

ಡಾ. ಮನಮೋಹನ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ



Dr. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
PhNo.080-22131385, E-mail: registrar@bcu.ac.in/registrarbcu@gmail.com

No.BCU/BoS/Syllabus-PG/Commerce/A21 /2025-26

Date:04.03.2026

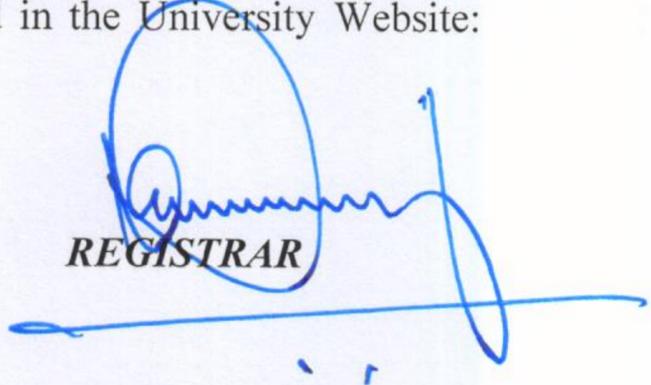
NOTIFICATION

- Sub: Syllabus for the II Semesters Post Graduate Courses
in the Faculty of Commerce –reg
- Ref: 1. The recommendations of the Board of Studies in
Commerce [PG]
2. Orders of the Vice-Chancellor dated:03.03.2026

In pursuance to the recommendations of the Board of Studies in Commerce [PG] and pending ratification by the Academic Council, the Syllabus for II Semester Post Graduate Courses in the Faculty of Commerce. Accordingly, the following CBCS Syllabus for the II Semester PG Courses of Commerce Faculty are hereby notified for implementation effective from the academic year 2025-26.

Sl. No.	Programmes
1.	M.Com [General] – II Semester
2.	M.Com [Financial Analysis] – II Semester
3.	M.Com [Fintech] – II Semester

The detailed Syllabi for above subjects are notified in the University Website: www.bcu.ac.in for information of the concerned.


REGISTRAR

To,

1. The Registrar [Evaluation], MSBCU
2. The Dean, Faculty of Commerce, MSBCU.
3. The Principals of the concerned affiliated Colleges of MSBCU – through email.

Copy to:

1. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), MSBCU
2. Office copy / Guard file / University Website: www.bcu.ac.in



Paper Code	Subjects	Total Instruction Hrs	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
2.1	Business Research Methodology	60	3	30	70	100	4
2.2	Operations Research	60	3	30	70	100	4
2.3	Commodity Markets	60	3	30	70	100	4
2.4	Securities Analysis	60	3	30	70	100	4
2.5	GST and Customs Duty	60	3	30	70	100	4
2.6	Corporate Financial Reporting	60	3	30	70	100	4
2.7	Business Ethics and ESG	45	3	30	70	100	3
	Certificate Course	-	-	-	-	50	2
II SEMESTER TOTAL OF CREDITS							29

Note:

1. The student has to undergo a **Compulsory Certification Course of minimum two credits** on Advanced Spreadsheet / Spreadsheet and submit the certificate by the end of Second semester before the commencement of exams.

AND

2. Any one course related to their area of Specialization in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC, SPRINGBOARD (INFOSYS), ORACLE, FKCCI, NISM of minimum 30 hours during first year and submit the certificate by the end of Third Semester, which is compulsory.
3. **For 2.1 Business Research Methodology:** The examination is for total of 100 Marks, where term-end theory examination will be conducted for 70 Marks and instead of Internal Assessment, Practical examination will be conducted by BOE. The marks allotment is as follows:

Component	Marks
Practical Problem Execution on SPSS	20
Viva-Voce	10
Total	30



M.Com (Financial Analysis)

Name of the Course : Business Research Methodology			
Course Code : 2.1	Course Credits: 4	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<u>Course Description:</u>			
<p>Management of business and industrial enterprises involves some basic functions to achieve the objectives of the organizations through well planned decisions on a variety of business issues. For better decision making it is required to have sufficient information about the particular business area as information reduces the uncertainty in decisions. In this context research helps in developing the information about the various business areas and this way it also assists the managerial decision making. This course includes the understanding of various concepts of research methodology, some illustrations of their practical usage and understanding of some data analysis software.</p>			
<u>Course Objectives:</u>			
<ol style="list-style-type: none"> 1. To understand the concepts, tools and techniques of carrying out business research. 2. To enable students to conduct critical analysis of research in the various fields of business. 3. To develop skills in Designing a study to address a research question. 4. To demonstrate familiarity with various data collection methods. 5. To equip students for identifying appropriate sampling design for different research questions. 6. To expose students with the methods and process of data analysis for scientific research. 7. To develop skills in research report writing. 			
<u>Course Outcomes:</u>			
On successful completion of the course, the student will be able to:			
CO1: Develop thorough understanding of the fundamental theoretical ideas and logic of research.			
CO2: Propose a research study and justify the theory as well as the methodological decisions.			
CO3: Formulate the hypothesis and test the hypothesis.			
CO4: Acquire the skill in drafting research report			
MODULE 1	Introduction to Research		10 Hrs
<p>Research: Meaning, Characteristics, Objectives, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory Empiricism- Deductive and Inductive Theory. Research Ethics, Code of Ethics for Researchers.</p> <p>Research Problem in Social Sciences- Sources of Research Problem, Selection of Problem of Research, Components of Research Problem, Defining Research Problem, Evaluation of Research Problem</p>			
MODULE 2	Research Design		14 Hrs
<p>Review of Literature: Need, Purpose and methods, Research Gap Identification. Sources of Research Papers and other published works, Search engines and use of keywords, Systematic Review, Methods of Review of Literature. Use of software for Review of Literature.</p> <p>Research Design: Meaning, Need & Importance, Features of Good Research Design, Types of Research Design – Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs. Qualitative research – concept, basic assumptions and features.</p> <p>Sampling: Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error,</p>			



