



Department of Commerce, Manipal

Outcome Based Education (OBE) Framework

Two Year full-time Postgraduate Programme

Master of Commerce (Professional)
[M.Com. (Prof.)]

2022 Regulations
(2022-23 Academic Year Onwards)

TABLE OF CONTENTS

Title	Page No.
1. Regulations governing the programme - 2022	1
1.1 Introduction	1
1.2 About the programme and outline	1
1.3 Programme educational objectives	1
1.4 Graduate attributes	1
1.5 Qualification descriptors	2
1.6 Programme outcomes	2
1.7 Minimum qualification for admission	3
1.8 Programme duration and academic calendar	3
1.9 Attendance and progression	3
1.10 Programme/course credit structure and pedagogy	4
1.11 Examinations/assessments	4
1.12 Letter grading system	5
1.13 Declaration of results	6
1.14 Revaluation of answer papers	6
1.15 Make-up/supplementary examination	6
1.16 Improvement of internal assessment	6
1.17 Award of the degree	7
1.18 Readmission after break of study	7
2. Programme structure	7
3. Syllabus	8
3.1 Semester I	8
3.2 Semester II	14
3.3 Semester III	24
3.4 Semester IV	31
4. Contribution of the courses in attainment of programme objectives	35

MASTER OF COMMERCE (PROFESSIONAL)

Regulations governing the Programme - 2022

1. INTRODUCTION

Manipal Academy of Higher Education (MAHE), Manipal is offering Master of Commerce (Professional) Programme from the year 2016 at the Department of Commerce.

1.1 SHORT TITLE OF THE PROGRAMME

The programme shall be called Master of Commerce (Professional) which is abbreviated as M.Com. (Prof.).

1.2 ABOUT THE PROGRAMME AND OUTLINE:

The introduction of new financial reporting standards in India and abroad has changed the professional competency and skills in accounting, taxation, and auditing, fuelling the need for accounting professionals across the globe. Adoption of new financial standards in India, by the listed companies, since 2015 converging with international standards has further created the demand for accounting professionals capable of adapting to international standards. Department of Commerce recognised these professional developments, including recent statutory amendments. It introduced the Master of Commerce (Professional) programme in 2016 to prepare skilled accounting professionals and meet the demand from the industry. The programme is accredited by the Association of Chartered Certified Accountants (ACCA), the global professional accounting body offering the Chartered Certified Accountant qualification. The students opting for this programme are benefitted from subject exemptions provided they register for ACCA. The 2-year duration programme aims to develop students' professional skills in accounting, auditing, financial reporting, taxation, costing, and financial management. Subject experts design the programme with the consultation of industry practitioners, alumni working in the accounting and finance domain, foreign university partners and the model curriculum of UGC. Students will be taught research tools and techniques, ethics, economics, and accounting analytics packages. Students will be encouraged to take up research projects through seminars, minor projects, and dissertations to develop skills in data visualisation, data mining, statistical modelling, and simulation to proficiently analyse datasets for business decision making. A full-time internship for a semester is part of the course structure, wherein the students get hands-on experience in the practical application of analytics in the industry. The programme has the option of offering interdisciplinary courses in the form of MOOCs as per the requirements and interests of the students. Further, the programme will help the students pursue a career in corporate and entrepreneurship and pursue higher studies.

1.3 PROGRAMME EDUCATIONAL OBJECTIVES (PEOs):

The Learning Outcomes-based Curriculum Framework (LOCF) programme educational objectives for M.Com. (Prof.) programme are as follows.

PEO No.	Programme Educational Objectives
PEO 1	Students will be able to use fundamental concepts and technical competence in accounting, auditing, financial and management accounting, and taxation as and when required to achieve professional excellence.
PEO 2	Students will demonstrate strong and well-defined practical knowledge of international financial reporting systems, auditing, and financial management.
PEO 3	Students will be able to practice the profession with a high professional and ethical attitude, strong communication and effective professional skills to work in a multicultural team with a multidisciplinary approach.
PEO 4	Students will attain a personality that enables them to think independently, argue critically, solve problems, and communicate effectively in a team, reflecting their core competency.
PEO 5	Students will have interpersonal and collaborative skills and imbibe the research, innovation, and entrepreneurship culture.
PEO 6	Students will be able to participate in the lifelong learning process for a highly productive career. They will be able to relate the concepts of accounting, auditing, financial and management accounting, and taxation to serve the cause of the business and society.

1.4 GRADUATE ATTRIBUTES:

S. No.	Attribute	Description
GA 1	Disciplinary knowledge	Graduates will have comprehensive accounting, auditing, taxation, and finance knowledge. Possess knowledge of different aspects of accounting and taxation with the learning of various analytical decision-making tools related to professional accounting standards.

GA 2	Problem-solving aptitude	Graduates will possess problem-solving aptitude in accounting, auditing, taxation, and finance, including financial reporting.
GA 3	Analytical skills and industry-ready professionals	Graduates will possess analytical abilities to enhance their skills and knowledge of the present scenario in accounting, auditing, taxation, and finance.
GA 4	Effective and influencing communication	Graduates will have adequate and influencing communication ability to share thoughts and ideas through written and verbal communication.
GA 5	Leadership readiness/ qualities	Graduates will have the qualities to be efficient leaders, cultivating key characteristics to be visionary leaders who can inspire the team.
GA 6	Critical/reflective thinking and language efficiency	Critical/reflective thinking ability to employ innovative ideas to create a sense of awareness of oneself, business, and society.
GA 7	Technologically efficient professional	Develop the capability to apply effective tools and techniques in professional accounting and finance in a digital society.
GA 8	Ethical awareness	Graduates are responsible and effective global citizens whose personal values and practices align with their roles as responsible members of society with ethical competency.
GA 9	Lifelong learning	Graduates will be lifelong learners and will consistently update themselves with current knowledge, skills, and technologies throughout life.
GA 10	Research-related skills	Graduates will have a sense of investigation for raising relevant and contemporary research questions for synthesising and articulating solutions.
GA 11	Teamwork and multicultural learning	Graduates will be capable of building a team, motivating, and inspiring the team members to work with cooperation to their utmost efficiency in a multicultural environment.

1.5 QUALIFICATION DESCRIPTORS:

- Demonstrate a systematic, extensive, and coherent knowledge and understanding of the field of accounting, auditing, taxation, and finance as a whole and its applications, and links to related disciplinary areas/subjects of study, including a critical understanding of the established advanced theories, principles, and concepts.
- Possess procedural knowledge that creates different types of professionals related to the sectors of accounting, auditing, taxation, and finance, including research and development, academics, and public services.
- Possess professional and communication skills in accounting, auditing, taxation, and finance, including a critical understanding of the latest developments in financial reporting standards and an ability to use established techniques in accounting and finance.
- Demonstrate comprehensive knowledge, including current research, scholarly, and professional literature, relating to essential and advanced learning areas in accounting, auditing, taxation, and finance for identifying problems and solutions.
- Demonstrate skills in identifying information needs, collection of relevant quantitative and qualitative data from a wide range of sources, for the analysis and interpretation to formulate strategies and take decisions.
- Possess the knowledge of methodologies appropriate to the subject(s) for formulating evidence-based arguments and solutions. Use knowledge, understanding, and skills to critically assess a wide range of ideas, complex problems and issues relating to accounting, auditing, taxation, and finance.
- Address learning needs relating to current and emerging areas of study, using research, development, and professional expertise as appropriate with new frontiers of knowledge.
- Incorporate disciplinary knowledge and transferable skills to new/unfamiliar contexts to identify and analyse problems and issues and seek solutions to real-life problems.

1.6 PROGRAMME OUTCOMES:

After successful completion of M.Com. (Prof.) programme, students will be able to:

PO	Attribute	Competency
PO 1	Domain knowledge	Apply the fundamental knowledge of accounting, auditing, taxation, financial and management accounting.

PO 2	Problem analysis	Identify, formulate, and analyse business problems with substantiated conclusions applying accounting, auditing, taxation, and financial reporting principles.
PO 3	Design/develop solutions	Design solutions for economic and business problems through appropriate strategies by applying the fundamentals and practices of different functional areas of auditing, taxation, financial and management accounting
PO 4	Conduct investigations of complex problems	Use research techniques and contemporary accounting, auditing, taxation, financial and management accounting knowledge to analyse and interpret business data.
PO 5	Modern tool usage	Create, select, and apply appropriate analytical techniques, resources, and information technology tools for better accounting, auditing, and taxation decisions.
PO 6	Business and society	Apply contextual accounting and finance domain knowledge to assess societal, economic, health, safety, legal, and cultural issues and the consequent responsibilities.
PO 7	Environment and sustainability	Appraise the impact of solutions for business problems in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable business and economic development.
PO 8	Ethics	Apply ethical principles, professional ethics, responsibilities, and norms to the business and societal practice.
PO 9	Individual/teamwork	Function effectively as an individual member or leader in diverse teams and multidisciplinary settings.
PO 10	Communication	Communicate effectively on complex business activities and solutions with stakeholders, community and society to comprehend and write effective reports and make effective presentations and visualisations for decision making.
PO 11	Project management and finance	Demonstrate knowledge and understanding of accounting and financial management principles and apply them to evaluate new and existing projects for effective financial decision making.
PO 12	Life-long learning	Engage in independent and life-long learning in the broadest context of technological and policy changes.

2. MINIMUM QUALIFICATION FOR ADMISSION

2.1 Citizenship: Indian Nationals can apply under the General category. Foreign nationals/Non-Resident Indians/Indian nationals supported by NRI relatives can apply under the Foreign/NRI Category.

2.2 Qualification: Candidates with bachelor's degree in Management/Commerce or equivalent qualification from a recognized University with a minimum of 50% marks in the aggregate are eligible to apply for the programme.

2.3 The selection of candidates for the M.Com. (Prof.) programme shall be on merit basis.

3. PROGRAMME DURATION AND ACADEMIC CALENDAR

3.1 The M.Com. (Prof.) programme shall be of two years' duration with four semesters.

3.2 Each semester will have fifteen weeks (90 days) of course work including internal examination weeks.

3.3 The student shall be allowed a maximum of four years of duration to become eligible for the award of the degree, failing which he/she shall have to register once again as a fresh candidate.

3.4 Academic calendar approved by the Registrar, MAHE will be followed throughout the academic year.

4. ATTENDANCE AND PROGRESSION

4.1. Each course in the semester will be treated as a separate component to determine the attendance of the students.

4.2. A student shall be considered to have satisfied the attendance requirements if he/she has attended not less than 75 percent of the classes conducted in each course (excluding minor project, research dissertation, industry internship, and self-directed learning courses) of all the semesters.

4.3. The department office shall display on the notice board, the attendance status of the students from time to time.

4.4. A student, who does not satisfy the attendance requirements mentioned in clause 4.2 in any course (excluding minor project, research dissertation, industry internship, and self-directed learning courses) shall not be eligible

to appear for the end semester examination in that course.

4.5. The list of the students not eligible to appear for end semester examinations as per clause 4.4 shall be sent to the University at least one week prior to the commencement of the end semester examinations.

4.6. Students considered not eligible as per clause 4.4 shall re-register for the course in the next academic year when that course is offered along with the regular semester (higher semester) courses. A student may re-register for a maximum of 10 credits during a given semester.

4.7. If a student, for any reason, discontinues the course after the first/third semester, he/she may be permitted to register for the second/fourth semester, after one year with the immediate subsequent batch, subject to the condition that he/she shall complete the performance requirements of all courses within the maximum stipulated period of four years from the date of admission to the Programme.

4.8. Students will be permitted to transfer the credits of semester abroad programme in the fourth semester only if they have earned 60 credits of first three semesters of their programme.

4.9. Students will be permitted appear for the viva voce examination of research dissertation/industry internship of the fourth semester only if they have earned 60 credits of first three semesters of their programme.

4.10 The degree (M.Com. (Prof.)) will be awarded by the University on completion of 80 credits (or equivalent) with minimum CGPA of 5.0 and minimum "E" grade in all courses.

