



BANGALORE UNIVERSITY
DEPARTMENT OF COMMERCE
JNANABHARATHI CAMPUS,
BENGALURU – 560056

Master of Commerce
M.Com - General
(CBCS – Semester Scheme)
2026 Onwards

Dr. K Nirmala
Dean & Chairperson
Department of Commerce

PROCEEDINGS OF BOS MEETING

Proceedings of the BOS meeting for PG - M.Com (General), M.Com (Financial Analysis), M.Com (FinTech & AI), MTMM programmes for the Academic Year 2026-27 held on 23rd May 2025, 16th January, 5th February, 9th February, 13th February, 28th February, 10th March, 30th March, 1st April, 28th May, 2026 in the Department of Commerce Jnanabharathi campus, Bengaluru University, Bengaluru-560056.

The board has reviewed and approved the program matrix and syllabus for 1st Semester and 2nd Semester of M.Com (General), M.Com (Fintech & AI), MTMM and 1st Semester of M.Com (Financial Analysis). The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

Sl. No	Name of the BoS Member	Affiliation & Address	Position
01	Dr. K. Nirmala	Dean & Chairperson Department of Commerce, Jnanabharathi, Bangalore University, Bengaluru- 560 056	Chairperson
02	Dr. R. Sarvamangala	Professor, Department of Commerce, Jnanabharathi, Bangalore University, Bengaluru- 560 056	Member
03	Dr. K. R. Jalaja	Chairperson, Department of Commerce, Dr. Manmohan Singh Bengaluru City University, Bengaluru – 560 001	Member
04	Dr. V Rajesh Kumar	Professor, Finance and Accounting ICFAI Business School, ICFAI Foundation for Higher Education.	Member
05	CA Anil Bharadwaj	Chartered accountant, Senior Partner at Bharadwaj and Hosmat	Member
06	Prof. Suresh B.K	Professor & Chairman, Department of Studies and Research in Commerce, Tumkur University, Tumakur	Member
07	Dr. K. Ramachandra	Professor of Commerce & Management, Maharani Cluster University	Member
08	Dr. S Sathyeshwar	Principal, Department of Commerce & Management, Jyothy Institute of Commerce and Management, Tataguni, Off Kanakapura Road, Bengaluru - 560 082	Member
09	Dr. Hemavathi	Principal, AVK First Grade College, Banashankari 2nd Stage, Banashankari, Bengaluru, 560070	Member

REGULATIONS PERTAINING TO MASTER OF COMMERCE
(M.Com) PROGRAM REGULATION UNDER CBCS SYSTEM FROM
2026-27 ONWARDS

1. Objective:

The Master of Commerce (M.Com.) programme is designed to provide students with comprehensive knowledge of commerce, accounting, taxation, finance, and banking systems by integrating theoretical concepts with practical applications relevant to the contemporary business environment. The programme equips students with professional competencies required in accounting, taxation practice, financial analysis, banking operations, auditing, and regulatory compliance. It aims to develop analytical thinking, quantitative reasoning, and financial decision-making abilities to address complex business and economic challenges effectively. The curriculum also fosters research aptitude through exposure to research methodology, data analysis techniques, and academic writing, enabling students to undertake scholarly and industry-oriented research. Further, the programme inculcates high standards of ethics, corporate governance, sustainability, and legal compliance in financial and accounting practices. By enhancing employability in corporate, banking, taxation, and financial services sectors, the programme also encourages entrepreneurship, innovation, and lifelong professional development.

2. Eligibility for Admission:

A candidate who has passed the B.Com./B.B.A./BMS program examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate shall be eligible for admission to the program. In case of SC/ST/CAT-1 students and PWD Students, there will be relaxation of 5% in the minimum required percentage of marks.

3. Duration of the program:

The program of study for M.Com., program shall extend over a period of two years divided into 4 (four) semesters. Each Semester will be of 16 weeks or more duration with a minimum of 90 actual working days.

4. Scheme of Instruction:

1. In each semester there will be six to seven courses (including practicals)
2. There will be 24 to 27 contact hours per week. This includes practicals.

5. Attendance:

Each course (theory/practical) shall be treated as an independent unit for the purpose of attendance. A student shall attend a minimum of 75% of the total instruction hours in a course (theory/practical) including tutorials and seminars in each semester. There shall be no provision for condonation of shortage of attendance and a student who fails to secure 75% attendance in a course, shall be required to repeat that semester.

6. Medium of Instruction:

The medium of instruction shall be English or Kannada. However, a candidate will be permitted to write the examination only in English.

7. Registering for the Examination:

A candidate shall register for all the courses of a semester when he appears for the examination of that semester for the first time.

8. Scheme of Examination:

8.1 There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course shall be 100 as shown below:

Particulars	Course	Duration	Internal Assessment	Theory Examination	Total Marks
Course without Practicals	M.Com	2 years, (4 Semesters)	30	70	100

- **1.3: Data visualisation Course** - 30 marks is allotted for practicals which will be conducted in the laboratory by the BOE members. 40 marks is allotted for theory examination conducted by the university.
- **1.6: Data Analysis using Spread Sheet & Power BI** - 35 marks is allotted for practicals which will be conducted in the laboratory by the BOE members.
- **2.3: Business Research Methods Course** - 30 marks is allotted for practicals which will be conducted in the laboratory by the BOE members, 40 marks is allotted for theory examination conducted by the university.
- **2.5: Fundamentals of Business Analytics Course** – 30 marks is allotted for practicals which will be conducted in the laboratory by the BOE members, 40 marks is allotted for theory Course conducted by the university.
- **2.7: Financial Modelling Course** – 35 marks is allotted for practicals which will be conducted in the laboratory by the BOE members.

8.2 Theory & practical assessment:

- i. Duration of examination per theory Course of 70 marks shall be for 3 hours, for course of 40 marks duration shall be for 2 hours.
- ii. For practicals it will be 1½ (one and half) hours for each batch.
- iii. Practical records wherever applicable will be evaluated as part of the practical examination.
- iv. In case of practical examinations, students will be assessed on the basis of knowledge of processes, skills operations involved, results/calculations and reporting.
- v. Practical examination will be conducted by the Board of Examiners with Pre-Approved Panel of Examiners.

8.3 Every theory course shall ordinarily consist of three/four sections, developed to test conceptual skills, understanding skills, comprehension skills, articulation, and application skills in the question paper's composition in examinations.

8.4 (i) In case of theory course, the various components of internal assessment will be as follows:

I and II Semester	Marks
Attendance*	5
Assignment	5
Presentation/Hands-on Exercise	5
Case Study	5
Internal Assessment	10
Total	30

(The Internal Assessment test shall be for 1 hour duration carrying 20 marks. The marks scored by the candidate shall be later reduced to 10 marks).

* Marks for attendance shall be allocated as follows:

% of Attendance	Marks
75% - 79%	1
80% - 84%	2
85% - 89%	3
90% - 94%	4
95% and Above	5

(ii) Co-ordination Committee: In order to monitor IA tests there shall be Co-ordination Committee consisting of the following:

1. Chairman BOS: Chairman
2. Two Senior Faculty Members
3. Two members from affiliated colleges as recommended by the BOS

(iii) At least one week prior to the last working day, I.A. marks secured by the candidates shall be displayed on the notice board.

(iv) The Departmental Council / College / Centre may decide to give test/seminar to candidates who absent themselves for the above, only if the Council is convinced that the absence of the candidate is on valid grounds. However, the Council will allow the candidate to avail of this provision within the duration of that semester.

(v) The statement of internal assessment shall be sent to the Registrar (Evaluation) one week prior to the commencement of that particular semester examination.

8.5 Question Paper Pattern:

Section – A:

Answer any Seven Questions out of Ten. Each Question Carries Two Marks (7x2=14)

Section – B:

Answer any Four Questions out of Six. Each Question Carries Five Marks (4x5=20)

Section – C:

Answer any Two Questions out of Four. Each Question Carries Twelve Marks (2x12=24)

Section – D: (Case-based Question on Course)

Case-based Question (1x12=12)

8.6 Industrial Visit

During **3rd Semester** Compulsorily Students should undergo Industrial Visit to enhance the Practical Knowledge and Industrial Visit Report should be prepared and Submitted to the College.

8.7 Dissertation:

Each student will choose business research project/live business problem in a business organization, Institution or Industry, and prepare a dissertation report. He/she will formulate it as a research/consultancy problem, work under the guidance of a faculty member on it during IV semester and submit a report. Project Dissertation guidance for a faculty member will involve a workload of 4 hours per week in a semester. Dissertation guidance of 10 students by a faculty member will be equivalent to the teaching of one course per semester.

9. Board of Examiners and Valuation of Answer Scripts:

- 9.1 There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation.
- 9.2 About 50% of the examiners appointed for setting of question papers and valuation work in each semester shall be external.
- 9.3 Each written course shall be valued by one internal examiner and one external examiner.
- 9.4 If the difference in marks between two valuation is more than 15%, the Chairman, BOE shall arrange for third valuation by examiners from the approved panel of examiners.
- 9.5 In case of two valuations, the average of the two valuations and if there are three valuations, the average of the nearest two valuations shall be taken for declaring results. The candidates not satisfied with the results may apply for photocopies of the answer scripts and / or challenge valuation (**If University Regulations Permits**).

10. Classification of Successful candidates:

Minimum for a pass in each course shall be 35% in course and 40% in aggregate of all the courses in that semester.

The results of successful candidates at the end of each semester shall be declared on the basis of Percentage of Aggregate Marks and in terms of Grade Point Average (GPA) and alpha – sign grade. The results at the end of the fourth semester shall also be classified on the basis of Percentage of Aggregate Marks and on the basis of the Cumulative Grade Point Average (CGPA) obtained in all the four semesters and the corresponding overall alpha – sign grade. An eight-point grading system, alpha – sign grade as described below shall be adopted.

First Class with Distinction	70% and above (A+, A++ or O)
First Class	60% and above but less than 70% (A)
High Second Class	55% and above but less than 60% (B+)
Second Class	50% and above but less than 55% (B)
Pass Class	40% and above but less than 50% (C)

Eight Point Alpha – Sign Grading Scale:

Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of fourth semester shall be computed.

11. Computation of Grade Point Average (GPA):

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the course and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

ILLUSTRATION 1 (24 Credits)

Courses	P1	P2	P3	P4	P5	P6	P7	Total
Max. marks	100	100	100	100	100	50	50	600
% Marks Obtained	77	73	58	76	64	33	41	422
Grade Points Earned (G.P.)	7.7	7.3	5.8	7.6	6.4	3.3	4.1	-
Credits for the Course (C)	4	4	4	4	4	2	2	24
Total GPW = GP × C	30.8	29.2	23.2	30.4	25.6	6.6	8.2	154

Semester Aggregate Marks : **422 / 600 = 70.33%**

Classification of Result : First Class with Distinction

The GPA shall then be computed by dividing the total GPW of all the courses of study by the total credits for the semester. $GPA = \text{Total GPW} / \text{Total Credits} = 154 / 24 = \mathbf{6.42}$

Semester Alpha Sign Grade : **A**

12. MINIMUM FOR A PASS:

- 12.1 A candidate shall be declared to have passed the PG program if he/she secures at least a CGPA of 4.0 (Course Alpha-Sign Grade C) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as Theory Courses / Practical's / Project Work / Dissertation / Viva-Voce.
- 12.2 The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.0 (or Alpha-Sign Grade A).
- 12.3 The results of the candidates who have passed the fourth semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- 12.4 A candidate who passes the semester examinations in parts is eligible for only Class / CGPA and Alpha-Sign Grade but not for ranking.
- 12.5 **There shall be no minimum in respect of internal assessment.** However minimum pass in each course shall be 35% in semester end exam (25 Marks out of 70 Marks) and 40% aggregate of all courses (including internals & practical course) in that semester.
- 12.6 A Candidate who fails in any of the course shall reappear in that course and pass the examination subsequently.

