



CENTRAL UNIVERSITY OF KARNATAKA

Department of Commerce
School of Business Studies
Central University of Karnataka
Kalaburagi

M.Com Program

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Central University of Karnataka
School of Business Studies
Dept. of Commerce

Vision and Mission Statements of the Dept. of Commerce

Vision

To develop excellent human resources in commerce and allied disciplines to cater to the needs of the industry, academia and region as well as society at large

Mission Statements

- To create student-centric teaching, learning and research environment in line with the demands of the industry, academia and society;
- To impart effective inputs using state-of-the art technology leading to the development of qualified professionals;
- To empower the students to respond to the challenges in the corporate world; and
- To collaborate with national and international level institutions to achieve excellence in teaching as well as research.

Qualification Descriptors

QD1: Demonstrate comprehensive domain knowledge in functional areas of business.

QD2 : Ability to apply the tenets of domain knowledge and in the professional as well as career endeavors.

QD3 : Identification of real-life business problems and offering solutions therein with the domain knowledge.

QD 4: Ability to disseminate the strategies designed to resolve the business problems.

QD 5: Ability to acquaint and upgrade industry ready skills in consonance with the policy ecosystem.

Program Learning Outcomes of M.Com Program

PLO1: Understanding of core concepts, theories, and principles in the domain area.

PLO2: Demonstrate domain knowledge and competence in the discipline with a proficiency in research and related skills along with a passion for lifelong learning.

PLO3: To enhance the knowledge acquainted in the global business perspective.

PLO4: Ability to work efficiently and effectively in the dynamic business environment.

PLO5: Recognize the importance of lifelong learning and professional development

PLO 6 : Ability to adapt to new technologies, trends, and challenges in the field of business.

PLO7: Apply research and aptitude knowledge acquainted to solve business and societal problems.

PLO 8: Ability to analyze complex business problems.

PLO 9: Ability to integrate the core knowledge with diverse disciplines.

PLO 10 : Develop job ready skills in line with the demands of the industry and inculcating professional ethics and values.

M.Com Course Matrix (A.Y. 2025-26 Onwards)

Course Code	Course Titles	Credits	L T P	IA	SEE	Total Marks
First Semester						
PCOTC12400	Business Environment	3	3 0 0	30	45	75
PCOTC10403	Indian Taxation System	3	3 0 0	30	45	75
PCOTC12402	Managerial Economics	3	3 0 0	30	45	75
PCOTA10400	Business Data Analytics	4	4 0 0	40	60	100
PCOTA12401	Accounting for Decision Making	4	4 0 0	40	60	100
PCOCS10400	Excel Applications for Business	3	1 0 2	10 (T) 20 (L)	45 (L)	75
Generic Elective Course (<i>Students need to opt GE course from other departments</i>)						
	Total Credits (Excluding GE course)	20				
Second Semester						
PCOTC22403	Marketing Management	3	3 0 0	30	45	75
PCOTC22404	Human Resource Management	3	3 0 0	30	45	75
PCOTC22405	Financial Management	3	3 0 0	30	45	75
PCOCS20401	Applied AI for Business	3	1 0 2	10 (T) 20 (L)	45 (L)	75
	Discipline Specific Electives (Accounting & Taxation)					
PCOTL20400	Indian Accounting Standards (Ind AS)	4	4 0 0	40	60	100
PCOTL20401	Corporate Tax Planning	4	4 0 0	40	60	100
	Discipline Specific Electives (Finance)					
PCOTL22402	Financial Markets and Services	4	4 0 0	40	60	100
PCOTL22403	Security Analysis and Portfolio Management	4	4 0 0	40	60	100
Generic Elective Course (<i>Students need to opt GE course from other departments</i>)						
	Total Credits (Excluding GE course)	20				

Course Code	Course Titles	Credits	L T P	IA	SEE	Total Marks
Third Semester						
PCOTC32500	Corporate Governance, Ethics and Sustainability	3	3 0 0	30	45	75
PCOTC32501	Strategic Management	3	3 0 0	30	45	75
PCOTC32502	Strategic Cost Management	3	3 0 0	30	45	75
PCOTA32500	Advanced Research Methodology	3	3 0 0	30	45	75
	Discipline Specific Elective (Accounting & Taxation)					
PCOTL30500	Financial Reporting and Analysis	4	4 0 0	40	60	100
PCOTL32501	Contemporary Issues in Accounting	4	4 0 0	40	60	100
PCOTL32502	Goods and Services Tax	4	4 0 0	40	60	100
	Discipline Specific Elective (Finance)					
PCOTL32503	Financial Derivatives and Risk Management	4	4 0 0	40	60	100
PCOTL32504	Multinational Financial Management	4	4 0 0	40	60	100
PCOTL30500	Financial Technology (FinTech)	4	4 0 0	40	60	100
	Total Credits	24				
Fourth Semester						
PCOIE40500	Internship	8	0 4 4	Viva - 50	Report -150	200
PCORS40500	Dissertation	12	0 4 8	Viva - 100	Dissertation- 200	300
	Total Credits	20				
	Grand Total Credits (Excluding GE Course)	84				

First Semester

PCOTC12400 - Business Environment

Course Objective: To analyze the overall business environment and evaluate various components of business environment in managerial decision making.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **describe** the nature of business environment and its components (**Understanding**)
2. **articulate the** conceptual framework of business environment and generate interest in international business (**Applying**)
3. **identify** and **evaluate** the complexities of business environment and their impact on the business (**Understanding and Analyzing**)
4. **analyze** the relationships between Government and business and understand the political, economic, legal and social policies of the country and to equip with provisions of the Government with respect to the business (**Analyzing**)
5. **analyze** current economic conditions in developing emerging markets, and evaluate present and future opportunities (**Analyzing**)
6. **appraise** the Industrial functioning and strategies to overcome challenges in competitive markets (**Evaluating**)

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	--	--	--	--	--	--	--	--	--
CLO2	2	2	--	--	--	--	--	--	--	--
CLO3	--	--	--	--	--	--	3	--	--	2
CLO4	--	--	--	2	2	--	3	--	1	--
CLO5	--	2	2	3	--	3	2	--	--	--
CLO6	--	--	2	3	--	2	--	3		2

Module I

(15 Hours)

Unit 1: Business Environment – Significance – Types of Environment – Internal and External Environment – Micro and Macro Environment – Environmental Analysis Stages – Approaches – Techniques of Environmental Analysis – Steps – Types and Techniques of Environmental forecasting – Benefits and limitations.

