

AC:21-03-23



S.P. Mandali's
R. A. Podar College
Of
Commerce and Economics (Autonomous)
Matunga, Mumbai

Syllabus

For
Post Graduate Programme

M.Com (*International Business*)
Semester III & IV

CHOICE BASED CREDIT AND GRADING SYSTEM
(CBCGS)

With effect from academic year 2023-24

www.rapodar.ac.in

M.Com
(International Business)
Under Choice Based Credit, Grading and Semester System
Course Structure

M.Com-I

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<i>Core Courses (CC)</i>			<i>Core Courses (CC)</i>		
1	International Business Management	06	1	Economics for Managers	06
2	Business Ethics	06	2	International Finance	06
<i>Discipline Specific Courses</i>			<i>Discipline Specific Courses</i>		
3	Cross Culture Management	06	3	E-Commerce	06
<i>Ability Enhancement Compulsory Courses (AECC)</i>			<i>Ability Enhancement Compulsory Courses (AECC)</i>		
4	Statistical Tools and Techniques for Research	06	4	Research Methodology for Business	06
Total Credits		24	Total Credits		24

M.Com-II

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<i>Core Courses (CC)</i>			<i>Core Courses (CC)</i>		
1	Relationship Management	06	1	International Marketing	06
2	Financial Accounting & Analysis	06	2	Global Supply Chain Management	06
<i>Elective Courses(EC)</i>			<i>Elective Courses(EC)</i>		
3	*Any one courses from the following list of the courses A. Foreign Trade Management B. Introduction to Business Analytics C. Organizational Behavior	06	3	*Any one courses from the following list of the courses A. International Financial Regulatory Bodies B. Corporate Finance C. Python for Data Science Lab course	06
4	Project Work-I	06	4	Project Work-II	06
Total Credits		24	Total Credits		24

Note: Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/difficult problem. Project work would be of 06 credits. A project work maybe undertaken in any area of Elective courses.

Syllabus of Courses of Master of Commerce (M.Com)

International Business Programme at Semester III

Core Courses(CC)

1. Relationship Management

Modules at a Glance

SN	Modules	No. of lectures
1	Introduction to Relationship Management	15
2	Technological Tools for CRM and Implementation	15
3	Business Relationship Management	15
4	Relationship Management with Various Stakeholders	15
	Total	60

SN	Objectives
1	To understand the importance of business relations in changing scenario.
2	To design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations

SN	Modules/ Units
1.	Introduction to Relationship Management
	<p>Introduction to Relationship Management- Definition, Meaning, Scope, Types of Relationship management: Customer Relationship management and Business Relationship Management.</p> <p>Relationship manager- Skills required to be a successful relationship manager, Roles and Responsibilities of a relationship manager, Need of a relationship manager in crisis. Introduction to Customer Relationship Management CRM Definition, Need and Importance : Conceptual Framework of Customer Relationship Management ; The Value Pyramid , Customer Interaction Cycle , Customer Profiling and Total Customer Experience, Goals of a CRM Strategy and Obstacles, CRM Solutions Map, Discussing People, Processes and Technology, CRM myths.</p>
2.	Technological Tools for CRM and Implementation
	<p>Data Mining for CRM - Some Relevant Issues ; Changing Patterns of e-CRM Solutions in the Future; Structuring a Customer Focused IT Organization to Support CRM; Organizational Framework for Deploying Customer Relationship; measuring profitability CRM implementation –set by step process. Status of Customer Relationship Management in service industry in India; Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector, Supply-Demand Mismatches and their impact on CRM; The Past, Present and Future of CRM</p>
3.	Business relationship management
	<p>Introduction to Business Relationship management: BRM Definition, Need and Importance, Scope. Roles and responsibilities of a Business Relationship manager, Various stakeholders in BRM, Use of various technologies in BRM. BRM Maturity model- Superficial V/s Deep Analysis, Agility and agile thinking; IT Service management in BRM- Key concepts, Value of ITSM, Service lifecycle concepts. Strategies for maintaining relationships in professional arena- Building relationships through task enabling, Building effective relationships through respectful engagement, Building relationships through trusting others, Dealing with corrosive relationships at work, Mastering Relationship Challenges.</p>
4.	Relationship management with various stakeholders:
	<ul style="list-style-type: none"> • Supplier Relationship management – Concept, Supplier Segmentation Pyramid, Supplier Improvement Process for better relations, Challenges. • Employer-Employee relationship management- Concept, Objectives of Employee Relations , Approaches to Employee Relations, Key Drivers for shifting from Industrial Relations to Employee Relations, Factors influencing ERM, Essentials of an effective ERM, ERM strategy. • Investors Relationship management –Concept, Focus, Keys to successful investors’ relations, Enhancing shareholders loyalty and retention. • Stakeholder relationship management- Types of stakeholders, Role of business in social development, strategies to improve community relations, impact of community relations on business.

