate governance</i>. International Journal of Management Sciences and Business Research, 5(4), 1–15. 10. Institute of Chartered Accountants of India (ICAI). (2021). <i>Forensic accounting and investigation standards (FAIS)</i>. ICAI.
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SECOND SEMESTER

Semester 2	Financial Markets and Regulations	C	L	T	P
Course Code: MCOFA2C07T		4	3	1	0

Course Outcomes

Students will be able to:	
C01	Understand the structure and components of financial markets.
C02	Analyze the roles and operations of different financial institutions and intermediaries.
C03	Explain the functioning of capital and money markets and their instruments.
C04	Interpret regulatory frameworks under SEBI, RBI, and other authorities.
CO5	Assess the impact of monetary and financial policies on markets and institutions.

Unit 1	Introduction to Financial Markets: Meaning and structure of financial markets, Classification: Capital market, money market, derivatives market, foreign exchange market, Role of financial markets in economic development, Primary vs. secondary markets, Market participants: Retail, institutional, FII, and market makers, Overview of the Indian financial system	12 Hours
Unit 2	Capital Market and Instruments: Capital market components: Equity and debt markets, Instruments: Shares, debentures, bonds, preference shares, convertible securities, Stock exchanges: NSE, BSE, and international exchanges, Process of IPO, FPO, book building, and listing, SEBI's role in regulating capital markets, Investor protection measures and surveillance systems	12 Hours
Unit 3	Money Market and Financial Institutions: Structure and importance of the money market, Instruments: Treasury bills, commercial papers, certificates of deposit, call/notice money, Discount and Finance House of India (DFHI), Role of RBI in the money market, Overview of key financial institutions: NABARD, SIDBI, NHB, EXIM Bank, and LIC, Functions of development financial institutions	12 Hours
Unit 4	Derivatives and Foreign Exchange Market: Introduction to derivatives: Types – forwards, futures, options, swaps, Use of derivatives for hedging and speculation, Basics of currency and interest rate derivatives, Forex market operations and exchange rate systems, Role of FEMA and RBI in forex regulation, Recent trends in global financial markets	12 Hours

Unit 5	Regulatory Framework and Reforms: Role and functions of financial market regulators: SEBI, RBI, IRDAI, PFRDA, SEBI Act, Securities Contracts Regulation Act (SCRA), FEMA overview, Regulatory mechanism for mutual funds and credit rating agencies, Monetary policy and its impact on financial markets, Financial sector reforms in India – post-liberalization changes, Investor grievance mechanisms and ombudsman systems	12 Hours
Text Books and Reference Books		
Text Books	1. Bhole, L. M., & Mahakud, J. (2011). <i>Financial institutions and markets: Structure, growth and innovations</i> (5th ed.). McGraw-Hill Education. 2. Gurusamy, S. (2017). <i>Financial markets and institutions</i> (4th ed.). McGraw-Hill Education India. 3. Saunders, A., & Cornett, M. M. (2021). <i>Financial institutions management: A risk management approach</i> (10th ed.). McGraw-Hill Education. 4. Khan, M. Y. (2019). <i>Indian financial system</i> (10th ed.). McGraw-Hill Education. 5. Pathak, B. V. (2014). <i>The Indian financial system: Markets, institutions and services</i> (4th ed.). Pearson Education India. 6. Howells, P., & Bain, K. (2007). <i>Financial markets and institutions</i> (5th ed.). Pearson Education. 7. Mishkin, F. S., & Eakins, S. G. (2018). <i>Financial markets and institutions</i> (9th ed.). Pearson. 8. Rose, P. S., & Hudgins, S. C. (2013). <i>Financial institutions</i> (11th ed.). McGraw-Hill Education. 9. Fabozzi, F. J., Modigliani, F., Jones, F. J., & Ferri, M. G. (2014). <i>Foundations of financial markets and institutions</i> (4th ed.). Pearson. 10. Chandra, P. (2021). <i>Finance sense: An easy guide for non-finance executives</i> (7th ed.). McGraw-Hill Education	
Reference Books	1. Fabozzi, F. J. (2016). <i>Bond markets, analysis and strategies</i> (9th ed.). Pearson. 2. Mishkin, F. S. (2006). <i>The economics of money, banking, and financial markets</i> (8th ed.). Pearson Education. 3. Meir, K. (2009). <i>Financial institutions and markets</i> (2nd ed.). Oxford University Press. 4. Giddy, I. H. (2003). <i>The international money market</i>. Prentice Hall. 5. Hull, J. C. (2018). <i>Risk management and financial institutions</i> (5th ed.). Wiley. 6. Madura, J. (2020). <i>Financial markets and institutions</i> (13th ed.). Cengage Learning. 7. Muranaga, J. (Ed.). (1999). <i>Financial markets and central banking</i>. Bank of Japan. 8. Barth, J. R., Caprio, G., & Levine, R. (2012). <i>Guardians of finance: Making regulators work for us</i>. MIT Press.	

SECOND SEMESTER

Semester 2	Financial Modeling using EXCEL [Elective 1]	C	L	T	P
Course Code: MCOFA2E03T		3	2	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	This course will take through a proven, structured process to improve your ability to collect, analyze and forecast business and financial data in order to generate valuable insights from business data.
C02	It will also teach how to use various tools and formula in financial modeling.
C03	It will also teach how to report on business data and present information and analysis.

Syllabus:

Unit 1	Financial Modelling: Difference between a Spreadsheet and a Financial Model; Types and Purposes of Financial Models; Tool Selection; The Ideal Financial Modeller; Building a Model: Model Design; The Golden Rules for Model Design; Design Issues; The Workbook Anatomy of a Model; Project Planning Your Model; Model Layout Flow Charting; Steps to Building a Model; Information Requests; Version-Control Documentation.	12 Hours
Unit 2	Best Practice Principles of Modelling: Enter Data Only Once; Use Consistent Formulas; Format and Label Clearly; Methods and Tools of Assumptions Documentation; Linked Dynamic Text Assumptions Documentation. Financial Modelling Techniques: Problems with Excel; Error Avoidance Strategies; Linking to External Files; Building Error Checks.	12 Hours
Unit 3	Using Excel in Financial Modelling: Formulas and Functions in Excel; Excel Versions; Handy Excel Shortcuts; Basic Excel Functions; Logical Functions; Nesting; Combining Simple Functions to Create Complex Formulas. Functions for Financial Modelling: Aggregation Functions; LOOKUP Formulas; Nesting INDEX and MATCH; OFFSET Function; Regression Analysis; CHOOSE Function; Working with Dates; Financial Project Evaluation Functions; Loan Calculations.	12 Hours

Unit 4	Tools for Model Display: Basic Formatting; Custom Formatting; Conditional Formatting; Sparklines; Bulletproofing Your Model; Customising the Display Settings; Form Controls. Tools for Financial Modelling: Hiding Sections of a Model; Grouping; Array Formulas; Goal Seeking; Structured Reference Tables; PivotTables; Macros. Common Uses of Tools in Financial Modelling: Escalation Methods for Modelling; Nominal and Effective (Real) Rates; Calculating Cumulative Totals; Calculation a Payback Period; Weighted Average Cost of Capital (WACC); Building a Tiering Table; Modelling Depreciation Methods; Break-Even Analysis.	12 Hours
Unit 5	Model Review: Rebuilding an Inherited Model; Improving Model Performance; Auditing a Financial Model; Stress-Testing, Scenarios, and Sensitivity Analysis in Financial Modelling; Scenario Analysis Tools and Methods; Advanced Conditional Formatting; Comparing Scenario Methods. Presenting Model Output: Preparing an Oral Presentation for Model Results; Preparing a Graphic or Written Presentation for Model Results; Chart Types; Working with Charts; Handy Charting Hints; Dynamic Named Ranges; Charting with Two Different Axes and Chart Types; Bubble Charts; Creating a Dynamic Chart; Waterfall Charts.	12 Hours
Text Books and Reference Books		
Text Books	1. Benninga, S. (2014). <i>Financial modeling</i> (4th ed.). MIT Press. 2. Day, A. (2012). <i>Mastering financial mathematics in Microsoft Excel</i> (3rd ed.). Pearson Education. 3. Sengupta, C. (2010). <i>Financial analysis and modeling using Excel and VBA</i> (2nd ed.). Wiley. 4. Tjia, J. (2018). <i>Building financial models</i> (4th ed.). McGraw-Hill Education. 5. Fairhurst, D. (2015). <i>Using Excel for business analysis: A guide to financial modelling fundamentals</i> (2nd ed.). Wiley. 6. Smart, S. B., Megginson, W. L., & Gitman, L. J. (2020). <i>Corporate finance: Core principles and applications</i> (6th ed.). Cengage Learning. (Includes Excel-based exercises.) 7. Wampler, B. (2007). <i>Financial modeling in Excel for dummies</i>. Wiley. 8. Koller, T., Goedhart, M., & Wessels, D. (2020). <i>Valuation: Measuring and managing the value of companies</i> (7th ed.). Wiley. (Includes Excel modeling in valuation.) 9. Dawson, C. (2011). <i>Excel modeling in corporate finance</i> (5th ed.). Pearson Education. 10. Ragsdale, C. T. (2017). <i>Spreadsheet modeling and decision analysis: A practical introduction to business analytics</i> (8th ed.). Cengage Learning.	

Reference Books	1. Danielle Stein Fairhurst, "Using Excel for Business Analysis", 1st Edition, 2012, Wiley India. 2. Michael Alexander, Jared Decker, Bernard Wehbe, "Microsoft Business Intelligence Tools for Excel Analysts", 1st Edition, 2014, Wiley International 3. R N Prasad, Seema Acharya, "Fundamentals of Business Analytics", 1st Edition, 2012, Wiley India 4. Wayne Winston, "Microsoft Excel 2013 Data Analysis and Business Modeling", 2014, Microsoft Press 5. S. Christian Albright, Wayne L. Winston, "Business Analytics: Data Analysis & Decision Making", 5th Edition, 2014, Cengage Learning India. 6. Cornell, Paul, "Beginning Excel What-If Data Analysis Tools", 1st Edition, 2013, Wiley Apress 7. Michael Alexander, John Walkenbach, "Excel Dashboards & Reports", 2nd Ed, 2013, Wiley India 8. Conrad Carlberg, "Business Analysis with Microsoft Excel", 3rd Edition, 2011, Que Publishers 9. Francesco Iannello, "Excel: Strategic Use of The Calc Spreadsheet In Business Environment. Data Analysis and Business Modeling", 2nd Edition, 2013, Que Publishers
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SECOND SEMESTER

Semester 2	Financial Modeling using EXCEL [Elective 1]	C	L	T	P
Course Code: MCOFA2E03P		1	0	0	1

Course Outcomes

At the end of the course students will be able to:	
C01	This course will take through a proven, structured process to improve your ability to collect, analyze and forecast business and financial data in order to generate valuable insights from business data.
C02	It will also teach how to use various tools and formula in financial modeling.
C03	It will also teach how to report on business data and present information and analysis.

Syllabus:

Unit 1	Financial Modelling: Difference between a Spreadsheet and a Financial Model; Types and Purposes of Financial Models; Tool Selection; The Ideal Financial Modeller; Building a Model: Model Design; The Golden Rules for Model Design; Design Issues; The Workbook Anatomy of a Model; Project Planning Your Model; Model Layout Flow Charting; Steps to Building a Model; Information Requests; Version-Control Documentation.	12 Hours
Unit 2	Best Practice Principles of Modelling: Enter Data Only Once; Use Consistent Formulas; Format and Label Clearly; Methods and Tools of Assumptions Documentation; Linked Dynamic Text Assumptions Documentation. Financial Modelling Techniques: Problems with Excel; Error Avoidance Strategies; Linking to External Files; Building Error Checks.	12 Hours
Unit 3	Using Excel in Financial Modelling: Formulas and Functions in Excel; Excel Versions; Handy Excel Shortcuts; Basic Excel Functions; Logical Functions; Nesting; Combining Simple Functions to Create Complex Formulas. Functions for Financial Modelling: Aggregation Functions; LOOKUP Formulas; Nesting INDEX and MATCH; OFFSET Function; Regression Analysis; CHOOSE Function; Working with Dates; Financial Project Evaluation Functions; Loan Calculations.	12 Hours

Unit 4	Tools for Model Display: Basic Formatting; Custom Formatting; Conditional Formatting; Sparklines; Bulletproofing Your Model; Customising the Display Settings; Form Controls. Tools for Financial Modelling: Hiding Sections of a Model; Grouping; Array Formulas; Goal Seeking; Structured Reference Tables; PivotTables; Macros. Common Uses of Tools in Financial Modelling: Escalation Methods for Modelling; Nominal and Effective (Real) Rates; Calculating Cumulative Totals; Calculation a Payback Period; Weighted Average Cost of Capital (WACC); Building a Tiering Table; Modelling Depreciation Methods; Break-Even Analysis.	12 Hours
Unit 5	Model Review: Rebuilding an Inherited Model; Improving Model Performance; Auditing a Financial Model; Stress-Testing, Scenarios, and Sensitivity Analysis in Financial Modelling; Scenario Analysis Tools and Methods; Advanced Conditional Formatting; Comparing Scenario Methods. Presenting Model Output: Preparing an Oral Presentation for Model Results; Preparing a Graphic or Written Presentation for Model Results; Chart Types; Working with Charts; Handy Charting Hints; Dynamic Named Ranges; Charting with Two Different Axes and Chart Types; Bubble Charts; Creating a Dynamic Chart; Waterfall Charts.	12 Hours
Text Books and Reference Books		
Text Books	11. Benninga, S. (2014). <i>Financial modeling</i> (4th ed.). MIT Press. 12. Day, A. (2012). <i>Mastering financial mathematics in Microsoft Excel</i> (3rd ed.). Pearson Education. 13. Sengupta, C. (2010). <i>Financial analysis and modeling using Excel and VBA</i> (2nd ed.). Wiley. 14. Tjia, J. (2018). <i>Building financial models</i> (4th ed.). McGraw-Hill Education. 15. Fairhurst, D. (2015). <i>Using Excel for business analysis: A guide to financial modelling fundamentals</i> (2nd ed.). Wiley. 16. Smart, S. B., Megginson, W. L., & Gitman, L. J. (2020). <i>Corporate finance: Core principles and applications</i> (6th ed.). Cengage Learning. (Includes Excel-based exercises.) 17. Wampler, B. (2007). <i>Financial modeling in Excel for dummies</i>. Wiley. 18. Koller, T., Goedhart, M., & Wessels, D. (2020). <i>Valuation: Measuring and managing the value of companies</i> (7th ed.). Wiley. (Includes Excel modeling in valuation.) 19. Dawson, C. (2011). <i>Excel modeling in corporate finance</i> (5th ed.). Pearson Education. 20. Ragsdale, C. T. (2017). <i>Spreadsheet modeling and decision analysis: A practical introduction to business analytics</i> (8th ed.). Cengage Learning.	