Unit 2: Economic Environment – Economic System – Capitalism – Communism and Mixed Economy – Economic Reforms – Economic Policies – Industrial Policies – Trade policies – Fiscal and Monetary Policies – Economic Development and Role of Government – Technological Environment – features – Impact – Technology transfer

Module II

(15 Hours)

Unit 1: Politico – Legal Environment – Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business- Regulatory Institutions- TRAI-SEBI-IRDA- Electricity Regulatory Agencies- Central Electricity Regulatory Commission-Telangana State Electricity Regulatory Commission (TSERC).

Unit 2: Socio-Cultural Environment – Business and Society – Objectives of Business – Social Responsibilities of Business – Business and culture – Cultural dimensions – Social audit – Nature – Evolution – benefits – Social Audit in India – Business Ethics – Nature Sources – Managing Ethics – Corporate Governance – Nature and Mechanism.

Module III

(15 Hours)

Unit 1: Global Business and Environment: Importance-Nature and Scope of global business- Modes of entry into global Business- Globalization- Globalization process and managerial implications- Multinational corporations and their involvement in global Business: Issues in foreign investments, Technology Transfer, Pricing and Regulations. Introduction to Economic environment; Political and regulatory environment; Demographic environment; Social, Cultural and Technological environment

Unit 2: Global Economic Environment: Regional integration and trade blocks- Types of integration- Theory of customs union- European union- Regional groupings - Integration of developing countries - SAARC, SAPTA, global commodity agreements – Quota agreements - Cartels - Bi-lateral and multi-lateral contracts- Economic institutions - International Monetary Fund (IMF)-World Bank, Asian Development Bank, UNCTAD, UNIDO, International Trade Centre, WTO, GATT, GATS, TRIM, TRIPS.

Suggested Readings :

1. Aswathappa, K., *Environment of Business*, Himalaya Publication
2. Francis Charunilium., *Business Environment*, Himalaya Publications.
3. Adhikary, M., *Economic Environment of Business*, Sultan Chand and Sons.
4. Ahluwalia, I.J., *Industrial Growth in India*, Oxford University Press
5. Alagh, Y.K., *Indian Development Planning and Policy*, Vikas Publishers.
6. Chakravarty, S., *Development Planning*, Oxford University Press, Delhi.
7. Ghosh, Biswanath., *Economic Environment of Business*, Vikas Publication, New Delhi.
8. Ramaswamy, V.S. and Nama Kumari., *Strategic Planning for Corporate Success*, Macmillan, New Delhi.
9. Sengupta, N.K., *Government and Business in India*, Vikas Publication, New Delhi.

PCOTC10403 - Indian Taxation System

Course objective: To give an overview of Indian taxation laws, procedures and tax planning

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **relate** and **summarise** the relevance various terms in taxation (**Remember and Understand**)
2. **outline** and **apply** the various direct and indirect taxes (**Understand and Apply**)
3. **analyse** and **classify** incomes under various heads (**Analyse**)
4. **examine** and **determine** the tax liability under the direct and indirect taxes (**Analyse and evaluate**)
5. **choose** appropriate provisions and methods for tax planning (**Create**)

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	3	--	--	--	--	--	--	--	--
CLO2	--	3	2	--	--	--	--	--	--	--
CLO3	--	--	3	3	--	--	--	2	--	--
CLO4	--	--	2	--	--	--	3	3	2	2
CLO5	--	--	--	--	2	3	--	--	--	3

Module I: Income Tax

(15 Hours)

Constitutional background; Principles of public finance Revenue trends; Heads of income; Gross total income; Set off and carry forward of losses, Deductions from GTI, Tax rates, Tax planning for Individuals; Computation of taxable income; tax liability of individual assessee; Filing of Income Tax Returns.

Module II: Goods and Services Tax (GST)

(15 Hours)

Constitutional Amendments; Dual GST Model; Structure of GST; Supply; Input Tax Credit; Input Service Distributor; Registration; GST Returns; Simple numerical problems on computation of GST. Filing of GST Returns.

Module III: Customs Duty

(15 Hours)

Overview of customs law; Indian territorial waters and customs waters; Points and circumstances of levy; Types of customs duty; Classification of goods Baggage rules- Simple problems on computation of customs duty.

Suggested Readings:

1. Singhania V.K and Kapil Singhania, *Direct taxes – Laws And Practices*, Taxmann Publications, New Delhi

2. Datey V. S., *Goods and Services Tax*, Taxmann Publications, New Delhi
3. Study material of ICAI / ICSI / ICMAI

PCOTC12402 - Managerial Economics

Course Objective: To develop an understanding of the concepts and theories of managerial economics and to acquire an ability to address business problems and challenges.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **explain** the importance of business economics and role of managerial economist in the dynamic business environment. **(Understanding)**
2. **analyze** the demand and supply conditions and assess the business position of a firm. **(Analyzing)**
3. **examine** the real-world business problems with a systematic theoretical framework. **(Applying)**
4. **select** optimal business decisions by integrating the concepts of micro economics and basic statistical techniques. **(Evaluate)**
5. **formulate** strategies of production, costing, pricing, product differentiation, and market environment. **(Creating)**

Mapping of CLOs with PLOs

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	2	--	--	--	--	--	--	--
CLO2	2	3	--	--	--	--	--	--	--	--
CLO3	--	--	--	--	3	2	2	--	--	--
CLO4	--	--	--	--	--	--	--	2	3	--
CLO5	--	--	--	--	--	--	3	--	3	2

Module I

(15 Hours)

Unit 1: Introduction to managerial economics and relevant theories

Nature and scope of managerial economics - objectives of firm -overview of prominent managerial theories of firm - Consumer Behavior Approaches, Utility Analysis, Indifference Curve, Revealed Preference Hypothesis.

Unit 2: Demand Analysis

Demand Theory and Analysis - Individual and Market Demand; Determinants of Demand; Elasticity of demand – Price Elasticity, Income Elasticity, Cross Elasticity; Demand Estimation and Forecasting.

Module II

(15 Hours)

Production Cost Analysis : Production function: Production with one variable input, Law of Diminishing marginal returns, Isoquants, Returns to scale. Economies of scale; Theory of cost: Concepts, Short-run and long-run cost curves.

Module III

(15 Hours)

Unit 1: Pricing and Output under Different Market Conditions

Market structure, Output and price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination.