REFERENCES:

- G Shainesh & Jagdish N Sheth, Customer Relationship Management- A Strategic Approach ,
- J N Sheth, Atul Parvatiyar, G. Shainesh Customer Relationship Management, 2001.
- Gardner, M & Palmer, G. Employment Relations, Industrial Relations and Human Resource management in Australia Ithaca, ILR Press, 1995.
- Jacoby, S M The Workers of nations: Industrial Relations in Globalized Economy, Oxford, OxfordUniversity Press, 1994.
- Locke, R etc. Employment Relations in a Changing World Economy, Cambridge, MIT Press, 1995.
- Jossey-Bass, (2005), Management Skills, Business & Management Series, JosseyBass A. Wiley Imprint.
- Francis Buttle, Stan Maklan: Customer Relationship Management

2. Financial Accounting & Analysis

Modules at a Glance

SN	Modules	No. of lectures
1	Introduction to Accounting	15
2	Inventory Valuation	15
3	Financial Analysis-I Financial Statement Analysis	15
4	Capital Structure Decisions	15
	Total	60

SN	Objectives
1	To provide the information that is needed for sound economic decision making.
2	To provide information about firm's performance to external parties such as investors, creditors, bankers, researchers and Government Agencies.
3	To use the analytical techniques and arriving at conclusions from financial information for the purpose of decision making.

SN	Modules/ Units
1.	Introduction to Accounting
	Importance - Objectives – Principles. GAAP: Accounting Concepts and Conventions. Accounting System: Double Entry System - Recording Business Transactions - Classification of Accounts - Accounting Cycle - Users of Accounting Information. The Accounting Process Overview: Accounting Process. Books of Original Record: Journal - Ledger - Trial Balance (Problems) - Classification of Capital and Revenue Expenses - Final Accounts with Adjustments (Problems) - Cash Book and other Subsidiary books. (Only Theory)
2.	Inventory Valuation
	Methods of Inventory Valuation and Valuation of Goodwill, Methods of Valuation of Goodwill, Accounting from Incomplete Records, Advantages and Disadvantages of Single Entry and Double Entry System and the Differences Between the Two, Preparation of Accounts and Ascertainment of Profit from Incomplete Records, Accounting Treatment as per the Statement of Affairs Method and Calculation of Missing Figures.
3.	Financial Analysis-I Financial Statement Analysis
	Analysis and Interpretation of Financial Statements from Investor and Company point of view - Horizontal Analysis and Vertical Analysis of Company Financial Statements - Liquidity - Leverage - Solvency and Profitability Ratios. (Problems) Techniques: Du Pont Chart - Window Dressing - Limitations of Financial Statements. Accounting Standards (AS) Issued by ICAI-IFRS. Case Study on Financial Reporting & Analysis (FRAs).
4.	Capital Structure Decisions
	Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Investment Objective/Criteria for Individuals/Non-business Purpose.

REFERENCES:

- Dhanesh K. Khatri, Financial Accounting & Analysis, TMH, New Delhi.
- PK Jain and K. L. Narang, Financial Accounting & Analysis, Kalyani Publications.
- Narayana Swamy, Financial Accounting & Analysis, PHI.
- V. Rajasekharam, Financial Accounting & Analysis, Pearson Education, New Delhi.
- Ranjan Kumar Bal, Financial Accounting & Analysis, S. Chand, New Delhi.
- Maheswari, Financial Accounting, IBH.