13. CARRY OVER PROVISION: Candidates who fail in a lower semester examination may go to the higher semesters and take the examinations.

14. REJECTION OF RESULTS:

- i. A candidate who fails in one or more courses of a semester may be permitted to reject the result of the whole examination of that semester. **Rejection of result course wise shall not be permitted.** A candidate who rejects the results shall appear for the examination of that semester in the subsequent examination.
- ii. Rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- iii. Application for rejection along with payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the department/college together with the original statement of marks within 30 days from the date of publication of the result.
- iv. A candidate who rejects the result is eligible for only class and not for ranking.

15. IMPROVEMENT OF RESULTS:

- i. A candidate who has passed in all the courses of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- ii. The reappearance could be permitted twice during double the period without restricting it to the subsequent examination only. The regulation governing maximum period for completing various degree/ diploma programme notified by the University from time to time shall be applicable for improvement of results also.
- iii. The student could be permitted to apply for the improvement examination 45 days in advance of the pertinent semester examination whenever held.
- iv. If the candidate passes in all the courses in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- v. A candidate who has appeared for improvement is eligible for class only and not for ranking. Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.
- vi. A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

16. POWER TO REMOVE DIFFICULTIES

- i. If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty.
- ii. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

17. UPDATION OF SYLLABUS - The BOS has to revise the syllabus from time to time based on current trends and updations where ever it is necessary. The suggestions of faculties of commerce, considered for revision and updation of the syllabus with prior approval of BOS- PG Commerce, Faculty of Commerce and the Academic Council of the University.

18. PROGRAM OUTCOMES:

At the end of program the student will be able to-

PO Code	Program Outcomes
PO1	Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.
PO2	Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.
PO3	Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.
PO4	Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.
PO5	Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.
PO6	Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.

APPENDIX “A”**M.Com (MASTER OF COMMERCE) - PROGRAM MATRIX****I SEMESTER M.Com (MASTER OF COMMERCE)**

Course Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
1.1	AI for Managers	4	3	30	70	100	4
1.2	New-age Marketing	4	3	30	70	100	4
1.3	Data Visualisation	4	2	30	30(P) 40(T)	100	4
1.4	Advanced Corporate Finance	4	3	30	70	100	4
1.5	Applied Managerial Economics	4	3	30	70	100	4
1.6	Data Analysis using Spread Sheet & Power BI	3	Nil	15	35(P)	50	2
1.7	Corporate Communication	3	2	15	35	50	2
TOTAL CREDITS							24

Note:

- **1.3: Data visualisation Course** - 30 marks is allotted for practicals which will be conducted in the laboratory by the BOE members, 40 marks is allotted for theory examination conducted by the university.
- **1.6: Data Analysis using Spread Sheet & Power BI Course** – 35 marks is allotted for practicals which will be conducted in the laboratory by the BOE members.

II SEMESTER M.Com (MASTER OF COMMERCE)

Course Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
2.1	Financial Statement Analysis	4	3	30	70	100	4
2.2	Operations Research	4	3	30	70	100	4
2.3	Business Research Methods	4	2	30	30(P) 40(T)	100	4
2.4	Corporate Governance and Business Ethics	4	3	30	70	100	4
2.5	Fundamentals of Business Analytics	4	2	30	30(P) 40(T)	100	4
2.6	AI for Start-ups	3	2	15	35	50	2
2.7	Financial Modelling	3	Nil	15	35(P)	50	2
TOTAL CREDITS							24

Note:

- **2.3: Business Research Methods Course** - 30 marks is allotted for practicals which will be conducted in the laboratory by the BOE members, 40 marks is allotted for theory examination conducted by the university.
- **2.5: Fundamentals of Business Analytics Course** – 30 marks is allotted for practicals which will be conducted in the laboratory by the BOE members, 40 marks is allotted for theory examination conducted by the university.
- **2.7: Financial Modelling Course** – 35 marks is allotted for practicals which will be conducted in the laboratory by the BOE members.

Name of the Program: Master of Commerce		
Name of the Course: 1.1 AI FOR MANAGERS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

This course provides a comprehensive introduction to Artificial Intelligence (AI) from a managerial and business-oriented perspective, rather than a purely technical one. It is designed to help students understand how AI technologies can be leveraged to improve organizational performance, support innovation, and drive strategic decision-making across industries. The course begins by building a foundational understanding of key AI concepts such as machine learning, natural language processing, and data analytics, explained in a way that is accessible to non-technical learners. It then explores how these technologies are applied in real-world business contexts, including areas like marketing analytics, financial forecasting, customer relationship management, supply chain optimization, and human resource management.

2. Course Learning Objectives:

1.	Understand fundamentals of Artificial Intelligence and related technologies.
2.	Explain AI applications across business functions.
3.	Analyze AI in managerial decision-making.
4.	Evaluate ethical, legal, and governance issues in AI.
5.	Develop AI adoption strategies for organizations.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to

1.	describe AI concepts, terminology, and evolution.
2.	identify AI tools and applications in business functions.
3.	apply AI insights in managerial decision-making.
4.	analyze ethical and governance challenges of AI.
5.	design AI adoption frameworks for organization.
6.	Evaluate the business impact of AI.

4. Pre-requisites for the course:

1.	Basic knowledge of business management.
2.	Fundamental understanding of IT concepts.
3.	Analytical thinking skills.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 10	Reduced Inequalities
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: INTRODUCTION TO ARTIFICIAL INTELLIGENCE	10	15
Knowledge: Meaning and definition of AI; Evolution of AI; AI vs ML; Narrow vs General AI- Key characteristics and components of AI systems; Types of AI applications across industries; Role of data in AI development; Narrow vs General AI; Key characteristics and components of AI systems; Types of AI applications across industries; Role of data in AI development.		
Skill: • Identification of AI use cases in daily life and business. • Analysis of AI applications in different sectors. • Evaluation of benefits and limitations of AI use cases. • Application of AI concepts to real-world scenarios.		
UNIT 2: AI APPLICATIONS IN BUSINESS FUNCTIONS	10	25
Knowledge: AI in marketing, finance, HR, operations, e-commerce; Indian case studies; Industry-specific applications of AI; Role of AI in customer experience and personalization; Impact of AI on business efficiency and productivity.		
Skill: • Case analysis of AI implementation in organizations. • Comparative analysis of AI adoption across industries. • Interpretation of case findings and outcomes. • Identification of best practices in AI implementation.		
UNIT 3: AI FOR MANAGERIAL DECISION MAKING	10	20
Knowledge: Data-driven decisions; Predictive analytics; Business Intelligence vs Artificial Intelligence (BI vs AI); Dashboards Strategic planning Limitations; Data visualization techniques; Key performance indicators (KPIs) and metrics Role of big data in decision-making Challenges in data interpretation.		
Skill: • Decision-making exercises using AI-based insights. • Interpretation of dashboards and analytical reports.		

• Application of predictive insights in business scenarios. • Critical evaluation of AI-supported decisions.		
UNIT 4: ETHICAL, LEGAL & GOVERNANCE ISSUES IN AI	15	20
Knowledge: Ethics, bias, privacy, employment impact, governance, regulations in India; Algorithmic bias and fairness in AI systems; Data protection laws and compliance (India context); Transparency in AI; Accountability and risk management in AI use; Social and economic implications of AI adoption.		
Skill: • Analysis of ethical dilemmas and governance frameworks. • Evaluation of AI risks and mitigation strategies. • Application of ethical principles in AI decision-making. • Assessment of compliance with regulatory requirements.		
UNIT 5: AI IMPLEMENTATION & FUTURE TRENDS	15	20
Knowledge: AI adoption steps; lifecycle; cost-benefit; readiness; change management; generative AI; ESG; future trends; AI project planning and implementation roadmap; Vendor selection and AI tools/platform evaluation; Data infrastructure and integration requirements; Risk assessment and performance measurement of AI systems; Scalability and sustainability of AI initiatives.		
Skill: • AI adoption strategy design and readiness assessment. • Development of AI implementation roadmaps. • Evaluation of organizational readiness for AI adoption. • Monitoring and improvement of AI-driven program.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Ajay Agrawal et al.	Prediction Machines	Harvard Business Press
2	Tom Taulli	Artificial Intelligence Basics	Apress
3	Paul R. Daugherty	Human + Machine	Harvard Business Press
4	Marco Iansiti & Karim Lakhani	Competing in the Age of AI	Harvard Business Press
5	David S. De Cremer	Managing AI	Harvard Business Review Pres
6	Kai-Fu Lee	AI Superpowers	Houghton Mifflin

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	OpenAI	https://www.openai.com
2	Google AI	https://ai.google
3	IBM AI	https://www.ibm.com/artificial-intelligence
4	Coursera AI Courses	https://www.coursera.org
5	MIT AI Resources	https://www.mit.edu

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of AI concepts, technologies, business applications, and emerging digital innovations.	3	2	1	1	2	2
PO2: Apply AI tools, techniques, and business intelligence solutions to solve organizational problems and improve operational effectiveness.	2	3	3	1	2	3
PO3: Analyse business data, AI-driven insights, and organizational challenges to support evidence-based managerial decision-making.	1	2	3	2	2	3
PO4: Evaluate the ethical, legal, governance, and strategic implications of AI adoption in business environments.	1	2	2	3	2	2
PO5: Design AI adoption frameworks, implementation strategies, and innovative business solutions using analytical and managerial skills.	1	2	2	2	3	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills while managing AI-enabled business transformation.	1	1	2	3	2	2

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 1.2 NEW-AGE MARKETING		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

This course provides an advanced understanding of modern marketing concepts in the digital economy. It focuses on consumer insights, brand management, digital marketing tools, retail and rural marketing strategies, and the role of AI and emerging technologies in marketing transformation. It also emphasizes data-driven marketing decisions and the integration of analytics for effective campaign management. Additionally, the course equips students with strategic thinking skills to adapt to dynamic market trends and evolving consumer behaviour.

2. Course Learning Objectives:

1.	To provide a strong foundation in core marketing concepts within the Indian business environment.
2.	To develop understanding of consumer behaviour and market dynamics in a digital economy.
3.	To build competencies in brand management, market research, and sales management.
4.	To equip students with knowledge of digital marketing tools and marketing analytics.
5.	To introduce AI applications and emerging trends influencing marketing practices.

3. Course Learning Outcomes:

By the end of this course, the learners will be able to-

1.	explain marketing strategies and analyze the Indian marketing environment.
2.	apply brand management, market research and sales management concepts in business contexts.
3.	analyze digital marketing tools and interpret marketing metrics.
4.	evaluate marketing research findings and analytical approaches.
5.	assess the role of AI and emerging technologies in marketing transformation.
6.	Develop marketing strategies for retail, rural, and global markets.