Unit 2: Business Cycles and National Income Accounting

Phases of business cycles; features of business cycles; causes of business cycles; Theory of Innovation and creativity; Different concepts of National Income, Measurement of National Income.

Suggested Readings:

1. Dwivedi D N, *Managerial Economics*, Vikas Publishing House
2. Varshney RL, Maheshwari K L, *Business Economics*, Sultan Chand & Sons
3. Koutsoyiannis, A. (1985). *Modern Micro Economics*. The McMillan Press Ltd & St. Martin's Press Inc.
4. Jones, T. (2004). *Business Economics and Managerial Decision Making*. John Wiley & Sons.
5. Ahuja, H. L. (2015). *Managerial economics: Analysis of Managerial Decision Making*. S. Chand & Company Pvt. Ltd.
6. Mithani, D. M. (2016). *Managerial Economics: Theory and applications*. Himalaya Publishing House.
7. Atmanand. (2003). *Managerial Economics*. Excel Publications.

PCOTA10400 - Business Data Analytics

Course Objective: To equip students with foundational and advanced knowledge in data analytics, enabling them to extract insights from data and make data-driven decisions.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **define** fundamental concepts of data analytics, including its types and role in business decision-making. **(Remembering)**
2. **differentiate** between descriptive, diagnostic, predictive, and prescriptive analytics and their applications. **(Understanding)**
3. **apply** MS Excel tools to compute descriptive statistics and generate visualizations such as bar charts, pie charts, histograms, scatter plots, and box plots. **(Applying)**
4. **construct** and **evaluate** predictive models using regression techniques and time series forecasting in Excel or SPSS. **(Applying and Evaluating)**
5. **develop** prescriptive analytics solutions using linear optimization and decision analysis techniques in Excel. **(Creating)**

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	1	--	--	1	--	1	--	--
CLO2	3	2	2	--	--	1	--	2	1	--
CLO3	2	3	2	2	--	3	2	3	2	2
CLO4	2	3	2	3	--	3	3	3	2	3
CLO5	2	3	2	3	1	3	3	3	3	3

Module I

(15 Hours)

Unit 1: Introduction to Data Analytics

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation and Summarisation

Data Collection and Classification- Types of Data: Qualitative vs. Quantitative, Data Sources: Primary and Secondary, Cross-sectional and Time Series Data

Module II

(15 Hours)

Unit 1: Data Visualization

Overview of data visualisation, importance of data visualization- types of charts, bar/pie charts, histogram-box and whisker chart-scatter diagram (Excel)

Unit 2 : Descriptive Analytics

Measures of Location, Measures of Variations and Measures of Shape, Calculating descriptive statistics using MS excels.

Module III

(15 Hours)

Unit 1: Predictive Analytics

Introduction to Predictive Analytics, types of predictive modeling and benefits of predictive modeling.

Units 2: Linear Regression and Time Series Analysis

Introduction to linear regression analysis, steps to perform linear regression, benefits using linear regression analysis, multiple regression model (Excel/SPSS), model fitting. Time series analysis and forecasting (Excel/SPSS).

Module IV

(15 Hours)

Unit 1: Perspective Analytics

Introduction, key aspects of Perspective analytics, Key techniques in perspective analytics, benefits of perspective analytics

Unit 2: Optimization Techniques

Linear optimization, application of linear optimization models, formulation of Linear Problem and solving linear optimization models using Excel, Decision Analysis, Formulating decision problems, Decision trees.

Suggested Readings Books

1. Prasad, R. N., & Acharya, S. *Fundamentals of Business Analytics*. Wiley.
2. Evans, J. R. *Business Analytics*. Pearson.
3. Kumar, U. D. *Business Analytics: The Science of Data-driven Decision Making*. Wiley.
4. Camm, J. D., Cochran, J. J., Fry, M. J., Ohlmann, J. W., Anderson, D. R., Sweeney, D. J., & Williams, T. A. *Essentials of Business Analytics*. Cengage Learning.
5. Raj, S. *Business Analytics*. Cengage India.

PCOTA12401 - Accounting for Decision Making

Course Objective: To equip students with the financial analysis and managerial accounting Skills necessary to make informed, data-driven business decisions.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **define** key concepts related to budgeting, standard costing, marginal costing, and financial statement analysis. **(Remembering)**
2. **describe** the objectives, merits, limitations, and classifications of various budgeting and costing methods. **(Understanding)**
3. **apply** tools of analysis such as ratio analysis, trend analysis, and cash/fund flow analysis to interpret financial statements. **(Applying)**
4. **analyze** the cost-volume-profit relationships and variances to aid managerial control and planning. **(Analyzing)**
5. **evaluate** the financial health and performance of a business using standard costing and financial analysis techniques. **(Evaluating)**
6. **design** a comprehensive financial performance report using integrated tools from budgeting, costing, and financial analysis. **(Creating)**

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	1	-	-	-	-	1	1	-
CLO2	3	2	1	-	-	-	-	1	-	-
CLO3	2	3	2	1	-	2	2	3	2	2
CLO4	2	3	2	2	-	2	3	3	2	2
CLO5	2	3	2	2	1	2	3	3	2	3
CLO6	2	3	2	3	1	3	3	3	3	3

Module I (15 Hours)

Unit 1: Budget and Budgetary Control

Meaning of budget and budgetary control: objectives, merits and limitations, Classification of Budgets: Role of budgets in planning & control

Unit 2: Preparation of Functional Budgets

Sales Budget, Production Budget, Direct Material Budget, Direct Labour Budget, Manufacturing Overhands Budget-Capital Expenditure Budget-Cash Budget-Master Budget-Flexible Budget-Performance Budget, Zero Based Budgeting

Module II (15 Hours)

Unit 1: Standard Costing

Standard cost and Standard costing; Need, Pre-requisites, Pros and Cons- Standard Costing and Budgetary Control- Standard Costing and Marginal Costing, Standard Costs and

Estimated Costs, Standard Costing as a control technique; Setting of standards and their revision.

Unit 2: Variance Analysis

Meaning and Importance Variance Analysis, Kinds of Variances and their uses -Material Variances, Labour Variances and Overhead Variances. Interpretation of Variances. Reporting and uses in decision making.

Module III

(15 Hours)

Unit 1: Marginal Costing

Concept of Marginal Cost, Marginal Costing, characteristics of Marginal Costing, Marginal costing and absorption costing;

Unit 2: Cost-volume-profit Analysis

Introduction, cost volume relationships, Assumptions of Break Even Analysis, steps involved in BEP Analysis, uses of CVP and practical applications of break-even-analysis.