Syllabus of Courses of Master of Commerce (M.Com))

International Business Programme at Semester III

Elective Courses (EC)

Foreign Trade Management

Modules at a Glance

SN	Modules	No. of lectures
1	Export Finance, Banking, Pricing Costing & Exchange Regulations	15
2	Export Procedures and Documentations	15
3	Import Management (Imports procedures & documentations, Customs Clearance & Freight Forwarding)	15
4	Foreign Trade Policy (Government Rules & Regulations)	15
	Total	60

SN	Objectives
1	To acquaint the participants with Practical knowledge of Import and Export management.
2	To help them to become export-import executives or to start their own Export-Import business.
3	To familiarize the participants with legal perspective of the business legal perspectives of the business administration in an enterprise.

SN	Modules/ Units
1.	Export Finance, Banking, Pricing Costing & Exchange Regulations
	<p>Export Pricing: Costs Concepts. Export Pricing, Break Even Analysis. Cost Sheet for Exports, including Freight and Insurance. International Commercial Terms (INCO 2010 & 2020). Problems on export Pricing. Export Finance. Export Finance in Foreign Currency. Scrutiny of Export Letter of Credit and Negotiation of documents under LC. Discrepant documents. Export Credit and Guarantee Corporation (ECGC). Deferred Payment Exports: Suppliers Credit / Buyers Credit. Project Exports. Exim Bank: Its role and functions. Factoring And Forfeiting FEMA: Introduction to FEMA, Authorize Dealers. Current account and Capital account Transaction. Rupee convertibility on Current/ Capital account. FEMA provisions regarding Exports, EEFC and Diamond Dollar Accounts. Foreign Currency accounts for Residents and Non-Residents. FEDAI: FEDAI Role Functions Rules. Derivatives, Hedging Options Etc.</p>
2.	Export Procedures and Documentations
	<p>Definition of Export and Import. Preliminaries of starting Export & Import-business. Exchange Rate Mechanism: Role of banks in Foreign Trade Transaction. Outward and Inward remittances in foreign exchange. Buying and Selling of Foreign Exchange. Different types of foreign currency rates. NOSTRO, VOSTRO and LORO accounts. Identifying and sourcing of the Buyers in the international market. Negotiation with the foreign prospective foreign buyer. Procedure for Starting Foreign Trade Activity. Categories and types of Exports. Online procedure for obtaining IEC and RCMC. Forex / FTP policy provision regarding samples and Gifts. Export Order, its scrutiny, processing and execution. Payment Terms. Various methods of settlement of export/ import-transaction. Documents on collection and Letter of Credit. DOCUMENTATION: Complete export documents, including principal, auxiliary and regulatory documents. Importance of various export documents. Export Documents and GST.</p>
3.	Import Management (Imports procedures & documentations, Customs Clearance & Freight Forwarding)
	<p>Need for Imports. Definition and meaning of Imports. How to read Import Export Policy and Procedures. External commercial Borrowings. Buyers Credit / Trade Credit. Direct Imports. Retirement of Import documents under an LC or otherwise on collection. FEMA provision regarding Imports: Customs duties. Customs clearance of export goods, Project Imports. Role of Customs and regulations regarding imports Indian Customs Act. 1962. Customs Tariff Act, Filing of Bill of entry. Clearance of cargo at the time of imports. Valuation and assessment of goods for payment of customs duty. Method for calculation of customs duty. Import of Technology, Drawings and Designs. Import of Samples / Gifts. Imports for personal use & Baggage rules. Imports through post and courier. GST: Main provisions for Imports / Exports. Duty Exemption/ Remission schemes</p>
4.	Foreign Trade Policy (Government Rules & Regulations)
	<p>Preamble: Legal Frame work. Various definitions. Govt. objective under Foreign Trade Policy. Structure of Import Policy. ITC (HS) classification of Imports. General policy provisions regarding Imports and Exports. Promotional Measures. Duty exemption / Remission Scheme. EPCG scheme. SEZ, 100% EOU's, EHTP, STP, SEZ, FTZ etc. Deemed Exports. Export Promotion Schemes (MEIS): Duty Drawback Scheme, General provisions related to exports & imports. Current Foreign Trade Policy</p>

REFERENCES:

- Elhanan Helpman: Understanding Global Trade.
- Kenneth Pomeranz: The World that Trade Created
- Paul Krugman: Rethinking International Trade
- Eun Sup Lee: Management of International Trade
- Saxena B.D: Foreign Trade Management.