Reference Books	10. Danielle Stein Fairhurst, “Using Excel for Business Analysis”, 1st Edition, 2012, Wiley India. 11. Michael Alexander, Jared Decker, Bernard Wehbe, “Microsoft Business Intelligence Tools for Excel Analysts”, 1st Edition, 2014, Wiley International 12. R N Prasad, Seema Acharya, “Fundamentals of Business Analytics”, 1st Edition, 2012, Wiley India 13. Wayne Winston, “Microsoft Excel 2013 Data Analysis and Business Modeling”, 2014, Microsoft Press 14. S. Christian Albright, Wayne L. Winston, “Business Analytics: Data Analysis & Decision Making”, 5th Edition, 2014, Cengage Learning India. 15. Cornell, Paul, “Beginning Excel What-If Data Analysis Tools”, 1st Edition, 2013, Wiley Apress 16. Michael Alexander, John Walkenbach, “Excel Dashboards & Reports”, 2nd Ed, 2013, Wiley India 17. Conrad Carlberg, “Business Analysis with Microsoft Excel”, 3rd Edition, 2011, Que Publishers 18. Francesco Iannello, “Excel: Strategic Use of The Calc Spreadsheet In Business Environment. Data Analysis and Business Modeling”, 2nd Edition, 2013, Que Publishers
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SECOND SEMESTER

Semester 2	Tally for Business Applications [Elective 2]	C	L	T	P
Course Code: MCOFA2E04T		3	2	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	This course will take you through a proven, structured process to improve the accounting methodology and completely automate the process of accounting.
C02	This course will help the learner to understand the methods of using Tally in various business applications including Taxation.
C03	This course will help the learner to understand the methods of generating various financial reports using Tally.

Syllabus:

Unit 1	Tally.ERP9:Tally.ERP 9 Start-Up, Tally.ERP 9 Screen Components; Company Info - Company Creation, Opening (Loading) of Tally.ERP 9, Modification of Company, Deletion of Company, Shut (Close) a Company, Company Selection. Set-Up of Accounts : Assets, Liabilities, Income & Expenses; The Group - Creating Group, Creating a Group with Advanced Usage; Creating Multiple Groups, Altering or Modifying Group; Permanently Deleting a Group; Displaying a Group, The Ledger, Creating a Single Ledger; Vouchers Types.	12 Hours
Unit 2	Inventory / Items & Goods / Stock: Creating a Single Stock Group; Creating a Multiple Stock Group, Creation of Stock Units, Alternation / Deletion of Stock Units, Stock Items Accounting Vouchers in Tally.ERP 9 - Types of Vouchers, Contra Voucher, Payment Vouchers, Receipt Vouchers, Journal Vouchers, Sales Vouchers, Credit Note Voucher – Sales Return, Purchase Vouchers, Debit Note Vouchers - Purchase Return, Memo Voucher.	12 Hours

Unit 3	GST (Goods and Service Tax) in Tally.ERP 9: Introduction to GST (IGST, CGST, SGST); Calculation of GST (IGST, CGST & SGST); GST on Tally.ERP 9; Generate GSTR-1 Returns / Reports under Tally.ERP9; Generate GSTR-2 Returns / Reports under Tally.ERP9; Generating Form GSTR-3B; Challan Reconciliation Report for GST Payments; Creating Income and Expenses Ledger in GST; Reverse Charge on Purchase from Unregistered Dealer (URD) Reverse Charge in GST in Tally; GST On Advance Payment Received From Customer in Tally GST in Tally; Recording An Advance Payment To Supplier Under GST; Transferring Tax Credits of VAT, Excise, and Service Tax to GST; Recording Sales of Composite Supply under GST, Nil-Rated Sales, Exempt Sales, Adjustment & Set-off the Liability of GST (Tax) Credit under GST	12 Hours
Unit 4	Advanced Inventory Vouchers in Tally. ERP 9 Standard Vouchers, Order Processing; Re-Order Levels; Tracking Number; Batch-wise Details; Bill of Materials (BoM); Price Levels and Price Lists; Zero Valued Entries; Inventory Ageing Analysis; Different Actual and Billed Quantities; Physical Stock Voucher; Rejection In, Rejection Out, Stock Journal, Maintain Bill-wise Details; Cost Center and Cost Category; Interest Calculation; Reversing Journal; Post-Dated Voucher; Memo (Memorandum) Voucher; Optional Voucher	12 Hours
Unit 5	Reporting : Modifying Reports; Balance Sheet; Profit & Loss Account; Stock Summary; Trial Balance; Day Book; Books of Accounts; Cash Book; Petty Cash Book; Bank Book; Journal Register; Ledger; Statement of Accounts; Inventory Books; Statutory Reports; List of Accounts; Exception Reports MIS and Other Reports : Receivable and Payable Statement Report; Ageing Report; Godown wise Stock Report; Movement Analysis; Transaction wise Profitability Analysis; Stock Summary; Bank Reconciliation; Stock Category wise Report; Sales Order Pending Register; Purchase Order Pending Register; Sales Bill Pending Register; Product Register	12 Hours
Text Books and Reference Books		

Text Books	1. Rajesh Chedda, "Learn Tally.ERP 9 with GST:", 2nd Edition, Anes Student Edition, 2017 2. Ashok K Nadhani, "TALLY ERP 9 TRAINING GUIDE", 4th Edition 2018, BPB Publications. 3. Shradda Singh, Navneet Mehra, "Tally ERP 9 (Power of Simplicity): Software for Business and Accounts" 4. Ramesh Bangia, "Learning Tally 9.0: With Introduction to Tally.ERP 9", Learning Labs, 2015 5. Professionals, "Official Guide to Financial Accounting using TALLY.ERP 9", 3rd Ed, 2017, BPB 6. Soumya Rajan, "Learn Tally.ERP 9 in 30 days", 3rd Edition, 2017, BK Publishers
Reference Books	1. Nadhani, A. (2021). <i>Tally ERP 9 in simple steps</i> (2nd ed.). BPB Publications. 2. Sharma, P. (2023). <i>Mastering TallyPrime for business automation</i>. BPB Publications. 3. Tally Solutions Pvt. Ltd. (2023). <i>TallyPrime Reference Manual</i>. Tally Solutions. 4. Tally Education Pvt. Ltd. (2022). <i>Accounting and Inventory Management using TallyPrime</i>. Tally Education. 5. Taxmann. (2022). <i>GST with TallyPrime</i>. Taxmann Publications. 6. Saxena, R. (2020). <i>Practical approach to Tally ERP 9 with GST</i>. Vikas Publishing House. 7. Pandey, S. (2021). <i>Advanced Tally ERP 9 for professionals</i>. Professional Books. 8. Arora, R. (2022). <i>TallyPrime for beginners and professionals</i>. Neha Publishers. 9. Kumar, M. (2022). <i>Tally ERP 9 practical guide with GST compliance</i>. Educreation Publishing.

SECOND SEMESTER

Semester 2	Tally for Business Applications [Elective 2]	C	L	T	P
Course Code: MCOFA2E04P		1	0	0	1

Course Outcomes

At the end of the course students will be able to:	
C01	This course will take you through a proven, structured process to improve the accounting methodology and completely automate the process of accounting.
C02	This course will help the learner to understand the methods of using Tally in various business applications including Taxation.
C03	This course will help the learner to understand the methods of generating various financial reports using Tally.

Syllabus:

Unit 1	Tally.ERP9:Tally.ERP 9 Start-Up, Tally.ERP 9 Screen Components; Company Info - Company Creation, Opening (Loading) of Tally.ERP 9, Modification of Company, Deletion of Company, Shut (Close) a Company, Company Selection. Set-Up of Accounts : Assets, Liabilities, Income & Expenses; The Group - Creating Group, Creating a Group with Advanced Usage; Creating Multiple Groups, Altering or Modifying Group; Permanently Deleting a Group; Displaying a Group, The Ledger, Creating a Single Ledger; Vouchers Types.	12 Hours
Unit 2	Inventory / Items & Goods / Stock: Creating a Single Stock Group; Creating a Multiple Stock Group, Creation of Stock Units, Alternation / Deletion of Stock Units, Stock Items Accounting Vouchers in Tally.ERP 9 - Types of Vouchers, Contra Voucher, Payment Vouchers, Receipt Vouchers, Journal Vouchers, Sales Vouchers, Credit Note Voucher – Sales Return, Purchase Vouchers, Debit Note Vouchers - Purchase Return, Memo Voucher.	12 Hours

Unit 3	GST (Goods and Service Tax) in Tally.ERP 9: Introduction to GST (IGST, CGST, SGST); Calculation of GST (IGST, CGST & SGST); GST on Tally.ERP 9; Generate GSTR-1 Returns / Reports under Tally.ERP9; Generate GSTR-2 Returns / Reports under Tally.ERP9; Generating Form GSTR-3B; Challan Reconciliation Report for GST Payments; Creating Income and Expenses Ledger in GST; Reverse Charge on Purchase from Unregistered Dealer (URD) Reverse Charge in GST in Tally; GST On Advance Payment Received From Customer in Tally GST in Tally; Recording An Advance Payment To Supplier Under GST; Transferring Tax Credits of VAT, Excise, and Service Tax to GST; Recording Sales of Composite Supply under GST, Nil-Rated Sales, Exempt Sales, Adjustment & Set-off the Liability of GST (Tax) Credit under GST	12 Hours
Unit 4	Advanced Inventory Vouchers in Tally. ERP 9 Standard Vouchers, Order Processing; Re-Order Levels; Tracking Number; Batch-wise Details; Bill of Materials (BoM); Price Levels and Price Lists; Zero Valued Entries; Inventory Ageing Analysis; Different Actual and Billed Quantities; Physical Stock Voucher; Rejection In, Rejection Out, Stock Journal, Maintain Bill-wise Details; Cost Center and Cost Category; Interest Calculation; Reversing Journal; Post-Dated Voucher; Memo (Memorandum) Voucher; Optional Voucher	12 Hours
Unit 5	Reporting : Modifying Reports; Balance Sheet; Profit & Loss Account; Stock Summary; Trial Balance; Day Book; Books of Accounts; Cash Book; Petty Cash Book; Bank Book; Journal Register; Ledger; Statement of Accounts; Inventory Books; Statutory Reports; List of Accounts; Exception Reports MIS and Other Reports : Receivable and Payable Statement Report; Ageing Report; Godown wise Stock Report; Movement Analysis; Transaction wise Profitability Analysis; Stock Summary; Bank Reconciliation; Stock Category wise Report; Sales Order Pending Register; Purchase Order Pending Register; Sales Bill Pending Register; Product Register	12 Hours
Text Books and Reference Books		

Text Books	7. Rajesh Chedda, “Learn Tally.ERP 9 with GST; 2nd Edition, Anes Student Edition, 2017 8. Ashok K Nadhani, “TALLY ERP 9 TRAINING GUIDE”, 4th Edition 2018, BPB Publications. 9. Shradda Singh, Navneet Mehra, “Tally ERP 9 (Power of Simplicity): Software for Business and Accounts” 10. Ramesh Bangia, “Learning Tally 9.0: With Introduction to Tally.ERP 9”, Learning Labs, 2015 11. Professionals, “Official Guide to Financial Accounting using TALLY.ERP 9”, 3rd Ed, 2017, BPB 12. Soumya Rajan, “Learn Tally.ERP 9 in 30 days”, 3rd Edition, 2017, BK Publishers
Reference Books	10. Nadhani, A. (2021). <i>Tally ERP 9 in simple steps</i> (2nd ed.). BPB Publications. 11. Sharma, P. (2023). <i>Mastering TallyPrime for business automation</i>. BPB Publications. 12. Tally Solutions Pvt. Ltd. (2023). <i>TallyPrime Reference Manual</i>. Tally Solutions. 13. Tally Education Pvt. Ltd. (2022). <i>Accounting and Inventory Management using TallyPrime</i>. Tally Education. 14. Taxmann. (2022). <i>GST with TallyPrime</i>. Taxmann Publications. 15. Saxena, R. (2020). <i>Practical approach to Tally ERP 9 with GST</i>. Vikas Publishing House. 16. Pandey, S. (2021). <i>Advanced Tally ERP 9 for professionals</i>. Professional Books. 17. Arora, R. (2022). <i>TallyPrime for beginners and professionals</i>. Neha Publishers. 18. Kumar, M. (2022). <i>Tally ERP 9 practical guide with GST compliance</i>. Educreation Publishing.