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Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census		
MODULE 3	Measurement Scales and Data Collection	12 Hrs
<p>Scales of Measurement: Meaning, Types of Data Measurement Scales, Techniques of Data Scaling, Variables; Meaning, Characteristics and its Types. Goodness of Measurement Scales, Deciding the Scale; Development of Research Instruments. Types of Research instruments: Questionnaires Vs. Schedules, Questionnaire designing and Use of technology in development of research instruments.</p> <p>Collection of Data: Primary and Secondary data; Collection of Primary Data: Methods of Data Collection - Field Survey, Observations, Experimentation (Case Studies). Identification and Selection of Respondents, Serving the Instruments, Collection of Instruments, Testing the Research Instruments; Reliability and Validity Tests, Testing the Reliability using different techniques. Secondary data: Sources, Identification and Selection of Source; Databases as Source of Secondary Data.</p>		
MODULE 4	Data Processing and Data analysis	14 Hrs
<p>Data Processing: Field work validation, Editing, Coding, Classification and Tabulation of data. Hypothesis: Concept, Meaning, Types; Steps in Testing the Hypothesis, Error in Hypothesis Testing - Type I and Type II Errors, P – Value Approach.</p> <p>Data Analysis: Univariate Data Analysis, Bivariate Data Analysis and Multivariate Data Analysis. Methods of analysing qualitative data – content, thematic and narrative analysis.</p> <p>Parametric Tests: One sample z test, two samples z test, One sample t test, Two samples t test, Paired sample t test (Problems).</p> <p>Non-Parametric Tests: Chi-square test, Mann Whitney U Test, Wilcoxon Signed Rank Test (Problems). Software's for Data Analysis and Testing the Significance of Results.</p>		
MODULE 5	Report Writing	10 Hrs
<p>Report Writing: Concept, Process, Types of Reports. Footnotes and Endnotes, Reference List and Bibliography, Use of Citations and References; MLA Style, APA Style and Chicago. Reference Management – Meaning, Software's - Mendeley, Zotero, EndNote, Citavi, Papers, Paperpile, JabRef, and CiteULike. Index- Meaning and types. Metrics- Meaning and Types. Plagiarism- Meaning, Types, Software for detection of plagiarism and Research Publications.</p>		
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ul style="list-style-type: none"> ● Illustrate primary and secondary data with examples. ● Construct a questionnaire for collection of primary data with respect a research topic of your choice. ● Activity on observation technique. ● Illustrate different types samples with examples 		
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. Bajpai, Naval. Business Research Methods. Pearson. 2. Bryman, Alan & Emma Bell. Business Research Methods. Oxford University Press – India Edition. 		



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3. Churchill. Marketing Research. Dryden Press, Harcourt Publications
4. Collis, Jill & Hussey, Roger. Business Research: A Practical Guide for Undergraduates & Postgraduates. Palgrave Macmillan – India.
5. Cooper and Pamela. Business Research Methods. Tata Mc Graw Hill.
6. Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.
7. Krishnaswamy O.R. and Ranganatham, M. Methodology of Research in Social Sciences.
8. Panneerselvam, R. Research Methodology. PHI Learning Pvt Ltd., New Delhi.
9. Sekaran, Uma. Research Methods for Business. Wiley India, New Delhi.
10. Saunders. Business Research Methods. Pearson Publications.
11. Sharma, K. R. Research Methods. Atlantic Publishers, New Delhi.

E-Resources

1. Swayam <https://swayam.gov.in> (Courses: Research Methodology, Social Science Research)
2. NPTEL <https://nptel.ac.in> (Courses: Introduction to Research, Research Methodology)
3. University Grants Commission – e-PG Pathshala <https://epgp.inflibnet.ac.in> (Modules: Research process, theory, ethics)
4. Directory of Open Access Journals <https://www.doaj.org>
5. Quantitative Research Course – Coursera <https://www.coursera.org/learn/quantitative-research>

Note:

Practical Aspect

Students are expected to use relevant software package to learn the following:-

- (i) Draw frequencies, bar charts, and histogram.
- (ii) Creating and editing graphs and charts.
- (iii) Bi-variate correlation.
- (iv) Parametric Test: T-test, One way ANOVA, Two Way ANOVA and MANOVA
- (v) Non-parametric Tests: Chi-square Test.
- (vi) Simple Regression, Multiple Regression, Reliability Analysis, Factor Analysis.