Introduction to Business Analytics

Modules at a Glance

SN	Modules	No. of lectures
1	Basics of Business analytics	15
2	Visualization/ Data Issues	15
3	Introduction to Data Mining	15
4	Business analytics future trends	15
	Total	60

SN	Objectives
1	To enable the learners to understand the scope of Business analytics in today's era.
2	To develop learning and analytical skills of the learners to enable them to for Data visualization of multidimensional data
3	To develop learning and analytical skills of the learners to enable them to for Data visualization of multidimensional data

SN	Modules/ Units
1	Basics of Business analytics
	Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Retail Analytics, Health care Analytics, Supply Chain Analytics - Role of Data Scientist in Business & Society
2	Visualization/ Data Issues
	Organization/sources of data - Structured Vs Semi Structured Vs Unstructured data, Importance of data quality - Dealing with missing or incomplete data - Data Classification Types of Data Sources- Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures
3	Introduction to Data Mining
	Introduction to Data Mining -Data Mining meaning - Data Mining Process - Data mining tool - Market Basket Analysis, Association Rules and clustering, Decision trees, Randomforests
4	Business analytics future trends
	Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis). Ethical and Legal considerations in Business Analytics.

REFERENCES:

- Essentials of Business Analytics: An Introduction to the methodology and its application, Bhimasankaram Pochiraju, Sridhar Seshadri, Springer.
- Ben Fry- Visualizing Data. Released December 2007. Publisher(s): O'Reilly Media, Inc.
- An Introduction to Business Analytics, Ger Koole, Lulu.com, 2019.

Organizational Behaviour

Modules at a Glance

SN	Modules	No. of lectures
1	Introduction to Organizational Behaviour	15
2	Foundation of Individual Behaviour	15
3	Group Dynamics and Behaviour	15
4	Emerging Challenges	15
	Total	60

SN	Objectives
1	To enable students to describe how people behave under different conditions and understand why people behave as they do.
2	To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.
3	To help the students to develop cognizance of the importance of human behaviour.

SN	Modules/ Units
1.	Introduction to Organizational Behaviour
	Understanding Organizational Behaviour: Definition, Goals, Focus and Fundamentals of OB Concepts of OB and Inter-disciplinary approach of OB A Basic Model of OB: Emerging Trends
2.	Foundation of Individual Behaviour
	Factors affecting Individual behaviour- Personal, Psychological, Organization System, Environmental. Personality & Perception – Nature of personality, Determinants of personality, Personality Traits., Factors Influencing Perception, Managing perception Process, Perception and OB Attitude – Nature, components, work related attitudes , Barriers to attitudinal Change, Measures to attitudinal change.
3.	Group Dynamics and Behaviour
	Group – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems. Work place behaviour – Determinants of Group Behaviour, Power and Politics – Sources of Power, Types of Organizational politics. Conflict – Levels of Conflict, Strategies for resolving Conflict, and Guidelines for effective negotiation.
4.	Emerging Challenges
	Stress Management – Sources, Effects, Strategies, Stress and Performance. Organization culture – Cultural Dimensions, Creating Organizational Culture, Maintaining Organizational Culture. Workforce Diversity – Concept, Managing Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at work place.

REFERENCES:

- Luthans, Fred (2002) Organization Behaviour (9th ed), McGraw Hill, India.
- Mishra M.N. (2001) Organizational Behaviour, Vikas Publishing House Pvt. Ltd., New Delhi.
- Newstrom W. John, Davis Keith (1996) Organization Behaviour, McGraw Hill, India.
- Robbins S.P. (1999) Organizational Behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
- Sharma R.A. (1982) Organization Theory and Behaviour, Tata McGraw-Hill, India. • Andre, R. (2009) Organizational Behaviour, Pearson, India
- Chadha, N.K. (2010) Perspectives in Organizational Behaviour.
- Rao, V.S.P. (2009) Organizational Behaviour, Excel Books, India.