4. Pre-requisites for the Course:

1.	Basic knowledge of marketing concepts.
2.	Understanding of business environment.
3.	Basic knowledge of management principles.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth

SDG 9	Industry, Innovation and Infrastructure
SDG 10	Reduced Inequalities
SDG 12	Responsible Consumption and Production
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: CORE MARKETING & CONSUMER INSIGHTS	12	20
Knowledge: Marketing Environment- Meaning, features and Analysis (PESTLE – Indian Context); Market Segmentation, Targeting and Positioning of products; Marketing Mix; Strategic Marketing Planning; Consumer Behaviour and Buying Decision Process; Cultural and Social Influences while purchase.		
Skill: - Marketing strategy development. - Consumer behaviour analysis; Marketing performance evaluation.		
UNIT 2: BRAND MANAGEMENT, MARKET RESEARCH & SALES	12	20
Knowledge: Brand Equity and Brand Positioning; Brand Extensions; Brand Communication Strategies; Market Research Process; Research Design (Exploratory, Descriptive, Causal); Data Collection Methods; Sampling Techniques; Sales Planning and Forecasting; Sales Force Management; Distribution Channels- various channels- pros and cons.		
Skill: - Brand strategy formulation. - Market research design. - Sales forecasting techniques.		
UNIT 3: DIGITAL MARKETING & ANALYTICS	12	15
Knowledge: Digital Marketing Framework; Website and Mobile Marketing; Search Engine Optimization (SEO); Social Media Marketing Strategies; Paid Advertising; Content and Influencer Marketing; Marketing Metrics Customer Acquisition Cost (CAC): Customer Lifetime Value (CLV), Churn Rate; Web Analytics and Split Testing (A/B Testing),		
Skill: - Digital marketing campaign analysis. - Marketing data interpretation.		
UNIT 4: RETAIL, RURAL & GLOBAL MARKETING	12	25
Knowledge: Evolution of Retailing in India; Organized vs Unorganized Retail; Retail Formats and Retail Location Strategy; Visual Merchandising; Rural Market Characteristics; Rural Distribution Strategies; Role of SHGs and Cooperatives; Global Marketing Concepts- Market Entry Strategies (Exporting, Licensing, Franchising, Joint Ventures, Foreign Direct Investment (FDI); Standardization vs Adaptation Strategies.		
Skill: Retail marketing planning.		

• Rural market strategy development. • Global market analysis.		
UNIT 5: AI & EMERGING TRENDS IN MARKETING	12	20
Knowledge: AI in Marketing; Personalization Engines; Chatbots and Conversational Marketing; Generative AI in Content Creation; Marketing Automation Systems; Lead Scoring Concepts; Data Privacy Issues; Ethical Considerations in AI; Voice and Visual Search; Future Trends in Indian Marketing.		
Skill: • AI application in marketing strategy. • Ethical evaluation of AI-based marketing tools.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Philip Kotler & Kevin Lane Keller	Marketing Management	Pearson
2	Ramanuj Majumdar	Consumer Behaviour in Indian Context	PHI
3	Kevin Lane Keller	Strategic Brand Management	Pearson
4	Seema Gupta	Digital Marketing	McGraw Hill
5	Swapna Pradhan	Retail Management	McGraw Hill
6	S.G Krishnamacharyulu	Rural Marketing	Pearson
7	Rakesh Mohan Josh	International Marketing	Oxford
8	Philip Kotler, Kartajaya & Setiawan	Marketing 5.0	Wiley
9	Journal of Marketing	Research Articles	AMA

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Google Analytics Academy	https://analytics.google.com
2	HubSpot Marketing Resources	https://www.hubspot.com
3	Statista Marketing Data	https://www.statista.com
4	Think with Google	https://www.thinkwithgoogle.com
5	Marketing Week	https://www.marketingweek.com

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	1	1	1	1	1	1
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	2	2	2	1	1	2
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	2	2	3	3	2	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	2	2	2	3	2	2
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	2	3	2	3
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	2	3	2	2	2	3

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 1.3: DATA VISUALIZATION		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours (Practical & Theory)

1. Course Overview:

The primary application of Business Intelligence (BI) is to support better business decision-making through the integration, analysis, and presentation of business information. In a highly competitive and data-driven business environment, organizations generate vast amounts of data from internal and external sources. BI helps transform this raw data into meaningful insights that enable informed, timely, and strategic decisions.

2. Course Learning Objectives:

1.	Understand BI concepts and data processing chain.
2.	Analytical tasks in Data warehouse design and its practices.
3.	Evaluation of data mining results and techniques used in data mining.
4.	Learning outcome will be connection data connector for relational algebra and preparing a checklist to increase the performance.
5.	Realize the data visualization using Tableau Package.

3. Course Learning Outcomes:

By the end of this course, the learners will be able to-

1.	understand BI concepts and data processing chain.
2.	analytical tasks in Data warehouse design and its practices.
3.	evaluation of data mining results and techniques used in data mining.
4.	learning outcome will be connection data connector for relational algebra and preparing a checklist to increase the performance.
5.	realize the data visualization using Tableau Package.
6.	creating Dashboard and Storytelling.

4. Pre-requisites for the Course:

1.	Working knowledge of spreadsheets (e.g., Microsoft Excel or Google Sheets).
2.	Basic understanding of business management concepts (finance, marketing, operations, and strategy).
3.	Basic familiarity with databases or data handling tools is helpful but not mandatory.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production

SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: INTRODUCTION TO BUSINESS INTELLIGENCE	12	15
Knowledge: Business intelligence and data mining cycle, Pattern Recognition, Data Processing Chain Data, Database, Data Warehouse, introduction to Data Mining, introduction to Data Visualization. BI for Better Decisions, Decision Types, BI Tools, BI Skills, BI Applications - Customer Relationship Management, Health Care and Wellness, Education, Retail, Banking, Financial Services, Insurance, Manufacturing, Telecom, Government.		
Skill: • Ability to interpret complex datasets and identify meaningful patterns. • Assessing data quality, relevance, and reliability before analysis. • Applying BI insights to guide managerial and executive decision-making. • Understanding operational, tactical, and strategic decision types.		
UNIT 2: DATA WAREHOUSING	12	15
Knowledge: Design Considerations for DW, DW Development Approaches, DW Architecture, Data Sources, Data Transformation Processes, DW Design, DW Access, DW Best Practices.		
Skill: • Ability to identify business requirements and align them with DW objectives. • Skills in balancing scalability, performance, and cost-effectiveness.		
UNIT 3: DATA MINING	12	20
Knowledge: Gathering and Selecting Data, Data Cleansing and Preparation, Outputs of Data Mining, Evaluating Data Mining Results, Confusion matrix, Basics of Data Mining Techniques, Important data mining techniques, Conceptual Tools and Platforms for Data Mining, Data Mining Best Practices, Myths about Data Mining, Data Mining Mistakes.		
Skill: • Identifying relevant datasets aligned with business objectives. • Removing duplicates, handling missing values, and correcting inconsistencies.		
UNIT 4: INTRODUCTION TO TABLEAU	12	25
Knowledge: The advantages of modern analytics platform my personal tableau story, the tableau application suite, installing tableau desktop data preparation, the sample dataset, the tableau workspace, working with measures and dimensions, working with marks, saving, opening, and sharing your workbooks. Adding Data Sources in Tableau – setting up a data connector, selecting data tables, joins, Unions, data extracts and live connections, editing the model's metadata, data types, adding hierarchies, calculated fields, and table, calculations, data collection, checklist for increasing performance.		

Skill: • Articulate the advantages of modern analytics platforms. • Awareness of how analytics platforms support digital transformation strategies. • Familiarity with Tableau Desktop, Tableau Server, Tableau Online, and Tableau Prep, ability to save, open, and share Tableau workbooks securely.		
UNIT 5: DATA VISUALIZATION USING TABLEAU	12	25
Knowledge: Creating Data Visualizations –Chart Types, Ready, Set, Show Me, Bar Charts, Legends, Filters, And Hierarchies, Line Charts, Highlight Tables, Heat maps, Bullet Charts, Cumulative Sums with Waterfall Charts, Symbol Maps, Filled Maps, Density Maps, Map Layers, Cumulative Sum and Gantt bars, calculated fields, Quick Table Calculations – Running Total, text operators, Advanced Analytics: Trends, Forecasts, Clusters, and other Statistical Tools.		
Skill: • Ability to select appropriate chart types, Skills in working with measures, dimensions, marks, legends, filters, and hierarchies. • Ability to design clear, intuitive dashboards for executive decision-making. • Creating highlight tables, cumulative sums, waterfall charts, and Gantt bars.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Alexander Loth	Visual Analytics with Tableau	Wiley
2	Howson, Cindi,	Successful Business Intelligence	McGraw-Hill Osborne Media
3	Bhavani	Data Mining: Technologies, Techniques, Tools and Trends	CRC Press
4	Michael J. A. Berry, Gordon S. Linoff,	Data Mining Techniques for Marketing, Sales, and Customer Relationship Management	Wiley Computer Publishing
5	Anil K. Maheshwari	Business Intelligence and Data Mining	Business Expert Press

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Tableau	https://www.tableau.com/
2	UCI Machine Learning Repository	https://archive.ics.uci.edu/
3	Kaggle	https://www.kaggle.com/

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	2	2	2	1	2	1
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	2	3	2	3	2	2
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	2	3	3	3	3	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	1	2	3	2	2	2
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	2	3	3	3	2	3
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	1	2	3

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 1.4 ADVANCED CORPORATE FINANCE		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course overview:

Getting a business idea, making a product or designing a service, marketing the same and managing people are some of the important functions or activities of a business undertaking. A business may be successful in all these, yet could fail on account of improper financial management. Knowing how to fund the business enterprise, how to employ the funds mobilized effectively and productively, how to allocate resources among various opportunities, managing the day-to-day needs of the business etc., must not be experimented with. This course aims at equipping a potential manager the tools and techniques which help in making financial decisions of the business and thereby lead to achieving the goal of business – ‘wealth maximization’.

2. Course Learning Objectives:

1.	To understand and apply advanced financial management principles including financial statement analysis, DuPont analysis, and cost of capital estimation using CAPM.
2.	To evaluate the time value of money and its applications in investment and financing decisions using compounding, discounting, annuity, and perpetuity techniques.
3.	To analyse and estimate corporate valuation using multiple approaches such as DCF, APV, relative valuation, earnings capitalization, and asset-based methods.
4.	To examine value-based management frameworks and assess firm performance using models such as EVA, BCG, McKinsey, Marakon, and Balanced Scorecard.
5.	To assess corporate restructuring strategies including financial and asset restructuring, securitization, capital structure redesign, and buy-back of shares.
6.	To evaluate mergers and acquisitions decisions including valuation, exchange ratio determination, financing strategies, and feasibility analysis.

3. Course Learning Outcomes:

By the end of this course, students will be able to-

1.	explain and apply fundamental financial management tools including financial statement analysis, DuPont analysis, time value of money, and cost of capital using CAPM and WACC in decision-making contexts.
2.	compute and interpret valuation of firms and equity using asset-based, income-based, and market-based approaches such as Net Assets Method, Earnings Capitalisation, Relative Valuation, and Chop Shop Method.
3.	evaluate corporate value using advanced valuation techniques such as Discounted Cash Flow (DCF) and Adjusted Present Value (APV), and interpret the implications for investment and financing decisions.