5. PROGRAMME/COURSE CREDIT STRUCTURE AND PEDAGOGY

5.1 Semester-wise credit distribution is given in the following table

Semester	No. of Courses and Credits	Cumulative Credits
I	05 courses of 4 credits each	20
II	05 courses of 4 credits each	40
III	01 course of 3 credits + 01 course of 5 credits + 03 courses of 4 credits each	60
IV	Option 1* or Option 2** or Option 3***	80

*Option 1 – Research Dissertation of 16 weeks' duration (20 Credits); **Option 2 – Semester abroad Programme (20 credits); *** Option 3 – Industry Internship of 16 weeks' duration (20 Credits)

5.2 The pedagogy of the M.Com. (Prof.) programme includes classroom lectures, lab, case discussions, quizzes, seminars, activity-based learning, assignments, participative learning, and field study. Emphasis is on computer-aided learning through software applications and use of statistical packages, project work, assignments and use of libraries, online journals, and databases.

5.3 Research dissertation/industry internship/semester abroad programme/Self-Directed Learning courses:

5.3.1 Students shall undergo a research dissertation/industry internship/semester abroad programme during the fourth semester of the second year.

5.3.2 The accumulated equivalent MAHE credits from the semester abroad shall be transferred to the programme but shall not be considered in CGPA calculation.

5.3.3 The applicable Self-Directed Learning (like Swayam/NPTEL/Coursera) courses shall be suggested by the Academic Committee of the Department to the students. The accumulated credits from SDL courses shall be transferred to the programme but shall not be considered in GPA/CGPA calculation.

5.3.4 Students shall submit minor project and research dissertation/internship reports to the department through their respective guides for evaluation at the end of the semester before date notified by the department.

6. EXAMINATIONS/ASSESSMENTS

6.1. Each course in the programme shall be evaluated out of 100 marks with 50% weightage for internal/continuous assessment and 50% weightage for end-semester examination excluding practical/lab based courses.

6.2. Semester abroad programme shall not have internal assessment component.

6.3. Internal/continuous assessment shall be out of 50 Marks in each course as per the following scheme, excluding SDL courses, minor projects, research dissertation/industry internship:

Sessional/Mid-term Examination	20 Marks
Quiz/Class Participation*	10 Marks
Presentations/Assignments/Viva/Case Studies**	20 Marks
Total	50 marks

**Concerned faculty will conduct any one out of the three; **Concerned faculty will announce the weightage for each component based on the requirement of the course. Any of the components can be excluded based on weightage given to other components.*

6.4. Scheme of internal/continuous assessment of minor projects, research dissertation/industry internship shall be fixed and announced by the faculty guide allotted to the student.

6.5. The details of internal assessment shall be maintained by the office for at least one month after the announcement of the results for the verification by the University officials.

6.6. The internal assessment mark-sheets shall bear the signature of the concerned faculty and the Program Coordinator.

6.7. The internal assessment marks shall be intimated to the students by the concerned faculty/office prior to sending to the University.

6.8. No corrections of the internal assessment marks shall be entertained after submission of marks to the University.

6.9. If a student fails to obtain a minimum of 40 per cent in internal assessment, he/she shall not be eligible to appear for the end-semester examinations of that semester in the specific course.

6.10. End-Semester evaluation shall be out of 50 Marks in each course, excluding SDL courses and semester abroad programme. Appearing in end-semester examinations and securing a minimum of 40 percent in each course in end-semester examinations is a must to complete the course, earn credits and to qualify for Grading.

6.11. Variable grading system is followed in the evaluation.

6.12. Evaluation of practical/lab-based courses shall be conducted by the concerned faculty delivering the course with 60% weightage for internal/continuous assessment and 40% weightage for end-term lab-based examination. Concerned course faculty after discussing with Program Coordinator should finalise the components of Internal Assessments. Absolute grading will be followed for practical/lab-based courses.

6.13. End-semester evaluation of minor projects and research dissertation/industry internship shall be based on the report submitted by the student and student's performance in the viva-voce conducted by the panel of experts appointed by the University.

6.14. A student shall obtain a minimum of 'E' grade in all the courses to complete the course.

6.15. Students opting for semester abroad programme shall accumulate credits equivalent to 20 MAHE credits.

6.16. Self-Directed Learning (SDL) courses shall be evaluated by the concerned faculty delivering the course. Concerned course faculty after discussing with Program Coordinator should finalise the components of Internal Assessments and term end examinations as per the requirement of the SDL course. Absolute grading will be followed for SDL courses.

7. LETTER GRADING SYSTEM

7.1 The Letter Grading System will be adopted to evaluate the performance of the students. The evaluation is done based on internal assessment and end-semester examinations with 50:50 weightage.

7.2 The Grade Point Average (GPA) is the weighted average of grade points earned by a student. The weighted average of GPAs of all semesters is the Cumulative Grade Point Average [CGPA].

Letter Grade	Grade Point
A+	10
A	9
B	8
C	7
D	6
E	5
F	0

Courses	Credits	Letter Grade	Credit Value	Grade Point
Business Analytics	3	C	7	21
Statistical Methods with R	3	B	8	24
Managerial Economics	3	C	7	21
Financial Management	3	A	9	27
Programming with Python	2	B	8	16
Total Grade Points				109

An Example:

Generally

$$GPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

$$CGPA = \frac{\sum_{i=1}^N (GPA_i \times \sum C_i)}{\sum_{i=1}^N (\sum C_i)}$$

Where,

n = No. of Courses
C_i = Course Credit
N = No. of Semesters
G_i = Corresponding Grade

$$GPA = \frac{\text{Total Grade Points}}{\text{Total Credits}} = \frac{109}{14} = 7.78$$

Suppose the GPA in two semesters are 7 and 9 respectively, and respective Course credits are 14 each, then the

$$CGPA = \frac{(7 \times 14) + (9 \times 14)}{(14 + 14)} = \frac{98 + 126}{28} = 8.00$$

7.3 The Grade Sheet shall contain the list of courses for that semester and the grades obtained by the student. In any case, the marks scored by the candidate will not be disclosed in any manner.

7.4 The candidates considered not eligible to appear for the end semester examinations as per clause 4.4 and clause 6.9 will be marked “NE” (Not Eligible) in the grade sheet.

7.5 The candidates who are absent for the end semester examination due to genuine medical reasons/to attempt professional examinations with due approval from the University will be marked “I” (Incomplete) in the grade sheet. In all other cases of absence for end-semester examinations will be considered as an attempt taken and will be awarded “F” grade.

8. DECLARATION OF RESULTS

8.1 End semester examination results shall be declared within a month from the date of the last examination.

9. REVALUATION OF ANSWER PAPERS

9.1 Students can apply for revaluation within the prescribed date given by the University after the declaration of results by submitting the prescribed application and respective fees fixed by the University from time to time.

10. MAKE-UP/SUPPLEMENTARY EXAMINATION

10.1 About 2 weeks after the declaration of the results of regular examinations in the current semester courses, there will be make-up/supplementary examinations. The make-up/supplementary examinations will be for the current semester courses only. Students who have F/I grade in one or more courses and those who missed one or more examinations in the regular series are eligible to appear for the make-up/supplementary examinations in the relevant courses. Students with NE grade in any course may appear for make-up/supplementary examination after obtaining the required eligibility.

10.2 Those students who fail in first attempt in any course will be allowed a maximum of “C” grade irrespective of the grade earned in make-up and subsequent examinations. Those who have missed the regular examinations due to genuine medical reasons/to attempt professional examinations with due approval from the University will be allowed to retain whatever grade they achieve in supplementary examinations.

10.3 The conditions in clause 10.2 apply to all forms of end semester evaluations.

10.4 There will not be any make-up/supplementary examination after six months of the regular end-semester examination.

11. IMPROVEMENT OF INTERNAL ASSESSMENT

11.1 If a student fails to be eligible for appearing for end semester examinations as per “clause 6.6”, can apply for improvement of internal assessment marks and become eligible to register for end semester examinations after obtaining minimum required marks by fulfilling the assessment requirements prescribed by the concerned faculty.

12. AWARD OF THE DEGREE

12.1 The degree (M.Com. (Prof.)) will be awarded by the University on completion of 80 credits (or equivalent) with minimum CGPA of 5.0 and minimum “E” grade in all courses.

13. READMISSION AFTER BREAK OF STUDY

13.1 Readmission of students post break of study shall be considered on case-to-case basis.

14. The University reserves the right to amend these regulations from time to time to meet the changing needs and requirements of the programme.

15. PROGRAMME STRUCTURE

FIRST YEAR					
Semester: 1					
Course Code	Course Title	L	T	P	C
MCMP5101	Financial Management	4	-	-	4
MCMP5102	Performance Management	4	-	-	4
MCMP5103	Taxation	4	-	-	4
MCMP5104	Audit and Assurance	4	-	-	4
MCMP5105	Professional Accounting and Reporting	4	-	-	4
	Total	20	-	-	20
Semester: 2					
Course Code	Course Title	L	T	P	C
MCMP5201	Strategic Business Leader	4	-	-	4
MCMP5202	Corporate Reporting	4	-	-	4
MCMP5203	International Taxation & Technology - I	3	-	2	4
	Elective 1: (Any Two)				
MCMP5204	Advanced Audit and Assurance	4	-	-	4
MCMP5205	Advanced Financial Management	4	-	-	4
MCMP5206	Advanced Performance Management	4	-	-	4
MCMP5207	Practical Accounting	1	2	2	4
	Total	19/16	0/2	2/4	20
SECOND YEAR					
Semester: 3					
Course Code	Course Title	L	T	P	C
MCMP6301	Research Tools and Techniques	2	-	2	3
MCMP6302	International Taxation & Technology - II	4	-	2	5
	Elective (Any Three)				
MCMP6303	Financial Derivatives	4	-	-	4
MCMB6304	Investment banking and financial services	4	-	-	4
MSFE6304	Asset pricing Theory	4	-	-	4
MSFE6305	Research in Corporate Finance	4	-	-	4
	Total	18	-	4	20
Semester: 4					
Course Code	Course Title	L	T	P	C
	(Any one)				
MCMP6401.1	Research Dissertation	-	-	-	20
MCMP6401.2	Semester Abroad	-	-	-	20
MCMP6401.3	Industry Internship	-	-	-	20
	Total	-	-	-	20

Syllabus

SEMESTER 1

Name of the Program:	M.Com (Professional)
Course Title:	Financial Management
Course Code: MCMP5101	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; First Semester.
No of Credits: 4	Prerequisites: Nil
Synopsis:	The objective of the syllabus is to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions. The syllabus introduces the financial management function, economic environment within which a business operates including financial markets. Various sources of finance, raising of finance and dividend policy decisions will be dealt in the course. Syllabus also discusses the cost of capital and issues related to capital structure of a company along with the aspects related business valuation. Students will also understand investment decisions made by financial managers and working capital management process. The course will also discuss the examination of risk and the main techniques employed in managing such risk. This course will help the students to pursue higher education in the field of finance and accounting as well as serve as a finance professional in a company.

Course Outcomes (COs):

On successful completion of this course, students will be able to:

CO 1:	Describe the nature and purpose of financial management, relationship between financial management and corporate strategy, concepts of time value of money, discounting, and compounding of cash flows, working capital management, and concepts related to risk management.
CO 2:	Explain financial objectives, conflict of objectives between stakeholders, corporate governance, sources of capital, dividend policy, cost of capital, investment appraisal, components of working capital management, types of risk.
CO 3:	Apply business valuation techniques, methods of analysing investment proposals, and capital structure theories.
CO 4:	Examine the impact of taxation, inflation and working capital requirements on the relevant cash flows, costs of working capital management techniques, and hedging techniques for risk management.
CO 5:	Assemble the relevant cash flows for investment appraisal and sensitivity analysis, forecast cash flows, and explain exchange rate parity theories.
CO 6:	Evaluate investment proposals including asset replacement decisions, and leasing versus borrowing to buy decisions.

Mapping of Course Outcomes to Programme Outcomes

		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2	H											
	3				H							M	L
	4		M		H								L
	5	L			H							M	
	6		L		M							H	

Course contents:

Unit 1: Financial management function, economic environment, financial markets

Definition, nature, and purpose of financial management; financial objectives; relationship between corporate strategy and financial objectives; the conflict of objectives between stakeholders and agency theory; corporate governance; objectives of macroeconomic policies and their influence on businesses; monetary policy, fiscal policy, Government interventions and regulations and their impact on business; nature and role of financial markets – money market and capital market; treasury function

Unit 2: Business finance and dividend policy

Sources of short-term and long-term finance, their nature, features, advantages, and disadvantages; criteria for choosing between sources of finance; methods of raising equity finance; rights issue, the theoretical ex-rights price; financing small and medium enterprises; Islamic finance; dividend policy; relevance of dividend; real world dividend policies; share buyback schemes; bonus issue; scrip dividend.