Syllabus of Courses of Master of Commerce (M.Com)
International Business Program at Semester IV

Core Courses (CC)

1. International Marketing

Modules at a Glance

SN	Modules	No. of lectures
1	Introduction to International Marketing	15
2	International Pricing Policy and International Distribution Policy	15
3	International Product Strategies and International Communication Theory	15
4	Planning, Organization and Control of the International Marketing Operations	15
	Total	60

SN	Objectives
1	To develop and understanding of the marketing in international business and global forces transforming the international business today.
2	To develop a general perspective about managing international business both in operational as well as strategic context.

SN	Modules/ Units
1.	Introduction to International Marketing
	Globalisation, Internationalisation of trade, Definition of International Marketing, Benefits and Challenges of International marketing, Overview of EPRG Framework, Overview of various environments in international trade- Political, Environmental, Social, Technological, Legal, Cultural Environment International Marketing Research- Definition, Benefits, Need and Challenges. Designing of International Marketing Research
2.	International Pricing Policy and International Distribution Policy
	Definition of Pricing and Related Terms, Pricing Strategies, Payment Methods and Delivery Terms, Countertrade Operations Introduction, Levels and Types of Distribution, International Distribution Channels, Selected Aspects of Retailing Across the World
3.	International Product Strategies and International Communication Theory
	Product Strategies on International Market, Branding on the International Market, Country of Origin Effect, Product Packaging, The Term of Innovation and Classification of Product Innovations, Sources of Ideas for New Products, Process of New Product Development, Factors of New Product Failure and Success on the Market, Strategies of Product Innovation in the International Environment. Marketing Communication, International Marketing Communication and Integrated Marketing Communication, Tools of International Marketing Communication, Media Planning, Media Plan and Budget Plan
4.	Planning, Organization and Control of the International Marketing Operations
	Planning of the International Marketing Operations, Types of Planning in Marketing Business Activities, The International Planning Process, Types of Organisation in Marketing Business Activities, Types of Controls in Marketing Business Activities

REFERENCES:

- Daniels & Lee, International Business Keegan, Global Marketing
- Varshney & Bhattacharya, International Marketing Management
- Harvard Business Review, Global Business Review (Sage Publications), Global Forum – ITC Geneva
- Czinkota, International Business
- Khurana PK, Export Marketing

Global Supply Chain Management

Modules at a Glance

SN	Modules	No. of lectures
1	Introduction to Supply Chain Management	15
2	Perspectives of SCM	15
3	Introduction to Logistics	15
4	Design of SCM, Logistics and Use of Internet	15
	Total	60

SN	Objectives
1	To understand how Logistics, Supply Chain, Operations, Channels of Distribution fit in to various types of Business viz., Manufacturing, Service and Project.
2	To understand how Transportation and Warehouse functions fits into Logistics & Supply Chain Management.
3	To understand how Managers, take decisions in Logistics and supply chain management functional area.

SN	Modules/ Units
1.	Introduction to Supply Chain Management
	Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of SupplyChain Management. Principles and Strategies: Principles, Supply Chain Strategies – Organizations, Coordination,Innovation and Forecasting. Participants in SCM: Supply chain intermediaries- Concept and Types, Channels of Distribution for IndustrialGoods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels.
2.	Perspectives of SCM
	Global perspectives: Measuring and analyzing the value and efficiency of global Supply Chain Networks,Global market forces, Types of global supply chain. Indian Perspectives: Measuring and Analyzing the value and efficiency of domestic Supply Chain Networks,Economic effects of supply chains. Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.
3.	Introduction to Logistics
	Logistics Management: Concept and Process, Competitive Advantages and Three C’s, Changing LogisticsEnvironment, Reverse Logistics, Importance of Inventory Control, Bull-whip effect Transportation and Warehousing: Transport Functions and Participants in Transportation Decisions,Transport Infrastructure- Forms, Warehouse Functions and Operations Packaging and Materials Management- Consumer and Industrial Goods Packaging - Importance, Factorsinfluencing Materials Planning, Preservation Safety and Measures of Materials Handling
4.	Design of SCM, Logistics and Use of Internet
	SCM Plan- Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return ofdefective or excess goods Use of Internet in SCM- E-market places, E-procurement, E-logistics, E-fulfillment. Operative Systems inSCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control Importance, Pareto’s Law. New Horizon in Supply chain Management (Careers)