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Name of the Course : Operations Research			
Course Code : 2.2	Course Credits: 4	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<u>Course Description:</u>			
<p>Operations Research (OR) is an essential analytical approach to problem-solving and decision-making in organizations. This course equips Commerce students with key quantitative tools and techniques to tackle business challenges, focusing on model development, optimization methods, and decision-making tools. Students will apply these skills in areas such as supply chain management, production, and finance, preparing them to use OR methods in real-world business scenarios.</p>			
<u>Course Objectives:</u>			
<ol style="list-style-type: none"> 1. To introduce students to the fundamental concepts and methodologies of operations research. 2. To develop analytical skills to formulate, solve, and interpret various operational problems. 3. To familiarize students with quantitative techniques used in decision-making across various business functions. 4. To utilize decision-making tools to address complex operational challenges in various business contexts. 5. To analyze real-life business scenarios using Operations Research methods for improved efficiency. 			
<u>Course Outcomes:</u>			
<p>CO1: Develop and solve optimization models for real-world business problems CO2: Analyze and interpret the results of mathematical models to support strategic decisions. CO3: Utilize decision-making tools for complex business scenarios across various industries. CO4: Integrate OR software and tools to solve business optimization problems.</p>			
MODULE 1	Introduction to Operation Research		12 Hrs
<p>Introduction : History of Operations Research, Stages of Development of Operations Research, OR Tools and Techniques, Applications of Operations Research, Limitations of Operations Research. Linear Programming : Introduction to Linear Programming, Assumption, Advantages, Limitations, General mathematical model, Linear Programming Problem Formulation, Graphical method Solution, Multiple Optimal Solutions, Unbounded Solution, Infeasible Solution, Simplex Method, Duality.</p>			
MODULE 2	Transportation and Assignment Problems		12 Hrs
<p>Transportation Problems : Introduction, Formulation of transportation problem, types, initial basic feasible solution using North-West Corner Rule (NWCR), Least Cost Method (LCM) and Vogel's Approximation method (VAM). Optimality in Transportation problem by Modified Distribution (MODI) method. Assignment problems: Formulation, Solutions to assignment problems by Hungarian method, Special cases in assignment problems, unbalanced, Maximization assignment problems.</p>			
MODULE 3	Network Analysis		12 Hrs
<p>Introduction to Networks, Rules for drawing network diagram, CPM Computations, Finding critical path, PERT Computations, Computation of earliest and latest allowable times, Probability of meeting the scheduled dates, difference between PERT and CPM, Concept of Project Crashing, Decision Tree Analysis.</p>			
MODULE 4	Sequencing and Replacement Models		14 Hrs



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Sequencing: Introduction, and Principal Assumptions, Job Sequencing- ‘n’ jobs on 2 machines, ‘n’ jobs on 3 machines, ‘n’ jobs on ‘m’ machines. Sequencing of 2 jobs on ‘m’ machines.

Replacement Analysis: Introduction – Replacement of items that deteriorate with time – when money value is not counted and counted – Replacement of items that fail completely, group replacement

Theory of Games: Formulation of game models, Two person Zero sum games & their solution, 2 x N and M x 2 games, pure strategy games with saddle point, Mixed strategies (Graphical and algebraic methods), Limitations of game theory.

MODULE 5

Simulation

10 Hrs

Simulation: Definition – Types of simulation models – phases of simulation– applications of simulation– Advantages and Disadvantages. Queuing Models: Introduction; Characteristics of Queuing models, Models for Arrival and Service Times; Single Poisson arrival with Exponential Service Rate; Applications of Queuing models.

SKILL DEVELOPMENT ACTIVITIES

- Students can analyze real-world business problems and apply OR techniques such as linear programming, transportation models, and assignment problems to propose optimal solutions.
- Conduct hands-on training in OR tools like MS Excel (Solver), LINGO, or TORA.
- Engage in simulation exercises where students create models to test various scenarios and analyze results.
- Implement role-playing exercises where students simulate decision-making in a business context using OR techniques.
- Encourage students to maintain reflective journals documenting their learning experiences.

BOOKS FOR REFERENCE

1. Operations Research: An Introduction, Taha, H. A., Pearson Education
2. Introduction to Operations Research, Hillier, F. S., & Lieberman, G. J., McGraw-Hill Education
3. Operations Research: Principles and Practice, Ravindran, A., Phillips, D. T., & Solberg, J. J. John Wiley & Sons
4. Quantitative Techniques for Decision Making, Vohra, N. D., McGraw-Hill Education
5. Operations Research: Theory and Applications, Sharma, J. K., Macmillan India Ltd.
6. Linear Programming and Network Flows, Bazaraa, M. S., Jarvis, J. J., & Sherali, H. D., Wiley
7. Operations Research: Applications and Algorithms, Winston, W. L., Cengage Learning
8. Operations Research: Problems and Solutions, Kapoor, V. K., Sultan Chand & Sons
9. Practical Management Science, Albright, S. C., & Winston, W. L., Cengage Learning
10. Optimization in Operations Research, Rardin, R. L., Pearson Education
11. Operations Research: Applications and Algorithms, Wayne L. Winston, Cengage Learning
12. Operations Research, S. D. Sharma, Kedar Nath Ram Nath
13. Operations Research: Introduction and Applications, R. Panneerselvam, PHI Learning
14. Operations Research, S Kalavathy, Vikas Publications
15. Operations Research: Principles and Applications, G Srinivasan, PHI

E-Resources:

NPTEL, Operations Research, Prof. G. Srinivasan, IIT Madaras
 Swayam, Operations Research, Prof. Kusum Deep, IIT Roorkee
 Swayam, Operations Research, Prof. Bibhas C. Giri, Jadavpur University



M.Com (Financial Analysis)