SECOND SEMESTER

Semester 2	Business Research Methods	C	L	T	P
Course Code: MCOFA2S02T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Objective of this course is to impart the student's with relevant knowledge of research approaches, methods, designs, analysis, interpretations & presentations related to Business management.
C02	This course provides thorough understanding of the research and its process and familiarize with major statistical tools and techniques for data analysis.
C03	It enables the student write good research report

Syllabus:

Unit 1	Research – Introduction: Introduction to Research & Research Methodology: Objectives & scope of research; Types of research- Basic Research, Applied Research, Exploratory Research, Descriptive Research, Casual Research; Criteria, Characteristics and Challenges for Ideal Research; Ethics in Research.	12 Hours
Unit 2	Research Process: Business Research Process: Defining the Research Problem; Formulating research objectives and research questions; Developing Research Proposal; Research Design; Sampling Design. Literature Review: Methods of Reviewing Literature; Theoretical and Conceptual Frameworks; Literature Map.	12 Hours
Unit 3	Data Collection for Research: Meaning of data- qualitative and quantitative data – primary and secondary data - sources of secondary data - different types of primary data collection. Census enumeration and sample survey, Types of Research tools: Questionnaires, Delphi Technique, Experience Survey, Observation Method, Interview methods, Focus Groups. Type of Measurement scales: Nominal/ Ordinal/ Interval/ Ratio scales.	12 Hours
Unit 4	Inferential Statistics: Estimation: Point Estimate and Interval Estimate. Hypothesis Testing: Types of Hypothesis; Formulation of Hypothesis; Procedure for testing Hypothesis, One-tailed & two-tailed tests, Type I and Type II errors, Testing hypothesis: Mean, Proportions, Difference in Means, and Difference in proportions. Chi- Square Test and ANOVA: Chi-square Test: Cross tabulations, Chi-Square test of Independence and applications. Analysis of Variance. (ANOVA): One-way ANOVA; Two- way ANOVA with Managerial applications.	12 Hours

Unit 5	Report writing: Thesis writing /Report writing - Planning and organizing Research Report, format of Research Report, significance of report writing, different steps in writing reports, layout of the Research Report, mechanics of writing research report, precautions for writing research reports, format of reference writing and bibliography writing.	12 Hours
Text Books and Reference Books		
Text Books	1. Cooper, D. R., & Schindler, P. S. (2019). <i>Business research methods</i> (13th ed.). McGraw-Hill Education. 2. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2019). <i>Business research methods</i> (10th ed.). Cengage Learning. 3. Saunders, M., Lewis, P., & Thornhill, A. (2019). <i>Research methods for business students</i> (8th ed.). Pearson Education. 4. Sekaran, U., & Bougie, R. (2022). <i>Research methods for business: A skill-building approach</i> (8th ed.). Wiley. 5. Bryman, A., & Bell, E. (2015). <i>Business research methods</i> (4th ed.). Oxford University Press. 6. Malhotra, N. K., & Dash, S. (2016). <i>Marketing research: An applied orientation</i> (7th ed.). Pearson Education India. 7. Bell, E., Bryman, A., & Harley, B. (2019). <i>Business research methods</i> (5th ed.). Oxford University Press. 8. Kumar, R. (2019). <i>Research methodology: A step-by-step guide for beginners</i> (5th ed.). SAGE Publications. 9. Collis, J., & Hussey, R. (2013). <i>Business research: A practical guide for undergraduate and postgraduate students</i> (4th ed.). Palgrave Macmillan. 10. Ghauri, P., & Grønhaug, K. (2010). <i>Research methods in business studies: A practical guide</i> (4th ed.). Pearson Education.	
Reference Books	1. Hair, J. F., Celsi, M., Money, A. H., Samouel, P., & Page, M. J. (2016). <i>Essentials of business research methods</i> (3rd ed.). Routledge. 2. Creswell, J. W., & Creswell, J. D. (2018). <i>Research design: Qualitative, quantitative, and mixed methods approaches</i> (5th ed.). SAGE Publications. 3. Flick, U. (2018). <i>An introduction to qualitative research</i> (6th ed.). SAGE Publications. 4. Yin, R. K. (2018). <i>Case study research and applications: Design and methods</i> (6th ed.). SAGE Publications. 5. Neuman, W. L. (2014). <i>Social research methods: Qualitative and quantitative approaches</i> (7th ed.). Pearson. 6. Robson, C., & McCartan, K. (2016). <i>Real world research</i> (4th ed.). Wiley. 7. Babbie, E. R. (2020). <i>The practice of social research</i> (15th ed.). Cengage Learning. 8. Blumberg, B., Cooper, D. R., & Schindler, P. S. (2014). <i>Business research methods</i> (4th ed.). McGraw-Hill Education.	

	9. Easterby-Smith, M., Thorpe, R., & Jackson, P. R. (2015). <i>Management and business research</i> (5th ed.). SAGE Publications. 10. Bryman, A. (2016). <i>Social research methods</i> (5th ed.). Oxford University Press
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THIRD SEMESTER

Semester 3	Equity Research and Security Market Operation	C	L	T	P
Course Code: MCOFA3C08T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To understand the concept of Equity Research and acquaint with the thorough knowledge of fundamental analysis.
C02	To familiarize with recent development in the area of primary and secondary market.
C03	To be able to analyze and apply technical methods in stock trading decision.

Syllabus:

Unit 1	Investment & Investment Strategies: Concept of Security and Portfolio; Investment Vs Speculation; investment objectives, investment alternatives and their comparison; Investment Strategies: Value and Growth, Investing Strategy: Concepts & Criterion, Value Vs Growth.	12 Hours
Unit 2	Equity Research: Elements and types of Equity Research; Prospects of Equity Research in India; Fundamental Analysis – Meaning & Approaches; Economic Analysis: Macro economic variables; Global economy; Economic Shocks : Demand and Supply side Shocks; Economic Forecasting and Stock Investment Decisions, Forecasting Techniques – Anticipatory Surveys, Barometric Approach, Diffusion Index, Economic Model Building, Opportunistic Model Building, Global Sector Analysis; Individual Country Cross Sector Analysis.	12 Hours
Unit 3	Sector & Company Analysis: Sector Analysis: Meaning, Nature; Industry Life Cycle Analysis; Analysis of Competitive Environment using Porter’s Model; Company Analysis: Meaning, Nature, Qualitative Characteristics of Company Analysis; Competitive Strategy Analysis for Companies; Ratios for Investors & Z-score Analysis.	12 Hours
Unit 4	Technical Analysis: Definition and Assumptions; Supply and Demand factors; Technical Tools: Prediction of Market Trend using Dow Theory, Charting Techniques – Line, Bar, Point & Figure and Japanese Candlestick charts; Trend Reversal Patterns – H&S, Double	12 Hours

	Top and Bottom Formations; Breadth of the Market (problems); Support-Resistance Level; Confidence Index; Simple and Exponential Moving Averages and stock trading decision (problems); Odd Lot Theory, Short Selling Theory; Fundamental VS Technical Analysis	
Unit 5	Indian Capital Market: Primary Market and Secondary Market; Regulatory Framework for Securities Market in India; SEBI Act; Stock Exchanges: BSE, NSE, OTCEI; E-IPOs. Stock Market Trading: Functionaries of Stock Exchange; Trading and Settlement Procedures; Recent Changes in Stock Market and its Operation; Stock Market Indices and its Computation: Price Weighted, Equal Weighted and Value Weighted Methods; Scrip Selection Criterion of SENSEX.	12 Hours
Text Books and Reference Books		
Text Books	1. Pandian, Punithavathy (2011). Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd., New Delhi. 2. Bhalla, V K. (2011). Investment Management, Twelfth ed., S. Chand & Company Ltd, New Delhi. 3. Avadhani, V A (2010). Securities Analysis and Portfolio Management, Himalaya Publishing House, Mumbai. 4. Markowitz, Harry M., Portfolio Selection: Efficient Diversification of Investments, John Wiley, New York. 5. Guptha, L C., Stock Exchange Trading in India, Society for Capital Market Research & Development, Delhi. 6. Hirschey, Mark and Nofsinger, John (2010). Investments' – Analysis and Behaviour, TMH Publication, New Delhi. 7. Murphy, John J., Technical Analysis of the Financial Markets, Prentice Hall Press, New Delhi.	
Reference Books	1. Fischer, Donald E and Jordan, Ronald J. (2007). Security Analysis and Portfolio Management, Prentice Hall of India Pvt. Ltd., New Delhi. 2. Gupta, Shashi K and Joshi, Rosy (2012). Security Analysis and Portfolio Management, Kalyani Publishers, Bangalore. 3. Valentine, James J (2010). Best Practices for Equity Research Analysts, McGraw Hill Publication, New York. 4. Ranganatham, M and Madhumathi R. (2012). Security Analysis and Portfolio Management, Dorling Kindersley Pvt Ltd, Licensees of Pearson Education, Noida. 5. Chandra, Prasanna (2014). Investment Analysis & Portfolio Management, Tata McGraw Hill Publications, New Delhi 6. Khatlawala, Rajiv D (2011). How to Profit from Technical Analysis, Vision Books, New Delhi. 7. Yadav, Jitendra (2012). Financial Markets and Technical Analysis, Vision Books, New Delhi 8. Dhanesh Kumar Khatri, Investment Management and Security Analysis: Text & Cases, Macmillan India Limited, Delhi.	

THIRD SEMESTER

Semester 3	Mergers, Acquisitions & Corporate Restructuring	C	L	T	P
Course Code: MCOFA3C09T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To provide an analytical framework for evaluating the strategic and financial impact of M&A's on corporations and their stakeholders.
C02	To have a basic understanding on different forms of corporate restructuring.
C03	To study various forms of takeover tactics and defenses.

Syllabus:

Unit 1	Mergers & Acquisition: Meaning & Definitions, Types & Reasons for Mergers & Acquisition; Five stage model of Merger; Fredrick Trautwein's Merger motives theory; Efficiency theory, Valuation Theory, Monopoly theory, Raider theory & Empire Building theory; Agency problem & Managerialism; Reasons for Failure of Mergers & Acquisition.	12 Hours
Unit 2	M & A Evaluation: Planning, Screening & Financial Evaluation- Mergers as a Capital Budgeting Decision(problems); APV Approach for M&A evaluation(problems), Determination of Swap ratio(problems), significance of P/E ratio & EPS analysis; Cost-Benefit analysis (problems), Synergy value drivers: Concepts, types & valuation(problems); Determination of share exchange Ratio under LG Model (problems).	12 Hours
Unit 3	Corporate Restructuring: Meaning & different methods of Restructuring: Joint Ventures, Strategic Alliance, Divestitures-Set offs, Spins offs & Equity Carve outs, Leveraged Buyouts, Management Buyouts, Master Limited Partnerships & ESOPs; LBO Valuation(problems).	12 Hours
Unit 4	Takeover Tactics & Defenses: Takeover-Meaning & types; Takeover Tactics: Casual Pass; Dawn Raid, Bear Hug, Proxy Fight	12 Hours

	& Saturday Night Special; Take Over Defenses: Preventative Defenses - Golden Parachutes, Corporate Charter Amendments & Poison Pills; Active Takeover Defenses.	
Unit 5	Regulatory Framework: Mergers & Acquisitions Provisions under Companies Act of 1956; Implications of Companies Act of 2013 on Mergers & restructuring; SEBI Takeover Code- 2011; Provisions of competition Act of 2002 on Mergers; Provisions of AS14 & IFRS-3. Due Diligence & Post Acquisition Integration: Conceptual Framework, Need & provisions of Due Diligence; Post Acquisition Integration Model; Human & Cultural Issues involved in Integration for M&A success.	12 Hours
Text Books and Reference Books		
Text Books	1. Srivastava Rajiv and Misra Anil (2013), Financial Management, Oxford University Press, Jai Singh Road New Delhi. 2. Chandra, Prasanna (2012). Financial Management: Theory and Practice, Tata McGraw Hill Publications, New Delhi. 3. Damodaran Aswath, Corporate Finance: Theory and Practice, John Wiley and Sons, New York. 4. Weston, J F, Chung, K F and J.A. Siu (2007). Takeovers, restructuring, and corporate governance Prentice Hall, Upper Saddle River, New Jersey. 5. Ray, Kamal Ghosh (2010). Mergers & Acquisitions: Strategy, Valuation and Integration, PHI Publication, New Delhi. 6. Shetty, Kavitha, Kale, Sharad and Aurora, Rajinder S (2011). Mergers and Acquisitions, Oxford University Press, India	
Reference Books	1. Gaughan, Patrick A (2011). Mergers, Acquisitions and Corporate Restructuring, John Wiley & Sons, New York. 2. Weston F J, Chung K S and Hoag S E (2006). Mergers, Restructuring and Corporate control, Prentice hall of India, New Delhi. 3. Sudarsanam, Sudhi (2004). Creating Value from Mergers and Acquisitions, Pearson education, Delhi. 4. Bhalla, V K. Financial Management and Policy, Anmol Publications Pvt. Ltd. New Delhi. 5. Shiv Ramu, Corporate Growth through Mergers and Acquisitions, Response Books, New Delhi. 6. Van Horne, James C. Financial Management and Policy, Prentice Hall of India, New Delhi	

THIRD SEMESTER

Semester 3	Corporate Culture and Ethics	C	L	T	P
Course Code: MCOFA3C10T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To know the importance of ethics and ethical practices in business
C02	To understand the corporate social responsibility issues and measures in India
C03	To study the issues related to corporate governance and the corporate governance initiatives in India

Syllabus:

Unit 1	Introduction to Corporate Culture and Ethics: Definition and elements of corporate culture, Types of corporate culture (clan, adhocracy, market, hierarchy), Impact of corporate culture on organizational effectiveness, Introduction to business ethics, Relationship between ethics and corporate culture	12 Hours
Unit 2	Theoretical Foundations of Ethics: Ethical theories: Utilitarianism, Deontology, Virtue ethics, Moral development theories: Kohlberg, Gilligan, Stakeholder theory and shareholder theory, Corporate governance and ethical responsibility	12 Hours
Unit 3	Organizational Ethics: Ethical decision-making in business, Organizational ethical climate and culture, Code of ethics and ethics training, Whistleblowing and ethical dilemmas	12 Hours
Unit 4	Corporate Social Responsibility (CSR) and Sustainability: CSR concepts, evolution, and scope, Triple Bottom Line (TBL) approach, Business sustainability and environmental ethics, Ethics in global business and cross-cultural issues	12 Hours

Unit 5	Leadership, Governance, and Ethical Practices: Role of leadership in shaping ethical culture, Ethical leadership and moral management, Corporate governance frameworks, Regulatory framework: SEBI, Companies Act, OECD Guidelines, Contemporary Issues and Case Studies: Ethics in digital age: AI, privacy, cybersecurity, Ethics in finance, marketing, and HRM, Corruption and corporate scandals (e.g., Enron, Satyam, Theranos), <i>Case study analysis and group presentations</i>	12 Hours
Text Books and Reference Books		
Text Books	1. Crane, A., & Matten, D. (2019). <i>Business ethics: Managing corporate citizenship and sustainability in the age of globalization</i> (5th ed.). Oxford University Press. 2. Ferrell, O. C., Fraedrich, J., & Ferrell, L. (2021). <i>Business ethics: Ethical decision making and cases</i> (13th ed.). Cengage Learning. 3. Treviño, L. K., & Nelson, K. A. (2021). <i>Managing business ethics: Straight talk about how to do it right</i> (8th ed.). Wiley. 4. Sims, R. R. (2003). <i>Ethics and corporate social responsibility: Why giants fall</i>. Greenwood Publishing. 5. Ghillyer, A. (2017). <i>Business ethics now</i> (5th ed.). McGraw-Hill Education. 6. Weiss, J. W. (2014). <i>Business ethics: A stakeholder and issues management approach</i> (6th ed.). Berrett-Koehler Publishers. 7. Velasquez, M. G. (2017). <i>Business ethics: Concepts and cases</i> (8th ed.). Pearson Education. 8. DesJardins, J. R. (2020). <i>An introduction to business ethics</i> (6th ed.). McGraw-Hill Education. 9. Hartman, L. P., DesJardins, J., & MacDonald, C. (2021). <i>Business ethics: Decision making for personal integrity and social responsibility</i> (5th ed.). McGraw-Hill Education. 10. Shaw, W. H. (2016). <i>Business ethics: A textbook with cases</i> (9th ed.). Cengage Learning.	
Reference Books	1. Solomon, R. C. (1993). <i>Ethics and excellence: Cooperation and integrity in business</i>. Oxford University Press. 2. Boatright, J. R., & Smith, J. D. (2016). <i>Ethics and the conduct of business</i> (8th ed.). Pearson. 3. Schein, E. H. (2010). <i>Organizational culture and leadership</i> (4th ed.). Jossey-Bass. 4. Aras, G., & Crowther, D. (2008). <i>Corporate social responsibility</i>. Ventus Publishing. 5. Paine, L. S. (2003). <i>Value shift: Why companies must merge social and financial imperatives to achieve superior performance</i>. McGraw-Hill. 6. Singer, P. (2011). <i>Practical ethics</i> (3rd ed.). Cambridge University Press. 7. Carroll, A. B., & Buchholtz, A. K. (2014). <i>Business and society: Ethics, sustainability, and stakeholder management</i> (9th ed.). Cengage Learning.	