Module IV

(15 Hours)

Unit 1: Analysis and Interpretation of Financial Statements

Objectives of Financial Statement Analysis and Interpretation; types of Analysis and Interpretation- classification according to Modus Operandi-Vertical or Structural Analysis and Horizontal Analysis, and Classification according to Material used-External Analysis and Internal Analysis.

Unit 2: Methods and Techniques of Financial Statements Analysis

Comparative Financial Statements and Guidelines for Interpretation of Comparative Financial Statements, Common-size Financial Statements-Common-size Profit and Loss Account, and Common-size Balance Sheet, and Trend Analysis.

Suggested Readings

1. Madegowda, J. *Accounting for Managers*. Himalaya Publishing House.
2. Madegowda, J. *Management Accounting*. Himalaya Publishing House.
3. Lal, J. *Advanced management Accounting: Text, problems and cases*. S. Chand & Company.
4. Khan, M. Y., & Jain, P. K. *Management Accounting: Text, problems and cases*, Tata McGraw-Hill.
5. Lall, B. M., & Jain, I. C. *Cost Accounting: Principles and Practice*. Prentice Hall of India.
6. Pandey, I. M. *Management Accounting*. Vani Publications.
7. Maheshwari, S. N., & Maheshwari, S. K. *Accounting for Management* Vikas Publishing House.

PCOCS10400 - Excel Applications for Business

Course Objective: To equip students with the computer literacy and Excel applications for business decisions.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **define** key concepts related to excel files, Menus, worksheet operations etc. **(Remembering)**
2. **describe** the methods of various excel applications in business activities. **(Understanding)**
3. **apply** excel applications for business data analysis. **(Applying)**
4. **analyze** the business data using Excel Application. **(Analyzing)**
5. **evaluate** the excel output. **(Evaluating)**
6. **design** a comprehensive report using excels result. **(Creating)**

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	1	3	--	--	--	--	--	--	--	--
CLO2	--	--	2	--	--	--	--	--	--	--
CLO3	3	2	3	--	--	--	--	--	--	--
CLO4	--	3	--	--	--	--	--	2	--	--
CLO5	--	3	--	2	--	--	--	2	--	--
CLO6	--	3	--	--	--	--	2	3	--	3

Module I: Basic Understanding Excel

(15 Hours)

Unit 1: Understanding Excel:

Excel's Files, Ribbon and shortcut, create a workbook, Enter data in a worksheet, Format a worksheet, Format numbers in a worksheet, Create an Excel table, Filter data by using an Auto filter, Sort data by using an AutoFilter. Essential worksheet Operations: Using Short cut keys, Key board shortcuts. Working with Cells and Ranges. Formatting Cells - Name Manager. Visualizing Data Using Conditional Formatting: Apply conditional formatting.

Printing Your Work: Print a worksheet, Using Print Preview and other utilities

Unit 2: Dates, Times and Text

Working with Dates and Time, Creating Formulas that Manipulate text – Upper, Proper, Lower, Concatenate, Text to Column. Creating Formulas that Count, Sum, Subtotal - Create a formula, Use a function in a formula. Creating Formulas that Look up Values: VLookup, H Lookup, Match and index.

Unit 1: Custom Number Formats

Format Cells Window. Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, apply data validation and using utilities from Data Tab. Protecting Your Work using Review Tab utilities. Performing Spreadsheet, What-If Analysis. Create a macro, Activate and use an add-in.

Unit 2: Financial Applications:

Introduction to formulas: PV, NPV, IRR, PMT, IPMT, NPER, RATE, Creating Balance Sheet, Investment, Calculations, Depreciation calculations. Creating charts and Graphics. Chart the data, Creating Sparkline Graphics, Using Insert Tab utilities.

Suggested Readings

1. Felen, B. *Charts and graphs: Microsoft Excel 2013*. Pearson Education.
2. Sarma, K. V. S. *Statistics made simple: Do it yourself on PC*. PHI Learning.
3. Shelly, G. B., Cashman, T. J., & Vermaat, M. E. *Microsoft Office 2007: Essential concepts and techniques*. Cengage Learning.
4. Kumar, P. *PC Software under Windows*. Kalyani Publishers.
5. Lewis, N. D. *100 Statistical Tests in R*. Healthes Hills Press.
6. Monk, E. F., Brady, J. A., & Cook, G. S. *Problem-solving cases in Microsoft Access and Excel*. Cengage Learning.

Second Semester

PCOTC22403 - Marketing Management

Course Objective: To provide an understanding of the concepts, strategies and issues involved in marketing of products and services

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

CLO 1: **demonstrate** the concepts of marketing and the changing context of marketing environment (**Understanding**).

CLO 2: **explain** consumer behavior in implementing the marketing strategies (**Understanding**)

CLO 3: **discuss** product management and issues relating with marketing of products (**Creating**)

CLO4: **analyse** different price strategies and the dynamics of channel management (**Analysing**)

CLO5: **analyze** different elements of promotion mix and the importance of integrated marketing communications and recent trends in the marketing (**Analysing**)

Mapping of CLOs with PLOs

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	--	--	--	--	--	--	--	--
CLO2	--	2	3	--	--	--	--	2	--	--
CLO3	3	--	3	2	--	--	--	--	--	--
CLO4	--	--	--	--	--	--	--	3	2	--
CLO5	--	--	--	--	--	3	3	--	--	2

Module I

(15 Hours)

Unit 1: Introduction: Meaning and definition of marketing – Differences between selling and marketing -scope of marketing-core marketing concepts-evaluation of marketing concepts - Direct marketing vs. on-line marketing- marketing in the new millennium- Micro environment – Macro Environment.

Unit 2: Consumer Behaviour- Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process. Market Segmentation, Targeting and Positioning; Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases, and process.

Module II

(15 Hours)

Unit 1: Product and Price Management: Concept of Product - Classification of Products - Product Levels Classification – Product Mix - Product Mix Decisions - New Product – New Product Development Stages - Product Life Cycle Stages and Implications - Branding - Packaging and Labeling. Role of price in marketing mix - Pricing concept – Pricing – Methods and Strategies.

Module III

(15 Hours)

Unit 1: Channel and Promotion Management: Nature of marketing channels - Types – Channel Structure and Participants – Supply Chain Management. Promotion Management: Role of promotion in marketing - Promotion mix - A view of the Communication Process - Advertising- Need - Objectives - Types of advertising – Major decisions in advertising - Advertising and Social Marketing - Sales Promotion - Personal Selling - Publicity - Public Relations- Concept of Integrated Marketing Communication.