Name of the Course : COMMODITY MARKETS			
Course Code : 2.3	Course Credits: 4	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<u>Course Description:</u>			
<p>This course on Commodity Markets provides a comprehensive understanding of commodity markets. This covers the commodity market fundamentals, trading strategies, technical and fundamental analysis, risk management and hedging and global commodity trends and outlook. After completion of the course, students should be able to trade in commodity markets in real life as an investment option.</p>			
<u>Course Objectives:</u>			
<ol style="list-style-type: none"> 1. To introduce students to commodity markets 2. To understand different types of contracts in commodity markets 3. To understand the trading mechanism, accounting and taxation in commodity markets 4. To learn about risk management in commodities market. 5. To understand the legal and regulatory framework of commodity markets 			
<u>Course Outcomes:</u>			
<p>On successful completion of the course, the student will be able to:</p> <p>CO1: Know the basics of the Indian commodity markets.</p> <p>CO2: Understand various trading strategies that can be built using commodity derivatives</p> <p>CO3: Understand the clearing, settlement and risk management as well as the operational mechanism related to commodity derivatives markets.</p> <p>CO4: Know the regulatory environment in which the commodity derivatives markets operate in India</p>			
MODULE 1	Introduction to Commodity Markets		10 Hrs
<p>History of Commodity Trading - Spot and Derivatives Trading in Commodities – Classification of commodities traded in Exchanges - Commodity exchanges in India - Major Commodities Traded in Derivatives Exchanges in India – Commodity Price Index - Participants in Commodity Derivatives Markets - Commodities Trading vis-à-vis Trading in Other Financial Assets - Commodity Markets Ecosystem - Factors Impacting the Commodity Prices - Commodity Options and Index Futures – Types of contracts in commodity markets</p>			
MODULE 2	Contracts in Commodity Markets		14 Hrs
<p>Commodity Futures: Introduction to Futures - Distinction between Forwards and Futures – Cost-of-Carry - Convergence of Spot and Futures Prices - Fair Value of a Futures Contract - Convenience Yield - Commodity Futures and Commodity Forwards - Pay-off Profile for Futures Contracts - Spot Price Polling and Final Settlement Price of Futures - Tick Size and its impact</p> <p>Commodity Options: Introduction to Options - Option Terminology - Pay-off Profiles of Options Contracts - Determinants of Option Premium - Options on Commodity Futures - Options on Goods.</p>			



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MODULE 3	Trading Mechanism and Trade accounting & Taxation	14 Hrs
<p>Trade Mechanism: Membership on Exchanges Having Commodity Derivatives Segment – Types of Market Participants - Trading System in the Exchanges - Selection Criteria of Commodities for Trading on Derivatives Exchanges - Contract Specifications for Commodity Derivatives Contracts - Order Types and Conditions - Tracking Commodity Futures and Options Prices - Participants in Commodity Derivatives - Disclosures by Exchanges - Trading Costs to Participants in Commodity Derivatives.</p> <p>Accounting and Taxation: Important Accounting Aspects related to Trading in Commodity Derivatives - Guidance Note Issued by ICAI on Accounting Treatment of Derivative Transactions - Accounting of Options Contracts - Important Tax Aspects Related to Trading in Commodity Derivatives</p>		
MODULE 4	Clearing Settlement and Risk Management of Commodity Derivatives	12 Hrs
<p>Clearing Corporation - Clearing and Settlement - Delivery Process - Entities Involved in the Clearing and Settlement Process – Premium/Discount - Penalty for Seller’s Delivery Default and Buyer’s Default - Deliveries in the Case of Physical Delivery - Risk Management for Exchange Traded Commodity Derivatives Markets - Position Limits and Computation of Open Position - Salient Features of Risk Containment Measures - Margining Mechanism - Additional Procedures for Other Market Segments - Raising of Bill for Delivery - Cyber Security & Cyber Resilience framework (CSCRF) for Stock Brokers / Depository Participants</p>		
MODULE 5	Legal & Regulatory Environment of Commodity Derivatives	10 Hrs
<p>Regulatory Structure of Commodities Market - Securities Contracts (Regulation) Act, 1956 - Securities and Exchange Board of India Act, 1992 - Other Regulatory Norms to Encourage Commodity Derivatives - Code of Conduct and Investor Protection Measures - SEBI’s Code of Conduct for Brokers - Risk Disclosure to Client and KYC - Investors Grievance Redressal Mechanism - Rights and Obligations of Members and Clients - Additional Do’s and Don’ts for Clients / Investors in Commodity Derivatives</p>		
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Case Study Analysis: Analyze historical commodity price movements (e.g., oil, gold) and identify factors influencing prices. 2. Mock Trading: Practice trading commodities using virtual money on platforms like MCX or simulated environments. 3. Research Report: Prepare a report on a specific commodity, covering supply-demand, trends, and outlook. 4. Technical Analysis Exercise: Use TA tools to analyze commodity charts and predict price movements. 5. Hedging Strategy: Design a hedging strategy for a commodity producer/investor. 		
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. Commodity Derivatives: Markets and Applications– by Indian Institute of Banking & Finance (IIBF), Macmillan. 2. James, T., Commodity market trading and investment: a practitioners guide to the markets. Springer, 2021. 		



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3. NISM., NISM-Series-XVI: Commodity Derivatives Certification Examination. NISM, 2025.
4. IIBF., Commodity Derivatives, Indian Institute of Banking and Finance, MacMillan Publishers India limited, 1st edition 2007
5. Fabozzi, F. J., Fuss, R., & Kaiser, D. G. (2008). The handbook of commodity investing. John Wiley & Sons.
6. Commodity and Financial Derivatives – S. Kevin, PHI Learning.
7. Commodity Markets: Operations, Instruments and Strategies – Madhoo Pavaskar.
8. Options, Futures and Other Derivatives – John C. Hull.
9. Commodity Markets and Derivatives – D. S. Narang, Taxmann Publications.