4.	assess value creation and corporate performance using Value-Based Management models including EVA, BCG, McKinsey, Marakon, and Balanced Scorecard frameworks.
5.	design and recommend corporate restructuring strategies involving asset restructuring, financial restructuring, capital structure redesign, and buyback decisions under different business scenarios.
6.	analyse and develop merger and acquisition proposals by determining exchange ratios, selecting financing methods, and evaluating feasibility and synergy gains.

4. Pre-requisites for the Course:

1.	Basic knowledge of Financial Statements and Financial Statement Analysis
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5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: FUNDAMENTAL TOOLS OF FINANCE	10	15
Knowledge: Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – Debt vs Equity Financing. Variants of Debts and Equity Finance. Structured Finance in the emerging scenario, including Foreign Currency Loans; DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering; Ratings offered by Rating Agencies based on all the Risk Parameters as an important tool for effective Financial Management.		
Skill: - Source data from annual report of a select company and perform Du Pont Analysis. - Develop Excel models for calculating time-value of money.		
UNIT 2: CORPORATE VALUATION (NON-DCF METHOD)	08	15
Knowledge: Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalisation Method, Relative Valuation, Chop Shop Method.		
Skill: Using data from Financial Statements and from financial markets.		

Calculate the value of a select company based on Net-Assets Method and market multiples.		
UNIT 3: CORPORATE VALUATION (DCF METHODS)	16	25
Knowledge: Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.		
Skill: - Calculate sustainable growth rate and WACC for a select company. - Forecast FCFF and calculate the value of the company using DCF method.		
UNIT 4: VALUE-BASED MANAGEMENT	10	20
Knowledge: Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.		
Skill: Calculate the value of the company using EVA method for the prior selected company.		
UNIT 5: CORPORATE RESTUCTURING	16	25
Knowledge: Corporate Restructuring – Forms of Corporate Restructuring. Asset Restructuring – Securitisation, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares. Mergers and Acquisitions – Meaning and differences; Financing of merger (deciding between merger and acquisition), Determining Exchange Ratio – Range and Terms. Feasibility of Mergers and Acquisitions; Insolvency and Bankruptcy Code (IBC 2016).		
Skill: - Writing report on the buy-back and / or any financial restructuring of a select company, sourcing data from annual reports and financial markets. - List out the major Mergers and Acquisitions in India over the past 3 years and analyse the terms of one select merger / acquisition.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No	Author/s	Title of the Book	Publisher
1	Chandra, Prasanna	Corporate Valuation and Value Creation	Mc Graw Hill Education
2	Pattabhiram and Bala	Strategic Financial Management	Snow White Publications
3	Sridhar A N	Strategic Financial Management	Shroff Publishers and Distributors
4	Damodaran, Aswath	Damodaran on Valuation	John Wiley
5	Damodaran, Aswath	Dark Side of Valuation	John Wiley
6	Kishore, Ravi M	Strategic Financial Management	Taxmann Publications

7	Gupta J B	Strategic Financial Management	Taxmann Publications
8	Khan and Jain	Financial Management	Mc Graw Hill Education
9	Weaver, Samuel and Weston, Fred	Strategic Corporate Finance	CENGAGE Learning

8. Digital or Online Resources

Sl. No.	Name of the Website/Institution	URL
1	The Institute of Chartered Accountants of India (ICAI)	https://www.icai.org
2	The Institute of Cost Accountants of India (ICMAI)	https://www.icmai.in
3	The Institute of Company Secretaries of India (ICSI)	https://www.icsi.edu
4	Value Based Management	https://www.valuebasedmanagement.net
5	BSE India (Bombay Stock Exchange)	https://www.bseindia.com
6	Capital Market	https://www.capitalmarket.com
7	Centre for Monitoring Indian Economy (CMIE)	https://www.cmie.com
8	Finance Professor	https://www.financeprofessor.com
9	Moneycontrol	https://www.moneycontrol.com
10	Reserve Bank of India (RBI)	https://www.rbi.org.in
11	Securities and Exchange Board of India (SEBI)	https://www.sebi.gov.in

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	3	3	3	3	3
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements	3	3	2	2	3	3
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision - making.	2	3	3	3	3	3

PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	2	2	3	3	3	3
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	2	2	2	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	2	2	2

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 1.5 APPLIED MANAGERIAL ECONOMICS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

This course provides a comprehensive understanding of managerial economics by integrating microeconomic and macroeconomic principles with business decision-making. It focuses on demand analysis, production and cost structures, pricing strategies under different market conditions, and macroeconomic indicators such as national income and business cycles. The course equips students with analytical tools to evaluate economic problems and apply economic reasoning in managerial contexts.

2. Course Learning Objectives:

1.	To understand fundamental concepts of managerial economics.
2.	To analyse demand, production, and cost relationships.
3.	To evaluate pricing strategies under different market structures.
4.	To apply economic principles in business decision-making.
5.	To understand macroeconomic variables influencing business environments.

3. Course Learning Outcomes:

By the end of this course, the learners will be able to-

1.	explain key concepts of micro and macroeconomics in managerial contexts.
2.	analyse demand and forecasting techniques for business decisions.
3.	evaluate production and cost functions for optimal decision-making.
4.	assess pricing strategies under various market structures.
5.	interpret national income and business cycle indicators.
6.	apply economic reasoning to real-world business problems.

4. Pre-requisites for the Course:

1.	Basic knowledge of economics.
2.	Understanding of business environment.
3.	Analytical and logical reasoning skills.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 10	Reduced Inequalities
SDG 12	Responsible Consumption and Production
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: NATURE AND SCOPE OF MANAGERIAL ECONOMICS	12	20
Knowledge: Nature and Scope of Managerial Economics: Concept of Managerial Economics; Role and Responsibilities of Managerial Economist; Nature of the Firm - Objectives of Firms; Managerial Decision Making – Risk and uncertainty — Decision theory – Classification of managerial decision problems – Analysis of decisions.		
Skill: 10. Case analysis on managerial decision-making.		
UNIT 2: DEMAND ANALYSIS	12	20
Knowledge: Demand Analysis: Demand determinants; Demand distinctions – Types, methods – Applications; Demand forecasting for industrial goods, Consumer goods; Consumer durables; Elasticity of demand; Factors influencing elasticity of demand; Consumer – Consumer’s sovereignty – Consumer’s surplus – Consumer’s surplus in a market – Assumption of consumer’s surplus.		
Skill: • Demand estimation exercises and elasticity calculations.		
UNIT 3: PRODUCTION AND COST ANALYSIS	12	20
Production and Cost Analysis: Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run; Break- even analysis; Cost concepts; Cost and output relationship; cost control; Short run and Long - run - cost functions; Economies of scale of production.		
Skill: • Cost-output analysis and break-even problem solving.		
UNIT 4: MARKET STRUCTURE AND PRICING	12	20
Knowledge: Pricing and output decisions in different market situations; Market structures - Perfect market condition; Imperfect markets – Monopoly, Duopoly, Oligopoly and Monopolistic; Price discrimination and Pricing policies – Types - Factors affecting pricing policies.		
Skill: • Case studies on pricing strategies.		
UNIT 5: NATIONAL INCOME AND BUSINESS CYCLES	12	20
Knowledge: National Income and Business Cycles: National income, Concepts; Methods of measuring National Income, Problems in measuring National Income, Circular Flow of Income in 2 Sector and 4 Sector model; Monetary and fiscal policy; Business Cycles – Characteristics of business cycle; Phases of business cycles; Effects of Business cycles; Management of Cyclical Fluctuations.		
Skill: • Interpret and analyze macroeconomic indicators such as GDP, GNP, National Income, inflation, and employment data.		

- Evaluate business cycle trends and phases using economic data and assess their impact on economic activities.

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Mark Hirschey	Managerial Economics	Cengage Learning
2	Yogesh Maheshwari	Managerial Economics	Phi Learning
3	G.S. Gupta	Managerial Economics	Tata McGraw-Hill
4	D.M. Mithani	Managerial Economics	Himalaya Publishing House
5	Dominick Salvatore	Managerial Economics	Oxford University Press

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Investopedia	https://www.investopedia.com
2	RBI	https://www.rbi.org.in
3	World Bank	https://www.worldbank.org
4	IMF	https://www.imf.org
5	NPTEL	https://nptel.ac.in

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (Pos)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	2	2	2	2	2
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	2	3	3	2	2	3
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision - making.	2	3	3	3	2	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	2	2	3	3	2	3

PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	2	2	2	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	1	1	2

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 1.6 DATA ANALYSIS USING SPREAD SHEET & POWER BI		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
02 Credits	03 Hours	45 Hours

1. Course Overview:

The course Advanced Excel and Power BI is designed to equip postgraduate students with practical and analytical skills in spreadsheet modelling, data management, financial analysis, and business intelligence. The course provides comprehensive training in Microsoft Excel, covering data organization, advanced functions, financial modelling techniques, and decision-support tools essential for business and financial applications. It further introduces students to Power BI for data visualization and dashboard development, enabling them to transform raw data into meaningful insights. Through hands-on exercises and real-world applications, students will develop proficiency in data analysis, reporting, financial decision-making, and interactive business intelligence solutions, preparing them for professional roles in finance, accounting, auditing, analytics, and research.

2. Course Learning Objectives:

1	To develop a strong foundation in Microsoft Excel for effective data management, organization, and security.
2	To apply advanced Excel functions and analytical tools for business problem-solving and data-driven decision-making.
3	To perform financial analysis, forecasting, and modelling using Excel's financial and what-if analysis functions.
4	To create and customize interactive data visualizations and dashboards using Power BI.
5	To enhance analytical, reporting, and business intelligence skills for professional, research, and managerial applications.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to-

1	Apply advanced Excel tools and functions for effective data management, analysis, and reporting.
2	Analyze business and financial data using logical, statistical, lookup, and financial functions in Excel.
3	Develop financial models and perform forecasting using financial functions and what-if analysis techniques.
4	Create interactive dashboards and data visualizations using Power BI to support business intelligence and decision-making.
5	Demonstrate professional-level competency in spreadsheet analysis, data visualization, and analytical reporting for business, finance, and research applications.

4. Pre-requisites for the course:

1	Basic knowledge of Microsoft Excel and spreadsheet operations.
2	Fundamental understanding of accounting, finance, and business data.
3	Basic computer literacy, including file management and use of office productivity software.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: EXCEL FUNDAMENTALS & DATA MANAGEMENT	15	30
Knowledge: Introduction to Microsoft Excel; Data entry and formatting; Formatting tables; Formulas and basic functions; Totalling across multiple sheets; Data consolidation; Data arrangement and data security.		
Skill: Practical exercises on data formatting, consolidation and worksheet management.		
UNIT 2: ADVANCED FUNCTIONS & FINANCIAL ANALYSIS	15	35
Knowledge: Logical and conditional functions – IF, OR, AND, NOT, Multiple if; SUMIF, SUMIFS, PRODUCT, RAND, RANDBETWEEN, SUBTOTAL, COUNT, COUNT A, COUNTIF, COUNTBLANK, COUNTIFS, MAXIFS, MINIFS, Text functions; lookup Functions; Data validation; What-if analysis, Goal Seek, Financial functions – PMT, PV, NPV, FV, DB, NPV, RATE, IRR, IPMT, PPMT, SLN, DB, MIRR.		
Skill: Solving finance-oriented problems using advanced Excel functions.		
UNIT 3: GETTING STARTED WITH POWER BI	15	35
Creating Basic Visualizations - Bar Chart, Apply Filters to Visuals, Format the Y-Axis of a Bar Chart, Format the X-Axis of a Bar Chart, Add and Format the Data Category of a Bar Chart, Move a Bar Chart's Legend and Add Gridlines, Add a Zoom Slider and Update Bar Colors, Add Data Labels to a Bar Chart, Add an Image to the Plot Area Background, Create a Line Chart or Area Chart, Format the Axes of a Line or Area Chart, Add a Legend to a Line or Area Chart, Move the Legend and Add Gridlines to a Line or Area Chart, Add a Zoom Slider and Steps to a Line or Area Chart, Add Data Markers and Labels to a Line or Area Chart, Format the Data Labels of a Line or Area Chart.		
Skill:		

- Build professional, interactive dashboards.
- Customize visuals for clarity and impact.
- Enhance user experience with formatting and interactivity.
- Communicate data insights effectively through visual storytelling.