Unit 3: Cost of Capital, Capital Structure, and Business Valuation

Risk and return relationships; relative risks of different sources of finance; cost of equity – dividend valuation model, CAPM model; cost of debt; cost of preference shares; impact of taxation; weighted average cost of capital; gearing concepts; problems of high gearing; company value and capital structure; theories of capital structure; methods of valuing business and assets – (a) asset-based valuation, (b) income/earnings-based valuation, and (c) cash flow-based valuation; value of debt and preference share efficient market hypothesis and investor behaviour; value of shares; practical considerations in valuation of shares and business.

Unit 4: Investment Appraisal

Investment appraisal process; relevant cash flows, impact of taxation, inflation, and working capital on relevant cash flows; payback period, return on capital employed. Time value of money, compounding, and discounting. Discounted cash flow techniques – Discounted payback; NPV and IRR, merits, and demerits; choice between leasing an asset and borrowing to buy; asset replacement decisions; capital rationing, divisible and indivisible projects; Analyse risk and uncertainty in investment appraisal; sensitivity analysis of investment projects; probability analysis of investment projects.

Unit 5: Working Capital Management

Definition, objectives, cash operating cycle; working capital ratios; inventory management, EOQ, re-order level, management of accounts receivables and payables; cost of financing receivables; early settlement discounts; invoice discounting and factoring; motives of holding cash; cash flow forecasts, Baumol cash management model, Miller-Orr cash management model, short-term investment and borrowing; the strategies for funding working capital.

Unit 6: Risk Management

Exchange rate systems and foreign currency risk; types of foreign currency risk; trading in currencies, bid and offer prices, and cross rates; purchasing power parity theory, interest rate parity theory, fisher effect, international fisher effect and expectations theory and their four-way equivalence; management of foreign currency risk through hedging; interest rate risk; hedging techniques to manage interest rate risk.

Reference Material	<ul style="list-style-type: none"> • F9: Financial Management, ACCA study text by Kaplan Publishing • Brealey, R. A., Myers, S. C., Allen, F., & Mohanty, P. (2018). Principles of Corporate Finance. McGraw Hill Education (India) Pvt Ltd. • Damodaran, A., (2015). Applied corporate finance. Wiley. • Ross, S., Westerfield, R., Jaffe, J. and Shue, K., (2019) Corporate finance. MCGraw Hill.
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Name of the Program:	M.Com (Professional)
Course Title:	Performance Management
Course Code: MCMP5102	Course Instructor:
Academic Year: 2022-2023	Semester: First Year, First Semesters
No of Credits: 4	Prerequisites- NA
Synopsis:	<p>The aim of the syllabus is to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision making, performance evaluation, and control. The syllabus for Performance Management seeks to examine students' understanding of how to manage the performance of a business. The syllabus initially focuses on the information needs, technologies and systems required by organisations to manage and measure performance in the modern, competitive environment. The syllabus introduces specialised costing and management accounting topics and discusses the decision-making issues surrounding scarce resources, pricing and make-or-buy decisions, and how this relates to the assessment of performance. Students will also be able to apply basic methods to help resolve the risks inherent in decision-making. The syllabus explores different budgeting techniques, including quantitative techniques, and the problems inherent in them. Standard costing and variances are discussed. Mix and yield variances and planning and operational variances are explored here, and the link is made to performance management. The syllabus concludes with performance measurement and control. This course prepares students for more specialist</p>

	capabilities which are covered in Advanced Performance Management (APM).
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Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Discuss the information, systems and developments in technology required for organisations to manage and measure performance.
CO 2:	Apply cost accounting techniques.
CO 3:	Apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
CO 4:	Prepare fixed, flexible, zero-based, activity- based, incremental, rolling, top-down, bottom-up, master, functional budgets for planning and control.
CO 5:	Use standard costing systems to measure and control business performance.
CO 6:	Assess the performance of an organisation from both a financial and non-financial viewpoint, appreciating the problems of controlling divisional businesses and the importance of allowing for external aspects.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2				H							L	L
	3			H	M								L
	4		H	M									
	5		H		M								
	6		M		H								

Course contents:

Unit 1: Information, technologies, and systems for organisational performance

Managing information, Sources of information, Information systems and data analytics

Unit 2: Specialist cost and management accounting techniques

Activity-based costing, Target costing, Life-cycle costing, Throughput accounting, Environmental accounting

Unit 3: Decision-making techniques

Relevant cost analysis, Cost volume profit analysis, Limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision-making.

Unit 4: Budgeting and control

Budgetary systems and types of budget, Quantitative techniques, Standard costing, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, Performance analysis.

Unit 5: Performance measurement and control

Performance analysis in private sector organisations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organisations and the public sector, External considerations, and the impact on performance

Unit 6: Activity Based Learning

Problem based learning, computer technology to efficiently access and manipulate relevant information, presentation of data effectively, using the appropriate tools.

Reference Material	Performance Management, ACCA study text by Kaplan Publishing
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Name of the Program:	M.Com (Professional)
Course Title:	Taxation
Course Code: MCMP5103	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; First Semester
No of Credits: 4	Prerequisites: None

Synopsis:	This course aims to provide knowledge on Indian personal taxation for individuals. Additionally, the assessment of residency for taxation purposes and tax incidence is also assessed. The course will then focus on computing individual taxes including income from salary. The course will explain provisions to claim deductions and exemptions permissible under various sections that reduce the individual's tax liability. Students will gain detailed knowledge on the analysis of taxability and exemptions on receipts during superannuation. The course also emphasizes comparison between old and new regimes and advises the individual on which would suit him better. Progressively the course focuses its attention on the computation of income under the head housing property (rent from letting out property) and income for other sources.
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Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Describe Basic Concepts of Indian Income Tax Act including fundamental principles underlying Income-tax laws, concepts such as Assessee, Person, Assessment year, and Previous year, incidence of tax, and impact of agricultural income on tax computation
CO 2:	Discuss the Administrative Procedures and Income Computation and Disclosure Standards
CO 3:	Apply knowledge of Exemptions and Deductions under the Indian Income Tax Act including exemptions under Sections 10, 16, and 17 of the Act, implications of Gratuity, Leave Salary Encashment, Pension, Retrenchment Compensation, Annuity and treatment of various allowances, perquisites, and deductions under Sections 16 and 80.
CO 4:	Compute income under different heads of income and Total Income
CO 5:	Apply Clubbing of Income and Set-off/Carry Forward Losses
CO 6:	Implement Tax Management Strategies

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2	H											
	3	H	M										L
	4	H			M								L
	5	H			M								L
	6			H	M								L

Course contents:

Unit 1: Basic Concepts of Indian Income Tax Act 1961

Describe basic principles underlying the provisions of Income-tax laws as per the amended Finance Act 2018. Introduction to Indian Income Tax, amendments, Concepts of Assessee, Person, Assessment year, and Previous year as per the Act. Determination of Residential Status, Additional conditions to test whether a resident individual is 'ordinarily resident or not' [Sec. 6(6)], Incidence of Tax [Sec. 5], Income received in India, Income deemed to be received in India, Income deemed to accrue or arise in India [Sec. 9]. Instances of Agricultural (Agro) Income, Instances of Non-agricultural (Non-agro) Income, Treatment of Partly Agricultural & Partly Non-Agricultural Income [Rule 7], Impact of agricultural income on tax computation.

Unit 2: Exemptions and Deductions

Exemption u/s 10, 16 and 17 of the Act. Gratuity, Leave Salary Encashment, Pension [Sec. 17(1)(ii)], Retrenchment Compensation, Compensation received at the time of voluntary retirement [Sec. 10(10C)], Annuity [Sec. 17(1)(ii)], Salary received in lieu of notice period, Profits in lieu of salary [Sec. 17(3)], Allowances 85 5.15 Perquisite [Sec. 17(2)], Medical Facility [Sec 17(2)], Leave Travel Concession [Sec. 10(5)], Provident Fund, Standard Deduction [Sec. 16 (ia)], Entertainment Allowance [Sec. 16 (ii)], Tax on employment or professional tax [Sec. 16(iii)]. Deduction u/s 80 (80 C to 80U)

Unit-3: Heads of Income and Computation of Total Income

Income from Salaries - Concepts of Gross Salary, Net Salary, and Total taxable salary. Calculation of Total taxable salary income and tax payable. Cess, Rebate, and Surcharge on Tax payable. Old and New Tax Regime comparison. Income from Other Sources - Different incomes from other sources- Dividend, interest on securities, winning from lotteries crossword puzzles, card games and races. Income from composite letting of building, machinery, plant or furniture, receipts without consideration. Forfeiture of advance money and permissible deductions. Income from House Property - Chargeability [Sec. 22], Exempted properties, Computation of Income,

Let out property [Sec. 23(1)], Taxes levied by the local authority (Municipal Tax) [Proviso to Sec. 23(1)], Deductions u/s 24, Self-occupied property [Sec. 23(2)(a)], Unoccupied property [Sec.23(2)(b)], Deemed to be let-out house property [Sec. 23(4)], Partly self-occupied and partly let-out [Sec. 23(3)], Recovery of unrealized rent and Arrears Rent [Sec. 25A]. Income from Business or Profession - Basis of charge, deductions, interest, receipts, etc. General deductions, incomes to be considered under the head, disallowances, Notional income. Income from Capital Gains - Long-term and Short term capital gains – Indexation of values, Short Term capital gains. Capital gains exempt from tax, tax planning for capital gains

Unit-4 Clubbing of income. Set-off and carry forward losses

Inter-source and inter-head adjustments, loss of partnership firms and carrying forward, set off of loss and depreciation, Clubbing of income under various cases and sections, rebates and reliefs.

Unit-5 Tax Management

Scheme of TDS, various deductions of tax at source, advance payment of tax, penalties, and prosecution, interest payable by the assessee, refund of the excess payment, appeals, and revisions, TAX planning

Unit-6 Administrative Procedures and ICDS

Return and PAN, Voluntary return of income, return of loss, an extension of time, belated return, revised return, defective or incomplete return, self-assessment, Reassessment, Filing of returns using software. intimation, Brief concepts of Assessment u/s 140A, 143, and 144, basic concepts of ICDS. Tax authorities

Reference Materials	<ul style="list-style-type: none"> • Singhanian, V. K., & Singhanian, J. (2022). <i>Direct Taxes Ready Reckoner</i>. Taxmann Publication. • Singhanian, V.K. & Singhanian M (2022) Students’ Guide to Income Tax- Problems & Solutions, Taxmann Publication • Income Tax Act (2021) by Taxmann (66th Edition) • Income Tax Rules (2021) by Taxmann (58th Edition)
Website	https://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx

Name of the Program:	M.Com (Professional)
Course Title:	Audit and Assurance
Course Code: MCMP5104	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; First Semester
No of Credits: 4	Prerequisites- NA
Synopsis:	The objective of this course is to develop knowledge and understanding of the process of carrying out the audit and assurance engagement and its application in the context of the professional regulatory framework. The syllabus discusses the nature, purpose, and scope of assurance engagements, including the statutory audit, its regulatory environment, and introduces governance and professional ethics relating to audit and assurance. The course also provides insight into planning the audit and performing risk assessment. The syllabus discusses a range of areas relating to an audit of financial statements including the scope of internal control and the role and function of internal audit. These include, evaluating internal controls, audit evidence, and a review of the financial statements. In addition to final review procedures, the syllabus concentrates on reporting, including the form and content of the independent auditor’s report.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
CO 2:	Explain how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements.
CO 3:	Evaluate internal controls, techniques, and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations.
CO 4:	Describe the scope, role, and function of internal audit.
CO 5:	Describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)

CO 6:	Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review and report
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Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
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Course Outcomes	1	H											
	2	H											
	3				H								
	4	H											
	5	M			H								
	6	H											

Course Contents:

Unit 1: Audit framework and regulation

The concept of audit and other assurance engagements, external audits, corporate governance.

Unit 2: Planning and risk assessment

Obtaining, accepting and continuing audit engagements, Objective and general principles, assessing audit risks, Environment of Entity and its applicable financial reporting framework, Fraud, laws and regulations, Audit planning and documentation.