E – Resources

1. MCX India Learning: [<https://www.mcxindia.com>] (<https://www.mcxindia.com>)
2. NISM Commodity Derivatives Certification*: [<https://www.nism.ac.in>] (<https://www.nism.ac.in>)
3. SEBI on Commodities: [<https://www.sebi.gov.in>] (<https://www.sebi.gov.in>)
4. Investopedia [<https://www.investopedia.com/commodities-4689741>]
5. Commodities Section: (<https://www.investopedia.com/commodities-4689741>)
6. NSE India – Commodity Derivatives: [<https://www.nseindia.com>] (<https://www.nseindia.com>)



M.Com (Financial Analysis)

Name of the Course : Security Analysis			
Course Code : 2.4	Course Credits: 4	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<u>Course Description:</u>			
<p>This course focuses on valuing companies for investment purposes. It provides practical tools for valuing a company's securities and covers several valuation models. Security Analysis is primarily an application course which focuses on the implementation of finance theory to valuation problems. The course covers fundamental analysis, technical analysis, and valuation of equity and debt securities in the Indian capital market context.</p>			
<u>Course Objectives:</u>			
<ol style="list-style-type: none"> 1. To understand the concepts of investment and valuation of securities. 2. To develop analytical skills for evaluating securities using fundamental analysis. 3. To understand the risk and return characteristics of various securities. 4. To learn valuation methods for equity and debt instruments. 5. To apply technical analysis techniques for investment timing decisions 			
<u>Course Outcomes:</u>			
<p>On successful completion of the course, the student will be able to:</p> <p>CO1: Understand the investment environment and securities market in India.</p> <p>CO2: Apply fundamental analysis techniques including economic, industry, and company analysis.</p> <p>CO3: Evaluate equity and debt securities using various valuation models.</p> <p>CO4: Analyze risk-return trade-offs and measure systematic risk using Beta.</p> <p>CO5: Interpret technical analysis tools and charts for investment decision making.</p>			
MODULE 1	Introduction to Security Analysis		12 Hrs
<p>Introduction to Security Analysis: Meaning and Definition of Security Analysis – Objectives and Scope of Security Analysis – Importance of Security Analysis in Investment Decisions — Role of Security Analyst in Capital Markets – Relevance of Security Analysis in Indian Capital Market.</p> <p>Investment Environment: Concept of Investment Environment – Macro-economic Factors Affecting Security Prices, Investment vs Speculation vs Gambling</p> <p>Risk and Return Analysis: Meaning of Risk and Return – Types of Risk: Systematic and Unsystematic Risk (Business, Financial, Market, Interest Rate, Inflation Risk) – Measurement of Return – Risk-Return Relationship – Concept of Beta (Security Level only).</p>			
MODULE 2	Fundamental Security Analysis		12 Hrs
<p>Meaning, Objectives, Components of Fundamental Analysis, Limitations of Fundamental Analysis.</p> <p>Economic Analysis: GDP, Inflation, Interest Rates, Monetary & Fiscal Policy, Economic Indicators</p> <p>Industry Analysis: Structure and operational characteristics of Industry, Industry Life Cycle, Investment classification of Industries, Industry Risk Factors.</p> <p>Company Analysis: Business Model Analysis, Management Quality Assessment, Economic Moat Analysis, Use of Financial Statements: Profitability Ratios, Liquidity Ratios, Leverage Ratios, Valuation Ratios, DuPont Analysis.</p>			



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MODULE 3	Technical Analysis	10 Hrs
<p>Technical Analysis: Meaning and Assumptions of Technical Analysis, Difference between Fundamental and Technical Analysis, Dow Theory, Elliott Wave Theory , Types of Charts: Line Chart, Bar Chart, Candlestick Chart, Lince Chart, Point and Figure chart, Basic Chart Patterns : Support and Resistance Level, Head and Shoulder Configurations Trend Analysis: Types of Trends, Practical explanation on Technical Indicators used in stock market, Limitations of Technical Analysis.</p>		
MODULE 4	Efficient Market Theory	12 Hrs
<p>Introduction, Forms of Efficient Market Hypothesis: A weak form and the random walk theory, Semi-strong form, Strong Form; Testing Market Efficiency, Implications and challenges to Security Analyst, Market Efficiency and Anomalies.</p>		
MODULE 5	Valuation of Securities	14 Hrs
<p>Bond Valuation: Concept, features, types of bonds, Valuation of Bonds– Bonds at Par, Premium & Discount, Current Yield, Yield to Maturity (YTM) – Bond Pricing Theorems – Malkiel’s Theorems and Mixed Messages (Theory & Problems).</p> <p>Equity Valuation: Concept of Intrinsic Value, Active Equity Investment Styles – Dividend Discount Models: Zero Growth Model, Constant Growth Model (Gordon Model), Multi-stage Growth Model – Earnings Based Valuation – Price-Earnings (P/E) Valuation Model Price-Cash flow (P/CF) Ratio, Q Ratio, Growth at Reasonable Price (GARP), (Theory & Problems).</p>		
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> Analyze a listed company using fundamental analysis (EIC framework) and present investment recommendation. Calculate intrinsic value of equity shares using Dividend Discount Models and compare with market price. Value bonds at different yield levels and analyze the relationship between bond prices and interest rates. Calculate Beta of selected stocks and interpret systematic risk. Prepare technical charts for selected securities and identify trends, support, and resistance levels. Compare and contrast investment recommendations using fundamental vs technical analysis. Industry analysis presentation covering life cycle, competitive forces, and investment attractiveness. 		
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> Prasanna Chandra – Investment Analysis and Portfolio Management (TMH) Zvi Bodie & Mohanty – Investments (TMH) V.K. Bhalla – Investment Management: Security Analysis and Portfolio Management (S. Chand) Fischer & Jordan – Security Analysis and Portfolio Management (Pearson, PHI) Reilly & Brown – Investment Analysis and Portfolio Management (Thomson Learning) Punithavathy Pandian – Security Analysis and Portfolio Management (Vikas) S. Kevin – Security Analysis and Portfolio Management (PHI) 		