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Bill Jelen	Excel for Auditors	Wiley
2	Wayne Winston	Microsoft Excel Data Analysis and Business Modelling	Microsoft Press
3	John Walkenbach	Excel Bible	Wiley
4	Michael Alexander	Excel Dashboards and Reports	Wiley
5	Conrad Carlberg	Financial Modelling in Excel	McGraw-Hill
6	David Ringstrom	Excel Formulas and Functions	Wiley
7	C. A. Clack	Computer Assisted Auditing Techniques	CCH
8	Microsoft	Microsoft Excel Documentation	Microsoft Press

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Microsoft Learn – Excel	https://learn.microsoft.com
2	Investopedia – Excel Tutorials	https://www.investopedia.com
3	Excel Jet	https://exceljet.net
4	Contextures	https://www.contextures.com
5	ICAI – Audit Tools	https://www.icai.org
6	Power BI Guided Learning	https://learn.microsoft.com/en-us/power-bi

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes	C01	C02	C03	C04	C05
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	2	2	2	1	2
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	3	3	3	2	3

PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	2	3	3	3	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	1	2	3	2	2
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	3	2	3
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	2	2

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 1.7 CORPORATE COMMUNICATION		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
02 Credits	03 Hours	45 Hours

1. Course Overview:

This course focuses on developing advanced corporate communication competencies required for managerial and professional roles. It covers corporate communication systems, professional business writing, digital communication, interpersonal and soft skills, public speaking, and corporate image management. The course equips students with practical communication strategies essential for effective workplace interaction, leadership, and stakeholder engagement.

2. Course Learning Objectives:

1.	To equip students with advanced corporate communication competencies suitable for managerial roles.
2.	To develop professional writing and strategic business communication skills.
3.	To enhance interpersonal effectiveness and workplace soft skills
4.	To build confidence in public speaking and executive presentations.
5.	To prepare students to manage corporate image, media communication, and stakeholder relationships.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to

1.	explain the nature, scope, and strategic importance of corporate communication
2.	demonstrate professional business writing skills in corporate correspondence
3.	apply interpersonal and teamwork skills in organizational settings.
4.	deliver effective public speeches and corporate presentations.
5.	manage corporate image, media communication, and stakeholder relationships.
6.	demonstrate ethical communication and professional etiquette in business environments.

4. Pre-requisites for the course:

1.	Basic knowledge of business communication.
2.	Understanding of business organizations.
3.	Basic presentation or communication skills.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 5	Gender Equality
SDG 8	Decent Work and Economic Growth
SDG 10	Reduced Inequalities
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: CORPORATE COMMUNICATION SYSTEMS AND PROFESSIONAL WRITING	15	33
Knowledge: Nature, scope and evolution of corporate communication; communication networks and hierarchy; corporate communication strategy and planning; organizational culture and communication climate; ethics, transparency and professional conduct; advanced business correspondence including emails, memos, notices, reports and proposals; digital communication platforms and etiquette.		
Skill: 11. Drafting professional emails, memos, reports and proposals. 12. Analysis of communication structure in organizations. 13. Case discussions on ethical communication practices.		
UNIT 2: INTERPERSONAL COMMUNICATION AND PRESENTATION SKILLS	15	33
Knowledge: Interpersonal communication and teamwork in organizations; emotional intelligence; workplace communication skills; fundamentals of public speaking; structuring persuasive speeches; voice modulation, articulation and body language; managing stage fear and building confidence; corporate presentations and executive presence.		
Skill: • Group discussions. • Role plays, speech delivery and presentation practice.		
UNIT 3: CORPORATE IMAGE, MEDIA AND STAKEHOLDER COMMUNICATION	15	34
Knowledge: Corporate branding and identity communication; public relations and media handling; internal and external stakeholder communication; social media communication strategies; crisis communication and reputation management.		
Skill: • Case studies on PR strategy and crisis communication.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Courtland L. Bovée & John V. Thill	Business Communication Today	Pearson
2	Cutlip, Center & Broom	Effective Public Relations	Pearson
3	P.D.Chaturvedi & Mukesh Chaturvedi	Business Communication: Concepts, Cases and Applications	Pearson
4	Richard Denny	Communicate to Win	Kogan Page
5	Jeff Butterfield	Soft Skills for Everyone	Cengage

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Harvard Business Review	https://hbr.org/topic/communication
2	MIT Sloan Management Review	https://sloanreview.mit.edu
3	Forbes–Leadership& Communication	https://www.forbes.com
4	Public Relations Society of America	https://www.prsa.org
5	Toastmasters International	https://www.toastmasters.org

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (Pos)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	2	1	1	1	1	1
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	1	2	2	1	1	2
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision - making.	1	1	2	1	2	1
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	1	1	1	2	2	3
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research	1	2	2	2	1	2

methodologies, statistical tools, and domain knowledge.						
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	2	3	3	3	3	3

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: M. Com Name of the Course: 2.1 FINANCIAL STATEMENT ANALYSIS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

Financial Statement Analysis equips learners with the knowledge and analytical skills required to evaluate the financial health, performance, and sustainability of business organizations. The course provides a comprehensive understanding of financial statements, annual reports, and the presentation requirements under Ind AS 118. It introduces advanced analytical techniques, including ratio analysis, DuPont analysis, bankruptcy prediction models, fraud detection models, and fundamental analysis frameworks used by investors, creditors, and financial analysts. Learners will develop the ability to assess earnings quality, financial distress, cash flow adequacy, and investment attractiveness using widely accepted analytical models. The course also integrates contemporary sustainability reporting frameworks, ESG disclosures, Business Responsibility and Sustainability Reporting (BRSR), and Global Reporting Initiative (GRI) standards to facilitate holistic corporate analysis.

2. Course Learning Objectives:

1.	To understand the structure, purpose, and regulatory framework of financial statements and annual reports, including disclosure requirements under Ind AS 118.
2.	To apply ratio analysis, DuPont analysis, and other financial statement analysis tools to evaluate organizational performance and financial position.
3.	To assess financial distress, bankruptcy risk, earnings quality, and the possibility of financial statement manipulation using established analytical models.
4.	To analyse cash flow statements and employ fundamental analysis models to support investment and business decision-making.
5.	To evaluate sustainability and ESG disclosures using BRSR and GRI frameworks and integrate non-financial information into corporate performance assessment.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to

1.	interpret and analyse annual reports and financial statements prepared in accordance with applicable accounting standards and reporting frameworks.
2.	perform advanced financial statement analysis using ratio analysis, DuPont models, and risk assessment techniques to evaluate organizational performance.
3.	apply bankruptcy prediction and fraud detection models such as Altman Z-Score, Ohlson O-Score, Beneish M-Score, and Dechow F-Score to assess financial risk and reporting quality.
4.	evaluate investment attractiveness and corporate financial strength using Piotroski F-Score, sustainable growth analysis, quality of earnings measures, and cash flow analysis techniques.

5.	critically examine ESG and sustainability disclosures using BRSR and GRI standards and incorporate sustainability considerations into financial analysis and decision-making.
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4. Pre-requisites for the course:

1.	Fundamental knowledge of Financial Accounting and preparation of basic financial statements.
2.	Basic proficiency in spreadsheet applications (such as Microsoft Excel) for financial computations and analysis.
3.	Ability to read and interpret financial information presented in annual reports and corporate disclosures.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: ORIENTATION TO FINANCIAL STATEMENTS	8	15
Knowledge: Introduction to Annual Report – Components of Annual Report. Financial Statements – Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and Notes to Accounts. Objectives and users of financial statements. Conceptual framework of financial reporting. Financial reporting ecosystem and regulatory framework in India. Presentation and Disclosure in Financial Statements in accordance with IndAS 118, Scope and objectives of Ind AS 118. Structure and presentation of financial statements. Classification of income and expenses. Operating, Investing and Financing categories. Management-defined performance measures (MPMs).		
Skill: - Identifying components of annual reports of a select industry. - Re-presentation of present financial statements in accordance with IndAS 118 for a select company.		
UNIT 2: BASIC TOOLS OF FINANCIAL STATEMENT ANALYSIS	16	25
Knowledge: Restructuring of Assets & Liabilities under different heads for drawing a meaningful analysis. Ratio Analysis – advanced ratio interpretation, Du Pont Analysis – Three-way and Five-way Analysis. Flags in Financial Statements – Red Flags and Green Flags. Identifying the risks of a company and the types of risk. Financial Evaluation adopted		

by Credit Rating Agencies for effective analysis of Financial fundamentals leading to quality decisions.

Skill:

- Perform Du Pont Analysis and identifying Red Flags and Green Flags in financial statements of a select company.
- Identifying the various risks the select company is exposed to from the Risk Management Report in the Annual Report.

UNIT 3: BANKRUPTCY PREDICTION AND FRAUD DETECTION MODELS

16

25

Knowledge: Financial Distress and Bankruptcy Prediction Models: Altman Z-Score Model, Emerging Market Score Model, Ohlson O-Score Model, Springate Model. Earnings Quality and Fraud Detection Models: Earnings quality assessment, Accrual analysis, Beneish M-Score, Dechow F-Score, and Modified C Score.

Skill:

- For a select company, apply Altman Z Score for identifying the possibility of bankruptcy and Beneish M Score to check the likelihood of manipulating financial statements.

UNIT 4: FUNDAMENTAL ANALYSIS MODELS AND ANALYSIS OF CASH FLOW STATEMENTS

14

25

Knowledge: Fundamental Analysis Models: Piotroski F-Score, Quality of Earnings Model, Sustainable Growth Analysis, Value versus Growth indicators. Funds Flow Analysis, Cash Flow Analysis: Objectives of Funds Flow and cash flow reporting, Ind AS requirements relating to cash flows, Classification of operating, investing and financing activities. Operating cash flow analysis, Free cash flow analysis, Cash flow adequacy analysis.

Skill:

- Suggest if the stock of a select company is good for investment on the basis of Piotroski F Score.
- Analyse the cash flow statement of a select company and identify if the company is a value-adding company, growth company or value-eroding company.

UNIT 5: SUSTAINABILITY REPORTING, ESG ANALYSIS AND GRI

6

10

Knowledge: Evolution of sustainability reporting, ESG reporting frameworks, Business responsibility and sustainability reporting (BRSR). Introduction to GRI Standards, Universal Standards, Sector Standards, Topic-specific Standards, Materiality assessment and stakeholder engagement.

Skill:

- Summarise the ESG and Sustainability reporting of a select company extracting data from its annual report.