	8. Kelley, T., & Littman, J. (2005). <i>The ten faces of innovation: IDEO's strategies for beating the devil's advocate & driving creativity throughout your organization</i>. Currency. 9. Joyner, B. E., & Payne, D. (2002). Evolution and implementation: A study of values, business ethics and corporate social responsibility. <i>Journal of Business Ethics</i>, 41(4), 297–311. 10. Freeman, R. E. (1984). <i>Strategic management: A stakeholder approach</i>. Pitman Publishing.
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THIRD SEMESTER

Semester 3	International Business Environment	C	L	T	P
Course Code: MCOFA3C11T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Comprehend the fundamentals of international business: Students will be able to define international business, explain its scope and importance, and differentiate it from domestic business, including the various reasons why firms engage in global operations.
C02	Analyze the forces of globalization: Students will be able to evaluate the key drivers of globalization and critically assess its implications, including the major benefits and criticisms from different perspectives.
C03	Apply environmental analysis tools: Students will be able to utilize frameworks like PESTLE and SWOT analysis to effectively scan and analyze the international business environment, identifying opportunities and threats in a global context.
C04	Evaluate international trade theories and policies: Students will be able to explain the core principles of both classical and modern trade theories and critically analyze the instruments of trade policy, such as tariffs and quotas, in the context of the free trade vs. protectionism debate.
C05	Appraise the role of global economic institutions: Students will be able to describe the functions of key international organizations like the WTO, IMF, and World Bank and explain their influence on global trade, finance, and development.

Syllabus:

Unit 1	Foundations of International Business and Environment: Introduction to International Business: Definition, nature, scope, and importance of international business. Reasons for firms to engage in international business (e.g., market seeking, resource seeking, efficiency seeking). Modes of entry into international business (e.g., exporting, licensing, franchising, joint ventures, FDI). Distinction between domestic and international business. Globalization and its Drivers: Meaning and implications of globalization. Key drivers of globalization (e.g., technological advancements, liberalization of trade, deregulation of financial markets). Debate on globalization: benefits and criticisms.	12 Hours
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	Framework for Environmental Analysis: Understanding the international business environment as a system. Tools for environmental scanning and analysis: PESTLE (Political, Economic, Socio-cultural, Technological, Legal, Environmental) framework, SWOT analysis.	
Unit 2	The Global Economic Environment: International Trade Theories and Policies: Classical trade theories (Mercantilism, Absolute Cost Advantage, Comparative Cost Advantage). Modern trade theories (Heckscher-Ohlin Theory, Product Life Cycle Theory, New Trade Theory). Instruments of trade policy: tariffs, quotas, subsidies, voluntary export restraints. Debate between free trade and protectionism. World Trade Organization (WTO), International Monetary Fund (IMF), World Bank, United Nations Conference on Trade and Development (UNCTAD).	12 Hours
Unit 3	Socio-Cultural, Legal, and Technological Environment: Socio-Cultural Environment: Impact of culture on business practices. Dimensions of culture (e.g., Hofstede's cultural dimensions theory). Cross-cultural literacy and its importance for managers. Social responsibility of business in a global context. Political and Legal Environment: Political systems and their influence on business (e.g., democracy, totalitarianism). Types of legal systems (e.g., common law, civil law, theocratic law). Specific legal issues in international business: contract law, intellectual property rights, antitrust laws, product liability, bribery and corruption laws (e.g., FCPA). Technological Environment: Role of technology transfer and its implications for developing countries. Impact of e-commerce, digital transformation, and emerging technologies (AI, IoT) on international business. Ethical and social issues related to technology in a global setting.	12 Hours
Unit 4	Multinational Corporations and Foreign Investment: Conceptual framework and characteristics of MNCs. Arguments for and against MNCs from the perspective of both home and host countries. MNC strategies for global operations. Code of conduct and corporate social responsibility for MNCs. Foreign Investment: Types of international capital flows: Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI). Theories of FDI (e.g., Internalization Theory, Eclectic Paradigm). Factors influencing FDI flows. Role of FDI in economic development. Mergers and acquisitions in a global context.	12 Hours
Unit 5	International Monetary System and Foreign Exchange: Evolution of the international monetary system (e.g., Gold Standard, Bretton Woods System, floating exchange rates). Working of the foreign exchange market: participants, functions, and key concepts.	12 Hours

	Determinants of foreign exchange rates. Types of foreign exchange risk (transaction, translation, and economic exposure) and risk management techniques. International Trade and Payment Systems: Methods of payment in international trade (e.g., letter of credit, documentary collection). Export-Import procedures and documentation. Export promotion schemes and policies. Contemporary Issues and Challenges: Impact of global crises (e.g., financial crises, pandemics) on international trade and business. Emerging trends: deglobalization, protectionism, trade wars. Sustainable development and ethical challenges in the international business environment.	
Text Books and Reference Books		
Text Books	1. Hill, C. W. L., & Hult, G. T. M. (2020). <i>International business: Competing in the global marketplace</i> (13th ed.). McGraw-Hill Education. 2. Daniels, J. D., Radebaugh, L. H., Sullivan, D., & Salwan, P. (2018). <i>International business: Environments and operations</i> (16th ed.). Pearson Education. 3. Czinkota, M. R., Ronkainen, I. A., & Gupta, S. (2021). <i>International business</i> (9th ed.). Cambridge University Press. 4. Wild, J. J., Wild, K. L., & Han, J. C. (2020). <i>International business: The challenges of globalization</i> (9th ed.). Pearson Education. 5. Verbeke, A. (2013). <i>International business strategy: Rethinking the foundations of global corporate success</i> (2nd ed.). Cambridge University Press. 6. Gerber, J. (2018). <i>International economics</i> (7th ed.). Pearson. 7. Griffin, R. W., & Pustay, M. W. (2020). <i>International business: A managerial perspective</i> (9th ed.). Pearson Education.. 8. Keegan, W. J., & Green, M. C. (2017). <i>Global marketing management</i> (10th ed.). Pearson Education. 9. Hill, C. W. L. (2019). <i>Global business today</i> (11th ed.). McGraw-Hill Education.. 10. Peng, M. W. (2019). <i>Global strategy</i> (4th ed.). Cengage Learning..	
Reference Books	1. Hofstede, G. (1980). <i>Culture's consequences: International differences in work-related values</i>. SAGE Publications. 2. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). <i>International economics: Theory and policy</i> (11th ed.). Pearson Education. 3. Dunning, J. H. (1988). <i>Explaining international production</i>. Unwin Hyman. 4. Friedman, T. L. (2000). <i>The Lexus and the olive tree: Understanding globalization</i>. Farrar, Straus and Giroux. 5. Rodrik, D. (2011). <i>The globalization paradox: Democracy and the future of the world economy</i>. W. W. Norton & Company.	

THIRD SEMESTER

Semester 3	Investment Banking & Financial Services [Elective 1]	C	L	T	P
Course Code: MCOFA3E05T		4	2	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To understand the concept of Investment Banking and financial services
C02	To study different financial services rendered by different financial intermediaries.
C03	To understand credit rating agencies and depository services in India.

Syllabus:

Unit 1	Introduction: Investment Banking and Financial Services – Meaning and features; Evolution of Investment Banking; Fund-based and Fee-based services of Investment Banks; Business portfolio of Investment Banks; Characteristics and Structure of Indian Investment Banking Industry; Service portfolio of Indian Investment Banks; Development and Regulation of Investment Banking in India; Potential for Investment Banking and Financial Services in India; Finance Sector Reforms and their impact in India. Merchant Banking: Meaning; Origin; Merchant Banks and Commercial Banks; Investment Banking Vs Merchant Banking	12 Hours
Unit 2	Issue management and Private Equity: Meaning and Overview of Issue Management; Functions of Merchant Bankers in Issue Management; Conceptual perspectives in Issue Management-Type of Issue and method of delivery, Type of Instrument, Pricing of IPO's, Pricing of Rights issue/FPO, Capital Structure, Issue Structure, Offer document and disclosures; Determination of Cut-off Price, Finalizing the basis of Allotment. Private Equity and Investment banking; Investment banking perspectives in Private Equity-Business Plan and Financial Model, Transaction	12 Hours

	Structuring, Valuation in Private Equity Transactions, Deal Structuring, Term Sheet, Corporate Disclosure.	
Unit 3	Underwriting: Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Regulatory framework; Devolvement; Underwriting in fixed price offers; Underwriting in book-built offers, Underwriting documentation, Underwriting compensation; Green shoe option, Underwriter's risks in firm Underwriting.	12 Hours
Unit 4	Leasing and Forfaiting: Leasing - Meaning; Steps in Leasing; Features and Types of Lease; Advantages and Disadvantages of Leasing; Lease vs Buy decision; Evaluating Financial lease; Evaluating Operating lease; Computation of maximum and minimum lease rent; Wrong reasons and Valid reasons for leasing; Legal Aspects of Leasing. Forfaiting – Meaning, Origin, Characteristics of a Forfaiting transaction, Benefits of Forfaiting, Working of Forfaiting, Factoring vs. Forfaiting, Growth of Forfaiting in India.	12 Hours
Unit 5	Credit Rating, Depository & Other Financial Institutions and Services: Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India. Depository Services - Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institutions in India; SEBI Regulations. Functions and role of IDBI, ICICI, SFC's, EXIM Bank, NABARD, LIC, SIDBI, Non-Banking Financial Companies (NBFC's), New Generation Banks.	12 Hours
Text Books and Reference Books		
Text Books	1. Khan, M Y(2013). Financial services, 7th Edition, Tata McGraw Hill ,New Delhi 2. Srivastava, Rajiv and Misra, Anil (2013). Financial Management, Oxford University Press, Jai Singh Road, New Delhi. 3. Pandey, I M (2010). Financial Management, Vikas Publishing House Pvt., Ltd, New Delhi. 4. Khan, M Y and Jain, P K (2011). Financial Management, Tata McGraw Hill, New Delhi.	

	5. Kishore, Ravi M (2013). Financial Management, Taxmann publication, New Delhi
Reference Books	1. Houthakker Hendrik S & Williamson Peter J., The Economics of Financial Markets, Oxford University Press. 2. Bhole, L M. (2009). Financial Institutions and Markets, Tata McGraw Hill Publication, New Delhi. 3. Da Silva Amandio F C, Investment Banking (2002). Challenges and Prospects, Vision Books Pvt., Ltd, New Delhi 4. Machiraju, H R (2010), Indian Financial System, Vikas Publishing House Pvt. Ltd., New Delhi. 5. Hanson James A. & Kutharia Sanjay (2011). India a Financial Sector for the Twenty-first Century (Edited), Oxford University Press. 6. Kulkarni, P V & Prasad Sathya, B G. (2015). Financial Management, Himalaya Publishing House, Delhi

THIRD SEMESTER

Semester 3	Insurance and Risk Management [Elective 2]	C	L	T	P
Course Code: MCOFA3E06T		3	2	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To provide an understanding of basic concepts of risk and insurance
C02	To learn the Insurance and Risk management strategies.
C03	To understand the importance of corporate risks and individual risks and mitigation strategies.