REFERENCES:

- Modeling the Supply Chain-2nd edition; Shapiro, Jeremy F, Duxbury Applied Series
- Logistics and Supply Chain Management; Christopher, M (1992), Pitman Publishing, London.
- Logistics and Supply Chain Management Cases and Concepts; Raghuram and Rangaraj, Macmillan
- Supply Chain Management; N. Chandrasekaran, Oxford
- Supply Chain Logistics Management-2nd Edition; Bowersox, Closs, Cooper, McGraw Hill
- Supply Chain Management; Dubey, Kumar Sai, New Century

Syllabus of Courses of Master of Commerce (M.Com)
International Business Programme at Semester IV

Elective Courses (EC)

International Financial Regulatory Bodies

Modules at a Glance

SN	Modules	No. of lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
	Total	60

SN	Objectives
1	This course aims at giving the students the Conceptual Foundations of Financial Statements and Indian Accounting Standards for Assets, Liabilities and Revenue.

SN	Modules/ Units
1	Conceptual Foundations of Financial Statements
	The objective of financial reporting, - The main assumptions, Qualitative characteristics of financial reporting, Elements of Financial Statements: recognition and measurement
2	Presentation of financial statements
	Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS:- Introduction, scope ; Indian Accounting standards (Ind AS): Introduction Road map; Comparison of Ind AS, IFRS and AS ; Conceptual framework ; Definition of financial elements Principles of recognition, measurements, presentation and disclosure. (Theory and Practical)
3	Indian Accounting Standards for Assets, Liabilities and Revenue
	Valuation of Inventories, Cash flow statement, Accounting for tangible non-current assets, Accounting for intangible assets, Accounting for impairment of assets, Accounting for borrowing costs, Investment property, Revenue from contracts with customers, Income tax, Employee benefits, Provisions, contingent liabilities and contingent assets (Theory and Practical)
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
	(Ind AS 1): Accounting policies, accounting estimates; (IAS 8 and Ind AS 8) - Events after reporting date; (IAS10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity(SOCE)- Cash Flow Statement (SOCF); (IAS 7 and Ind AS 7). · (Theory and Practical)

REFERENCES:

- Indian Accounting Standards and IFRS for non-financial executives: By T.P. Ghosh– Taxman
- Jan Williams: Financial & Managerial Accounting.
- Maurice D. Levi – International Finance: Tata Mc Graw Hill.
- P .Chandra: Financial Management:
- Dr. S. N. Maheshwari: Corporate Accounting
- Mukherjee, Hanif: Corporate Accounting
- Steven Collings:IFRS for Dummies

Corporate Finance
Modules at a Glance

SN	Modules	No. of lectures
1	Types of Financing	15
2	Investment Decisions	15
3	Management of Working Capital	15
4	Budgetary Control	15
5	Financial Policy and Corporate Strategy	15
	Total	60

SN	Objectives
1	To enhance the abilities of learners to develop the objectives of Financial Management.
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.
3	To enhance the abilities of learners to analyze the financial statements.

SN	Modules
1.	Types of Financing
	Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance, Owners Capital / Equity Capital Preference share capital Retained Earning, Debentures or Bonds, Loans from Financial Institutions / Banks,, Short Term Sources of Finance, Trade Credit, Accrued Expenses and Deferred Income Advances from Customers, Commercial Papers, Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans , Inter Corporate Deposits, Certificate of Deposits , Public Deposits
2.	Investment Decisions
	Capital Budgeting Introduction, Nature of Capital Budgeting Purpose of Capital Budgeting Capital Budgeting Process Types of Capital Investment, Decisions Project Cash Flows and Net Profit Approval, Basic Principle of Measuring Project Cash Flows, Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle, Probability technique for measurement of cash flow, Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods, A Comparison; Project Selection Under Capital Rationing (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e., cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)
3.	Management of Working Capital
	Meanings, Concepts and policies of working capital Management of working capital, Issues in working capital ; Estimating working capital needs (only Theory) Operating or working capital cycle (only
	Theory) Management of components of working capital; Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India
	Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies; Inventory Management: Objectives and Techniques
4.	Budgetary Control
	Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)
5.	Financial Policy and Corporate Strategy
	Meaning of strategic financial management Strategic financial decision-making framework Functions of Strategic Financial Management. Financial Planning