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Krishna G. Palepu, Paul M. Healy & Erik Peek	Business Analysis and Valuation: Using Financial Statements	Cengage Learning
2	T. P. Ghosh	Financial Reporting and Analysis	Taxmann Publications
3	K. R. Subramanyam & John J. Wild	Financial Statement Analysis	McGraw-Hill Education
4	Stephen H. Penman	Financial Statement Analysis and Security Valuation	McGraw-Hill Education
5	James M. Wahlen, Stephen P. Baginski & Mark T. Bradshaw	Financial Reporting, Financial Statement Analysis and Valuation	Cengage Learning
6	Martin S. Fridson & Fernando Alvarez	Financial Statement Analysis: A Practitioner's Guide	Wiley
7	Howard M. Schilit, Jeremy Perler & Yoni Engelhart	Financial Shenanigans: How to Detect Accounting Gimmicks and Fraud in Financial Reports	McGraw-Hill Education
8	Aswath Damodaran	Investment Valuation: Tools and Techniques for Determining the Value of Any Asset	Wiley
9	CFA Institute	Equity Investments and Financial Statement Analysis	Wiley
10	Messod D. Beneish	Earnings Manipulation Detection and Financial Statement Analysis (Selected Readings and Research Papers)	Various academic publications

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Bangalore Branch of ICAI	https://bangaloreicai.org/assets/uploads/newsletters/85c8a584-0701-4678-912b-f1daf58c05e3.pdf
2	Bangalore Branch of ICAI	https://bangaloreicai.org/assets/uploads/newsletters/1f7fbf14-fa7c-4043-b431-2d9513de6c68.pdf

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	3	3	3	2
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	3	3	3	3	2
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision -making.	3	3	3	3	2
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	1	2	3	3	3
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	2	3	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	2	2	3

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 2.2 OPERATIONS RESEARCH		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

Operations Research is a quantitative and analytical approach to decision-making that focuses on optimizing the performance of organizational systems. This course is designed to provide students with a strong foundation in the principles, techniques, and applications of Operations Research in business and management contexts.

Operations Research is a scientific approach to decision-making that optimize complex business problems. In today's data-driven and highly competitive global business environment, managers must routinely allocate scarce resources, design efficient supply chains, schedule operations, manage inventories, and evaluate strategic alternatives under uncertainty. This course equips students with the analytical toolkit of OR to transform real-world managerial challenges into structured mathematical models and derive optimal solutions.

Students will learn to formulate problems from operations, supply chain, finance, marketing, and human resources domains; solve them using industry-standard techniques; interpret results in managerial language; and implement sensitivity analysis to handle real-life uncertainties.

2. Course Learning Objectives:

1.	To understand the concept, scope, and importance of Operations Research in managerial decision-making.
2.	To develop the ability to identify and formulate real-world business problems into appropriate mathematical models.
3.	To understand the limitations, assumptions, and ethical considerations involved in applying Operations Research techniques in business.
4.	Develop analytical thinking and data-driven decision-making skills.
5.	Apply OR techniques across different functional areas of business

3. Course Learning Outcomes:

By the end of the course, the learners will be able to-

1.	explain the fundamental concepts and scope of Operations Research in business decision-making.
2.	apply linear programming and other optimization techniques to solve business problems.
3.	solve transportation and assignment problems to ensure optimal resource allocation.
4.	utilize PERT and CPM techniques to plan, schedule, and control large-scale business projects.
5.	demonstrate the application of OR techniques in various functional areas of management.
6.	develop problem-solving and analytical skills for data-driven decision-making.

4. Pre-requisites for the Course:

1.	Fundamentals of Statistics.
2.	Basic Computer Knowledge.
3.	Mathematical Foundation.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 11	Sustainable Cities and Communities
SDG 12	Responsible Consumption and Production
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: INTRODUCTION AND LINEAR PROGRAMMING,	12	20
Knowledge: Introduction: History of Operations Research, meaning and importance of Operations research, Scope, Models, OR Tools and Techniques, Applications of Operations Research, Limitations of Operations Research. Linear Programming: Introduction to Linear Programming, Assumption, Advantages, Limitations, General mathematical model, Formulation of LPP, Graphical method Solution, Optimal solution, Multiple Optimal Solutions, Unbounded Solution, Infeasible Solution, Simplex Method, Duality.		
Skill: - Identify and define real-world business problems for OR application. - Hands-on skill in solving LPP using Excel Solver.		
UNIT 2: TRANSPORTATION AND ASSIGNMENT PROBLEMS	14	25
Knowledge: 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.		
Skill: - Compute initial feasible solutions using NWCR, LCM, and VAM - Develop a transportation model for a logistics company using real or hypothetical data. - Solving assignment problems using Hungarian method		

UNIT 3: NETWORK ANALYSIS	10	15
Knowledge: 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 (Time-Cost Trade-Off Analysis).		
Skill: - Constructing network diagrams for projects - Competency in identifying critical path and project duration. - Conduct a time-cost trade-off (crashing) analysis for a project		
UNIT 4: REPLACEMENT ANALYSIS & SIMULATION	16	25
Knowledge: 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.		
Simulation: Definition – Types of simulation models – phases of simulation– applications of simulation– Advantages and Disadvantages, Monte Carlo Method and Random Numbers, Applications in different area.		
Skill: - Determining optimal replacement policies for assets. - Hands-on ability to perform simulation using Excel functions.		
UNIT 5: DECISION THEORY	8	15
Knowledge: 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), Principle of Dominance, Limitations of game theory.		
Decision Theory – Decision Theory under uncertainty – Maximin, Maximax, Minimax Regret Criterion, Laplace, Hurwicz – Decision Theory under risk – Expected Monetary value, expected opportunity loss, Expected value under perfect information, – Decision Tree.		
Skill: - Analyze decisions under risk using Expected Monetary Value (EMV) and EOL. - Construct and solve a decision tree for an investment/project scenario.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1.	Philip Kotler, Kevin Lane Keller, Alexander Chernev	Marketing Management Pearson.	(16 th Edition, 2022),
2.	Kotler, Kartajaya & Setiawan	Marketing 5.0: Technology for Humanity	Wiley, 2021
3.	Ramaswamy, V.S., Namakumari, S.	Marketing Management:	Global Perspective

			Indian Context (Sage).
4.	Wayne L. Winston	Marketing Analytics: Data-Driven Techniques with Microsoft Excel, Wiley.	2nd Edition, 2020
5.	Dave Chaffey & Fiona Ellis-Chadwick	Digital Marketing: Strategy, Implementation and Practice, Pearson	7th Edition, 2022
6.	Philip Kotler & Gary Armstrong	Principles of Marketing, Pearson.	18th Edition, 2021

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	NPTEL (Operations Research Courses)	https://nptel.ac.in/
2	Solver.com(Excel Solver Tutorials)	https://www.solver.com/
3	Swayam	https://swayam.gov.in/nd1_noc20_ma23/preview
4	Swayam	https://swayam.gov.in/nd1_noc19_ma29/preview
5	NPTEL	https://nptel.ac.in/courses/112/106/112106134/
6	INFORMS (The OR Society) – Resources	https://www.informs.org/Resource-Center
7	Operations Research Forum (Springer)	https://www.springer.com/journal/43069

9. Mapping of Course Outcomes with Program Outcomes:

Program outcomes (POS)	C01	C02	C03	C04	C05	C06
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	3	3	3	2	3
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	3	3	2	2	1	2
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	3	2	3	3	2	2
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	3	3	3	1	3	3

PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	3	2	2	3	3	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	1	2	2

Note:

3 (High): Strong alignment

2 (Medium): Medium alignment

1 (None/Low): Low or No significant contribution.

Name of the Program: Master of Commerce		
Name of the Course: 2.3 BUSINESS RESEARCH METHODS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

The course Business Research Methods is designed to provide postgraduate students with advanced conceptual and practical competence in conducting business and management research. Moving beyond undergraduate-level research methodology, the course emphasizes research design rigor, quantitative and qualitative data analysis, use of statistical software, interpretation of results, and academic writing suitable for dissertations and publishable research.

2. Course Learning Objectives:

1	To develop advanced understanding of business and management research paradigms.
2	To enable students to design rigorous and ethical research studies in commerce and management.
3	To equip learners with quantitative and qualitative data analysis skills.
4	To enhance competence in interpreting research findings and drawing managerial implications.
5	To prepare students for dissertation work, doctoral research, and academic publications.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to-

1	critically evaluate research problems and formulate testable research questions and hypotheses.
2	design appropriate research methodologies aligned with research objectives.
3	apply advanced quantitative and qualitative techniques for data analysis.
4	interpret statistical results and qualitative findings for managerial and academic decision-making.
5	prepare structured research proposals and scholarly research reports.
6	demonstrate ethical standards and academic integrity in business research.

4. Pre-requisites for the course:

1	Basic understanding of statistics and business studies.
2	Familiarity with undergraduate research concepts.
3	Working knowledge of computers and data handling.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth

SDG 9	Industry, Innovation and Infrastructure
SDG 10	Reduced Inequalities
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: RESEARCH PROCESS & PROBLEM FORMULATION	12	20
Knowledge: Nature of business research; research paradigms; positivism, interpretivism and pragmatism; theory building vs theory testing; identification and formulation of research problems; development of research objectives and hypotheses.		
Skill: 14. Critical review of published research articles.		
UNIT 2: RESEARCH DESIGN	12	20
Knowledge: Exploratory, descriptive and causal research designs; mixed-methods research; measurement scales; questionnaire design; reliability and validity; sampling design and sample size determination.		
Skill: • Designing research instruments and sampling plans.		
UNIT 3: QUANTITATIVE DATA ANALYSIS	12	20
Knowledge: Data preparation and screening; descriptive statistics; correlation and regression analysis; hypothesis testing methods; introduction to multivariate techniques.		
Skill: • Data analysis using statistical software.		
UNIT 4: QUALITATIVE RESEARCH & ADVANCED METHODS	12	20
Knowledge: Qualitative research design; interviews, focus groups, case studies; thematic analysis; content analysis; introduction to SEM, factor analysis, and panel data (conceptual).		
Skill: • Qualitative data coding and interpretation.		
UNIT 5: RESEARCH REPORTING, ETHICS & PUBLICATION	12	20
Knowledge: Research report and thesis writing; citation styles; plagiarism and research ethics; referencing software; publication process; reviewing and responding to reviewers.		
Skill: • Preparation of research proposal and report.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	C.R. Kothari	Research Methodology: Methods and Techniques	New Age International
2	Mark Saunders et al.	Research Methods for Business Students	Pearson
3	Uma Sekaran & Roger Bougie	Research Methods for Business	Wiley
4	Donald R. Cooper & Pamela Schindler	Business Research Methods	McGraw - Hill
5	William G. Zikmund et al.	Business Research Methods	Cengage
6	John W. Creswell	Research Design	Sage Publications
7	Hair et al.	Multi variate analysis	Pearson
8	Sekaran & Bougie	Research Methods for Business	Wiley

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Google Scholar	https://scholar.google.com
2	Elsevier – ScienceDirect	https://www.sciencedirect.com
3	Sage Research Methods	https://methods.sagepub.com
4	SPSS Tutorials	https://www.ibm.com/spss
5	UGC – Research Ethics	https://www.ugc.ac.in

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	C01	C02	C03	C04	C05	C06
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	2	2	1	1	2	1
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	1	2	2	1	1	1
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	3	3	3	3	2	1
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance	2	2	2	3	2	2

practices to recommend optimal and ethical business decisions.						
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	3	3	3	2	3	3
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	1	2	3

Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 2.4 CORPORATE GOVERNANCE & BUSINESS ETHICS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

This course provides a comprehensive understanding of corporate governance frameworks, ethical principles in business, regulatory mechanisms, and sustainability practices. It emphasizes governance failures, ESG frameworks, and ethical decision-making in organizations. It also highlights the roles and responsibilities of boards, stakeholders, and management in ensuring transparency and accountability. Additionally, the course develops critical thinking skills to address ethical dilemmas and promotes responsible leadership in a dynamic business environment.