Syllabus:

Unit 1	Introduction to Risk Management: Meaning and Nature of Risk-Perils- Hazards; Basic categories of risk-pure and speculative, dynamic and static, subjective and objective, fundamental and particular risk, diversifiable and non-diversifiable risk; Methods of managing risk; Burden of risk on Society.	12 Hours
Unit 2	Risk Management Process: Meaning and objectives of risk management; Steps in risk management process; Risk management methods; Benefit of risk Management; Personal risk management-Factors affecting individuals demand for insurance-process of risk management by individuals; Corporate risk management; Firm value maximization and cost of risk; Individual risk management and cost of risk.	12 Hours
Unit 3	Insurance and Risk: Meaning of Insurance; Requirements of an insurable risk; Principles of insurance- utmost good faith-Insurable Interest-Indemnity-Subrogation-Proximate Cause- Contribution-Warranties; Types of Insurance; Insurance and Gambling; Insurance and Hedging; Insurance and Speculation; Benefit and cost of insurance to the society; Insurance in Handling risk.	12 Hours
Unit 4	Insurance Company Operations: Rate making; underwriting-basic principles; steps in underwriting; production; claim settlement- types of claim adjustors, steps in claim settlement; reinsurance-reasons, types of reinsurance investments; Financial	12 Hours

	operations of insurers-casualty and property insurance company and life insurance company; Life premium - Illustrations, Gross premium – Illustrations, Net level premium – Illustrations; Key insurance intermediaries- Agent and Broker-duties of a broker, procedure of becoming agent. Financial Statement analysis of Insurance Companies.	
Unit 5	Government Regulation of Insurance: Reasons for Insurance Regulations; IRDA Act 1999- constitution of the authority – Duties - powers and functions, IRDA - (Protection of Policyholders' Interests) Regulations, 2017, Insurance Ombudsman- Duties and Functions.	12 Hours
Text Books and Reference Books		
Text Books	1. Rejda, G. E., & McNamara, M. J. (2020). Principles of risk management and insurance (14th ed.). Pearson. 2. Dorfman, M. S., & Cather, D. A. (2012). Introduction to risk management and insurance (10th ed.). Pearson. 3. Trieschmann, J. D., Hoyt, R. E., & Sommer, D. W. (2004). Risk management and insurance (12th ed.). South-Western College Pub. 4. Williams, C. A., Smith, M. L., & Young, P. C. (1998). Risk management and insurance (8th ed.). McGraw-Hill. 5. Vaughan, E. J., & Vaughan, T. M. (2007). Fundamentals of risk and insurance (10th ed.). Wiley. 6. Gupta, P. K. (2019). Insurance and risk management (3rd ed.). Himalaya Publishing House.	
Reference Books	1. Culp, C. L., Revised Edition, The ART of Risk Management: Alternative Risk Transfer, Capital Structure, and the Convergence of Insurance and Capital Markets. John Wiley & Sons. 2. Harrington, S., & Niehaus, G., Revised Edition, Risk management and insurance. McGraw-Hill. 3. Loomba, J. (2013). Risk Management and Insurance Planning. PHI Learning Pvt. Ltd. 4. Mishra M.N., M.S. (2007). Insurance Principles and Practice, S Chand & Co., Pvt. Ltd., New Delhi 5. PROSCHOOL, I. (2012). Risk Management and Insurance Planning. Tata McGraw Hill nce Principles and Practice. S.Chand (G/L) & Company Ltd;. 6. P.K, Gupta. (2011). Insurance And Risk Management. Himalaya Publishing House . 7. Education Private Limited . 8. Rejda, G. E. (2013). Principles of Risk Management and Insurance. Pearson Education India. 9. Teale, J. (2016). Insurance and Risk Management. CCH Australia. 10. Tripathy, N. P., & Pal , P. (n.d.). INSURANCE: THEORY AND PRACTICE. PHI	

THIRD SEMESTER

Semester 3	Data Analysis Using SPSS	C	L	T	P
Course Code: MCOFA3S03T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Students will get to know the use of Statistical Package for the Social Sciences (SPSS), user-friendly software in social science research.
C02	Students will understand the application of SPSS in solving research problems

Syllabus:

Unit 1	Introduction to SPSS: Introduction to SPSS; Understanding SPSS spread sheet- Data View & Variable View; entering of data into SPSS. Data Manipulation & Descriptive Statistics: Descriptive Statistics: Organize & Display One Qualitative Variable; Organize & Display One Quantitative Variable; Perform Exploratory Analysis; Data Manipulation: Sorting of data; Select function; Split function; Compute Function; Recode of data.	12 Hours
Unit 2	Cross Tabulation and Chi-square Test: Cross Tabulations: Creating two way and mxn tables; interpreting row and column percentages - Chi-Square Test & interpretations	12 Hours
Unit 3	Bivariate Analysis: Interpretation of Correlation Coefficient - Karl Pearson's Correlation Coefficient; Partial Correlation; Spearman correlation; Regression Analysis & interpretations.	12 Hours
Unit 4	Inferential Statistics: Comparing Means: One and Two sample tests - One sample t-test; Independent sample t-tests; Dependent (Paired) sample t-test; Factor Analysis.	12 Hours
Unit 5	Reliability Test: Introduction to Likert Scale - Criteria of good measurement: Reliability, Validity. Reliability Test & interpretation of Cronbach's alpha.	12 Hours
Text Books and Reference Books		
Text Books	1. Pallant, J. (2020). <i>SPSS survival manual: A step-by-step guide to data analysis using IBM SPSS</i> (7th ed.). McGraw-Hill Education. 2. Field, A. (2017). <i>Discovering statistics using IBM SPSS statistics</i> (5th ed.). SAGE Publications.	

	3. George, D., & Mallery, P. (2019). <i>IBM SPSS statistics 26 step by step: A simple guide and reference</i> (16th ed.). Routledge. 4. Bryman, A., & Cramer, D. (2011). <i>Quantitative data analysis with IBM SPSS 17, 18 & 19: A guide for social scientists</i> (1st ed.). Routledge. 5. Kinnear, P. R., & Gray, C. D. (2012). <i>IBM SPSS statistics 19 made simple</i>. Psychology Press. 6. Coolican, H. (2018). <i>Research methods and statistics in psychology</i> (7th ed.). Routledge. (Includes SPSS applications.) 7. Coakes, S. J., & Ong, C. (2011). <i>SPSS version 18.0 for windows: Analysis without anguish</i>. John Wiley & Sons. 8. Muijs, D. (2022). <i>Doing quantitative research in education with SPSS</i> (3rd ed.). SAGE Publications. 9. Brace, N., Kemp, R., & Snelgar, R. (2016). <i>SPSS for psychologists</i> (6th ed.). Routledge. 10. Morgan, G. A., Leech, N. L., Gloeckner, G. W., & Barrett, K. C. (2013). <i>IBM SPSS for introductory statistics: Use and interpretation</i> (5th ed.). Routledge.
Reference Books	1. Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2018). <i>Multivariate data analysis</i> (8th ed.). Cengage Learning. (Includes SPSS applications.) 2. Tabachnick, B. G., & Fidell, L. S. (2019). <i>Using multivariate statistics</i> (7th ed.). Pearson. 3. Byrne, B. M. (2016). <i>Structural equation modeling with AMOS: Basic concepts, applications, and programming</i> (3rd ed.). Routledge. (Often used with SPSS.) 4. Green, S. B., & Salkind, N. J. (2016). <i>Using SPSS for Windows and Macintosh: Analyzing and understanding data</i> (8th ed.). Pearson. 5. DeCoster, J. (2004). <i>Data analysis in SPSS</i>. https://www.stat-help.com/notes.html (Open-access reference guide.) 6. Keith, T. Z. (2019). <i>Multiple regression and beyond: An introduction to multiple regression and structural equation modeling</i> (3rd ed.). Routledge. 7. Leech, N. L., Barrett, K. C., & Morgan, G. A. (2011). <i>IBM SPSS for intermediate statistics: Use and interpretation</i> (4th ed.). Routledge. 8. Babbie, E. R. (2020). <i>The practice of social research</i> (15th ed.). Cengage Learning. (Includes SPSS applications.) 9. Rugg, G., & Petre, M. (2007). <i>A gentle guide to research methods</i>. Open University Press. (Includes SPSS references.) 10. Vaske, J. J. (2019). <i>Survey research and analysis: Applications in parks, recreation, and human dimensions</i> (2nd ed.). Venture Publishing.

THIRD SEMESTER

Semester 3	Data Analysis Using SPSS	C	L	T	P
Course Code: MCOFA3S03P		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Students will get to know the use of Statistical Package for the Social Sciences (SPSS), user-friendly software in social science research.
C02	Students will understand the application of SPSS in solving research problems

Syllabus:

Unit 1	Introduction to SPSS: Introduction to SPSS; Understanding SPSS spread sheet- Data View & Variable View; entering of data into SPSS. Data Manipulation & Descriptive Statistics: Descriptive Statistics: Organize & Display One Qualitative Variable; Organize & Display One Quantitative Variable; Perform Exploratory Analysis; Data Manipulation: Sorting of data; Select function; Split function; Compute Function; Recode of data.	12 Hours
Unit 2	Cross Tabulation and Chi-square Test: Cross Tabulations: Creating two way and mxn tables; interpreting row and column percentages - Chi-Square Test & interpretations	12 Hours
Unit 3	Bivariate Analysis: Interpretation of Correlation Coefficient - Karl Pearson's Correlation Coefficient; Partial Correlation; Spearman correlation; Regression Analysis & interpretations.	12 Hours
Unit 4	Inferential Statistics: Comparing Means: One and Two sample tests - One sample t-test; Independent sample t-tests; Dependent (Paired) sample t-test; Factor Analysis.	12 Hours
Unit 5	Reliability Test: Introduction to Likert Scale - Criteria of good measurement: Reliability, Validity. Reliability Test & interpretation of Cronbach's alpha.	12 Hours
Text Books and Reference Books		
Text Books	3. Pallant, J. (2020). <i>SPSS survival manual: A step-by-step guide to data analysis using IBM SPSS</i> (7th ed.). McGraw-Hill Education. 4. Field, A. (2017). <i>Discovering statistics using IBM SPSS statistics</i> (5th ed.). SAGE Publications.	

	11. George, D., & Mallery, P. (2019). <i>IBM SPSS statistics 26 step by step: A simple guide and reference</i> (16th ed.). Routledge. 12. Bryman, A., & Cramer, D. (2011). <i>Quantitative data analysis with IBM SPSS 17, 18 & 19: A guide for social scientists</i> (1st ed.). Routledge. 13. Kinnear, P. R., & Gray, C. D. (2012). <i>IBM SPSS statistics 19 made simple</i>. Psychology Press. 14. Coolican, H. (2018). <i>Research methods and statistics in psychology</i> (7th ed.). Routledge. (Includes SPSS applications.) 15. Coakes, S. J., & Ong, C. (2011). <i>SPSS version 18.0 for windows: Analysis without anguish</i>. John Wiley & Sons. 16. Muijs, D. (2022). <i>Doing quantitative research in education with SPSS</i> (3rd ed.). SAGE Publications. 17. Brace, N., Kemp, R., & Snelgar, R. (2016). <i>SPSS for psychologists</i> (6th ed.). Routledge. 18. Morgan, G. A., Leech, N. L., Gloeckner, G. W., & Barrett, K. C. (2013). <i>IBM SPSS for introductory statistics: Use and interpretation</i> (5th ed.). Routledge.
Reference Books	11. Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2018). <i>Multivariate data analysis</i> (8th ed.). Cengage Learning. (Includes SPSS applications.) 12. Tabachnick, B. G., & Fidell, L. S. (2019). <i>Using multivariate statistics</i> (7th ed.). Pearson. 13. Byrne, B. M. (2016). <i>Structural equation modeling with AMOS: Basic concepts, applications, and programming</i> (3rd ed.). Routledge. (Often used with SPSS.) 14. Green, S. B., & Salkind, N. J. (2016). <i>Using SPSS for Windows and Macintosh: Analyzing and understanding data</i> (8th ed.). Pearson. 15. DeCoster, J. (2004). <i>Data analysis in SPSS</i>. https://www.stat-help.com/notes.html (Open-access reference guide.) 16. Keith, T. Z. (2019). <i>Multiple regression and beyond: An introduction to multiple regression and structural equation modeling</i> (3rd ed.). Routledge. 17. Leech, N. L., Barrett, K. C., & Morgan, G. A. (2011). <i>IBM SPSS for intermediate statistics: Use and interpretation</i> (4th ed.). Routledge. 18. Babbie, E. R. (2020). <i>The practice of social research</i> (15th ed.). Cengage Learning. (Includes SPSS applications.) 19. Rugg, G., & Petre, M. (2007). <i>A gentle guide to research methods</i>. Open University Press. (Includes SPSS references.) 20. Vaske, J. J. (2019). <i>Survey research and analysis: Applications in parks, recreation, and human dimensions</i> (2nd ed.). Venture Publishing.

THIRD SEMESTER

Semester 3	INTERNSHIP	C	L	T	P
Course Code: MCOFA3I01I		4	1	0	0

COURSE OUTCOMES

At the end of the course, learners will be able to		
CO1	Able to apply theoretical knowledge to real-world business scenarios.	Apply
CO2	Gained hands-on experience in professional work environments.	Analyze
CO3	Developed key workplace skills such as communication, teamwork, and problem-solving.	Apply
CO4	Understood the structure and functions of business organizations.	Understand
CO5	Built awareness of professional ethics and corporate behavior.	Apply

Description:

1. Duration and Timing

- **Internship Period:** 6 weeks
- **Timing:** Summer break (typically May–June)

2. Areas of Exposure

Students may be assigned to one or more of the following areas based on the organization:

- Accounting and Bookkeeping
- Finance and Budgeting
- Marketing and Sales Support
- Human Resource Management
- Customer Service and Communication
- Data Entry and Documentation
- Inventory and Supply Chain Basics

3. Methodology

- On-the-job training under the supervision of a company mentor
- Observation and assistance in daily operations

- Participation in team meetings and company activities
- Use of software tools such as Tally, MS Excel, ERP systems, etc.

5. Deliverables by Students

- Weekly Progress Reports
- Final Internship Report (as per college format)
- Presentation/Viva at the end of the internship

Certificate of Completion from the organization

FOURTH SEMESTER

Semester 4	Cost Accounting for Managerial Decisions		L	T	P
Course Code: MCOFA4C12T			3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Students will study relevant cost for decision making and pricing policies and strategies
C02	They will be able analyze cost behaviour in various decisions
C03	They study different TQM strategies

Syllabus:

Unit 1	Introduction: Cost concepts in Decision Making; cost classification; distinction between relevant costs and irrelevant costs; Essentials of good cost accounting system; Installation of costing system; Strategic Cost Management – Concept of Strategy; cost Management, Strategic Cost Management; importance of strategic cost management and its framework; techniques involved in Strategic Cost Management.	12 Hours
Unit 2	Pricing Policies and Strategies: Meaning, determinants/ factors to consider for pricing; pricing methods; theory of price; pricing strategies; short run Vs long run pricing decisions; target pricing; economic approach to pricing; identify prices in different points. Transfer Pricing – concept, objectives of sound Transfer Pricing System; requisites of a sound transfer pricing system; methods transfer pricing – problems.	12 Hours
Unit 3	Marginal Costing and Profit Planning: Concept of Marginal Cost, Marginal Costing, Marginal Costing equation; Cost – Volume – Profit Analysis; Break – Even Analysis; Application of Marginal Costing Techniques in decision making; Problems and Cases	12 Hours

Unit 4	Standard Costing and Variance Analysis: Concept of Standard Cost and Standard Costing; standard costs and estimated costs; standard cost and budgets; types of standards; setting standards for material, labour and overheads, revision of standards; variance analysis – material, labour, overheads and sales variance – problems and analysis; managerial uses of variance analysis.	12 Hours
Unit 5	Activity Based Cost Systems (ABC): Concept of ABC; Traditional, Volume Based Product Costing System Vs Activity Based Costing System; Assigning Service Department Costs to Activities; Identifying activities and mapping resource costs to activities; Assigning Service department costs; Issues in ABC; Activity Based Management; problems and Cases. Total Quality Management (TQM): TQM – meaning; quality as a corporate strategy; principles of TQM; benefits; Models of achieving TQM; Six-Sigma Quality – concept; philosophy; principles; pre-requisites; core elements; structured problem solving approaches used in six sigma projects; six sigma management.	12 Hours
Text Books and Reference Books		
Text Books	1. Kaplan, R. S., & Atkinson, A. A. (1998). Advanced management accounting (3rd ed.). Prentice Hall. 2. Maher, M. W., Stickney, C. P., & Weil, R. L. (2007). Managerial accounting: An introduction to concepts, methods and uses (10th ed.). South-Western Cengage Learning. 3. Jawahar Lal (2016). Cost accounting (5th ed.). Himalaya Publishing House. 4. Arora, M. N. (2012). Cost accounting: Principles and practice (10th ed.). Vikas Publishing House. 5. Banerjee, B. (2021). Cost accounting: Theory and practice (15th ed.). PHI Learning.	
Reference Books	1. SP Jain, K L Narang, Simmi Agrawal (2013). Advanced Cost Accounting (Cost Management), Kalyani Publishers, Ludhiana 2. B K Bhar (2012). Cost Accounting: Methods and Problems, Academic Publishers, Kolkata 3. Maheshwari S N. (2014). Cost and Management Accounting, Sultan Chand and Sons, New Delhi. 4. garwal, Jain, Gupta, Strategic Management Accounting, Raj Publishing House, Jaipur. 5. Rathnam, P V and Lalitha, P, Management Accounting and Performance Measurement, Kitab Mahal, New Delhi. 6. Khan, M Y and Jain, P K. (2013). Management Accounting and Financial Analysis, for CA Final examination, Tata McGraw Hill, New Delhi.	