REFERENCES:

- Damodaran, Corporate Finance – John Wiley & Co., 2/e, 2004
- Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
- Ross, Westerfield & Jaffe, Corporate Finance– TMH – 7/e, 2005

Python for Data Science- Lab course

Modules at a Glance

SN	Modules	No. of lectures
1	Introduction to Python	15
2	Series and data Frame	15
3	Functions	15
4	Data Manipulation and Visualisation	15
Total		60

SN	Objectives
1	To Understand and critically apply the concepts and methods of business analytics
2	To Strategic understand business analytics and be able to take into account the relationships between this discipline and other areas of business to make holistic judgments when analysing business situations

SN	Modules
1.	Introduction to Python
	<p>Introduction of Python, Jupyter Notebook, Python Functions, Python Types and Sequences, Python Moreon Strings, Reading and Writing CSV files</p> <p>Introduction to Python Language: Overview, Features of Python, Execution of a Python Program, Innards of Python, Frozen Binaries, Python Interpreter, Comparison of Python with C and Java, Installing Python, Writing & Executing, IDLE. Data Types, Variables And Other Basic Elements: Comments, Docstrings, Data types-Numeric, Compound, Boolean, Dictionary, Sets, Mapping, Basic Elements of Python, Variables Input and Output Operations: Input Function, Output Statements, Command Line Arguments Control Statements: Control Statements- Loop Statement, The else Suite, break Statement, continue Statement, pass Statement, assert Statement, return Statement</p>
2.	Series and data Frame
	<p>The Series Data Structure, Querying a Series, The Data Frame Data Structure, Data Frame Indexing and Loading, Querying a Data Frame, Indexing Data frames, Merging Data frames, Data Aggregation and Group Operations, Time Series, Date and Time Data Types and Tools, Time Series Basics, Date Ranges, Frequencies, and Shifting, Time Zone Handling, Periods and Period Arithmetic, Resampling and Frequency Conversion, Time Series Plotting, Moving Window Functions</p>
3.	Functions
	<p>Functions: Defining & Calling a Function, Returning Results, Returning Multiple Values, Built-in Functions, Parameters and Arguments, Recursive Functions, Anonymous or Lambda Functions Operators: Arithmetic operators, Assignment operators, Unary minus operator, Relational operators, Logical operators, Bitwise operators, Membership operators, Identity operators, Precedence of Operators, Associativity of Operators Arrays: Creating Arrays, Indexing and Slicing, Basic Array Operations, Arrays Processing, Mathematical Operations on Array, Aliasing Arrays, Slicing and Indexing in NumPy Arrays, Basic Slicing. Advanced Indexing. Dimensions of Arrays, Attributes of an Array, Strings: Creating Strings, Functions of Strings, Working with Strings, Length of a String, Indexing & Slicing, Repeating & Concatenation of Strings, Checking Membership, Comparing Strings, Removing Spaces, Finding Substrings, Counting Substrings, Strings are Immutable, Splitting and Joining Strings, Changing Case, Checking Starting and Ending of a String, Sorting & Searching in the Strings, Formatting the Strings, Working with Characters</p>
4.	Data Manipulation and Visualisation
	<p>Data Manipulation with Pandas: Introducing Pandas Objects, Data Indexing and Selection, Operating on Data in Pandas, Handling Missing Data, Hierarchical Indexing, Combining Datasets: Concat and Append, Combining Datasets: Merge and Join, Aggregation and Grouping, Pivot Tables, Vectorized String Operations, Working with Time Series. High-Performance Pandas: eval() and query()</p> <p>Visualization with Matplotlib: Simple Line Plots, Simple Scatter Plots, Visualizing Errors, Density and Contour Plots, Histograms, Binnings, and Density, Customizing Plot Legends, Customizing Colorbars, Multiple Subplots, Text and Annotation, Customizing Ticks, Customizing Matplotlib: Configurations and Stylesheets, Three-Dimensional Plotting in Matplotlib, Geographic Data with Basemap, Visualization with Seaborn</p>