M.Com (Financial Analysis)

E – Resources

1. https://mite.ac.in/wp-content/uploads/2025/03/23MBPE611_Security-Analysis-and-Portfolio-Management.pdf
2. https://onlinecourses.swayam2.ac.in/imb26_mg94/preview
3. https://onlinecourses.nptel.ac.in/noc26_mg04/preview
4. Investment Management - Course
5. Skill India Digital Hub – Security Analyst Certificate Programme



M.Com (Financial Analysis)

Name of the Course : GST & Custom Duty			
Course Code : 2.4	Course Credits: 4	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<u>Course Description:</u>			
<p>This course aims to develop a systematic understanding of the conceptual, legal, and procedural aspects of Goods and Services Tax (GST) and Customs Duty in India. It examines the structure of GST, including levy, supply, valuation, input tax credit, and statutory compliance. The course also analyses customs law with respect to classification, valuation, and assessment of import and export duties. Emphasis is placed on interpreting tax provisions and applying them to practical business situations. On completion, students will be able to comply with indirect tax regulations and support decision-making in taxation and trade practices.</p>			
<u>Course Objectives:</u>			
<ol style="list-style-type: none"> 1. Understanding the basic concepts of indirect taxation and provide comprehensive knowledge of Goods and Services Tax (GST) and Customs Duty Laws in India. 2. Understand the legal and procedural aspects of GST and Customs laws. 3. Analyze the practical aspects of GST compliance and Customs procedures. 4. Equip students with the skills to interpret and apply GST and Customs legislation for business decision-making 			
<u>Course Outcomes:</u>			
<p>On successful completion of the course, the student will be able to:</p> <p>CO1: Understand the framework of GST and its implications on business transactions</p> <p>CO2: Identify and analyze the provisions related to Supply, Input Tax Credit, and GST Registration.</p> <p>CO3: Comprehend the calculation and payment of GST, returns filing, and GST compliance.</p> <p>CO4: Understand Customs laws and procedures, including the valuation and classification of goods.</p> <p>CO5: Handle practical issues related to GST refunds, audits, appeals, and Customs duty exemptions and apply the knowledge of GST and Customs for business advisory, consultancy, and litigation matters</p>			
Module 1	INTRODUCTION TO GST, LEVY AND COLLECTION		08 Hrs
<p>Evolution of GST in India; Structure of GST; Key Definitions; Principles and Scope of GST; GST Council and its Role; Levy and Chargeability of GST; Concept of Supply (Section 7 of CGST Act); Taxable, Non-Taxable, Exempted, Deemed Supplies, Exemptions under GST, Reverse Charge Mechanism (RCM), features and changes in GST 2.0.</p>			
Module 2	TIME, PLACE & VALUATION OF SUPPLY		14 Hrs
<p>Time of Supply (TOS) – Introduction – TOS of Goods and Services; TOS in case of Reverse Charge; Domestic Transactions; International Transactions</p> <p>Place of Supply (POS) – Introduction; POS of Domestic Supply of Goods, Import – Export of Goods, Domestic Supply of Services & Cross-Border Supply of Services</p>			



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Value of Supply (VOS) – Introduction; Transaction Value; Inclusions & Exclusions; Valuation rules & Methods		
Module 3	INPUT TAX CREDIT & GST LIABILITY	14 Hrs
Conditions for Availing ITC; Blocked Credits; Matching of ITC; ITC on Capital Goods and Input Services; Reversal & Reclaim of ITC; Computation of GST Liability.		
Module 4	PROCEDURES UNDER GST	10 Hrs
Registration Process under GST (Regular and Composition Scheme); Returns under GST: GSTR 1, GSTR 3B, GSTR 9, etc.; Annual Return and GST Audit; Payment of Tax and Refunds; Assessment, Audit, and Appeals under GST; GST Administration, Offenses, and Penalties; Anti-profiteering Measures		
Module 5	CUSTOMS DUTY	14 Hrs
Concept of Customs Duty and its Constitutional Authority; Types of Customs Duty; Valuation of Goods under Customs; Import - Export Documentation & Procedure; Warehousing under Customs; Duty Drawback Scheme and Export Promotion Schemes.		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none">1. Goods and Services Tax (GST) by V.S. Datey2. GST Law and Practice by Vandana Bangar and Yogendra Bangar3. Customs Law Practice and Procedure by R.K. Jain4. Indirect Taxes Law and Practice by V.S. Datey5. GST Manual with GST Law Guide & Digest of Landmark Rulings by R.K. Jain		
E – Resources		
<ol style="list-style-type: none">1. SWAYAM – UGC (CEC), Indirect Tax Law, Dr. Shankar S. Sodha2. SWAYAM – UGC, GST – The Basics of Goods and Services Tax, Dr. Alice Mani3. SWAYAM – IGNOU, Introduction to GST, Prof. Anirban Ghosh4. SWAYAM – UGC (CEC), Indirect Taxes and Customs Duty, Prof. Subrata Kumar Dey5. SWAYAM – IGNOU, GST and Customs Procedures		