	7. Periasamy, P. (2012). A Text Book of Financial, Cost and Management Accounting, Himalaya Publishing House, Mumbai. 8. S Kaplan Robert, Atkinson Anthony A., (1998). Advanced Management Accounting, 3rd edition, Prentice Hall of India Pvt. Ltd, New Delhi. 9. Hilton Ronald W., (2008). Managerial Accounting: Creating Value in a Dynamic Business Environment, Tata McGraw-Hill Publishing Co. Ltd., New Delhi
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FOURTH SEMESTER

Semester 4	Forex And Derivatives	C	L	T	P
Course Code: MCOFA4C13T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	Comprehend the structure and functions of the forex market: Students will be able to describe the global foreign exchange market, identify its key participants and segments, and explain its fundamental functions, including liquidity, risk transfer, and price discovery.
C02	Analyze and calculate foreign exchange rates: Students will be able to interpret different types of exchange rate quotations (e.g., direct, indirect, bid-ask) and accurately calculate cross-rates, which are essential for multi-currency transactions.
C03	Evaluate factors influencing exchange rates: Students will be able to critically analyze the various economic, political, and regulatory factors that determine exchange rate movements, including the role of central bank intervention.
C04	Identify and manage foreign exchange risk: Students will be able to distinguish between transaction, translation, and economic exposure and apply both internal and external techniques to manage these risks effectively for a business.
C05	Master the mechanics of forward and futures contracts: Students will be able to differentiate between forward and futures contracts, explain their trading mechanisms, and apply them as a primary tool for hedging foreign exchange risk.

Unit 1	Foreign Exchange Market: Structure and Operations: Introduction to the Foreign Exchange Market: Definition, nature, and importance of the foreign exchange market. Structure of the forex market: participants (commercial banks, central banks, brokers, corporations), market segments (spot, forward, futures, options). Functions of the forex market: liquidity, risk transfer, price discovery. Foreign Exchange Rates and Quotations: Types of exchange rates: nominal, real, effective. Quotation systems: direct vs. indirect, bid and ask rates, interbank and merchant quotations. Cross rates and their calculation. Factors influencing exchange rates: economic factors, political stability, central bank intervention. Arbitrage and Trading: Concept of arbitrage in the forex market. Types of arbitrage: two-point, three-point, covered interest arbitrage. Forex trading strategies and the role of technical and fundamental analysis. Role of regulatory bodies like the Reserve Bank of India (RBI) and FEDAI (Foreign Exchange Dealers' Association of India).	12 Hours
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Unit 2	Foreign Exchange Risk Management: Foreign Exchange Exposure: Definition and types of foreign exchange exposure, Internal Techniques for Exposure Management, External Techniques for Exposure Management	12 Hours
Unit 3	Foundations of Derivatives Markets: Introduction to Financial Derivatives, Forwards and Futures Contracts, Options Contracts	12 Hours
Unit 4	Currency Derivatives: Currency Futures, Currency Options, Financial Swaps	12 Hours
Unit 5	Regulatory Framework and contemporary issues in the forex and derivatives markets: Valuation and Hedging with Derivatives, Regulatory and Legal Environment, Contemporary Issues and Case Studies	12 Hours
Text Books and Reference Books		
Text Books	1. Hull, J. C. (2022). <i>Options, futures, and other derivatives</i> (11th ed.). Pearson Education. 2. Shapiro, A. C., & Balakrishnan, A. (2020). <i>Multinational financial management</i> (11th ed.). Wiley India. 3. Somanathan, T. V. (2020). <i>Forex: The foreign exchange market, risk management and derivatives</i> (2nd ed.). McGraw-Hill Education. 4. Bhalla, V. K. (2018). <i>International financial management: Text and cases</i> (10th ed.). Anmol Publications. 5. Chance, D. M., & Brooks, R. (2019). <i>An introduction to derivatives and risk management</i> (10th ed.). Cengage Learning. 6. Eiteman, D. K., Stonehill, A. I., Moffett, M. H., & Gupta, P. (2020). <i>Multinational business finance</i> (15th ed.). Pearson Education. 7. Jeevanandam, C. (2020). <i>Foreign exchange & risk management</i> (17th ed.). Sultan Chand & Sons. 8. Redhead, K. (2021). <i>Financial derivatives: An introduction to futures, forwards, options, swaps, and credit derivatives</i>. Prentice Hall. 9. Kolb, R. W., & Overdahl, J. A. (2019). <i>Financial derivatives: Pricing and risk management</i>. Wiley. 10. Madura, J., & Fox, S. (2020). <i>International financial management</i> (14th ed.). Cengage Learning.	
Reference Books	1. Hull, J. C. (2022). <i>Risk management and financial institutions</i> (6th ed.). Wiley. 2. Sorensen, E. H., & Johnson, T. L. (2013). <i>The international finance handbook</i>. John Wiley & Sons. 3. RBI. (2024). <i>Master circular on risk management and inter-bank dealings</i>. Reserve Bank of India. 4. FEDAI. (2024). <i>FEDAI rules</i> (10th ed.). Foreign Exchange Dealers' Association of India.	

	5. Lien, K. (2016). <i>Day trading and swing trading the currency market: Technical and fundamental strategies to profit from market moves</i> (3rd ed.). Wiley.
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FOURTH SEMESTER

Semester 4	Bank Management	C	L	T	P
Course Code: MCOFA4C14T		4	3	1	0

Course Outcomes

At the end of the course learners will be able to		
CO1	Students will be able to demonstrate a comprehensive understanding of the structure and functions of the financial system, including the role of various financial institutions and regulatory bodies.	Understand
CO2	Students will be able to apply practical knowledge of bank operations, including deposit and loan management, payment systems, and the use of technology in banking.	Create
CO3	Students will be able to analyze and manage the financial performance of a bank, including asset and liability management, capital adequacy, and risk assessment.	Apply
CO4	Students will be able to demonstrate an understanding of the regulatory environment governing banking and apply ethical principles in decision-making.	Apply
CO5	Students will be able to critically evaluate current trends and challenges in the banking industry, such as financial inclusion, sustainable banking,	Apply

Syllabus:

Unit 1	Strategic Bank Management and Corporate Governance: Strategic Planning in Banking: Vision, mission, and goal setting for banks. Analysis of the internal and external environment (SWOT, PESTLE analysis specific to the banking sector). Corporate Governance and Compliance: The role of the board of directors and senior management. Regulatory frameworks for corporate governance (e.g., SEBI guidelines, Basel principles). Mergers, Acquisitions, and Restructuring: Strategic rationale for M&A in banking. Valuation of banks for M&A, post-merger integration challenges, and regulatory approvals. International Banking Strategy: Expansion into new markets, cross-border transactions, and management of foreign subsidiaries. Human Resource Management in Banking: Manpower planning, talent acquisition and retention, performance management, and compensation strategies for banking professionals.	12 Hours
Unit 2	International Banking Strategy: Expansion into new markets, cross-border transactions, and management of foreign subsidiaries. Human Resource Management in Banking: Manpower planning, talent acquisition and retention, performance management, and compensation strategies for banking professionals. Treasury Management: The role and organization of a bank's treasury department. Liquidity management, funds management, and investment portfolio management. Securitization and Structured Finance: The process of securitization of assets (e.g., mortgage-backed securities). Role of Special Purpose Vehicles (SPVs) and the risks and benefits of structured finance.	12 Hours
Unit 3	Advanced Risk Management and Basel Accords Credit Risk Modeling: Advanced techniques for credit risk assessment, including credit scoring models, credit rating methodologies, and transition matrices. Operational Risk Frameworks: Designing and implementing an operational risk framework. Risk identification, measurement, and mitigation techniques (e.g., Control and Risk Self- Assessments - CRSA).	12 Hours
Unit 4	Basel III and IV Compliance: In-depth study of Basel III regulations on capital adequacy, liquidity, and leverage. Introduction to proposed changes under Basel IV. Liquidity Risk Management: Advanced liquidity measurement tools (e.g., Liquidity Coverage Ratio - LCR, Net Stable Funding Ratio - NSFR). Contingency funding plans and stress testing for liquidity.	12 Hours

	Integrated Risk Management (IRM): The concept of Enterprise-wide Risk Management (ERM), integrating credit, market, and operational risks into a unified framework.	
Unit 5	Banking and Future Trends Financial Inclusion and Microfinance: Designing and implementing strategies for financial inclusion. The role of microfinance institutions and the use of technology to reach unbanked populations. Green Banking and ESG Investing: Integrating Environmental, Social, and Governance (ESG) factors into lending and investment decisions. The growth of green bonds and sustainable finance. International Trade Finance: Mechanics of international trade, including letters of credit, bank guarantees, and export-import financing. Central Banking and Monetary Policy: Tools of monetary policy (interest rates, OMOs), their transmission channels, and the management of financial stability.	12 Hours
Text Books & Reference Book		
Text Books	1. Mishkin, F. S., & Eakins, S. G. (2024). <i>Financial markets and institutions</i>. Pearson. 2. Rose, P. S., & Hudgins, S. C. (2023). <i>Bank management & financial services</i>. McGraw-Hill Education. 3. Koch, T. W., & MacDonald, S. S. (2022). <i>Bank management</i> (9th ed.). Cengage Learning. 4. King, B. (2020). <i>Bank 4.0: Banking everywhere, never at a bank</i>. Marshall Cavendish International (Asia) Pte Ltd. 5. Arslanian, H., & Fischer, F. (2021). <i>The future of finance: The impact of FinTech, AI, and blockchain on financial services</i>. Wiley. 6. Sweeney, J. (2023). <i>Cybersecurity in financial services: Building a secure and resilient future</i>. Routledge. 7. Hull, J. C. (2024). <i>Risk management and financial institutions</i>. Wiley. 8. Santhanam, B. (2025). <i>Banking & financial system</i>. Margham Publication. 9. IIBF. (2024). <i>Inclusive banking through business correspondents (Advanced Course)</i>. Taxmann. 10. Santibanez Gonzalez, E. D. R. (2024). <i>Fintech for ESG and the circular economy</i>. Wiley.	
Reference Book	1. Basel Committee on Banking Supervision. (Ongoing). Basel Framework. Bank for International Settlements (BIS). 2. International Monetary Fund. (2025). Global financial stability report (Latest annual edition). International Monetary Fund. 3. World Bank Group. (Ongoing). Financial inclusion reports and data. World Bank. 4. European Banking Authority (EBA). (Ongoing). EBA regulatory reports and guidelines. European Banking Authority.	

	5. Schumacher, R., & Schwegler, S. (2024). Sustainability in banking and finance: A practical guide for leaders. Springer.
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FOURTH SEMESTER

Semester 4	International Financial Management [Elective 1]	C	L	T	P
Course Code: MCOFA4E07T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To study various aspects of balance of payment and affects of various cross border transaction on BOP account.
C02	To have an understanding of forex market and its regulatory framework.
C03	To provide knowledge in exchange rates and exchange risk management and various methods of managing currency exposure.

Syllabus:

Unit 1	Global Financial Environment: International Financial Management – an Overview; Scope of International Finance, Challenges, Distinguishing features of International Finance; International Monetary system – Bretton woods Conference and afterwards; present flexible exchange rate arrangements; International Monetary fund and its functions; International Liquidity – Problems & Augmentation; Special Drawing Rights; Carbon Credit: Concepts, Types, Structure and Accounting.	12 Hours
Unit 2	Balance of Payment: Meaning, Structure and Preparation of BOP Account(problems); International flow of goods, services & capital; Coping with current account deficit; Capital Account Convertibility – Pros and Cons; International Indebtedness.	12 Hours
Unit 3	Foreign Exchange Market: Meaning, Players, Workings and Structure; Types of transactions and settlement dates; Indian Forex Market; Mechanics of Currency Trading; Bid-Ask Spreads; LERMS, SWIFT, CHIPS; FEMA – an overview, Exchange Dealing, Currency Possession;	12 Hours
Unit 4	Forex Quotation and Arbitrage : Forex Quotation : Direct Rate, Indirect Rate, Cross Rates(problems), Spot VS Forward Rates (problems), Outright Forward VS Swap Rate (problems), Option Forward Rates (problems); Forex Arbitrage: Two Point Arbitrage (problems), Triangular Arbitrage (problems); Factors affecting Exchange Rates; Exchange Rate Determination : PPP theory, IRP theory and Covered Interest Rate Arbitrage(problems).	12 Hours

Unit 5	Currency Exposure Management: Currency Exposure and its Types; Translation Exposure – Concept, Translation Methods and Management; Transaction Exposure and its Management – Leading & Lagging Strategies, Currency Invoicing, Netting Strategies, Hedging Strategies-Forward, option and money market hedging; Economic Exposure – Measurement and Management: Marketing and Production Initiatives. International Working Capital Decision & Project Finance: Objectives, Special Issues in International Working Capital Management; Centralized VS Decentralized Cash Management; Euro-Currency Market; Project Finance: Concepts, characteristics, and Formats.	12 Hours
Text Books and Reference Books		
Text Books	1. Sharan, Vyuptakesh (2012). International Financial Management, PHI Publication, New Delhi. 2. Srivastava Rajiv and Misra Anil (2013). Financial Management, Oxford University Press, Jai Singh Road, New Delhi. 3. Vij, Madhu (2010). International Financial Management, Excel Books, New Delhi. 4. Shapiro, Alan C (2013). Multinational Financial Management, John Wiley Publication, USA. 5. Chandra, Prasanna (2012). Financial Management: Theory and Practice, Tata McGraw Hill Publications.	
Reference Books	6. Eun, Cheol S and Resnik, Bruce G (2007). International Financial Management, TMH Publication, Boston. 7. Sikdar, Soumyen (2013). Capital Flows & Exchange Rate Management, Oxford University Press, New Delhi. 8. Apte, Prakash G (2011). International Financial Management, TMH Publication, New Delhi. 9. Madhura, Jeff (2012). International Financial Management, South Western Thomson Learning, USA. 10. Apte, Prakash G (2012). International Finance – A Business Perspective, TMH Publication, New Delhi. 11. Bekaert, Geert and Hodrick, Robert J (2011). International Financial Management, Pearson Hogher Education, New Jersey. 12. Click, Reid W and Coval, Joshua D., The Theory and Practice of International Financial Management, PHI Pvt. Ltd., New Delhi. 13. Avadhani, V A., International Finance, Himalaya Publishing House, Mumbai.	