Unit 2: Emerging Trends in Marketing-Social, Ethical, and Legal aspects of marketing; Green Marketing- e-marketing- m-marketing- cyber marketing - Marketing Information System- Marketing of services; Relationship marketing.

Suggested Readings:

1. Kotler Philip and Kevin Keller., *Marketing Management*, Pearson Prentice.
2. Kotler, Philip, and Gary Armstrong, *Principles of Marketing*, Prentice- Hall.
3. Etzel, Michael J., Bruce J. Walker and William J. Stanton, *Fundamentals of Marketing*, McGraw Hill.
4. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., *Basic Marketing: A Managerial Approach*, McGraw Hills.
5. Kotler, Philip: *Marketing Management-Analysis, Planning Implementation and Control*, Prentice Hall, New Delhi.
6. Majumdar, Ramanuj., *Product Management in India*, Prentice Hall, New Delhi.
7. Ramaswamy. S and Namakumari. S; *Marketing Management*, MacMillan., India.
8. Srinivasan, R., *Case Studies in Marketing: The Indian Context*, Prentice Hall, New Delhi.
9. Stanton, William J., and Charles Futrell., *Fundamentals of Marketing*, McGraw Hill Publishing Co., New York.

PCOTC22404 - Human Resource Management

Course Objective: This course attempts to integrate the understanding of the human resources management framework with the management best practices, tools and models.

Course Learning Outcomes

After the completion of the course the students must be able to:

1. **recall** and **relate** the various aspects of human resource management (**Remembering**)
2. **demonstrate** the knowledge of HR concepts to take correct business decisions (**Understanding**)
3. **analyse** the strategic issues and strategies required to select and **support** manpower resources (**Analysing and Evaluating**)
4. **develop** necessary skill set for application of various HR issues (**Creating**)

Mapping of COs with POs

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	--	--	--	--	--	--	--	--	--
CLO2	3	3	1	3	--	--	--	--	2	--
CLO3	--	2	3	3	3	2	3	3	2	3
CLO4	--	--	3	2	2	2	2	3	--	3

Module I

(15 Hours)

Unit 1: Human Resource Management

Concept: Meaning, Objectives, Scope, Functions, models of HRM, Strategic HRM, Human Resource Management A sustainability perspective. Human Resource Management in India: An overview, skills and competencies of HR professionals Overview of ethical choices in HRM and expected professional standards

Unit 2 : Human Resource Planning, Job Analysis and Design

Definition, Objectives scope and importance, Methods of forecasting, Job analysis – objectives, process and methods, job description, job specification, job evaluation and job design.

Module II :

(15 Hours)

Unit 1: Recruitment, Selection, Socialization and Retention : Meaning and objectives, sources and constraints of recruitment, Selection process, Methods of selection, reliability and validity of test, meaning and importance of socialization, methods of socialization and retention of employees Ethical dilemmas in recruitment and selections, promotions and transfers. Employee privacy and confidentiality in testing

Unit 2 : Human Resource Development

Meaning, Objectives and scope of human resource development; Training :Orienting and on boarding new employees, aligning strategy and training, the ADDIE five step model, conducting the training need analysis, Designing the training program, developing the Programme, Implementing the Training Program, Management Development Programme, Evaluation of training effectiveness Current trends in training.

Module III :

(15 Hours)

Unit 1: Performance Management and Appraisal : Meaning, Objectives, scope & purpose, Appraisal process, methods for evaluating performance, problems & challenges in appraisal, Fairness and equity in performance appraisals. Current trends in performance management

Unit 2 : Compensation : Definition and objectives, Basic factors in determining pay rates, Job evaluation methods how to create a market – competitive pay plan, Executive compensation , broad banding individual employee incentive, and recognition programme, incentives for sales people , benefits Recent trends in wage and administration

Suggested Readings

1. K Aswathappa, *Human Resource Management*, McGraw Hill
2. P Subba Rao , *Personnel and Human Resource Management*, Himalaya Publishing House
3. Camen, M M., Croucher, R & Leigh, S (Eds) (2011). *Human resource management: A case study approach*. India: Jaico.
4. Decenzo, D A & Robbins, S P (2011). *Human Resource Management*, John Wiley & Sons.
5. Fisher, C D., Schoenfeldt, L F & Shaw, J B (2011). *Human resource management*, Biztantra.
6. Mathis, R L & Jackson, J H (2000). *Human Resource Management*, 9th ed, South Western: Thomson Learning Publications.
7. Rao, V S P (2000). *Managing people*. Amexcel Publisher
8. Snell, S & Bohlander,G (2009). *Human resources management: A South Asian perspective*. India: Cengage Learning.
9. Dessler, G and Varkey,B. (2018). *Human Resource Management*. 15 Edition Pearson

PCOTC22405 - Financial Management

Course Objective: To provide the knowledge with the financial management concepts and their applications to the students.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **describe** the foundations of financial management, risk return framework and role of a finance manager (**Remembering and Understanding**)
2. **analyze** and **evaluate** capital projects under different situations using appropriate capital budgeting techniques (**Analyzing and Evaluating**)
3. critically **examine** various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure, able to compute various types of leverages and its impact on value of the firm (**Applying**)
4. critically **appraise** various theories and policies of dividend and determine optimal pay out policy (**Evaluating**)
5. **devise** the intricacies of working capital management and effectively manage cash, receivables and inventories (**Creating**)

Mapping of CLOs with PLOs

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	3	1	1	1	1	1	1	1	1
CLO2	1	3	1	1	1	1	1	2	1	1
CLO3	3	1	3	1	1	1	1	2	1	1
CLO4	2	1	1	1	1	1	1	1	2	1
CLO5	1	1	2	1	3	1	1	1	2	1

Module 1: Introduction and Capital Structure

(15 Hours)

Unit 1: Introduction: Financial Management: An overview- Nature, significance and scope of corporate financial management- Objectives and agency theory -- Financial management and its relationship with other disciplines.

Unit 2: Capital Structure: Concept of financial and capital structures- classification - Theories of capital structure: NI, NOI, MM and traditional approaches - MM approach and corporate and personal income taxes- Influence of leverages on capital structure- Cost of capital: concept, importance, Cost of Equity Capital, Cost of Debt, Cost of Preference, Cost of Retained Earnings , Weighted Average Cost of Capital and measurement.