2. Course Learning Objectives:

1.	explain theories and mechanisms of corporate governance.
2.	interpret regulatory provisions in India and globally.
3.	analyze ethical dilemmas using frameworks.
4.	evaluate governance failures and corrective strategies.
5.	assess ESG reporting and sustainability performance.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to-

1.	explain theories and mechanisms of corporate governance.
2.	interpret regulatory provisions in India and globally.
3.	analyze ethical dilemmas using frameworks.
4.	evaluate governance failures and corrective strategies.
5.	assess ESG reporting and sustainability performance.

4. Pre-requisites for the Course:

1.	Basic knowledge of business management.
2.	Understanding of corporate environment.
3.	Awareness of legal frameworks.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 8	Decent Work and Economic Growth
SDG 10	Reduced Inequalities
SDG 12	Responsible Consumption and Production
SDG 13	Climate Action
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT:1 FOUNDATIONS OF CORPORATE GOVERNANCE	10	20
Knowledge: Introduction: Concept, evolution, and significance of corporate governance; Agency, stewardship, and stakeholder theories; Principles of governance; Board structure; Roles and responsibilities of board of directors; Board committees such as audit, nomination, and remuneration committees; Corporate governance codes and best practices; Transparency, accountability, and disclosure requirements.		
Skill: • Analysis of governance structures and board roles; Evaluation of board effectiveness and performance. • Interpretation of governance reports and disclosures. • Application of governance principles in organizational scenarios.		
UNIT:2 REGULATORY FRAMEWORK & GOVERNANCE PRACTICES	10	15
Knowledge: Governance framework in India; SEBI, MCA; Companies Act 2013; LODR; Committees; OECD principles; Listing requirements and disclosure norms; Roles and powers of regulatory authorities; Corporate compliance and reporting standards; Secretarial audit and corporate filings; Corporate governance rating and evaluation mechanisms.		
Skill: • Interpretation of regulatory provisions and compliance cases. • Analysis of corporate governance regulations in real scenarios. • Evaluation of compliance reports and filings. • Application of legal provisions in case-based situations. • Identification of governance lapses and corrective measures.		
UNIT :3 BUSINESS ETHICS & CORPORATE RESPONSIBILITY	15	25
Knowledge: Ethics concepts – Meaning, features & Importance; Theories; CSR - Ethical leadership; Whistle blowing; Ethics in business functions; Code of ethics and conduct; Corporate social responsibility frameworks and reporting; Ethical issues in corporate governance; Stakeholder rights and responsibilities; Sustainability and responsible business practices.		
Skill: • Ethical decision-making case analysis. • Application of ethical theories to business situations. • Evaluation of CSR initiatives and impact. • Analysis of ethical dilemmas in organizations; Development of ethical reasoning and judgment skills.		
UNIT 4: Governance, Ethical Failures & Risk Management	15	20

Knowledge: Causes of failures; Enron, Satyam; Independent directors; Internal controls; Risk frameworks; Role of audit committees in preventing failures; Corporate frauds and accounting irregularities; Governance lapses and warning signals; Role of external auditors and oversight mechanisms; Crisis management and corporate recovery strategies.

Skill:

- Case study analysis of corporate scandals.
- Identification of governance failures and root cause.
- Evaluation of internal control weaknesses.
- Application of risk management frameworks.
- Development of recommendations for preventing corporate failures.

UNIT 5: ESG & SUSTAINABLE GOVERNANCE	10	20
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Knowledge: ESG concepts; Environmental, social, governance factors; GRI, SASB, BRSR; ESG ratings; SDGs; ESG disclosure frameworks and standards; Materiality assessment in ESG reporting; Climate risk and carbon footprint measurement; Social impact assessment and governance indicators; Integrated reporting and sustainability practices.

Skill:

- ESG reporting and sustainability assessment.
- Analysis of ESG disclosures and reports.
- Evaluation of sustainability performance metrics.
- Application of ESG frameworks in business scenario.
- Development of ESG reporting and assessment skills.

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	A.C. Fernando	Corporate Governance	Pearson
2	Subramanian S.	Corporate Governance & Stewardship	McGraw Hill
3	Hartman & DesJardins	Business Ethics	McGraw Hill
4	John R. Boatright	Ethics and the Conduct of Business	Pearson
5	A.C. Fernando	Business Ethics and Corporate Governance	Pearson
6	Eccles & Krzus	One Report	Wiley
7	John Elkington	Cannibals with Forks	Capstone

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	ICSI	https://www.icsi.edu
2	OECD	https://www.oecd.org
3	SEBI	https://www.sebi.gov.in

4	MCA	https://www.mca.gov.in
5	GRI	https://www.globalreporting.org

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	2	1	1	1
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	2	3	2	2	1
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	2	2	3	2	2
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	2	3	2	3	2
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	2	2	3	2	3
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	3	2	2	1	3

Note:

3 (High): Strong alignment

2 (Medium): Medium alignment

1 (None/Low): No significant Contribution

Name of the Program: Master of Commerce		
Name of the Course: 2.5 FUNDAMENTALS OF BUSINESS ANALYTICS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
04 Credits	04 Hours	60 Hours

1. Course Overview:

This course introduces postgraduate commerce students to the concepts, tools, and applications of Business analytics for data-driven decision-making. It covers the complete analytics continuum—descriptive, inferential, predictive, and prescriptive analytics—using statistical, econometric, and optimization techniques. Students will gain hands-on experience in data analysis using spreadsheets and open-source software such as Gretl. The course emphasizes real-world business applications including financial analysis, taxation data interpretation, market forecasting, risk modelling, and operational decision-making. By the end of the course, learners will be able to transform raw data into meaningful insights and develop analytical models to support strategic, financial, and managerial decisions in business and policy environments.

2. Course Learning Objectives:

1.	To introduce the concepts, scope, components, and business relevance of analytics and develop an understanding of data sources and value extraction.
2.	To develop competence in summarising data using descriptive tools and drawing statistical inferences through hypothesis testing for business decisions.
3.	To provide knowledge of econometric modelling using OLS regression and enable students to build and validate predictive models using cross-sectional data.
4.	To enable students to analyse time-series data and build forecasting models using ARIMA, ARCH/GARCH, and causality techniques for financial and business variables.
5.	To develop the ability to formulate and solve business decision problems using Linear Programming models.
6	To equip students with techniques of transportation, assignment, and simulation models for complex operational and financial decision-making.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to-

1.	explain the concepts, components, and applications of business analytics and identify relevant data sources for business decision-making.
2.	perform descriptive statistical analysis and conduct hypothesis testing using appropriate parametric and non-parametric techniques to support business decisions.
3.	build and interpret OLS regression models for cross-sectional data and test model assumptions using spreadsheet tools and econometric software (e.g., Gretl).
4.	develop and evaluate univariate and multivariate time-series models (ARIMA, ARCH/GARCH, Granger Causality) for forecasting and financial market analysis.

5.	formulate real-world business problems into linear programming models and obtain optimal solutions using spreadsheet tools.
6.	apply transportation, assignment, and simulation models to solve operational and financial decision problems using analytical software tools.

4. Pre-requisites for the course:

1.	Fundamental knowledge of mathematics.
2.	Fundamental knowledge of statistics.
3.	Fundamental knowledge of Financial Models.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: INTRODUCTION TO BUSINESS ANALYTICS	4	5
Knowledge: Meaning of Business Analytics. Extracting value from Data. Big Data, Sources of Data. Importance of Business Analytics – use cases. Components of Analytics.		
Skill: Collecting data regarding use cases of Business Analytics in select industry.		
UNIT 2: DESCRIPTIVE ANALYTICS	12	20
Knowledge: Descriptive Analytics – Types of Data, Tables, Charts and Diagrams, Dashboards, Statistical Measures; Inferential Analysis – Formulation of Hypothesis, Testing of Hypothesis & drawing inferences for business decisions – Parametric and Non-parametric tests [One-sample ‘t’ test, Chi-square test of goodness of fit, Independent ‘t’ test, Mann-whitney ‘u’ test, One-way ANOVA, Kruskal-wallis Test, Correlation, Paired ‘t’ test, Wilcoxon Sign test, and Friedman Test].		
Skill: Performing Descriptive Analysis and Hypothesis Testing in Spreadsheets and Open-source Software.		
UNIT 3: PREDICTIVE ANALYTICS – I	12	25
Introduction to Econometric Modelling, Types of Data – Cross Sectional, Time-series and Panel; OLS Regression, Assumptions for BLUE model, Building models and testing assumptions for Cross-sectional Data.		
Skill:		

• Building OLS model in Spreadsheet and Gretl. • Checking assumptions using Gretl for cross-sectional data.		
UNIT 4: PREDICTIVE ANALYTICS – II	12	25
Knowledge: Univariate Time Series Analysis: AR, MA, ARMA, ARIMA Model, ARCH and GARCH Models; Multi-variate Time Series Analysis: Grangers’ Causality.		
Skill: • Building Econometric Models using Gretl software for corporate variables. • Ascertaining volatility measure using ARCH and GARCH for stock-market data with Gretl software.		
UNIT 5: PRESCRIPTIVE ANALYTICS	20	25
Knowledge: Linear Programming for business decisions: Converting Business Problems into Linear Model, Solving Linear Programming Models for decision making, Transportation Problems, Assignment Problems, Simulation.		
Skill: • Solving Linear Programming Model using Spreadsheet. • Use of Spreadsheet for problem solving and simulation.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Dinesh Kumar U (2017)	Business Analytics- The Science of Data-Driven Decision Making	Wiley Publication
2	R N Prasad, Seema Acharya (2018).	Fundamentals of Business Analytics, Second Edition,	Wiley India Pvt. Ltd
3	Damodar Gujarati, Sangeetha S	Basic Econometrics	McGraw Hill Education
4	Chris Brooks	Econometrics for Finance	Wiley
5	Jeffrey Woolridge	Econometrics	Cengage
6	John Campbell, et al	The Econometrics of Financial Markets	New Age International
7	Sharma J K	Operations Research – Theory and Applications	Trinity Press
8	Hillier, Lieberman, Nag and Basu	Introduction to Operations Research	McGraw-Hill Education

8. Digital or Online Resources:

Sl. No	Name of the Website	URL
1	online.hbs.edu	https://online.hbs.edu/blog/post/importance-of-business-analytics
2	www.mckinsey.com	https://www.mckinsey.com/business-functions/quantumblack/our-insights/the-age-of-analytics-competing-in-a-data-driven-world
3	www.informationweek.com	https://www.informationweek.com/big-data-analytics/big-data-s-surprising-uses-from-lady-gaga-to-cia
4	www.smartdatacollective.com	https://www.smartdatacollective.com/analytics-google-great-example-data-driven-decision-making/
5	social.shorthand.com	https://social.shorthand.com/SciDevNet/3geA2Kw4B5c/data-visualisation-contributions-to-evidence-based-decision-making

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	2	2	2	1	1
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	2	3	3	3	3	3
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	2	3	3	3	3	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	1	2	2	3	3	3
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	3	3	2	2

PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	1	2	2
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Note:

3 (High): Strong alignment

2 (Medium): Moderate alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce Name of the Course: 2.6 AI FOR START UPS		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
02 Credits	03 Hours	45 Hours

1. Course Overview:

Artificial Intelligence (AI) is transforming the start up ecosystem by enabling innovation, automation, scalability, and data-driven decision-making. This course introduces M. Com students to the strategic, financial, operational, and ethical dimensions of AI adoption in start ups.