Unit 3: Internal control

Internal control systems, The use and evaluation of systems of internal control by auditors, Tests of controls, Communication on internal control.

Unit 4: Audit Evidence

Assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, The audit of specific items, Automated tools and techniques, The work of others, Not-for-profit organisations.

Unit 5: Review and reporting

Subsequent events, Going concern, Written representations, Audit finalisation and the final review, The Independent Auditor's Report.

Unit 6: Internal Audit and Professional Ethics

Internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, outsourcing and internal audit assignments, Professional ethics.

Reference Material	Audit and Assurance, ACCA study text by Kaplan Publishing
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Name of the Program:	M.Com (Professional)
Course Title:	Professional Accounting and Reporting
Course Code: MCMP5105	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; First Semester
No of Credits: 4	Prerequisites: Fundamental knowledge of Financial Accounting
Synopsis:	The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements. The syllabus discusses the conceptual framework for financial reporting with reference to the qualitative characteristics of useful information and the fundamental bases of accounting. It provides a detailed examination of the regulatory framework of accounting and how this informs the standard setting process. The main areas of the syllabus cover the reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant IFRS Standards. The syllabus also covers the analysis and interpretation of information from financial reports.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Discuss the conceptual and regulatory frameworks for financial reporting
CO 2:	Discuss concepts and principles of groups and consolidated financial statements

CO 3:	Report transactions in accordance with IFRS
CO 4:	Apply the principles of recognition of revenue
CO 5:	Analyse financial statements.
CO 6:	Prepare financial statements for single entities and business combinations in accordance with IFRS

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2	H											
	3				H						M		
	4				H								
	5		H		M								
	6	H										M	

Course contents:

Unit 1: The conceptual and regulatory framework for financial reporting

The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework.

Unit 2: The concepts and principles of groups and consolidated financial statements

The concepts and principles of groups and consolidated financial statements - group as a single economic unit, subsidiary, IFRS Standards and other regulation, exemption from the preparation of consolidated financial statements, necessity to eliminate intra-group transactions, objective of consolidated financial statements

Unit 3: Accounting for transactions in financial statements – 1

Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing

Unit 4: Accounting for transactions in financial statements – 2

Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions

Unit 5: Analysing and interpreting the financial statements of single entities and groups

Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialised, not-for-profit, and public sector entities.

Unit 6: Preparation of financial statements

Preparation of single entity financial statements, Preparation of consolidated financial statements including an associate.

Reference Material	Financial Reporting, ACCA study text by Kaplan Publishing
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SEMESTER 2

Name of the Program:	M.Com (Professional)
Course Title:	Strategic Business Leader
Course Code: MCMP5201	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; Second Semester
No of Credits: 4	Prerequisites: Nil
Synopsis:	The aim of the syllabus is to demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant professional skills. The syllabus examines leadership and having in place responsible and ethical leaders, having an awareness of who they are responsible to. This aspect of the syllabus focuses on the respective roles and responsibilities of directors, the relevant committee structures, and the effective scrutiny of the performance of senior management, demonstrating their accountability by reporting more widely and holistically to stakeholders. Evaluating strategic options, making strategic choices, and implementing strategy requires the organisation's leaders, or their advisers, to fully understand the risks involved so the syllabus then examines the identification, assessment, and control of risk as a key aspect of responsible leadership and management. The syllabus also addresses

	organisational control in its wider context, including internal audit, review, internal control, and appropriate reporting to implement and support effective governance, including compliance issues related to the safeguard of assets including data security, and decision-support functions. The syllabus includes financial aspects of managing an organisation, including evaluating available sources of finance and key financial and management accounting techniques to analyse performance and to support decision-making.
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Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Apply financial techniques, leadership and ethical skills and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.
CO 2:	Evaluate the effectiveness of the governance and agency system of an organisation recognising the responsibility of the board or other agents towards their stakeholders, including the organisation's social responsibilities and the reporting implications.
CO 3:	Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.
CO 4:	Analyse the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management.
CO 5:	Apply appropriate information technologies and data analytics, to analyse factors affecting the organisation's value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.
CO 6:	Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organisation's objectives and the safeguarding of organisational assets

Mapping of Course Outcomes to Programme Outcomes														
		Programme Outcomes												
		1	2	3	4	5	6	7	8	9	10	11	12	
Course Outcomes	1								M	H				
	2				H		M							
	3				H			M						
	4				H									
	5		M			H								
	6		M		H									

Course Contents:

Unit 1: Leadership

Qualities of leadership, Leadership and organisational culture, Professionalism, ethical codes, and the public interest.

Unit 2: Governance

Agency, Stakeholder analysis and organisational social responsibility, Governance scope and approaches, Reporting to stakeholders, The board of directors, Public sector governance.

Unit 3: Strategy

Concepts of strategy, Environmental issues, Competitive forces, The internal resources, capabilities and competencies of an organisation, and Strategic choices.

Unit 4: Risk, Technology, and data analytics

Risk - Identification, assessment, and measurement of risk, Managing, monitoring and mitigating risk, Technology, and data analytics - Cloud, mobile and smart technology, Big data and data analytics, Machine learning, AI and robotics, E- business: value chain, IT systems security and control.

Unit 5: Organisational control and audit, Finance in planning and decision-making

Organisational control and audit - Management and internal control systems, Audit and compliance, Internal control, and management reporting. Finance in planning and decision-making - Finance transformation, Financial analysis and decision-making techniques, Cost and management accounting.

Unit 6: Enabling success and change management

Enabling success: organising, enabling success: disruptive technologies, enabling success: talent management, enabling success: performance excellence, managing strategic change, Leading, and managing projects.

Reference Material	Strategic Business Leader, ACCA study text by Kaplan Publishing
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Name of the Program:	M.Com (Professional)
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Course Title:	Corporate Reporting
Course Code: MCMP5202	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; Second Semester
No of Credits: 4	Prerequisites- NA
Synopsis:	The aim of the syllabus is to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders. It also explores the professional and ethical responsibilities of the accountant to these stakeholders. The course matter of the syllabus requires students to have a cohesive understanding of the IASB's Conceptual Framework for Financial Reporting and to use the Framework as a basis for judgement in applying International Financial Reporting Standards in corporate reports. The syllabus requires students to reflect on the usefulness of corporate reports to stakeholders including developments in narrative reporting such as Integrated Reporting and to discuss the nature of the information that would help stakeholders assess the prospects of the entity. This involves the analysis and interpretation of corporate reports, and the provision of advice on the reporting implications of transactions. The syllabus also addresses current developments in corporate reporting and the implications of any potential changes. This includes a discussion of the deficiencies of existing accounting standards and the ability to explain the implications for a business and its stakeholders of significant changes to reporting frameworks.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour.
CO 2:	Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation.
CO 3:	Apply professional judgement in the reporting of the financial performance of a range of entities.
CO 4:	Prepare the financial statements of groups of entities.
CO 5:	Interpret financial statements for different stakeholders.
CO 6:	Communicate the impact of changes and potential changes in accounting regulation on financial reporting.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	L							H				
	2	L			H								
	3	H											
	4	H											
	5	L	H										
	6	L									H		

Course Contents:

Unit 1: Fundamental ethical and professional principles

Professional and ethical behaviour in corporate reporting, the importance of ethical and professional behaviour, and the consequences of unethical behaviour by management.

Unit 2: The financial reporting framework

Definitions of the elements of financial statements and the reporting of items in the statement of profit or loss and other comprehensive income, Importance of the Conceptual Framework for Financial Reporting in underpinning the production of accounting standards, The applications, strengths and weaknesses of the accounting framework, objectives of financial reporting including disclosure of information that can be used to help assess management's stewardship of the entity's resources and the limitations of financial reporting, the qualitative characteristics of useful financial information, the roles of prudence and substance over form in financial reporting, measurement uncertainty that can make financial information less relevant.

Unit 3: Reporting the financial performance of a range of entities

Revenue, Non-current assets, Financial instruments, Leases, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Share-based payment, Fair Value Measurement, Reporting requirements of small and medium-sized entities (SMEs), Other reporting issues.

Unit 4: Financial statements of groups of entities

Group accounting including statements of cash flows, Associates and joint arrangements, Changes in group structures, foreign transactions and entities

Unit 5: Interpret financial statements for different stakeholders

Analysis and interpretation of financial information and measurement of performance, indicators of financial and non-financial performance including earnings per share and additional performance measures, increased demand for transparency in corporate reports, and the emergence of non-financial reporting standards, impact of environmental, social, and ethical factors on additional performance measures, sustainability reporting, integrated reporting, the nature of segment information to be disclosed

Unit 6: The impact of changes and potential changes in accounting regulation

The accounting implications of the first-time adoption of new accounting standards, the impact of current issues in corporate reporting, Discussion of solutions to current issues in financial reporting

Reference Material	Strategic Business Reporting, ACCA study text by Kaplan Publishing
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Name of the Program:	M.Com (Professional)
Course Title	International Taxation & Technology – I
Course Code: MCMP5203	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; Second semester
No of Credits: 4	Prerequisites: Nil
Synopsis:	This course is prepared on the basis of latest updates of the regulation of IRS (Internal Revenue Service) and provides comprehensive learning to help candidates navigate the highly complex world of international taxation and introduces to the rationale behind – and the functions of – the tax system. The syllabus is valuable to candidates who need to understand the complexities of US individual taxation. It provides an understanding of the basic federal income tax laws and how it applies to individual or household situation, prepares individual tax payers to appropriately plan for and ensure compliance with applicable tax regulations within the jurisdiction and globally and further helps to identify the issues related to individual taxation and provide appropriate solutions to individual clients. The candidate will have detailed knowledge to calculate gross income subject to tax, adjusted gross income, the correct type of deduction to take: standard vs. itemized, the number of exemptions to claim, the credits that the individual qualify for, taxable income, tax liability, tax refund or tax due.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Explain basic principles underlying the provisions of tax laws.
CO 2:	Explain the Filing status including determination of residency status of the individuals.
CO 3:	Compute the Gross Income, Adjusted Gross Income, and Total Taxable Income as per the provisions of the Act.
CO 4:	Appraise total deductions to various heads of income and methods of computation.
CO 5:	Apply the income tax provisions in computations and address application oriented issues involved in the preparation of Form 1040.
CO 6:	Provide service consultancy on IRS Form 1040.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2	H			L								
	3		H		L								

	4		H		L								
	5		H										
	6			H	L								

Course contents:

Unit 1: Accounting Overview for Tax Professionals

US Individual Income Tax overview details the accounting overview for tax professionals and the basic concepts of US taxation.

Unit 2 Residency & Filing Requirements

Determination of residency and an overview of IRS Form 1040. Determining your tax residency status is important, as it will decide how much tax you must pay while in the US.

Unit-3 Gross Income Computation

Gross Income (GI) is the income from whatever sources derived except as otherwise provided. This unit focuses on all items that are included in gross income, income items that are excluded and income items for which Internal revenue Code provides partial

Unit-4 Business Deductions, Above the Line Deductions and Losses, Itemised Deductions, Tax Credits, Other Taxes and Payments

Gross Income is reduced by deductions to compute taxable income. Employee business expenses depends on the employer's reimbursements. Above the Line Deductions are deducted from the gross income to arrive at Adjusted Gross Income (AGI). Itemised deductions are below the line deductions that may be subtracted from the AGI to arrive at taxable income. Each deduction is either an itemised or standard deduction or a personal exemption. Tax credits are used to achieve policy objectives and discusses the various non-refundable and refundable tax credits available, Alternate Minimum Tax and Self-Employment taxes, payment requirements and statute of limitations.

Unit-5 Individual Taxation : Advanced Topics & US International Tax Services

This chapter discusses the definition of expat and inpat and the relating sections. It also highlights the overview of US taxation differentiating worldwide and territorial aspects. The chapter recognizes the US and foreign income tax consequences associated with different methods of doing business abroad.

Unit-6 Technology – Advance Excel

Introduction to Data Analysis using Excel; Financial functions - NPV, IRR, Other Financial functions Operation research functions - What if analysis – Goal seek; Scenario Manager; Data tables. Data wrangling – working with datafiles to extract relevant insights – logical functions, text functions, lookup functions.