Module II: Capital Budgeting and Dividend Decisions

(15 Hours)

Unit 1: Capital Budgeting: Concept, significance, nature and classification of capital budgeting decisions –Time Value of Money - Evaluation criteria: Pay Back Period, ARR, NPV, IRR and PI methods.

Unit 2: Dividend Decisions- Concepts and classification - Legal provisions relating to dividend in India - Dividend and market valuation: Walter's Model, Gordon's Model and MM approach- Factors affecting dividend decision - Dividend policies in practice.

Module III: Working Capital Management

(15 Hours)

Working Capital Management - Concepts, importance, classification and factors determining working capital - Computation through operating cycle approach - Walker's Four-Part Theory of Working Capital Management - Investment and financial policies- Management of cash, receivables and inventory.

Suggested Readings

1. Bhattacharya, Hrishikesh. Working Capital Management: Strategies and Techniques. Prentice Hall of India, New Delhi.
2. Brealey, Richard A., and Stewart C. Myers. Principles of Corporate Finance, 13th Edition, McGraw-Hill Education, New York.
3. Chandra, Prasanna. Financial Management: Theory and Practice, 9th Edition, Tata McGraw-Hill, New Delhi.
4. Hampton, John. Financial Decision Making. Vikas Publishing House, New Delhi.
5. Pandey, I.M. Financial Management, 11th Edition, Vikas Publishing House, New Delhi.
6. Van Horne, James C., and John M. Wachowicz Jr. Fundamentals of Financial Management, 13th Edition, Prentice Hall of India, New Delhi.
7. Pinches, George E. Essentials of Financial Management. Harper & Row, New York.
8. Khan, M.Y., and Jain, P.K. Financial Management, 6th Edition, Tata McGraw-Hill, New Delhi.
9. Archer, Stephen H., Choate, G. Marc, and Racette, George. Financial Management. John Wiley & Sons, New York.
10. Block, Stanley B., and Geoffrey A. Hill. Foundations of Financial Management, 13th Edition, Richard D. Irwin, Homewood, Illinois.

PCOCS20401 - Applied AI for Business

Course Objective: Explore the key AI techniques relevant to business, including machine learning, natural language processing and recommendation systems

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **define** key concepts related AI technique including ML. **(Remembering)**
2. **describe** the functions of various types AI techniques. **(Understanding)**
3. **apply** AI applications for business. **(Applying)**
4. **analyze** effectiveness AI on performance of business **(Analyzing)**
5. **evaluate** the AI applications. **(Evaluating)**
6. **design** a comprehensive report using AI applications. **(Creating)**

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	2	3	--	--	--	--	--	--	--	--
CLO2	3	--	2	--	--	--	--	--	--	--
CLO3	--	3	2	--	--	--	--	3	--	--
CLO4	--	2	--	2	--	--	--	3	--	--
CLO5	--	3	--	--	--	--	3	2	--	3
CLO6	--	2	--	--	--	3	--	--	2	3

Module I

(15 Hours)

AI in Business Domain Exclusively : Meaning of AI, What Is Intelligence? Testing Machine Intelligence, the General Problem Solver, Strong and Weak Artificial Intelligence, Artificial Intelligence, Planning, Learning over Memorizing

Module II

(15 Hours)

AI Techniques in Business

Machine Learning, Natural Language Processing, Recommendation, Systems, Predictive Analytics, Decision Support Systems, Opportunities and Challenges of AI in Shaping the Future of Work

Module III

(15 Hours)

AI in Business Domain Exclusively

AI in Marketing and Sales : Personalization and recommendations, Customer segmentation and targeting, Sales forecasting and lead generation

AI Driven Operations and Financial Management : Supply chain optimization and maintenance, AI powered inventorymanagement and demand forecasting, Automation of repetitive tasks, Frauddetection and prevention, Trading and financial forecasting

Module III : AI for Decision Making and Human Resource Management : Scenario planning and strategic simulations, AI powered businessintelligence tools, Recruitment and talent acquisition with AI, Performance, evaluation and workforce planning

Suggested Readings

1. Bernard Marr, Matt Ward, “Artificial Intelligence in Practice”, Wiley, 2019
2. RajendraAkerkar, “Artificial Intelligence for Business”, Springer, 2019
3. Doug Rose, “Artificial Intelligence for Business”, Pearson FT Press, 2020
4. Raj Venkatesan and Jim Lecinski, “The AI Marketing Canvas”, Stanford Business Books,
5. 2021
6. LiviaRainsberger, “AI – The New Intelligence in Sales”, Springer, 2022
7. Bahaaeddin A. M. Alareeni, Islam Elgedawy, “Artificial Intelligence and Finance”,
8. Springer, 2023

PCOTL20400 - Indian Accounting Standards (Ind AS)

Course Objective: To equip students with accounting standards and its relevance in financial reporting

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **define** key concepts accounting standards, different types of standards and list of Ind AS, IFRS. **(Remembering)**
2. **outline** the objectives various Ind AS. **(Understanding)**
3. **apply** the provisions of accounting standards on preparation of financial statements. **(Applying)**
4. **analyze** the effect of implementation of Ind AS on preparation of financial statement **(Analyzing)**
5. **evaluate** the effectiveness of Ind AS on various items of financial statement **(Evaluating)**
6. **design** a comprehensive financial performance report after adoption of Ind AS. **(Creating)**

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	1	—	—	1	—	1	—	—
CLO2	3	2	2	—	—	1	—	2	1	—
CLO3	2	3	2	2	—	2	2	3	2	2
CLO4	2	3	2	2	1	2	2	3	2	2
CLO5	2	3	2	3	1	3	3	3	3	3
CLO6	2	3	2	3	2	3	3	3	3	3

Module I

(15 Hours)

Unit 1: Introduction to Financial Statements: Accounting Concepts and Conventions-Meaning - objectives and types of Financial Statements, Users of Financial Statements, Regulatory framework and Accounting Standards (IGAAP, IFRS & IND AS overview), Limitations of Financial Statements, and Generally Accepted Accounting Principles (GAAP).

Unit 2: Financial Reporting: Preparation of single entity financial statements-presentation of financial statements (Ind AS 1), Presentation and Disclosure, Statement of Financial Position (Balance Sheet), Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity.