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Name of the Course : Corporate Financial Reporting			
Course Code : 2.6	Course Credits: 4	No. of Hours per week: 4 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 60 Hrs.
<u>Course Description:</u>			
<p>This course is designed to provide an in-depth understanding of corporate financial reporting principles and practices. It focuses on the preparation and presentation of financial statements in accordance with accounting standards and statutory requirements. The course examines the recognition, measurement, and disclosure of financial information for corporate entities. Emphasis is placed on the analysis and interpretation of financial reports for informed decision-making. Upon completion, students will be able to prepare, evaluate, and critically interpret corporate financial statements in a professional context.</p>			
<u>Course Objectives:</u>			
<p>The objectives of this course are to:</p> <ol style="list-style-type: none">1. Gain a comprehensive understanding of the frameworks governing financial reporting, including GAAP and IFRS.2. Understand the fundamental accounting principles and concepts, including revenue recognition, matching, and materiality.3. Acquire practical skills in preparing and presenting financial reports that meet regulatory requirements and stakeholder expectations.4. Understand the importance of disclosures in financial reporting and the legal and ethical considerations involved.5. Compare and contrast international financial reporting standards with domestic standards, emphasizing their impact on multinational companies.			
<u>Course Outcomes:</u>			
<p>Students will be able to:</p> <p>CO1: Understanding of GAAP and IFRS, including their key principles and differences.</p> <p>CO2: Analyze and interpret financial statements, identifying trends, strengths, and weaknesses in a company's financial performance</p> <p>CO3: Application of fundamental accounting principles to prepare accurate financial statements and reports.</p> <p>CO4: Understanding and applying appropriate disclosure practices, recognizing their importance in fostering transparency and trust.</p> <p>CO5: Will stay informed about emerging trends in corporate financial reporting, including sustainability and integrated reporting.</p>			
MODULE 1	Introduction and framework of Ind AS		12 Hrs
<p>Ind As on presentation – Ind AS 1 – Presentation of Financial statements (Balance sheet, Statement of profit and Loss, Statement of changes in equity, Cash flow statements and Notes to accounts – format), Ind As 7 – Statement of cash flows, Ind As 34 – Interim Financial statements. On Provisional Liability – Ind AS 19 – Employee Benefits Plans, Ind AS 37 - Provisions, Contingent liabilities and contingent assets</p>			



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MODULE 2	Ind AS on Assets	12 Hrs
Ind AS 2 – Inventories, Ind AS 16 – Property, Plant and equipment - Ind AS 20 – Government grants, Ind AS 23 – Borrowing costs - Ind AS 36 – Impairment of Assets, Ind AS 38 – Intangible assets- Ind AS 40 – Investment properties, Ind AS 41- Agriculture		
MODULE 3	Measurements and Impact on Financial statements	12 Hrs
Items Impacting financial statements – Ind AS 12 – Income Tax, Ind AS 21- Foreign exchange - Measurement based on accounting policies – Ind AS 8 – Accounting policies, estimates and errors, Ind AS 10 – Events occurring after reporting period, Ind AS 113 – Fair value measurement		
MODULE 4	Group Financial Statements	14 Hrs
Ind AS - 103,110,111,112 – Business Combinations, Consolidations, Joint Arrangements, Investments in Associates and Joint ventures		
MODULE 5	IFRS based on disclosures	10 Hrs
Ind AS 24 – Related party transactions, Ind AS 33 – Earnings per share (including diluted earnings per share), Ind AS 108 – Operating segments Recent developments in IFRS and standard applicability in different countries.		
SKILL DEVELOPMENT ACTIVITIES		
1. Annual Report Analysis - Task students with analyzing real company annual reports (e.g., Infosys, Reliance) to interpret financial statements, notes, and disclosures.		
2. IFRS vs. Ind AS Comparison Projects - Conduct group assignments comparing specific accounting treatments (e.g., lease accounting, revenue recognition) under IFRS and Ind AS.		
3. Mock Boardroom Presentations - Students present financial results and strategic insights to simulate reporting to board members or investors.		
4. Financial Ratio Dashboards Using Excel - Develop interactive dashboards to calculate and visualize key financial ratios and trends using tools like Excel or Google Sheets.		
5. Case Study Simulations - Use real-world financial fraud or corporate reporting cases (e.g., Satyam, Enron) to critically analyze ethical and regulatory lapses.		
BOOKS FOR REFERENCE		
1. Corporate Financial Reporting – Study material of ICMAI, Kolkatta		
2. Financial Reporting made easy – Taxman Publications		
3. Financial Reporting and Analysis by D. S. Rawat		
4. Financial Reporting by T. P. Ghosh		
5. Corporate Financial Reporting by S. P. Jain and K. L. Narang		
6. Financial Reporting and Corporate Governance by R. P. Maheshwari		
7. Practical Guide to Corporate Financial Reporting by Taxmann.		
8. Corporate Financial Reporting by R. Narayanaswamy		



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9. Financial Reporting: A Comprehensive Guide by K. S. Thakur
10. Financial Accounting and Reporting by V. K. Goyal
11. Accounting Standards: A Practical Guide by Taxmann
12. Financial Reporting for Managers by Taxmann

E – Resources

1. ICAI Standards Portal – <https://www.icaai.org>
2. IFRS Foundation & IASB – <https://www.ifrs.org>
3. Investopedia – Financial Reporting – <https://www.investopedia.com>
4. Corporate Finance Institute (CFI) – <https://www.corporatefinanceinstitute.com>
5. SEC EDGAR Filings – <https://www.sec.gov/edgar.shtml>