Reference Material	EA Review – Part 1: Business – Irvin N. Gleim
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Name of the Program:	M.Com (Professional)
Course Title:	Advanced Audit and Assurance
Course Code: MCMP5204	Course Instructor:
Academic Year: 2022-23	Semester: First Year; Second Semester
No of Credits: 4	Prerequisites: Audit and Assurance
Synopsis:	The aim of the course is to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments. The syllabus discusses the legal and regulatory environment including money laundering, and professional and ethical considerations, including the Code of Ethics and professional liability. The discussion will also encompass procedures in practice management, including quality control and the acceptance and retention of professional engagements. The course also covers the audit of financial statements, including planning, evidence Gathering, the completion, evidence evaluation and review and reporting on an audit of historical financial information. The will also provide insights into the other assignments including prospective financial information, due diligence and forensic audit as well as the reporting of these assignments and also auditing aspects of insolvency followed by a discussion of current issues and developments relating to the provision of audit-related and assurance services. The course will thus enable the students to practice the audit and assurance activities.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Recognise the legal and regulatory environment and its impact on audit and assurance practice.

CO 2:	Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.
CO 3:	Assess appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments.
CO 4:	Formulate the work required to meet the objectives of audit assignments and the work required to meet the objectives of non-audit assignments.
CO 5:	Evaluate findings and the results of work performed and draft suitable reports on assignments.
CO 6:	Describe the current issues and developments relating to the provision of audit-related and assurance services.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H			L								
	2								L	M	H		
	3	M	H										
	4			H	M								
	5		M								H		
	6	H											

Course Contents:

Unit 1: Regulatory Environment

International regulatory frameworks for audit and assurance services - need for laws, regulations, standards and other guidance, legal and professional framework. Money laundering – definition, international methods for combatting money laundering, scope of criminal offences of money laundering and how professional accountants may be protected from criminal and civil liability, ethical guidance, how accountants meet their obligations, customer due diligence (CDD), recognising potentially suspicious transactions and assessing their impact on reporting duties, the basic elements of an anti-money laundering program. Laws and regulations - the respective responsibilities of management and auditors concerning compliance with laws and regulations in an audit of financial statements, the auditors' considerations of compliance with laws and regulations and plan audit procedures when possible non-compliance is discovered, how and to whom noncompliance should be reported.

Unit 2: Professional and Ethical Considerations

Code of Ethics and Conduct – fundamental principles and conceptual framework approach, threats to compliance, safeguards, conflicts in the application of fundamental principles, professional scepticism, ethical implications of the external auditor providing non-audit services to a client including an internal audit service. Fraud and error - response to circumstances which indicate a high risk of error, irregularity, fraud or misstatement in the financial statements or a given situation, the respective responsibilities of management and auditors for fraud and error, actual and/or potential misstatements, how, why, when and to whom fraud and error should be reported and the circumstances in which an auditor should withdraw from an engagement, the current and possible future role of auditors in preventing, detecting and reporting error and fraud Professional liability - circumstances in which professional accountants may have legal liability and the criteria that need to be satisfied for legal liability to be recognised, the factors to determine whether or not an auditor is negligent and the auditor's potential liability in given situations, liability owed to client with liability owed to third parties, the practicability and effectiveness of ways in which liability may be restricted, the principal causes of audit failure and other factors that contribute to the 'expectation gap'.

Unit 3: Quality Control and Practice Management

Quality control (firm-wide) - the principles and purpose of quality control of audit and other assurance engagements, the elements of a system of quality control relevant to a given firm, evaluation of the quality control procedures which are in place for a given firm and assess if they have been appropriately applied in a given engagement. Tendering, professional work and fees – determinants of fee setting, bases on which fees and commissions may and may not be charged for services, ethical and other professional problems, the matters to be considered prior to tendering for an audit or other professional engagement and the information to be included in the proposal Professional appointments - the matters to be considered and the procedures that an audit firm/professional accountant should carry out before accepting a specified new client/engagement or continuing with an existing engagement, the key issues that underlie the agreement of the scope and terms of an engagement with a client.

Unit 4: Planning and conducting an audit of historical financial information

Planning, materiality and assessing the risk of material misstatement – materiality, performance materiality, application in financial reporting and auditing, analytical procedures in the planning of an assignment, evaluation of business risk, audit risk and risk of material misstatement, difference between transnational audits and other

audits of historical financial information, matters that are not relevant to the planning of an assignment, audit procedures to obtain sufficient appropriate audit evidence, Evidence and testing considerations - audit procedures to obtain sufficient appropriate audit evidence from identified sources to support the relevant assertions and disclosures, application of IT and analytical procedures. Audit procedures and obtaining evidence. Using the work of others. Group audits.

Unit 5: Completion, review and reporting

Subsequent events and going concern - audit procedures to identify subsequent events, indicators that the going concern basis may be in doubt and recognise mitigating factors, the appropriateness of the going concern basis, adequacy of disclosures in financial statements relating to going concern. Completion and final review - analytical procedures for the purposes of evaluation and review, appropriateness of reports issued, review procedures, evaluation of final reports. Auditor's reports - form and content of an auditor's report, the factors to be taken into account when forming an audit opinion, implications for the auditor's report on the group financial statements of an entity. Reports to those charged with governance and management

Unit 6: Other assignments, Current Issues and Developments.

Audit-related and assurance services. Specific assignments - Due Diligence, Review of interim financial information, Prospective financial information, Forensic audits. The audit of social, environmental and integrated reporting. Auditing aspects of insolvency (and similar procedures). Reporting on other assignments. Professional and ethical developments- emerging ethical issues, current developments in auditing standards, current developments in emerging technologies, other current issues.

Reference Materials	Advanced Audit and Assurance, ACCA study text by Kaplan Publishing.
	Advanced Audit and Assurance, ACCA exam kit by Kaplan Publishing.
	Advanced Audit and Assurance, ACCA integrated workbook by Kaplan Publishing.
	Advanced Audit and Assurance, ACCA pocket notes by Kaplan Publishing.

Name of the Program:	M.Com (Professional)
Course Title:	Advanced Financial Management
Course Code: MCMP5205	Course Instructor:
Academic Year: 2022-23	Semester: First Year, Second Semester
No of Credits: 4	Prerequisites: Financial Management
Synopsis:	The objective of the syllabus is to apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors. This syllabus develops upon the core financial management knowledge and skills covered in the Financial Management syllabus. The syllabus explores the role and responsibility of a senior executive or advisor in meeting competing needs of stakeholders within the business environment of multinationals. The syllabus also examines investment decisions in multinational corporations. Further students will be able to comprehend risk management policy of organisations and financial products available for risk management. The sophisticated strategies for managing currency risk and interest rate risk are discussed in the course to give the students an outlook of risk management practices. The issues pertaining to business valuation, mergers and acquisitions, corporate failure and reconstruction strategies of businesses are discussed to make the students ready for a career as a financial manager in a business enterprise.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Describe the roles and responsibilities of the financial manager, the environment in which business operates, types of risk, risk management, and derivative products for risk management.
CO 2:	Explain the aspects of financing and dividend policy, transfer pricing, mergers and acquisitions, business valuation, corporate failure, and corporate reconstruction.
CO 3:	Apply CAPM model, beta factor, NPV, APV, IRR and MIRR techniques for investment appraisal scenario.
CO 4:	Examine the influence of inflation, taxation, intercompany cash flows, and remittance restrictions on relevant cash flows for investment appraisal and the models associated with business valuation.

CO 5:	Formulate risk management strategies for currency risk and interest rate risk including hedging using derivatives.
CO 6:	Evaluate international investment projects and corporate re-organisation strategies.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2	H											
	3		H			M							
	4				H							M	
	5			H	M								
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Course contents:

Unit 1: Financial Management Function and Environment.

Key roles and responsibilities of the financial manager, treasury function, agency theory, management of stakeholders' interest, strategic, financial, regulatory, ethical, and environmental impact of financial manager's decisions, barriers to trade and free trade, role of WTO, IMF and international financial markets, issues related to long-term financing, dividend policy, and transfer pricing in a multinational corporation.

Unit 2: Investment Appraisal

Impact of inflation and taxation on the relevant cash flows for investment appraisal, NPV, APV, IRR and MIRR techniques for investment appraisal, duration, application of CAPM model and cost of equity, beta factor, use of beta in project appraisal, risk adjusted WACC, appraisal of foreign projects.

Unit 3: Risk Management – Policy and products

Risk policy framework, risk framework, value at risk, derivative products – options, futures forwards, and swaps – option pricing, Black-Scholes Model, real options and their value, and real options in investment appraisal.

Unit 4: Currency risk and interest rate risk management

Currency risk, transaction, translation, and economic risks, management of currency risk, hedging translation risk, hedging using forwards, money market hedges, foreign currency derivatives, futures hedging and options hedging, forex and currency swaps, transaction netting, and matching. Interest rate risk, fluctuations in interest rates, hedging strategies for interest rate risk - Forward rate agreements, options on FRAs, interest rate guarantees, interest rate futures, options on interest rate futures, caps, floors, and collars, interest rate swaps, and options over swaps.

Unit 5: Business Valuation, Mergers and Acquisitions.

Business valuation, application of asset based, income based, market based and cash flow-based models to value equity, free cash flows and free cash flows to equity, intangible asset valuation, problems of overvaluation. Mergers and acquisitions, arguments for and against mergers and acquisitions as a method of corporate expansions, corporate and competitive aspects of mergers, choosing target for acquisitions, defence against hostile takeovers, reverse takeover, consideration for takeover, methods of financing a cash offer, regulation of takeovers.

Unit 6: Corporate failure and reconstruction.

Financial distress and corporate failure, assessing organisational performance, risks of corporate failure, corporate reconstruction of failing and solvent companies, corporate reconstruction scheme, appraising business reorganisation methods.

Reference Material	<ul style="list-style-type: none"> Advanced Financial Management, ACCA study text by Kaplan Publishing. Brealey, R. A., Myers, S. C., Allen, F., & Mohanty, P. (2018). Principles of Corporate Finance. McGraw Hill Education (India) Pvt Ltd. Damodaran, A., (2015). Applied corporate finance. Wiley. Ross, S., Westerfield, R., Jaffe, J. and Shue, K., (2019) Corporate finance. MCGraw Hill.
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Name of the Program:	M.Com (Professional)
Course Title:	Advanced Performance Management
Course Code: MCMP5206	Course Instructor:
Academic Year: 2022-2023	Semester: First Year; Second Semester
No of Credits: 4	Prerequisites: Performance Management
Synopsis:	The aim of the syllabus is to apply relevant knowledge, skills, and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts to contribute to the

	<p>planning, control, and evaluation of the performance of an organisation and its strategic and operational development. The syllabus introduces students to the strategic role of management accounting as a discipline for planning and controlling performance so that strategic objectives can be set, monitored, and controlled. It recognises the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed. From appreciating the strategic context of performance management and the impact of wider factors, the syllabus examines the issues relating to performance management information systems and their design. It also addresses the impact which developments in technology will have on the performance management and measurement systems used by organisations. The syllabus discusses the scope and application of high-level performance measurement techniques in a variety of contexts. Students are expected to synthesise this knowledge in the role of an advisor to senior management or independent clients on how to assess and control the performance of an entity, including the recognition of whether a business is facing difficulties or possibly failure.</p>
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Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Explain strategic planning and control models to plan and monitor organisational performance
CO 2:	Assess the impact of risk and uncertainty on organisational performance
CO 3:	Evaluate the design features of effective performance management information and monitoring systems.
CO 4:	Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance
CO 5:	Discuss potential likelihood of corporate failure and performance improvement strategies that may be adopted to prevent corporate failure.
CO 6:	Explain the impact of developments in technology on performance measurement and management systems.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
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	3		M		H								L
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	5	H											L
	6	H											

Course contents;

UNIT 1: STRATEGIC PLANNING AND CONTROL

Role of strategic performance management in strategic planning and control, role of performance measurement in checking progress towards corporate objectives, potential conflict between strategic business plans and short-term localised decisions, SWOT Analysis, PEST , BCG , Balanced scorecard, Porter’s generic strategies and 5 forces , methods of benchmarking performance ;Mission, Critical success factor , Budget and Budgeting models , Budget variances; Changes in business structure and management accounting; Environmental, social and governance factors.

UNIT 2 IMPACT OF RISK AND UNCERTAINTY ON ORGANISATIONAL PERFORMANCE

Impact of different risk appetites of stakeholders on performance management, Evaluate how risk and uncertainty play an important role in long term strategic planning and decision-making that relies upon forecasts and exogenous variables, Risk analysis techniques in assessing business performance such as maximin, maximax, minimax regret and expected values.