Module II

(15 Hours)

Units 1: Financial Statement Analysis: Introduction – Meaning- Objectives- Importance - Parties interested- Types-External Analysis – Internal Analysis- Horizontal – Vertical analysis – Procedure of analysis- Tools and Techniques of Analysis

Unit 2: Common size, Comparative Statement Analysis: Meaning of common size and comparative statements, Importance of comparative and common size financial statements, preparation of comparative and common size financial statements

Module III

(15 Hours)

Unit 1: Trend Analysis: Key components of Trend Analysis, Methods of conducting Trend Analysis, Benefits of Trend Analysis, and Steps to perform Trend Analysis. Trend Analysis of the Income Statement and Balance Sheet.

Unit 2: Ratio Analysis: Introduction to Ratio Analysis, Importance of Ratio Analysis, Understanding Liquidity / Leverage & Coverage / Turnover / Expense and Profitability ratios, Introduction to DuPont Analysis.

Module IV

(15 Hours)

Unit 1: Funds Flow Analysis: Introduction to Funds Flow Statement, objectives of funds flow statement, difference between funds flow statement and income statement; preparation of funds flow statement-schedule of changes in working capital, Calculating Funds from Operation (including problems).

Unit 2: Cash Flow Analysis: Cash Flow Statement — Introduction- Meaning — Classification of cash flows- Cash flow from operating , investing and financing activities-Preparation of Cash flow statement- Direct method- Indirect method- Analysis and interpretation of Operating, Investing, including Inter corporate investments and financing activities (Including Problems).

Suggested Readings:

1. M.P.Vijayakumar; First Lessons in Financial Reporting, Snow White Publication, Mumbai.
2. D.S.Rawat; Students' Guide to Ind AS, coverage IFRS, Taxmann Publication, New Delhi.
3. Rajakumar S Adukia; Hand book on Indian Accounting Standards(Ind AS) converged global accounting standards, Taxmann Publication, New Delhi
4. Praveen Sharma and KapileshwarBhalla;Financial Reporting, Taxmann Publication, New Delhi.
5. Dolphy D Souza and Vishal Banasal; India AS, Taxmann Publication, New Delhi.
6. Kamal Garg; Practical Guide to Ind AS, Bharat Law House Pvt Ltd.
7. Charles H Gibson; Financial Reporting and Analysis, Cenage Learning, New Delhi
8. L.S.Porwal; Accounting Theory; Tata Mcgraw Hill, New Delhi.
9. Andrew Higson, Corporate Financial Reporting-Theory and Practice, Sage Publication, New Delhi.
10. Barrie Elliot and Jamie Elliot, Financial Accounting and Reporting, PHI New Delhi
11. ICAI Study Material

PCOTL20401 - Corporate Tax Planning

Course objective: To provide an overview of corporate taxation, familiarising assessment procedure and filing of returns, and to give an exposure to tax planning with respect to major business decisions.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **recap** the basic concepts; apply the provisions of residential status of corporate assessee; and **apply** the tax rates for various types of companies; (**Remember, and apply**)
2. **classify** the taxable income of corporate assessee under various heads and **calculate** the tax on total income; (**Understand, and Analyse**)
3. **apply** the provisions of MAT, **compute** the book profit; and tax payable by the corporate assessee; (**Analyse and Evaluate**)
4. **apply** the provisions of payment of tax, assessment and returns; (**Apply**)
5. **distinguish** between tax planning, tax avoidance and tax evasion; and to **devise** tax planning hints for various business decisions. (**Evaluate and Create**)

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	3	--	--	--	--	--	--	--	--
CLO2	3	3	--	--	--	--	--	--	--	--
CLO3	--	2	--	3	--	--	--	3	--	2
CLO4	--	3	3	2	2	3	2	2	--	3
CLO5	--	2	3	3	3	--	3	2	2	2

Module I

(15 Hours)

Unit 1 : Introduction

Basic concepts; Residential status of corporate assessee and incidence of tax; Types of companies; Revenue trends; and Tax-GDP ratio.

Unit 2 : Computation of Income of Corporate Assessee

Income from house property; Income from business or profession; Capital gains; Income from other sources; Aggregation of income and Set-off and carry forward of losses; Deductions; Computation of taxable income and tax as per normal provisions.

Module II

(15 Hours)

Unit 1 : Minimum Alternate Tax (MAT)

Applicability of MAT; Book profit; Computation of MAT; Tax liability; MAT credit

Unit 2: Payment of Tax, Assessment and Returns

Advance payment of tax; Tax deduction and Tax collection at source; Assessment; Filling of Returns, Refund of Tax; Interest; Penalties.

Module III

(15 Hours)

Corporate Tax Planning : Tax evasion, Tax avoidance, Tax planning, and Tax management; Anti-avoidance measures; Tax planning with reference to: nature of business, location of business, employee remuneration, form of business, financial management decisions, managerial decisions, scientific research, restructuring and amalgamation or demerger of companies.

Suggested Readings:

1. Singhania V.K and Kapil Singhania, Direct taxes – laws and practices, Taxmann publications, New Delhi
2. Singhania, Direct taxes Planning and Management, Taxmann publications, New Delhi
3. ICAI / ICMAI / ICSI study material

PCOTL22402 - Financial Markets and Services

Course Objective: To equip students with foundational knowledge of financial markets, instruments, and services, along with their regulatory framework and practical applications.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

1. **define** key concepts related to the financial system, financial markets, and financial services in India. **(Remembering)**
2. **differentiate** between money market and capital market instruments and their respective roles and intermediaries. **(Understanding)**
3. **apply** knowledge of primary and secondary market mechanisms to real-world financial scenarios, including public issues and private placements **(Applying)**
4. **interpret** the significance and impact of reforms, technology, and globalization on Indian financial services. **(Analyzing)**
5. **evaluate** the performance and suitability of fund-based and fee-based financial services such as leasing, factoring, mutual funds, and merchant banking **(Evaluating)**
6. **propose** solutions to address challenges faced by the Indian financial services sector **(Creating)**

Mapping of CLOs with PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	1	—	—	1	—	1	—	—
CLO2	3	2	2	—	—	1	—	2	1	—
CLO3	2	3	2	2	—	2	2	3	2	2
CLO4	2	3	2	2	1	2	2	3	2	2
CLO5	2	3	2	3	1	3	3	3	3	3
CLO6	2	3	2	3	2	3	3	3	3	3

Module I

(15 Hours)

Unit 1: Indian Financial System: Meaning, Nature, functions and Role of Financial System, components of Financial System, Growth and development of Indian Financial System, Financial System and Economic Growth

Unit 2: Introduction to Financial Markets: Functions of financial markets, Role and Importance of Financial Markets, Types of Financial Markets, size of global financial market, stakeholder in financial markets.