The course bridges commerce, finance, entrepreneurship, and emerging AI technologies to prepare students to become AI-aware start up founders, financial analysts, consultants, and innovation leaders. The syllabus integrates AI fundamentals for commerce students, AI-driven business models, financial planning & AI-based valuation, AI in marketing, HR, operations, and fintech, Legal, ethical & governance issues & Case studies of AI-driven start ups. The course emphasizes practical exposure through tools, business model design, financial analysis, and startup simulation.

2. Course Learning Objectives:

1.	To introduce AI concepts relevant to business and startup ecosystems.
2.	To understand AI-driven business models and revenue strategies.
3.	To analyse financial and operational implications of AI adoption in startups.
4.	To evaluate risks, ethics, governance, and regulatory aspects of AI.
5.	To develop AI-based startup ideas with financial feasibility analysis.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to -

1.	explain core AI technologies and their relevance to startups.
2.	design AI-enabled business models and value propositions.
3.	analyse financial viability and cost structures of AI startups.
4.	evaluate legal, ethical, and compliance challenges in AI ventures.
5.	apply AI tools for decision-making in marketing, finance, and HR.
6.	develop and present a complete AI-based startup proposal with financial projections.

4. Pre-requisites for the Course:

1.	Basic knowledge of Business Management / Entrepreneurship.
2.	Fundamentals of Accounting and Finance.
3.	Basic understanding of Digital Business / Technology (preferred but not mandatory).

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: FOUNDATIONS OF AI AND AI-DRIVEN STARTUP BUSINESS MODELS	15	30
Knowledge: Meaning and Evolution of Artificial Intelligence, Types of AI: Narrow AI, General AI, Machine Learning, Deep Learning, Generative AI, AI vs Traditional Automation, Overview of Startup Ecosystem in India & Global, Role of AI in Digital Transformation, AI as a Disruptive Innovation and Driver of Digital Transformation, AI Startup Business Models: SaaS, AI-as-a-Service, Platform Models, Data as an Asset, Subscription and Freemium AI Models, AI Product Lifecycle, Customer Acquisition using AI, Lean Startup and AI Integration.		
Skill: 15. Identifying AI use cases in different industries. 16. Basic AI tool demonstration (ChatGPT-type tools, AI analytics platforms). 17. Mapping AI opportunities in commerce sectors.		
UNIT 2: FINANCIAL PLANNING AND FUNCTIONAL APPLICATIONS OF AI IN STARTUPS	20	45
Knowledge: Cost Structure of AI Startups (Data, Cloud Infrastructure, Talent), Financial Forecasting for AI Ventures, Break-even Analysis, AI Startup Valuation Methods, Venture Capital and Angel Funding, Government Support and Startup India Initiatives, AI in Marketing: Predictive Analytics and Personalization, AI in Finance: Fraud Detection and Risk Analytics, AI in Human Resource Management: Talent Analytics and Chatbots, AI in Operations and Supply Chain Management, AI Applications in FinTech, EdTech, and HealthTech Consumer Behaviour: Factors influencing Consumer Behaviour - Buying Decision Process - Buyer Persona and Customer Journey Mapping - Business-to-Business (B2B) Marketing - Marketing Research & Marketing Information Systems - Big Data & Consumer Insights.		
Skill: - Preparation of projected financial statements. - ROI calculation for AI projects. - Funding pitch deck preparation.		
UNIT 3: LEGAL, ETHICAL, AND GOVERNANCE ISSUES IN AI STARTUPS	10	25

Knowledge: AI Ethics and Bias, Data Privacy & Data Protection Laws, Intellectual Property in AI, Cybersecurity Risks, Responsible AI Framework, ESG Implications of AI, Generative AI in Business, AI + Blockchain, AI in Sustainable Startups, No-Code / Low-Code AI Platforms, Future of AI in Commerce.

Skill:

- Risk assessment matrix preparation.
- Ethical evaluation of AI models.
- Drafting basic AI compliance checklist.

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Name of the Publisher
1	Stuart Russell & Peter Norvig	Artificial Intelligence: A Modern Approach	Pearson
2	Ajay Agrawal et al.	Prediction Machines	Harvard Business Review Press
3	Eric Ries	The Lean Startup	Crown Business
4	Thomas H. Davenport	Competing on Analytics	Harvard Business School Press
5	Ash Fontana	The AI-First Company	Wiley
6	Bernard Marr	Artificial Intelligence in Practice	Wiley
7	Paul Gompers	Venture Capital and Private Equity	Wiley
8	Alexander Osterwalder	Business Model Generation	Wiley
9	Kai-Fu Lee	AI Superpowers	Houghton Mifflin Harcourt
10	McKinsey Global Institute	Notes from the AI Frontier	McKinsey & Company

8. Digital or Online Resources

Sl. No.	Name of the Website	URL
1	Startup India Portal	https://www.startupindia.gov.in/
2	NASSCOM AI	https://www.nasscom.in/
3	World Economic Forum AI Reports	https://www.weforum.org/
4	Harvard Business Review	https://hbr.org/
5	Stanford AI Index Report	https://aiindex.stanford.edu

9. Mapping of Course Outcomes with Program Outcomes:

Program Outcomes (POs)	C01	C02	C03	C04	C05	C06
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	3	3	3	3	3	3
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements	3	3	2	2	3	3
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision -making.	2	3	3	3	3	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	2	2	3	3	3	3
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	1	2	2	2	2	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	1	1	1	2	2	2

Note:

3 (High): Strong alignment

2 (Medium): Medium alignment

1 (None/Low): Low or No significant contribution

Name of the Program: Master of Commerce		
Name of the Course: 2.7 FINANCIAL MODELLING		
Number of Credits	No. of Hours per Week	Total Lecture Hours during the Semester
02 Credits	03 Hours	45 Hours

1. Course Overview:

This course provides a comprehensive understanding of financial modelling techniques using spreadsheet tools, particularly Excel. It equips students with the ability to design, build, and interpret financial models for decision-making, valuation, forecasting, and risk analysis. The course emphasizes practical applications in business finance, investment analysis, and strategic planning.

2. Course Learning Objectives:

1	To understand the concepts and significance of financial modelling.
2	To develop proficiency in Excel for financial analysis and modelling.
3	To apply advanced modelling techniques for valuation and forecasting.
4	To analyze financial data using scenario and sensitivity analysis.
5	To build decision-oriented financial models for business applications.

3. Course Learning Outcomes:

By the end of the course, the learners will be able to-

1	explain the concepts and types of financial models.
2	apply Excel tools and functions in financial modelling.
3	develop financial models for valuation and forecasting.
4	analyze business scenarios using sensitivity and simulation techniques.
5	evaluate financial decisions using structured modelling approaches.
6	demonstrate practical skills in financial planning and analysis.

4. Pre-requisites for the Course:

1	Basic knowledge of Financial Management.
2	Fundamentals of Accounting.
3	Basic knowledge of MS Excel.

5. SDGs associated with the course:

SDG No.	Sustainable Development Goal
SDG 4	Quality Education
SDG 8	Decent Work and Economic Growth
SDG 9	Industry, Innovation and Infrastructure
SDG 12	Responsible Consumption and Production
SDG 16	Peace, Justice and Strong Institutions
SDG 17	Partnerships for the Goals

6. Course Content:

CHAPTER TITLE	No. hrs*	AW in %**
UNIT 1: FINANCIAL PLANNING & FORECASTING MODELS	15	30
Knowledge: Concept of financial modelling, Budgeting models, revenue and cost forecasting, time-series basics, cash flow projections, break-even analysis, working capital modelling.		
Skill: 18. Hands-on Excel exercises, use of formulas, functions, and data visualization tools. 19. Building integrated financial statements - Income Statement, Balance Sheet, Cash Flow.		
UNIT 2: ADVANCED FINANCIAL MODELLING TECHNIQUES	15	35
Knowledge: Monte Carlo simulation, M&A modelling, LBO modelling, best practices, error checking, Visualizing Output: Creating dynamic dashboards and Bridge Charts.		
Skill: - Model building using advanced Excel tools. - Risk analysis simulations.		
UNIT 3: EQUITY RESEARCH & VALUATION MODELLING	15	35
Knowledge: DCF, comparable company analysis, WACC, valuation of startups, sensitivity & scenario analysis.		
Skill: Development of valuation models, scenario manager, data tables.		

Note: *No. hrs - Number of hours, **AW % - Assessment Weightage

7. List of Reference Books:

Sl. No.	Author Name(s)	Title of the Book	Publisher
1	Capital City Training	Financial Modelling	Capital City Training Ltd.
2	K. Scott Proctor	Building Financial Models with Microsoft Excel	John Wiley & Sons
3	Vikash Raj	Business Analytics & Financial Planning	—
4	John L. Teall	Financial Market Analytics	—
5	Mark J.D. & Dirk Hugen	Financial Analytics with R	—
6	Edward E. Williams & John Dobelman	Quantitative Financial Analytics	—
7	Stephen Blyth	An Introduction to Quantitative Finance	Oxford
8	Simon Benninga	Financial Modelling	MIT Press

9	Paul Pignataro	Financial Modelling and Valuation	Wiley
10	Aswath Damodaran	Investment Valuation	Wiley

8. Digital or Online Resources:

Sl. No.	Name of the Website	URL
1	Investopedia	https://www.investopedia.com
2	Corporate Finance Institute	https://corporatefinanceinstitute.com
3	NSE India	https://www.nseindia.com
4	Yahoo Finance	https://finance.yahoo.com
5	Coursera / edX	https://www.coursera.org

9. Mapping of Course Outcomes with Program Outcomes:

Programme Outcomes (POs)	CO1	CO2	CO3	CO4	CO5	CO6
PO1: Demonstrate comprehensive knowledge and understanding of advanced concepts in accounting, taxation, finance, banking, auditing, and regulatory frameworks.	2	2	3	2	2	2
PO2: Apply accounting standards, tax laws, financial tools, and banking practices to solve real-world business and financial problems, including compliance and reporting requirements.	1	2	2	3	2	3
PO3: Analyse financial statements, taxation structures, investment alternatives, and banking risks using quantitative and qualitative techniques to support managerial decision-making.	2	2	2	2	2	3
PO4: Evaluate financial strategies, tax planning options, risk-return trade-offs, and governance practices to recommend optimal and ethical business decisions.	2	1	3	2	1	2
PO5: Design and conduct research studies, financial models, tax strategies, or banking solutions using appropriate research methodologies, statistical tools, and domain knowledge.	2	1	3	2	1	2
PO6: Exhibit ethical responsibility, professional integrity, effective communication, teamwork, and leadership skills in accounting, finance, taxation, and banking environments.	2	1	3	2	1	1

Note:

3 (High): Strong alignment

2 (Medium): Medium alignment

1 (None/Low): Low or No significant contribution