UNIT 3- PERFORMANCE MANAGEMENT INFORMATION SYSTEMS AND DEVELOPMENTS IN TECHNOLOGY

Performance management information systems, Sources of management information- internal and external sources, Recording and processing systems and technologies, Data Analytics, Management reports

UNIT-4 STRATEGIC PERFORMANCE MEASUREMENT

Strategic performance measures in private sector- Primary objective of financial performance , different measures of performances, Indicators of liquidity and gearing, Short and long run financial performance, Appropriate benchmarks to use in assessing performance, Evaluation of performance in divisionalised organisation structure, Strategic performance measures in not for profit organisations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic Human Resource Management issues.

UNIT-5 PERFORMANCE EVALUATION AND CORPORATE FAILURE

Balance scorecard, Performance pyramid, work of Fitzgerald and Moon, Activity based application, Valued based management approaches to performance management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure.

UNIT 6 ACTIVITY BASED LEARNING

Problem based learning, computer technology to efficiently access and manipulate relevant information, presentation of data effectively, using the appropriate tools.

Reference Material	Advanced Performance Management, ACCA study text by Kaplan Publishing
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Name of the Program:	M.Com (Professional)
Course Title:	Practical Accounting
Course Code: MCMP5207	Course Instructor:
Academic Year: 2022-2023	Semester: Second
No of Credits: 4	Prerequisites: Basic knowledge of accounting
Synopsis:	The aim of this syllabus is to develop skills relating to accounting software and the GST system in India. The Course will also emphasis on subsidiary books, categorizing suppliers and understanding relevant terminologies. Further the course will also focus on preparing payment vouchers, verify and validate supplier information. The course would enable the students to identify the transactions that would fall under the ambit of GST. The candidates would also be able to compute the value of taxable supply in different scenarios. Having covered the core areas of GST, the students should be able to compute GST liability of a registered person.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Explain relevant accounting terminologies and taxable event under GST
CO 2:	Perform accounting entries, maintain records and verification of records.
CO 3:	Identify the point in time when the liability to pay GST arises and explain the provisions relating to determination of place of supply of goods & services
CO 4:	Enumerate the persons liable for registration under GST and describe the cancellation of registration and revocation of cancellation of registration in specified circumstances.
CO 5:	Describe the procedure for obtaining registration under GST
CO6:	Explain the various conditions, timelines, restrictions and processes for taking ITC on goods and services in general

		Programme Outcomes												
		1	2	3	4	5	6	7	8	9	10	11	12	
Course Outcomes	1	H												
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	4	H												
	5	H												
	6	H												

Course Contents:

Unit 1: Ledgers and Vouchers

Accounting vouchers – Purchase, Sales, Receipt, Payment, Contra, Journal, Reversing Journal, Memorandum; Maintaining Stocks – Groups, Units, Items, Godowns, Categories; Inventory Vouchers – Purchase and Sales order Processing, Manufacturing Journal, Physical stock Journal

Unit 2: Performing the accounting & Inventory Entry

Knowledge of accounting software used by company-Entering Accounting and Inventory transactions in software

Unit 3 - Record Keeping and Verification

Filing/storing the document for audit/future purposes - maintaining the documents as per the accounting period - maintain supplier details -prepare statement, Identify the transaction prompting documents, verification and validation of the correctness of documents

Unit 4: GST - The Supply - Incidence of taxation

GENESIS OF GST IN INDIA - Kelkar Task Force – 2004 - Constitution (101st Amendment) Act, 2016 - Continuous Chain Of Tax Credits - No Cascading Of Taxes - Need For GST in India - Framework Of Gst As Introduced In India; Nature of Registration - Person liable for reg - person not liable for reg - Compulsory reg - procedure for reg - Deemed Reg - CTP & NTP – Amendment – Cancellation – Revocation; Meaning and scope of supply - Matters to be treated as supply even if made without consideration -Matters to be treated as supply of goods or as supply of services - Matters or transactions which shall be treated neither as supply of goods nor as supply of services.

Unit 5 – TOS & POS

Time of Supply of goods under forward charge – under reverse charge – vouchers & other cases; Time of Supply of service under forward charge – under reverse charge – vouchers & other cases ; Proxies to determine pos - Supply involves movement of Goods - Goods supplied on direction of the third person - Supply does not involves movement of goods - Goods are assembled or installed at site - Goods supplied on board a conveyance - Services directly in relation to: - Immovable property - Restaurant and catering -Personal grooming -Fitness -Beauty treatment -Health service including cosmetic and plastic surgery - Training and Performance Appraisal - Transportation of goods – Passengers - Services on board conveyance - Supply of telecommunication services including data transfer, broadcasting, DTH, cable - Banking and Other Financial Services - Insurance Services

Unit 6: Input Tax Credit

Goods/services to be used for business purposes - Possession of tax paying document - Receipt of the goods and / or services - Tax leviable on supply actually paid to Government - Filing of return - :-Time limit for availing ITC - Inclusion in Exempted Supply - Provision for banking company - Blocked Credit - Manner of determination of input tax credit in respect of inputs or input services and reversal; GSTR 1; GSTR 2B; GSTR 3B; Cash Ledger; Credit Ledger; Payment Challans

Reference Material	Asok K Nadhani, BPS Publication: GST Accounting with Tally
	Guide To Financial Accounting Using Tally Prime, BPB Publication
	CGST ACT 2017 & Amendments
	IGST Act 2017 & Amendments

Semester 3

Name of the Program:	M.Com (Professional)
Course Title:	Research Tools and Techniques
Course Code: MCMP6301	Course Instructor:
Academic Year: 2022-2023	Semester: Second Year; Third Semester
No of Credits: 3	Prerequisites:
Synopsis:	This course aims to provide a clear conceptual understanding of the nature of empirical research in management. Qualitative, quantitative and mixed methods approaches are covered, along with practical guidance on issues such as how to formulate a research problem, conduct a literature review, develop a conceptual framework and construct hypothesis and perform statistical analysis. At the end of the course the student will be able to write a research report on a problem identified.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Explain the role and importance of research
CO 2:	Discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.
CO 3:	Apply the most appropriate data collection tool
CO 4:	Analyse the concepts and procedures of sampling,

CO 5:	Organize and conduct research (advanced project) in a more appropriate manner
CO 6:	Explain the process of report writing

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
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Course Outcomes	1	H											
	2		H										M
	3				H								L
	4	H											M
	5				H								M
	6	H											L

Course content

Unit 1: The selection of the research approach

The three approaches to research – quantitative, qualitative and mixed-method. Three components involved in an approach – philosophical worldviews, research design and research methods. Criteria for selecting a research approach. Review of literature – research topic, use of the literature, design techniques. The use of theory – quantitative theory use.

Unit 2 Research questions, hypotheses and design

Quantitative purpose statement. Quantitative research question and hypotheses – a null hypothesis, non-directional and directional hypotheses, standard use of language. Component of survey study method and plan – survey design, population and Classification of sampling instruments, variables of the study, data analysis.

Unit-3: Measurement Scaling, Questionnaire Design and Data Collection

Scale characteristics and levels of measurement, primary scales of measurement, comparative and non-comparative scaling techniques, multi-item scale evaluation –reliability, validity and generalizability questionnaire design process . Types of data collection techniques

Unit-4 Data Analysis I

Data preparation-editing, coding, data cleaning, Preliminary data analysis-Frequency distribution, cross-tabulation, reliability analysis, parametric and Non parametric test Interpretation of results , Hands on training using SPSS, JASP

Unit-5 Data Analysis II

Analysis of variance techniques, correlation regression –bivariate regression, multiple regression, step wise regression, panel data regression for secondary data multicollinearity, mediation and moderation, Interpretation of results, Hands on training using SPSS, JASP

Unit-6 Report writing and Presentation of Results

Need for effective documentation. Types of research reports. Report structure. Report formulation. Bibliography and referencing. Ethics in research – intellectual ownership and plagiarism, responsibility and accountability of researcher.

Reference Material	Creswell, J. W., & Creswell, J. D. (2017). <i>Research design: Qualitative, quantitative, and mixed methods approaches</i> . Sage publications.
	Chawla, D., & Sodhi, N. (2011). <i>Research methodology: Concepts and cases</i> . Vikas Publishing House.
	Walliman, N. (2015). <i>Social research methods: The essentials 2e</i> . Sage.
	Malhotra, N. K. (2016). <i>Marketing Research: An Applied Orientation</i> . United Kingdom: Pearson. Sixth Edition

Name of the Program:	M.Com (Professional)
Course Title	International Taxation & Technology - II
Course Code: MCMP6302	Course Instructor:
Academic Year: 2022-2023	Semester: Second Year; Third semester
No of Credits: 5	Prerequisites: Nil
Synopsis:	This course provides an introduction to the U.S. federal income taxation of corporations and partnerships. It focuses on the relevant provisions of Subchapter C of the Internal Revenue Code, as well as related Treasury Regulations and judicial opinions. The structure will also include partnership formation, taxation of partnership firms, determination of partner's income, gain, loss, deduction and credit. The syllabus addresses the complexities of US Corporations and Partnerships. The candidate will have detailed knowledge on how to enter the data into the tax forms in stages to reduce

	potential mistakes and to identify mistakes, systematically go through Schedule K and M-1 adjustments and provides comprehensive problem solving techniques through case studies which helps in the data input process of a Partnership into tax Form 1065. The course will demonstrate the exporting of the K-1 Form to the individual Form 1040 for an owner of the Partnership, showing the flow through process.
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Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Explain basic principles underlying partnership firms and formation of partnership and tax consequence of partnership organisation.
CO 2:	Appraise partner's distributive share of income, gains, losses, deductions and credits.
CO 3:	Explain the relationship between corporate book income and taxable Income and disclosure requirements of various schedules
CO 4:	Calculate Income and determine the effect of income related book tax differences on Schedules and Form 1065 & 1120.
CO 5:	Appraise cost recovery, gain or loss realized and Identity the character of recognized gain or loss on property dispositions.
CO 6:	Provide service consultancy on IRS Form 1065 and Form 1120.

Mapping of Course Outcomes to Programme Outcomes														
		Programme Outcomes												
		1	2	3	4	5	6	7	8	9	10	11	12	
Course Outcomes	1	H												
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Course contents:

Unit 1: Partnership Basics & Formation

Types of partnerships, partners and provision relating to partnerships. Record transactions on partner's balance sheets and compute partners outside basis.

Unit 2 Partnership Taxable Income & Distributive Shares

Computation of taxable income and identification of state items. Determination of distributive share of income, gain, loss, deduction or credit and adjustments for schedule.

Unit-3 Business Entities - Overview

An overview of various business entities sets the stage by defining the different legal business entities. It describes the various EIN and reporting requirements as well as accounting periods and methods available to each business entity.

Unit-4 Income and Expense Overview and Analysis, Taxable Income and Tax Liability

Gross Income is reduced by deductions to compute taxable income. Gross Income (GI) is the income from whatever sources derived except as otherwise provided. This unit focuses on all items that are included in gross income, relationship between corporate book income and taxable income and determines the effect of income related book tax differences. Tax credits are used to achieve policy objectives and discusses the Tax treatment of Charitable Contributions, and compute tax liability of corporates.