Module II

(15 Hours)

Unit 1: Money Market : Money Market - Meaning, Characteristics and Functions of Money Market, Role of the Reserve Bank in the Money Market, Intermediaries in the money market, Money Market Instruments, Treasury Bills, Commercial Papers, Certificate of Deposit, Commercial Bills.

Unit 2: Capital Market- Meaning, Functions and Types of Capital Market, Reforms in the capital Market, Intermediaries, Issue Mechanisms, Types of Primary Issues, Public Rights and Private Placement, Resource Mobilization from International Capital Markets, ADRs, GDRs, and ECBs, Primary Market, Scenario in India, Debt Market: Private Corporate, Role of SEBI in the Capital Market

Module III

(15 Hours)

Unit 1: Financial Services in India: Meaning, Characteristics of Financial Services, Evolution of Financial Services in India, Significance of Financial Services, Types of Financial Services, Impact of Technology, Challenges before the Financial Services Sector

Unit 2: Leasing and Hire Purchase: Meaning and Types of Leasing- Financial lease and Operating lease — Types of financial leasing, Legislative Frameworks related to leasing in India, Advantages and disadvantages of leasing, RBI guidelines on leasing. Hire Purchase – Terms of the agreement under hire purchase – types of hire purchase – features of Hire Purchase. The Differences between Lease and Hire purchase –merits and demerits. RBI guidelines for HP business

Module IV

(15 Hours)

Unit 1: Mutual Funds: Meaning, Nature and organization of a mutual fund, types of schemes, valuation of units, advantages of investing in a mutual fund; Mutual Funds in India –growth, performance, problems, prospects, regulatory framework, Legal Structure of Mutual Funds in India.

Unit 2: Merchant Banking and Operation: Nature and scope of merchant banking service - Functions and activities - Bankers to an issue - Portfolio managers - The regulatory framework - SEBI and Regulation of primary and secondary Markets - India company law provisions.

Suggested Readings

1. G. S. Patel: Capital Market, Functioning and Trends, ICFAI, Publications, 1991
2. GoelSandeep:Financial Markets, Financial Institutions and Financial Services, second edition, PHI.
3. E. Gordan and K. Natarajan: Emerging Scenario of financial services; HPH.
4. Bhole M: Financial Markets and Financial Institutions, Tata McGraw Hill, 1992.
5. MY Khan, Financial Institutions and Financial Services in India, TMH

PCOTL22403 - Security Analysis and Portfolio Management

Course Objective: To provide conceptual and analytical framework of investment in different financial instruments, their risk and return; and to acquaint the necessary skills among the students to manage the portfolio.

Course Learning Outcomes (CLOs)

After the completion of the course the students must be able to:

CLO1: **relate** the nature of investment, investment process, and different activities involved in the securities market **(Remembering)**

CLO2: **analyse** bonds and equity shares in terms of valuation, yields, risks, and build immunized portfolios. **(Analyzing)**

CLO3: **analyse** equity shares using different valuation approaches and portfolio selection models. **(Analyzing)**

CLO4: **construct, analyze, select** and evaluate portfolios with capital market theory and different portfolio management styles. **(Remembering, Analyzing and Creating)**

CLO5: **predict** the performance of portfolios using various techniques. **(Creating)**

Mapping of CLOs with PLOs

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	3	1	1	2	1	1	1	1	1
CLO2	1	3	1	1	1	1	1	2	1	1
CLO3	1	2	3	1	1	1	1	2	1	1
CLO4	3	1	1	3	1	1	1	3	1	1
CLO5	1	2	1	1	1	1	1	2	1	3

Module I: Investment Basics and Approaches (15 Hours)

Investments: - Nature and scope of investment analysis- Elements of investment, avenues of investment- Approaches to investment analysis- Concept of return and risk: Security return and risk analysis - Measurement of return and risk.(Theory + Numerical).

Module: II Security Analysis (15 Hours)

Unit 1: Technical and Fundamental Analysis: - Technical Analysis: Trends, indicators, indices and moving averages, Fundamental Analysis: Economic analysis, Industry analysis and Company analysis- Differences between fundamental analysis and technical analysis.(Theory + Numerical).

Unit 2: Valuation of Securities - Valuation of Bonds and Debentures - Valuation of Preference Shares - Valuation of Equity Shares.(Theory + Numerical)

Module III

(15 Hours)

Portfolio Management : Portfolio Analysis and Performance Evaluation - Estimating rate of return and standard deviation of portfolio - Effect of combining the securities - Markowitz risk-return optimization - Single Index Model; market risk and unique risk - Sharpe's optimization solution - Measures of return, risk-adjusted return, and market timing - Evaluation criteria and procedures.(Theory + Numerical)

Module IV

(15 Hours)

Capital Market Theory and Efficiency: Capital Market Theory - Capital Market Line, Security Market Line- Risk-free lending and borrowings- Factor models: Arbitrage Pricing Theory (APT), Two-factor and Multi-factor models- Principles of arbitrage and arbitrage portfolios- Efficient Market Hypothesis (EMH): Weak, Semi-strong and Strong forms- Testing techniques for EMH. (Theory+Numerical).

Suggested Readings

1. Amling, Frederick. Fundamentals of Investment Analysis. Prentice Hall of India, New Delhi.
2. Sharpe, William F., Gordon J. Alexander, and Jeffrey V. Bailey. Investments, 6th Edition, Prentice Hall of India, New Delhi.
3. Sharpe, William F. Portfolio Theory and Capital Markets. McGraw Hill, New York.
4. Francis, Jack Clark. Management of Investments. McGraw Hill, New York.
5. Fisher, Donald E., and Ronald J. Jordan. Security Analysis and Portfolio Management, 6th Edition, Prentice Hall of India, New Delhi.
6. Fabozzi, Frank J. Investment Management. International Edition, Prentice Hall.
7. Bhalla, V.K. Investment Analysis and Portfolio Management. S. Chand & Co., Delhi.
8. Chandratre, K.R. Capital Issue, SEBI and Listing. Bharat Publishing House, New Delhi.
9. Clark, James Francis. Investment: Analysis and Management. International Edition, McGraw Hill.
10. Gupta, L.C. Stock Exchange Trading in India. Society for Capital Market Research and Development, Delhi.
11. MachiRaju, H.R. Working of Stock Exchanges in India. Wiley Eastern Ltd., New Delhi.