REFERENCES:

- “Learning Python”, David Ascher and Mark Lutz
- “Python for Data Analysis: Data Wrangling with Pandas, NumPy, and IPython”, Wes McKinney
- “Introduction to Machine Learning with Python: A Guide for Data Scientists”, Andreas C. Muller and Sarah Guido

EXAMINATION PATTERN

Under Choice Based Credit, Grading and Semester System

With Effect from Academic Year: 2022-23

Evaluation Pattern

1. Continuous Internal Evaluation
2. Semester End Exam (60 Marks)

Continuous Internal Evaluation (CIE)	40 marks
<p>The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, Project, case study analysis, caselets, power point presentations, group discussion, book review, research paper, article analysis and any other mode depending on the nature and scope of the course.</p> <p>Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination</p>	
Semester End Examination (SEE)	60 marks
TOTAL	100 marks

Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particular	Marks
Q1.	Practical Question	15 Marks
Q1.	OR Practical Question	15 Marks
Q2.	Practical Question	15 Marks
Q2.	OR Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q3.	OR Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q4.	OR Practical Question	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Sr. No.	Particular
1	<p>Standard of Passing:</p> <p>The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Continuous Internal Evaluation and Semester End Examination. The learner shall obtain minimum 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum Grade D in the project component, wherever applicable to pass a particular semester. A learner will be said to have pass a particular course if the learner passes the Continuous Internal Evaluation and Semester End Examination together</p>
2	<p>ATKT Rules:</p> <ol style="list-style-type: none"> 1) A learner shall be allowed to keep term for Semester II irrespective of number of courses of failure in Semester I 2) A learner shall be allowed to keep term for Semester III irrespective of number of courses of failure in Semester I and II 3) A learner shall be allowed to keep term for Semester IV irrespective of number of courses of failure in Semester I, II and III <p>However the marksheet for semester IV shall be given only after he/she passes the first three semesters.</p>

QUESTION PAPER PATTERN SEM III & IV

Evaluation scheme

Scheme of Examination: The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

Internal Assessment: The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The pattern will be shown as below:

Internal Assessment (I.A.)- 40

Marks (I) Class test: 20 Marks.

Question Paper Pattern of IA

Maximum Marks: 20 marks

Questions to be set: 02

Duration: 2 hour

Question No	Particular	Marks
Q1.	Objective Questions	05 marks
Q2.	Concept based short questions /case study Students to answer 3 sub questions out of 5 sub questions.	15 marks

(II) Assignment: 20 Marks

May Include Case studies, Research Papers, Oral presentation, Collaborative learning Activity, Article Review, Company analysis, Real world examples etc. in aligned with the learning objective of the individual course.

Semester End Examination (SEE)- 60 Marks

Question Paper Pattern of SEE

Maximum Marks: 60

Questions to be set: 04

Duration: 2Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question no.	Particulars	Marks
Q1	A) Full length Questions Or B) Full length Questions	15
Q2	A) Full length Questions Or B) Full length Questions	15
Q3	A) Full length Questions Or B) Full length Questions	15
Q4	A) Full length Questions Or B) Full length Questions	15

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks or 05 and 10 marks or 05, 05 and 05 marks.

Introduction: 100 marks project work each semester

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
 1. Project work based on research methodology in the study area
 2. Project work based on internship in the study area

Guidelines for preparation of Project Work

Work Load

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

1. General guidelines for preparation of project work based on research methodology

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.
- The project report should be 60 to 80 pages

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

(Model Structure of the Project Work)

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc. can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc. can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- **Bibliography**

- Appendix

2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
 - ✓ **Executive Summary:** A bird's eye view of your entire presentation has to be precisely offered under this category.
 - ✓ **Introduction on the Company:** A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - ✓ **Statement and Objectives:** The mission and vision of the organization need to be stated enshrining its broad strategies.
 - ✓ **Your Role in the Organization during the internship:** The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - ✓ **Challenges:** The challenges confronted while churning out theoretical knowledge into practical world.
 - ✓ **Conclusion:** A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.