Unit-5 Asset Basis and Cost Recovery and Sale of Assets

Tax basis of every business property should be determined and expenses should be distinguished between revenue and capital. The effect of cost recovery book to tax differences on Schedule M3 should be determined. Further, it calculates gain or loss realized and recognized on business property dispositions and Identify the character of recognized gain or loss on property dispositions

Unit-6 Technology – Power BI

Reference Material	EA Review – Part 2: Business – Irvin N. Gleim
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Name of the Program:	M.Com (Professional)
Course Title:	Financial Derivatives
Course Code: MCMP6303	Course Instructor:

Academic Year: 2022 - 2023	Semester: Second Year; Third Semester
No of Credits: 4	Prerequisites: The student should be well versed with Basic Mathematics, Corporate Finance and Security Analysis and Portfolio Management.
Synopsis:	The present course intends to cover the widest possible spectrum of risk and risk management strategies. The course familiarises the students with various types of risks and risk management process. The students would come across forwards and futures, option contracts, financial swaps and interest rate derivatives as hedging tool for managing risks. The students would also gain exposure to basics of VaR (a new measure of risk), commodity derivatives market and credit risk management.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Familiarise themselves with fundamentals of risks and risk management process.
CO 2:	Measure the value of Forwards and Futures, appreciate their significance in hedging of stock, commodity, index and currency, and apply related hedging strategies in contango and backwardation market.
CO 3:	Appreciate the role of Option Contracts as hedging tool for price risk management and measure the value of such contracts with certain significant valuation models like Black Scholes, Binomial Option Pricing models and Option Greeks.
CO 4:	Illustrate the mechanism and significance of other types of derivatives like Financial Swaps, Interest Rate Derivatives, Credit Derivatives and Currency Derivatives in Financial Risk Management Process.
CO 5:	Discuss the mechanism of trading of Non-Financial Derivatives like Commodities Derivatives, Energy Derivatives and Weather Derivatives.
CO 6:	Appreciate the role of Value at Risk in risk hedging process, estimate the Value at Risk Measurement, and stress and back testing

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
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	3		M		H								L
	4	H	M										L
	5	H											L
	6	H	M										L

Course contents:

Unit 1: Risk Management: An Overview

Basics of Risk Management: Introduction, Types of Risk, Risk Management Process; Insurance Contracts: Benefits of Insurance, Principles of Insurance, Types of Insurance; Fundamentals of derivatives: Types, objectives, advantages of financial derivatives. Participants in derivatives market.

Unit 2 Forwards and Futures

Features of Forwards and Futures Contracts, Types of Futures Contracts, Futures Trading Process, Margin: Types, Marking to Market; Valuation of Forwards and Futures, Arbitrage, Hedging Strategies, Hedge Ratio.

Unit-3 Option Contracts

Features of Options Contract, Options Terminologies, Types of Options, Margin Requirement in Options, Options trading strategies, Options' Valuation Models, Option Greeks.

Unit-4 Miscellaneous Derivatives

Financial Swaps: Concept, Types, features and terminologies; Swap Quote, Swaption: Types and Valuation. Interest Rate Derivatives: Concept and Types; Interest Rate Futures and Options, Interest Caps and Floors. Credit Derivatives: Concept, Types, Benefits and Limitations, Hedging through Credit Derivatives; Currency Derivatives: Currency Forwards, Currency Futures, Currency Options, Pricing of Currency Futures Contract, Hedging with Currency Options.

Unit-5 Non -Financial Derivatives

Commodity Derivatives: Pricing of Commodity Futures, Commodities Derivatives Trading, Risk management in commodities futures. Weather Derivatives, Insurance Derivatives, Energy Derivatives.

Unit-6 Value at Risk

Value at Risk: Introduction, Models for Value at Risk calculation, Stress Testing and Back Testing

Reference Material	Options, Futures and other Derivatives by John C Hull and Sankarshan Basu, Pearson Education, Tenth Edition - 2018.
	Derivatives and Risk Management by R.P. Rustagi, Taxmann's , 2014 Edition.
	Financial Derivatives: Text and Cases by Prakash B Yaragol, Vikas Publications, First Edition 2018

Name of the Program:	M.Com (Professional)
Course Title:	Investment Banking and Financial Services
Course Code: MCMB6304	Course Instructor:
Academic Year: 2022-2023	Semester: Second Year, Third Semester
No of Credits: 4	Prerequisites:
Synopsis:	This course will familiarise the students with the nature and scope of various types of financial services The aim of the course is to provide students with the necessary theoretical and conceptual tools used in investment banking. This course will provide the intellectual framework used in the investment banking process and understand the mechanics and financial analysis required to value, negotiate, and successfully close transactions. Additionally, it will equip students to apply financial concepts and techniques to analyse activities and transactions in the realm of investment banking. This course will help the students to find the opportunity to work with national and global investment and merchant banking companies both in the money and capital market and can pursue higher studies in national and international universities.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Discuss the purpose and scope of investment banking and financial services.
CO 2:	Examine the role of investment bankers and financial service providers in financial markets, and as financial service provider such as factoring, forfaiting, and mutual fund
CO 3:	Identify the eligibility criteria, types and process involved in issue management including due diligence as per market regulator.
CO 4:	Examine accounting and reporting aspects involved in financial services.
CO 5:	Discuss the various types and processes of corporate restructuring
CO 6:	Analyse case studies by applying the concepts of investment banking and financial services

		Programme Outcomes												
		1	2	3	4	5	6	7	8	9	10	11	12	
Course Outcomes	1	H												
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	6		M		H									L

Course contents:

Unit 1: An Overview of Investment Banking

Meaning of Investment banking –Scope of investment banking –Evolution of Investment banking in India – Characteristics and structure of Indian Investment Banking Industry – Current state of Investment Banking in India –Financial markets and institutions – Functions of financial system –Constituents of Financial system

Unit 2: Financial Market

Financial markets –Securities markets: Capital and Money market –Capital market segment: Primary and Secondary market --Regulatory framework for Securities Market –Capital Market intermediaries and service providers: stockbrokers and sub-brokers, Depositories and Participants, Custodial services, Share Transfer Agents, Debenture trustees, Credit rating agencies, Portfolio managers.

Unit 3: Domestic issue management

Introduction: Eligibility for Issue Management, Types of issues requiring Issue manager --Initial Public Offer -- The Listing decision: The strategic, financial and investment banking dimension –Regulatory framework for Public offers –Eligibility criteria for IPO --Pricing of IPOs –Process overview of Public issues in India

Unit 4: Financial Services

Evolution of financial services –Leasing: Concept and Classification –Financial lease and Operating lease – Advantages of leasing –Legal aspects of leasing –Tax aspects –Lease accounting and reporting--Hire purchase: Concepts and characteristics –Legal aspects –Tax aspects –Accounting aspects. Concept of factoring –Forms of factoring –Factoring vis-a'-vis Bills Discounting --Factoring vis-a'-vis Credit Insurance –Factoring vis-a'-vis Forfaiting –Functions of factor –Legal aspects of Factoring –Benefits of factoring –Factoring in Indian context – Introduction to Forfaiting.

Unit 5: Corporate Restructuring

Meaning, significance and forms of restructuring, sell-off, spin-off, divestitures, demerger, Equity Carve-Out (ECO), Leveraged Buy-Outs (LBO), Management Buy-Out (MBO), Master Limited Partnership (MLP), Limited Liability Partnership (LLP) and joint ventures. (Theory).

Unit 6: Mutual funds

Concept of Mutual Fund, How do Mutual Funds operate? Advantages and Limitations of Mutual Funds, Types of Mutual Funds, Key Constituents of Mutual Funds, Investment norms for Mutual Funds in India, Offer document, Mutual Fund distribution and sales practices

Reference Material	<ul style="list-style-type: none"> • Khan, M. Y. (2019). Financial Services. Tata McGraw-Hill Education. 10th edition. • Giri.S., Pratap (2016). Investment Banking: Concepts, Analyses and Cases. McGraw Hill Education (India) Private Limited. 2nd edition • Rosenbaum, J and Pearl, J. (2013). Investment Banking: Valuation, Leveraged Buyouts, Mergers and Acquisitions. Wiley Finance, 2nd edition
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Name of the Program:	M.Com (Professional)
Course Title:	Asset Pricing Theory
Course Code: MSFE6304	Course Instructor:
Academic Year: 2022-2023	Semester: 2 nd year, 3 rd Semester
No of Credits: 4	Prerequisites:
Synopsis:	This course will emphasise the analysis of risk premia in financial markets to foster an understanding of the fundamental driver in asset pricing. The course will further focus on the empirical determination and theoretical explanation of various risk premia with respect to equity stock prices. Students will be trained in dynamic models for equity prices, capital market equilibrium and asset pricing anomalies. Further course will also train the students to forecast the stock prices and index values under different volatile market conditions and using the Autoregressive Conditional Heteroskedasticity (ARCH) model, GARCH Model and its variants, and Event Studies. After successfully completing the course, students will get an opportunity to work with I-Banking companies, consulting and research firms and also can pursue higher studies.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Discuss price formation, market structure and design, and transparency with application to asset pricing, international finance and corporate finance
CO 2:	Discuss the impact of illiquidity on activity levels, returns, transaction cost and volatility in equity market
CO 3:	Assess stock price volatility to the arrival of new information
CO 4:	Discuss the investment implications of the various levels of market efficiency
CO 5:	Discuss the factor based asset pricing models
CO 6:	Forecast the stock price volatility under different market conditions

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H											
	2	H											
	3		M		H								L
	4	H	M										L

	5	H	M											L
	6		M	L	H									L

Course contents:

Unit 1: Introduction to Market Microstructure

Market Structure, Asset pricing, asymmetric information, Trading and transaction costs; Risky assets valuation, Research issues in microstructure

Unit 2: Asset Pricing Theory and Liquidity

Asset Pricing Theory; Liquidity and returns; Illiquidity and asset pricing, Commonality in liquidity; Private information versus public information, Equity Price Models, Dynamic Models for Equity Prices, Capital Market Equilibrium, Bid-ask spread

Unit 3: Market Efficiency

Determinants of stock performance and Market Efficiency; Expectations, reaction of stock price to arrival of information, Stock Return, Cross-Section of stock returns, Efficiency of market.

Unit 4: Asset Pricing Anomalies

Asset Pricing Anomalies; Arbitrage Pricing Theory, Asset pricing anomalies, seasonal anomalies, irrational pricing, Factor models – Fama French three factor models, Cahart four-factor model

Unit 5: Dynamics of Stock Price Volatility

Dynamics of Stock Price Volatility; Volatility in stock price and return, volatility forecasting, emerging markets, and volatility issues

Unit 6: Empirical Models and Methodological Outlook

Expected Value and the Volatility; Measurement, modelling, and forecasting of daily return volatilities and return distributions; Autoregressive Conditional Heteroskedasticity (ARCH) model introduced by Engle (1982); GARCH Model of the Variance; Event Studies.

Reference Material	Fama, Eugene and Kenneth French, "The Cross-Section of Expected Stock Returns," 1992, Journal of Finance, 47, 427-466.
	I.M Pandey – Financial Management

Name of the Program:	M.Com (Professional)
Course Title:	Research in Corporate Finance
Course Code: MSFE6305	Course Instructor:
Academic Year: 2022-2023	Semester: 2 nd year, 3 rd Sem
No of Credits: 4	Prerequisites: Financial Management
Synopsis:	This course intends to introduce students to the fundamental concepts of corporate finance along with the research findings. The course aims at understanding value creation and financial decision-making in the corporate sector. It focuses on the effect of accounting earnings and cash flows on firm performance and value. Students will learn to evaluate the impact of raising capital from different sources of finance. Additionally, they will be able to measure the impact of dividend decision strategies and Working capital decisions on firm performance. After successfully completing the course, students will get opportunity to work with I-Banking companies, consulting and research firms and can pursue research-oriented higher studies.

Course Outcomes (COs):	
On successful completion of this course, students will be able to:	
CO 1:	Measure the effect of accounting earnings and cash flows and its impact on firm performance and value
CO 2:	Discuss the factors impacting capital structure decisions of a company - based on empirical evidence
CO 3:	Evaluate the cost of capital and its impact on raising capital from different sources of finance
CO 4:	Discuss the factors that impact capital structure decisions of a company - based on empirical evidence
CO 5:	Measure the impact of Dividend policy on stock price and value of the firm
CO 6:	Discuss the impact of lowering or increasing the cash conversion cycle on firm's profitability

Mapping of Course Outcomes to Programme Outcomes													
	Programme Outcomes												
	1	2	3	4	5	6	7	8	9	10	11	12	

Course Outcomes	1		M		H								
	2		M		H								
	3		M		H								
	4		M		H								
	5		M		H								
	6	H			M								

Course Contents:

Unit 1: Introduction to Corporate Finance

Corporate Goal-Value Maximisation, Corporate Objective Function, Firm Value Creation, Cash flows- measures of firm performance, Accounting earnings and cash flows used in share valuation and to measure performance in management

Unit-2 Research in Corporate Capital Structure

The capital structure of a company-Modigliani and Miller Irrelevance propositions, Arbitrage, Perfect market and impact of leverage on firm value, Trade-off between the cost of distress and tax shield, Imperfect market and impact of leverage on firm value, pecking order to raise finance, Conflict of interest, WACC and value of the firm; Capital Structure-Empirical evidence on determinants of optimum Capital Structure, impact of tax shield, country-specific factors on capital structure.

Unit-3 Research in Cost of Capital

Cost of Capital-Estimation of cost of capital, Implied Cost of Capital; Asset Pricing models-CAPM, Fama-French three-factor, Cohort four-factor models

Unit-4 Research in Dividend policy

Dividend Policy -Dividend Puzzle, Agency theories of dividend policy, Signalling theory, Determinants of dividend policy, Dividend Yield- Impact of Dividend yield on stock price, Bird in Hand Fallacy, Dividend pay-out ratio and share price

Unit-5 Research in Corporate Value Creation

Economic Value- Validity -The real key to create wealth, impact of EVA on the stock returns, explanatory power of EVA to measure stock returns and firm's market value. ; Measures of firm's value- Net income, operating income, Cash flow from operations; Traditional accounting measures of value creation-EPS, Return on Asset, Return on Equity, Information content for shareholders, Superiority and benefits of EVA over other measures of Firm's Market Value.

Unit 6 Working Capital Management

Working Capital Management-Determinants of working capital, Optimum level of working capital, Cash conversion cycle and corporate profitability; Working Capital and Value of firm-Higher level of working capital vs Lower level of working capital, Impact of working capital on firm's investment and profitability, Impact of working capital management on shareholder's wealth

Reference Material	Brealey. R. A, Myers. S. C, Allen Franklin, Mohanty. P (2019) Principles of Corporate Finance. <i>McGraw Hill Education</i> .
	I.M Pandey – Financial Management
	Koller, T., Goedhart, M. H., Wessels, D., Copeland, T. E., & McKinsey and Company. (2005). Valuation: Measuring and managing the value of companies. Hoboken, N.J: John Wiley & Sons.

Semester 4

Course Title	Research Dissertation
Course Code	MCMP 6401.1
Year/Semester	Second Year/Fourth Semester
Credits	20
Prerequisites	Nil
Synopsis	A research dissertation serves as an opportunity for a student to demonstrate their mastery of research skills, critical thinking, and communication abilities. The course outcomes of a research dissertation can be summarized as follows. Firstly, the student must demonstrate a thorough understanding of research methods, including literature reviews, data collection, analysis, and interpretation. Secondly, they must be able to apply theoretical concepts and research findings to practical problems, proposing innovative solutions based on their research. Thirdly, the student must be able to analyse and evaluate the strengths and weaknesses of their research methods, findings, and conclusions, and critically evaluate the existing literature and research in their field.

	Fourthly, the student must be able to create an original research project, demonstrating independent thinking, research skills, and professional writing and presentation skills. Additionally, the dissertation should make an original contribution to the chosen field of study, demonstrate that the student has developed advanced research skills, and excellent written and oral communication skills. Lastly, the student should have developed professional skills, such as project management, networking, and grant writing, that are relevant to academic and non-academic career paths.
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Course Outcomes	
On successful completion of this course, students will be able to	
CO1	Demonstrate a deep and comprehensive understanding of the chosen research topic, related literature, and research methodologies.
CO2	Demonstrate advanced research skills, including the ability to design and conduct rigorous research, analyse and interpret data, and draw valid conclusions.
CO3	Demonstrate critical thinking skills, including the ability to evaluate and synthesize information, and to apply theoretical concepts to practical problems.
CO4	Demonstrate well developed excellent written and oral communication skills, including the ability to present research findings in a clear, concise, and compelling manner.
CO5	Make an original contribution to the chosen field of study, either by presenting new data or by providing a novel interpretation of existing knowledge.
CO6	Create an original research project in societal and environmental contexts, demonstrating the need for sustainable development, independent thinking, research skills, and professional writing and presentation skills.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H			L								M
	2	M											H
	3		M										H
	4										H		M
	5		M		L								H
	6				M				H				L

Dissertation Workflow:
<p>Stage 1: Identification of topic and problem statement</p> <p>Each student shall carryout a literature review and identify a suitable topic for research substantiated by a research gap and prepare the problem statement in consultation with the guide. A synopsis in this regard must be submitted to the guide and obtain approval of the guide. Approved topic will be communicated by the guide to the programme coordinator. Proposed title of the work can be identified at this stage. The title should be brief but informative and reflect the study's objectives. It should neither be too short nor too long. It must be written after the whole synopsis has been written so that it is a true representative of the study.</p> <p>Stage 2: Undertaking research work</p> <ul style="list-style-type: none"> Literature review – Additional literature review, as required, must be carried out to emphasize the research gap, identify the methodology, hypotheses, and sources of data. The literature review chapter shall project the same. Faculty guide may review the same and approve. Data Collection – Student must collect the data required for the study, carryout data cleaning and present them to the guide. Application of Methodology – Student must apply the methods identified and carryout the calculations required. Test the hypotheses. The results obtained shall be presented to the guide along with the calculations for approval. Analysis and Interpretation – Student must analyze the results obtained and develop the interpretations. <p>Stage 3: Report writing.</p> <p>A systematic report of the research work undertaken must be prepared by the student. The report must contain following contents.</p>

- Abstract – An abstract of approximately 300 words may be presented to give an overview the study.
- Introduction – detailing the conceptual introduction to the research topic, relevance and need for the study, problem statement, research questions, objectives and scope of the study.
- Literature review – detailed literature review on the topic concluding with research gap and research questions.
- Conceptual framework – broad conceptual outline under which the research is carried out must be discussed in this chapter.
- Methodology – Specific methodology used in the study must be presented in this chapter along with sampling, sources of data, period of the study, variable definitions and measurements.
- Data analysis and interpretation – this chapter will be the core chapter of the dissertation thesis wherein the discussion of results obtained from the data with interpretations may be presented.
- Summary, Findings, suggestions, and conclusions may be presented in the last chapter including the limitations of the study and scope for further research.
- Bibliography – all cited references (books, research papers, websites, and reports) must be presented in APA style.
- Annexures – Any additional information, questionnaires, etc. can be presented at the end.

Course Assessments

Internal/Continuous Assessment	Internal/continuous assessment shall be out of 50 Marks as per the following scheme: <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Mid-term Viva Voce Examination (online/offline) based on progress report/synopsis.</td> <td>30 Marks</td> </tr> <tr> <td>Continuous assessment by the guide</td> <td>20 Marks</td> </tr> <tr> <td>Total</td> <td>50 marks</td> </tr> </table>	Mid-term Viva Voce Examination (online/offline) based on progress report/synopsis.	30 Marks	Continuous assessment by the guide	20 Marks	Total	50 marks
Mid-term Viva Voce Examination (online/offline) based on progress report/synopsis.	30 Marks						
Continuous assessment by the guide	20 Marks						
Total	50 marks						
End Semester Assessment	End-semester evaluation of the research dissertation shall be based on the dissertation thesis, with similarity less than or equal to 10%, submitted by the students and their performance in the viva-voce examination conducted by a panel of two examiners appointed by MAHE.						

Course Title	Industry Internship
Course Code	MCMP6401.3
Year/Semester	Second Year/Fourth Semester
Credits	20
Prerequisites	Nil
Synopsis	An internship/apprenticeship offers students an excellent opportunity to gain practical experience by applying the knowledge and skills they have learned in the classroom to real-world situations. As they work in a professional setting, they can develop and refine essential skills such as communication, teamwork, leadership, problem-solving, and time management. Interns also gain a deeper understanding of their industry, including the latest trends, challenges, and opportunities. In addition to these benefits, internship/apprenticeship provide a platform for students to build professional relationships with mentors, colleagues, and potential employers, which can help improve their job readiness. Interns can also experience personal growth, as they are exposed to diverse perspectives and experiences, enhancing their self-awareness and self-confidence. Furthermore, an internship/apprenticeship can help students develop an understanding of ethical behaviour and social responsibility in the workplace. Internship/apprenticeship s provide an opportunity for reflection, as students can assess their performance, identify areas for improvement, and apply the lessons learned to their future endeavours. Finally, interns can gain exposure to different cultures and perspectives, enhancing their understanding and appreciation of diversity, and can engage with their communities by applying their skills and knowledge to address social, environmental, or economic issues.

Course Outcomes

On successful completion of this course, students will be able to	
CO1	Describe the processes and practices of an organisational setup, the expectations and demands of competitive organisations, and identify the areas for self-improvement to become career ready.
CO2	Show communication, teamwork, leadership, problem-solving, and time management skills.
CO3	Develop a deeper understanding of the industry and companies, including trends, challenges, and opportunities and develop professional relationships with mentors, colleagues, and potential employers.
CO4	Apply the knowledge and skills learned in the classroom to real-world situations and gain hands-on experience in a professional setting and to address social, environmental, or economic issues.
CO5	Value the importance of ethical behaviour and social responsibility in the workplace.
CO6	Develop self-awareness and self-confidence, practical skills that are relevant to their field of study, including technical, communication, and organizational skills.

Mapping of Course Outcomes to Programme Outcomes													
		Programme Outcomes											
		1	2	3	4	5	6	7	8	9	10	11	12
Course Outcomes	1	H								M			
	2									M	H		M
	3					M	H						L
	4		H		L		M	M					
	5						M	L	H				
	6									H	M		M

Internship/apprenticeship process:
<p>Students are expected to undertake the internship/apprenticeship with a reputed organisation. During the internship/apprenticeship students are expected to get an insight into the entire organisation and as per the requirements of the internship/apprenticeship providing organisation, work in specific department(s) of the organisation in assigned projects. At the end of the internship/apprenticeship, students must produce a certificate from internship/apprenticeship providing organisation certifying satisfactory completion of internship/apprenticeship. In addition, students must prepare an internship/apprenticeship report and submit to the Department of Commerce. The report must contain following details;</p> <ol style="list-style-type: none"> 1. Industry Analysis – Collection and analysis of industry-wide data using qualitative/quantitative methods including application of Porter’s five forces model/McKinsey’s 7S model specific to the industry. Recent trends in the industry and industry forecasts. 2. Company Analysis – About the company, financial and marketing analysis of the company, SWOC analysis of the company. Recent trends in the company and company forecasts. 3. Discussion on conceptual knowledge applied during internship/apprenticeship. 4. Best practices and experiential learning during internship/apprenticeship 5. Fortnightly progress reports validated by the reporting authority at the internship/apprenticeship providing organisation.

Course Assessments							
Internal/Continuous Assessment	<p>Internal/continuous assessment shall be out of 50 Marks as per the following scheme:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Mid-term Viva Voce Examination (online/offline) based on progress report/synopsis.</td> <td>30 Marks</td> </tr> <tr> <td>Continuous assessment by the guide</td> <td>20 Marks</td> </tr> <tr> <td>Total</td> <td>50 marks</td> </tr> </table>	Mid-term Viva Voce Examination (online/offline) based on progress report/synopsis.	30 Marks	Continuous assessment by the guide	20 Marks	Total	50 marks
Mid-term Viva Voce Examination (online/offline) based on progress report/synopsis.	30 Marks						
Continuous assessment by the guide	20 Marks						
Total	50 marks						
End Semester Assessment	End-semester evaluation of the apprenticeship/industry internship/field work/seminar shall be based on the report submitted by the students and their performance in the viva-voce examination conducted by a panel of two examiners appointed by MAHE.						

Contribution of the courses in attainment of programme objectives

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
MCMP5101	✓	✓		✓							✓	✓
MCMP5102	✓	✓	✓	✓							✓	✓
MCMP5103	✓	✓	✓	✓								✓
MCMP5104	✓			✓								
MCMP5105	✓	✓		✓						✓		
MCMP5201		✓		✓	✓	✓	✓	✓	✓			
MCMP5202	✓	✓		✓				✓		✓		
MCMP5203	✓	✓	✓	✓								
MCMP5204	✓	✓	✓	✓				✓	✓	✓		
MCMP5205	✓	✓	✓	✓	✓						✓	
MCMP5206	✓	✓	✓	✓								✓
MCMP5207	✓				✓							
MCMP6301	✓	✓		✓								✓
MCMP6302	✓	✓	✓	✓								
MCMP6303	✓	✓		✓								✓
MCMB6304	✓	✓		✓								✓
MSFE6304	✓	✓	✓	✓								✓
MSFE6305	✓	✓		✓								
MCMP6401.1	✓	✓		✓			✓			✓		✓
MCMP6401.2												
MCMP6401.3	✓	✓		✓	✓	✓	✓	✓	✓	✓		✓

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