FOURTH SEMESTER

Semester 4	Financial Derivatives & Portfolio Management [Elective 2]	C	L	T	P
Course Code: MCOFA4E08T		4	3	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	To explain the role of derivative markets and the trading mechanics derivative contracts.
C02	To apply the valuation models for pricing the derivatives.
C03	To analyse the option hedging strategies

Syllabus:

Unit 1	Financial Derivatives- An introduction: Concept of derivatives, Features, Types of Financial Derivatives – Forwards, Futures, Options, Warrants and Convertibles, Swaps, Exotics; Participants in Derivative Markets; Difference between Commodity and Financial Futures; Trading system; Clearing and settlement system; Trading Process; Exchange traded versus OTC derivatives; Functions and Criticism of Derivatives; Evolution of Derivatives; Derivatives in India; Regulatory Framework for Derivatives Trading in India.	12 Hours
Unit 2	Forwards, Futures and Option: Forwards and Futures-Features, Settlement Problems with Forward Contracts; Participants in Futures markets; Specification of the Futures Contract; Differences between Forward and Futures Contracts; Meaning and Types of options; Moneyness of Option Contracts; Minimum and Maximum values of call and put option; Factors Affecting Call and Put Options Pricing; Option pricing Models- Binomial Model, Black and Scholes Model. Hedging using Futures- Long Hedging Strategy, Short Hedging Strategy, Cross Hedge; Measurement of Hedge Ratio; Cost Carry Arbitrage Strategies; Marked to Market Concept. Option Hedging	12 Hours

	Strategies- Hedging using Call and Put-Protective Calls, Protective Puts, Spreads Positions- Bull Spreads, Bear spreads, butterfly spreads, Condor; Combination- Straddles, Strangles, Strips, Straps.	
Unit 3	Financial Swaps & Credit Derivatives: Features and uses of swaps; Designing an interest rate swaps – valuation of interest rate swaps; Designing a currency swaps– valuation of currency swaps. Origin, types of credit derivatives – Credit Default Swaps- Mechanics of CDS transaction, Total Return Swaps, Credit Options, and Credit Linked Notes- Mechanics of credit linked Notes; Credit derivatives Versus Financial Guarantee Products; Development of CDs market in India; Benefits of credit derivatives.	12 Hours
Unit 4	Introduction to portfolio theory & Efficient Market Hypothesis: Features of investment programme- Selection of Asset Mix- Selection of Securities and formulation of Portfolio strategy – Portfolio execution- Portfolio revision- Performance Evaluation – Sources of investment information. EMH: Weak, Semi-strong and Strong Market; Testing of different forms of market efficiency and their significance.	12 Hours
Unit 5	Portfolio analysis: Risk and return: Types of risk-systematic and unsystematic risk, historical return and risk. Computation of risk and return-Portfolio risk and return-average return, variance, standard deviation, correlation coefficient, covariance. Concept of alpha and beta: its significance and measurement. Reduction of risk through diversification. Markowitz Model and limitations, Efficient Frontier, optimal portfolio, Arbitrage Pricing theory- Law of one price, Arbitrage pricing for one factor, two factor and multi factor arbitrage. Concepts, Sharpe's measure, Treynor's measure, Jensen's measure, Fama's measure.	12 Hours
Text Books and Reference Books		
Text Books	1. Jain, P.K, Dixit, Alok and Yadav, Surendra S. (2012). Derivative markets in India, Tata Mcgraw Hill	

	2. Kevin, S. (2010). <i>Commodity and Financial Derivatives</i>, PHI Learning Private Limited, New Delhi 3. Kotreshwar, G (2008) <i>Financial Derivatives</i>, Himalaya Publishing House, Mumbai. 4. Sridar, A.N (2010). <i>Futures and Options: Equities and Commodities</i>, Shroff Publishers. 5. Vohra, N D and Bagri, B.R (2008). <i>Futures and Options</i>, Tata Mc Graw Hill Publishing Company Limited, New Delhi.
Reference Books	1. Gupta S L. (2008) <i>Financial Derivatives</i>, PHI Learning, Delhi. 2. Hull, J C. (2013). <i>Options, Futures and Other Derivatives</i>, Pearson Education, Chennai 3. Sharpe, W. F, Alexander G.J., and Bailey J.V., Investments, Sixth ed., Prentice Hall of India, New Delhi, revised edition 4. Fischer, D.E., and Jordan, R.J., Security Analysis and Portfolio Management, Sixth ed., Prentice Hall of India, New Delhi, revised edition. 5. Barua S.K., Varma J.R., and Raghunathan V., Portfolio Management, Tata Mc Graw- Hill Publishing Company Limited, New Delhi. 6. Pandian, P., (2011), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd., New Delhi. 7. Bhalla , V.K. (2011), Investment Management, Twelfth ed., S. Chand & Company Ltd, New Delhi. 8. Singh, Preeti. (2010). Investment Management, Himalaya Publishing House, New Delhi. 9. Avadhani, V.A. (2010), Securities Analysis and Portfolio Management, Himalaya Publishing House. 10. Harry M. Markowitz. Portfolio Selection: Efficient Diversification of Investments, John Wiley, revised edition. 11. Chandra, Prasanna (2014). Investment Analysis & Portfolio Management, Tata McGraw Hill Publications. 12. Chance, Don M and Brooks, Robert (2010). <i>An Introduction to Derivatives and Risk Management</i>, Thomson South-Western.

FOURTH SEMESTER

Semester 4	“R” for Data Analysis	C	L	T	P
Course Code: MCOFA4S04T		3	2	1	0

Course Outcomes

At the end of the course students will be able to:	
C01	The Data Science with R course focuses on imparting in-depth knowledge of various techniques for data analytics using R. The course includes real-life projects, case studies.
C02	Develop better understanding of basic concepts of statistics
C03	Provide overview of computer assisted data analysis
C04	Develop requisite skills to write functions and scripts in R
C05	Enhance knowledge and develop skill for performing appropriate analyses

Syllabus:

Unit 1	The Data science for Business Applications - The roles in a data science project, Stages of a data science project - Defining the goal – data collection and management – modeling – model evaluation and critique –presentation and documentation –Model deployment and maintenance; setting up expectations Loading data into R - Working with data from files -Working with well-structured data from files or URLs; Using R on less-structured data; Working with relational databases - A production –size example-Loading data from a database into R-working with the PUMS data	12 Hours
Unit 2	Exploring Data: Using summary statistics to spot problems - Typical problems revealed by data summaries; Spotting problems using graphics and visualization -Visually checking distributive for a single variable – visually checking relationships between two variables Managing data: Cleaning Data - Treating missing values (NAs)- data transformations; Sampling for modeling and validation - Test and training splits –creating a sample group column-record	12 Hours
	grouping-data provenance	

Unit 3	Choosing and evaluating models : Mapping problems to machine learning tasks - Solving classification problems-solving scoring problems-working without known targets –problems-to-method mapping; Evaluating models - Evaluating classification models – evaluating scoring models –evaluating probability models – evaluating ranking models-evaluating clustering models; Validating Models - Identifying common models problems-Quantifying model soundness-ensuring model Quality Linear and logistics regression: Using linear regression-Understanding linear regression –Building a linear regression model- making predictions-finding relations and extracting advice –reading the model summary and characterizing coefficient quality-linear regression takeaways; Using Logistic regression-Understanding linear regression –building a logistic regression model-making predictions-finding relations and extracting advice from logistic models –reading the model summary and characterizing coefficient.	12 Hours
Unit 4	Unsupervised Methods: Cluster Analysis -Distances-preparing the data –hierarchical clustering with hclust()-the k means algorithm-assigning new points to clusters – clustering takeaways; Association Rules -Overview of association rules-the example problems –mining association rules with the arules package. Exploring advance methods: Using bagging and random forests to reduce training variance- Using bagging to improve prediction – using random forests to further improve prediction –bagging and random forest takeaways; Using generalized additive models (GAMs) to learn on-monotone relationships -Understanding GAMs- A one- dimensional regression example-extracting the nonlinear relationships –using GAM on actual data-using GAM for logistic regression.	12 Hours
Unit 5	Documentation and deployment: The buzz dataset, Using knitr to produce milestone documentation – knitr: knitr technical details-using knitr to document the buzz data; Using comments and version control for running documentation - Writing effective comments-using version control to record history –using version control to explore your project-using version control to share work;	12 Hours

	Deploying Models - Deploying models as R HTTP services – deploying models by export.	
Text Books and Reference Books		
Text Books	1. Wickham, H., & Grolemund, G. (2017). R for data science: Import, tidy, transform, visualize, and model data. O'Reilly Media. 2. Field, A., Miles, J., & Field, Z. (2012). Discovering statistics using R. SAGE Publications. 3. Matloff, N. (2011). The art of R programming: A tour of statistical software design. No Starch Press. 4. Dalgaard, P. (2008). Introductory statistics with R (2nd ed.). Springer. https://doi.org/10.1007/978-0-387-79054-1 5. Dalpiaz, D. (2020). Applied statistics with R. Self-published. https://daviddalpiaz.github.io/appliedstats/ 6. James, G., Witten, D., Hastie, T., & Tibshirani, R. (2021). An introduction to statistical learning: With applications in R (2nd ed.). Springer. https://doi.org/10.1007/978-1-0716-1418-1 7. Holmes, S., & Huber, W. (2018). Modern statistics for modern biology. Cambridge University Press. https://www.huber.embl.de/msmb/ 8. Maindonald, J., & Braun, W. J. (2010). Data analysis and graphics using R: An example-based approach (3rd ed.). Cambridge University Press. 9. Faraway, J. J. (2002). Practical regression and ANOVA using R. https://cran.r-project.org/doc/contrib/Faraway-PRA.pdf	
Reference Books	1. Nina Zumel, John Mount, “Practical Data Science with R”, 1st Ed, Wiley Dreamtech Press 2. Robert I. Kabacoff, “R in Action Data Analysis and Graphics with R”, 1st Ed, O'Reilly Publisher 3. V Vishwanathan, “Data Analytics with R: A Hands-On Approach”, 2015, Pearson 4. P Bruce, A Bruce, “Practical Statistics for Data Scientists:”, 2015, O'Reilly Publishers 5. Tony Fischetti, “Data Analysis with R”, 1st Ed, 2017, PAKT Publishers 6. Wickham, H. (2019). <i>Advanced R</i> (2nd ed.). Chapman and Hall/CRC. https://doi.org/10.1201/9780429342753 7. Teetor, P. (2011). <i>R cookbook: Proven recipes for data analysis, statistics, and graphics</i>. O'Reilly Media. 8. Grolemund, G. (2014). <i>Hands-on programming with R: Write your own functions and simulations</i>. O'Reilly Media. 9. Spector, P. (2008). <i>Data manipulation with R</i>. Springer. https://doi.org/10.1007/978-0-387-74731-6 10. Gillespie, C., & Lovelace, R. (2016). <i>Efficient R programming: A practical guide to smarter programming</i>. O'Reilly Media.	

FOURTH SEMESTER

Semester 4	“R” for Data Analysis	C	L	T	P
Course Code: MCOFA4S04P		1	0	0	1

Course Outcomes

At the end of the course students will be able to:	
C01	The Data Science with R course focuses on imparting in-depth knowledge of various techniques for data analytics using R. The course includes real-life projects, case studies.
C02	Develop better understanding of basic concepts of statistics
C03	Provide overview of computer assisted data analysis
C04	Develop requisite skills to write functions and scripts in R
C05	Enhance knowledge and develop skill for performing appropriate analyses

Syllabus:

Unit 1	The Data science for Business Applications - The roles in a data science project, Stages of a data science project - Defining the goal – data collection and management – modeling – model evaluation and critique –presentation and documentation –Model deployment and maintenance; setting up expectations Loading data into R - Working with data from files -Working with well-structured data from files or URLs; Using R on less-structured data; Working with relational databases - A production –size example-Loading data from a database into R-working with the PUMS data	12 Hours
Unit 2	Exploring Data: Using summary statistics to spot problems - Typical problems revealed by data summaries; Spotting problems using graphics and visualization -Visually checking distributive for a single variable – visually checking relationships between two variables Managing data: Cleaning Data - Treating missing values (NAs)-data transformations; Sampling for modeling and validation - Test and training splits –creating a sample group column-record	12 Hours

	grouping-data provenance	
Unit 3	Choosing and evaluating models : Mapping problems to machine learning tasks - Solving classification problems-solving scoring problems-working without known targets –problems-to-method mapping; Evaluating models - Evaluating classification models – evaluating scoring models –evaluating probability models – evaluating ranking models-evaluating clustering models; Validating Models - Identifying common models problems-Quantifying model soundness-ensuring model Quality Linear and logistics regression: Using linear regression-Understanding linear regression –Building a linear regression model- making predictions-finding relations and extracting advice –reading the model summary and characterizing coefficient quality-linear regression takeaways; Using Logistic regression-Understanding linear regression –building a logistic regression model-making predictions-finding relations and extracting advice from logistic models –reading the model summary and characterizing coefficient.	12 Hours
Unit 4	Unsupervised Methods: Cluster Analysis -Distances-preparing the data –hierarchical clustering with hclust()-the k means algorithm-assigning new points to clusters – clustering takeaways; Association Rules -Overview of association rules-the example problems –mining association rules with the arules package. Exploring advance methods: Using bagging and random forests to reduce training variance- Using bagging to improve prediction – using random forests to further improve prediction –bagging and random forest takeaways; Using generalized additive models (GAMs) to learn on-monotone relationships -Understanding GAMs- A one- dimensional regression example-extracting the nonlinear relationships –using GAM on actual data-using GAM for logistic regression.	12 Hours
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Reference Books	11. Nina Zumel, John Mount, “Practical Data Science with R”, 1 st Ed, Wiley Dreamtech Press 12. Robert I. Kabacoff, “R in Action Data Analysis and Graphics with R”, 1 st Ed, O'Reilly Publisher 13. V Vishwanathan, “Data Analytics with R: A Hands-On Approach”, 2015, Pearson 14. P Bruce, A Bruce, “Practical Statistics for Data Scientists:”, 2015, O'Reilly Publishers 15. Tony Fischetti, “Data Analysis with R”, 1 st Ed, 2017, PAKT Publishers 16. Wickham, H. (2019). <i>Advanced R</i> (2nd ed.). Chapman and Hall/CRC. https://doi.org/10.1201/9780429342753 17. Teetor, P. (2011). <i>R cookbook: Proven recipes for data analysis, statistics, and graphics</i> . O'Reilly Media. 18. Grolemund, G. (2014). <i>Hands-on programming with R: Write your own functions and simulations</i> . O'Reilly Media. 19. Spector, P. (2008). <i>Data manipulation with R</i> . Springer. https://doi.org/10.1007/978-0-387-74731-6 20. Gillespie, C., & Lovelace, R. (2016). <i>Efficient R programming: A practical guide to smarter programming</i> . O'Reilly Media.	