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Name of the Course : Business Ethics and ESG			
Course Code : 2.7	Course Credits: 3	No. of Hours per week: 3 Hrs.	
CIE : 30	SEE : 70	Total Marks : 100	Total No. of Teaching Hours: 45 Hrs.
<u>Course Description:</u>			
<p>Business Ethics and ESG (Environmental, Social, and Governance) is a course designed to explore the ethical dimensions of business decisions and their impact on society and the environment. It emphasizes the importance of sustainable practices and responsible leadership in modern business operations. This course delves into the principles of ethical decision-making, corporate social responsibility (CSR), and ESG criteria, It also covers topics such as stakeholder engagement, transparency, and the role of leadership in fostering an ethical corporate culture.</p>			
<u>Course Objectives:</u>			
<p>By the end of this course, students will be able to:</p> <ul style="list-style-type: none"> • Understand the core concepts of business ethics and ESG. • Analyze the ethical and social responsibilities of businesses. • Develop strategies for integrating ESG criteria into business operations. • Evaluate the impact of corporate actions on society and the environment. • Foster ethical leadership and corporate transparency. 			
<u>Course Outcomes:</u>			
<p>On successful completion of the course, the student will be able to:</p> <p>CO1: Demonstrate conceptual clarity of ethical theories, principles, and frameworks applicable to business organizations.</p> <p>CO2: Analyze and resolve ethical issues, Environmental regulations and dilemmas faced by managers and organizations.</p> <p>CO3: Apply ethical reasoning to corporate governance, CSR initiatives, and stakeholder management.</p> <p>CO4: Develop responsible managerial attitudes aligned with ethical leadership, socially responsible investment (SRI), and sustainable development</p>			
MODULE 1	Introduction To Business Ethics		16 Hrs
<p>Meaning and Definition of Ethics, Evolution of Business Ethics, Theories in Ethics, Business Ethics and its Nature, Scope and Importance of Business Ethics, Ethics and Values, Morals and Ethical Behaviour, Ethical Issues and Dilemmas in Business, Ethical Decision-Making Process, Role of Ethics in Modern Organizations, Code of Ethics and Ethical Compliance.</p> <p>Ethics In Functional and Global Business Areas: Ethics in Marketing, Finance, Human Resource Management and Production, Whistle Blowing – Meaning and Importance, Ethics in International Business, Globalization and Ethical Challenges, Emerging Ethical Issues in Digital and AI-driven Businesses.</p>			



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MODULE 2	Corporate Governance and Ethical Leadership	16 Hrs
<p>Concept and Principles of Corporate Governance, Ethical Responsibilities of Board of Directors and Management, Transparency and Accountability, Role of Ethics Committees, Ethical Leadership – Meaning, Characteristics and Role, Ethical Climate and Organizational Culture, Corporate Scandals and Ethical Failures – Lessons and Implications.</p> <p>Corporate Social Responsibility and Sustainability: Concept, Evolution and Importance of Corporate Social Responsibility (CSR), Models of CSR, CSR Practices in India, Legal Provisions relating to CSR, Stakeholder Theory, Sustainable Development, Triple Bottom Line Approach.</p>		
MODULE 3	Environmental Governance and Sustainable Development	13 Hrs
<p>Introduction to ESG, Principles and Key concepts in ESG and their significance in business and investing, Definition and importance of environmental sustainability, Ethics in Social and Environmental Reporting, Impact of climate change on businesses and society, environmental regulations and their influence on ESG practices, and socially responsible investing (SRI).</p>		
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none">1. Reflection Essays: Write reflective essays on the importance of ethics in business and personal professional conduct.2. Whistle blowing Simulations: Role-play whistle blowing scenarios to understand the complexities and moral considerations involved.3. Group Discussions: Discuss the ethical implications of new technologies and practices like cyber-crime and green production.4. Simulated Board Meetings: Simulate board meetings to practice decision-making and governance skills.		
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none">1. Velasquez, M. G. – <i>Business Ethics: Concepts and Cases</i>, Pearson Education.2. Crane, A. & Matten, D. – <i>Business Ethics</i>, Oxford University Press.3. Ferrell, O.C., Fraedrich, J. & Ferrell, L. – <i>Business Ethics: Ethical Decision Making and Cases</i>, Cengage Learning.4. Laura P. Hartman & Joe DesJardins – <i>Business Ethics: Decision Making for Personal Integrity & Social Responsibility</i>, McGraw-Hill.5. Chakraborty, S.K. – <i>Ethics in Management</i>, Oxford University Press.6. K. Aswathappa – <i>Business Ethics and Corporate Governance</i>, Himalaya Publishing House.7. Modh, Satish, <i>Ethical Management: Business Ethics and Corporate Governance</i>. New		



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Delhi: Macmillan Publishers India Ltd, 2005.

8. Mathur, U.C., Corporate Governance and Business Ethics: New Delhi: Macmillan Publishers India Ltd, 2005.

E – Resources

1. <https://www.udemy.com/course/esg-complete-guide-to-environmental-social-governance>
2. <https://www.pwc.in/assets/pdfs/navigating-indias-transition-to-sustainability-reporting.pdf>
3. <https://www.pwc.in/assets/pdfs/esg-guidebook-and-ready-reckoner-for-board-of-directors.pdf>
4. <https://www.pwc.in/blogs/disclosure-framework-on-climate-related-financial-risks-2024.html>
5. https://www.bimkadapa.in/materials/BECG-BALAJI%20MBA%20COLLEGE_KADAPA.pdf
6. https://www.undp.org/sites/g/files/zskgke326/files/202308/building_a_sustainable_future_esg_business_handbook.pdf