FOURTH SEMESTER

Semester 4	Project	C	L	T	P
Course Code: MCOFA4P01P		2	2	0	0

Project Guidelines

Introduction:

The Choice Based Credit System (CBCS) suggested by UGC has given an opportunity to every Post Graduate student to undertake project in their respective subject specialization at their IV Semester. Project is a research study wherein a student must make a detailed study with scientific methodology and analyze on a particular issue relating to commerce and management, the findings of the study must be presented in the form of a Report. The student must select a topic of their interest in the field of their study which is socially relevant and useful to the society and the student in particular.

Objectives of the Project:

The main objective of the project is to give practical exposure to the students in the field of their study and provide industry - institution interaction. The other objectives are as follows;

- Students will be able to develop research interest and culture in their respective field of study
- Students explore the social relevance and application of their respective subject
- It provides practical knowledge and exposure in their studied area
- It enables the students to make in depth study of the particular issue and explore solution to the problems the society facing in the field of commerce and management

Planning and Preparation of the Project:

The project is a compulsory paper of four credits to be undertaken under the supervision of a guide in the IV semester of M. Com. However, preparation for the project is commenced in the third semester itself. Detail orientation is given in the third semester regarding the purpose of the project, identification of the problem, methodology to be followed, teacher and guide responsibilities, method of evaluation, presentation of the report etc. Allotment of guides/project supervisors and selection and finalization of topics will be completed in the third semester itself. The project calendar is given in the third semester. Individual projects and not group projects are undertaken and therefore, overlapping of the topics will be avoided by the faculty in Departmental meetings with the Head of the Department.

Area to be chosen for the Project:

Though M. Com is a specialized postgraduate programme, it is interdisciplinary. A student can take up project on any issue in the field of commerce, management and economics. The topic selected must be relevant and feasible to study.

Types of Projects and the Methodology to be adopted:

Students can take up either case study or survey method. In case of case study, project is done in a business organization. The sample organization chosen must be in existence for more than five years and minimum five years data must be analyzed and interpreted. The sample organization must provide certificate at the end of the project confirming that the student has done the project in that organization. In case of survey method, a structured questionnaire covering all the objectives given in the proposal must be administered on the sample size which is decided scientifically. However, the minimum sample size is 80 respondents.

Role of Guides/Project Supervisors:

A group of students is allotted to the faculty member as guide based on the expertness of the faculty and specialization of the student. The following are the responsibilities of the project guide/supervisor;

- The topic is chosen by the student of his interest in consultation with the guide.
- The project guide should give guidance in material search, preparation of questionnaire, presentation of chapters, analysis and interpretations and submission of reports
- He should help the student in the preparation and presentation of papers in the seminars and conferences and publication of research articles in the field of his/her project
- The project guide should monitor the progress of the work and see that chapters are submitted as per the schedule
- The project guide/supervisor must read the draft copy of the report and see that necessary corrections are made to bring out good report
- The project guide/supervisor is required to follow the project calendar and see that student submitting the project on the date of submission.

Responsibilities of the Student:

The following are the responsibilities of the student during the project period to produce quality projects and for the successful completion of the project:

- Student should select the topic for the study in consultation with the project guide and keep the guide informed about the progress of his/her work.
- He/she must follow the project calendar. He/she should consult the supervisor with prior appointment from time to time.
- He/she should accept the guidance, oblige the instructions and constructive criticisms of the project supervisor to improve the quality of the project
- Any difficulty/conflicts or confusion must be settled with the Head of the Department.

Project Calendar:

The Project calendar is spread over the entire period of IV semester. The Department must prepare a calendar of events to be followed by the student and guide to complete the project in time:

Report to be submitted	Date
Selection of the topic/company/area and submission the project supervisor	
Confirmation of topic to the student	
Submission of the project proposal/synopsis	
Report of review of literature (Minimum 20)	
Submission of profile of the company and questionnaire	
Data Collection	Fromto..... .
Submission of tables of data for analysis	
Submission of analysis and interpretation	
Submission of findings, conclusion and suggestion	
Submission of Project Report	

Format of the Project Proposal/Synopsis:

A Student should prepare in detail the proposal/synopsis of the project and submitted well in advance of starting the project work. The proposal must be approved by the project committee of the Department, which includes Head of the Department and Faculty members. The proposal must be submitted in the following format;

- Title/topic of the project
- Introduction
- Need for the study
- Statement of the problem
- Objectives of the study
- Hypothesis
- Scope of the study
- Sample and sample size
- Methodology of the study
- Social relevance and Contribution of the study
- Limitations of the study
- Chapter scheme
- References

Format of the Project Report:

The Project Report covers the following aspects:

- **Title Page:** College Name and address with College Logo, Title, name of the student with Register Number, Project Supervisors name and date.
- **Preliminary Pages:** Declaration of originality, Certificate from the organization, certificate from the supervisor, certificate from the Head/College, contents with page numbers, acknowledgement, list of tables and charts with page number
- **Abstract:** Abstract in 250-300 words covering the issue covered, objectives, methodology and major findings of the study.
- **Chapter Scheme:**
 - Chapter I: Introduction – General introduction, Need for the study, Statement of the problem, Statement of objectives, scope of the study, methodology, sample and sample size, limitations of the study and chapter scheme.

- Chapter II: Literature review – Review of literature/ previous studies concerning the issue under study.
 - Chapter III: Profile of the study area – covering a brief profile of the area/organization under study
 - Chapter IV: Results and Discussion – It covers analysis and interpretation of the data collected
 - Chapter V: Summary of findings, Conclusion and suggestions – This chapter covers major findings of the study, conclusion and suggestions
- **Bibliography** (minimum 30 Books/Journals)
 - **Appendices:** Covers questionnaires and important documents to be attached to the project

Valuation of Project Report:

Internal Assessment Marks (continuous evaluation): Internal assessment 30 marks distributed as follows;

Criteria	Marks
Proposal/synopsis	10
Submission of chapters/reports and regularity in guide meeting	15
Presentations in seminars/conferences/publication of research articles in the project area	05
Total	30

External Valuation of the Project Report:

Project is valued for 70 marks of which external valuation is done for 50 marks and viva voce is conducted for 20 marks.

Weightage in the external valuation is as follows:

Criteria	Weightage	Marks
Relevance of the issue	10%	05
Methodology	10%	05
Literature Review	10%	05
Profile of the study area/organization	10%	05
Analysis and interpretations	50%	25
Findings, conclusion and suggestions	10%	05
Total	100%	50

Viva voce Examination:

Viva voce examination will be conducted in the Department by informing the student in advance the day, date, time and place of the viva voce examination. One external examiner/expert in the field, project supervisor and one internal examiner is the panel for the viva voce examination. 20 marks are given considering the following criteria;

Criteria	Marks
Depth of Knowledge in the area	05
Content of the presentation	05
Communication	05
Level of Confidence & presentation of self	05
Total	20

Presentation of the Project Report:

Quality of the Paper: Executive bond paper A4 size

The Text of the contents: Times New Roman, paragraph heading and side point in font 13, explanation in font -12, line spacing - 1.5 justified, one side typing.

Chapter Heading Font Size: 14, Times New Roman, Centre Aligned, 30 point above and below spacing.

No. of pages: Minimum of 80 pages and a maximum of 125 pages in the report.

Page Specification:

Left margin - 3.0 cms

Right margin- 2.0 cms

Top margin - 2.5 cms

Bottom margin - 2.5 cms

Page Numbers - All text pages should be numbered at the bottom center of the pages.

Submission:

One copy of the report must be submitted in bound book to the Registrar Evaluation for external valuation and one copy must be submitted in CD in pdf format to the Department for the department purpose

Bibliography writing

American Psychological Association (APA) style of writing bibliography is suggested.

Books with one author

Author's surname, name. (full stop)Year (Within Brackets). (full stop) Title of book. (Underlined OR italics) (full stop) Publisher, (comma) Place of publication, (comma) Vol. No. Page No. Eg: Mukherjee, P. K. (1999). *Principles and Practice of Management*. Tata McGraw Hill, Publication, New Delhi, Vol.19, No.3, p.11-13

Books with an editor

Editor's surname, name. (full stop) (ed.) (In brackets) Year. (In brackets) (full stop) Title of book. (underlined OR italics) (full stop) Publisher, (comma) Place of publication, (comma)Vol. No. page No. Eg: Jayaswal, S. P. (eds) (2001). *Integrated Child Development*. The Report of the AERA Panel on Research and Teacher Education. Lawrence Erlbaum Associates, Mahwah, Vol. No.5, pp. 34-56.

Chapter in an Edited Book

Chapter author's surname, initials. (full stop) Year. (brackets) (full stop) Title of chapter. (full stop) Followed by In: (underlined) (colon) Editor's surname, initials. (full stop) (ed.) (in brackets) Title of book. (underlined OR italics) (full stop) Publisher, (comma) Place of publication. (full stop)

Eg: Jayaswal, S. R. (1974). *Integrated Child Education*. In Dovesett, N. C. & Jayaswal, S. R. (eds) *Education of the Child*. Ari Aurobindo Society, Pondicherry, Vol. 3, No.4, pp.67-89

Book with more than three Authors:

Bransford, J.D. et al (2015). *Advanced Accountancy*, National Publishers Pvt. Ltd. New Delhi, Vol. 5, No.10, p. 567.

Journal article

Author's surname, initials (full stop) Year. (in brackets) (full stop) Title of the article. (full stop) Title of the journal. (underlined OR italics) (full stop) Volume, number, month/season, (comma) Page number of article. (full stop)

Example: Lomax, P. (1993). *Management of Training for Industries: An Action Research*. Journal of All India Association for Educational Research. Vol.5, Vol.2, 1-7, April.

Newspaper Article:

Mohanty, S.B. (2016, October 13) *Management by Objective*, Times of India, p.12.
Times of India (2016, October 13). *Workshop on Employee Training at St. Aloysius College, Mangalore*. p. 10

World Wide Web

Author's surname, initials. (full stop) Year. (in brackets) (full stop) Title (underlined OR italics) [Internet]. [in square brackets] (full stop) Publisher, (comma) Place of publication. (full stop) Available from: <URL> [accessed date].

Eg: Holland, M. (1996). Harvard System [Internet]. Bournemouth University, Poole. Available from: http://www.bournemouth.ac.uk/library/using/harvard_system.html [Accessed 1 November 2014].

Certificates:

1. Cover Page

(College Logo)

ST XAVIER'S COLLEGE OF MANAGEMENT & TECHNOLOGY PATNA

Project Report on the Topic Titled "....."

Submitted to St Xavier's college of Management & Technology, Patna in partial fulfillment of the requirements for the award of the Degree of Master of Commerce M.Com (Finance and Analytics)

By

(Name of the Student) (Class and Register No)

Under the guidance of Name and address of Guide Month and Year

2. Certificate from the Course Coordinator

(College Logo)

DEPARTMENT OF COMMERCE

ST XAVIER'S COLLEGE OF MANAGEMENT &
TECHNOLOGY AASHIYANA DIGHA ROAD, DIGHA
GHAT, PATNA - 800011 CERTIFICATE

This is to certify that Mr./Ms bearing Register Number..... has successfully completed the project work on the topic entitled "....." under the guidance of (Project guide name)

This Project Report is submitted to St Xavier's college of Management & Technology, Patna in partial fulfillment of the requirements for the award of the Degree of Master of Commerce during (year)

Date:

Signature with name and

Designation Place:

Seal

3. Declaration from the student

DECLARATION

I hereby declare that the Project Report titled”....

.....

submitted be me in partial fulfillment of the requirements for the award of the Degree of M.Com (Finance and Analytics) to St Xavier’s college of Management & Technology, Patna is my original work, and completed under the guidance of Mr./Ms... (name of the guide) and has not been submitted for the award of any other degree, diploma, fellowship or any other similar title or prizes.

Date:

Signature

Place:
student

Name of the

Register No

4. Certificate from the Project Guide

Name of the Guide Address

CERTIFICATE

This is to certify that the Project Report entitled “

.....

submitted in partial fulfillment of the requirements for the Degree of M. Com (Finance and Analytics) to St Xavier’s college of Management & Technology, Patna by Mr. /Ms..... (Student name and Reg. No), who has worked under my supervision and guidance and that no part of this report has been submitted for the award of any degree, diploma, fellowship or similar titles or prizes and that the work has not been published in any journal or magazine.

Date:

Certified

Place:

Signature

Project Guide

(Name of the guide)

5. Certificate from the company in its letter head

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr/Ms.....student of M. Com (Finance and Analytics)

at St Xavier's college of Management & Technology, Patna (Reg. No) has done his /her project in our company on the topic entitled “.... ” for the purpose of partial requirements for the award of the Degree of Master of Commerce. He/She has collected data from our company for the project for the period from

.....to..... (Date)

During his/her tenure of the project his/her conduct and character was good

Name of the Designation Company seal

Date:

Place:
