

| GANPAT UNIVERSITY   |   |              |                  |    |                                     |                   |    |     |            |
|---|---|--------------|------------------|----|-------------------------------------|-------------------|----|-----|------------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |   |              |                  |    |                                     |                   |    |     |            |
| Program   | Master of Commerce  |              |                  |    | Branch/Spec.                        | Financial Analyst |    |     |            |
| Semester  | I   |              |                  |    | Version                             | 1.0.0.0           |    |     |            |
| Effective from Academic Year  | 2021-22   |              |                  |    | Effective for the batch Admitted in | July 2021         |    |     |            |
| Subject code  | 1A01FRE   | Subject Name |                  |    | <b>Financial Reporting</b>          |                   |    |     |            |
| Teaching scheme   |   |              |                  |    | Examination scheme (Marks)          |                   |    |     |            |
| (Per week)  | Lecture (DT)  |              | Practical (Lab.) |    | Total                               |                   | CE | SEE | Total      |
|   | L   | TU           | P                | TW |                                     |                   |    |     |            |
| Credit  | 06  | 00           | 00               | 00 | 06                                  | Theory            | 40 | 60  | 100        |
| Hours   | 06  | 00           | 00               | 00 | 06                                  | Practical         | 00 | 00  | 00         |
| <b>Pre-requisite:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| Basic Knowledge of Financial Statement  |   |              |                  |    |                                     |                   |    |     |            |
| <b>Objective:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the Participant  |   |              |                  |    |                                     |                   |    |     |            |
| <b>Learning Outcomes:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| On successful completion of the course, the students will be able to:   |   |              |                  |    |                                     |                   |    |     |            |
| <ul style="list-style-type: none"> <li>● Demonstrate the financial statements for understanding of participant, Analyze the impact of GAAP and its application for reporting and compliance</li> <li>● Evaluate financial statements for strategic decision-making;</li> <li>● Interpret and apply the ongoing developments for financial reporting</li> <li>● Interpret Extended Business Reporting Language</li> <li>● Evaluate Share base payment Method</li> <li>● Demonstrate the government Accounting and accounting Standard</li> </ul> |   |              |                  |    |                                     |                   |    |     |            |
| <b>Theory syllabus</b>  |   |              |                  |    |                                     |                   |    |     |            |
| <b>Unit</b>   | <b>Content</b>  |              |                  |    |                                     |                   |    |     | <b>Hrs</b> |
| <b>1</b>  | <b>Monitoring Framework</b><br>Meaning of IFRS, Generally Accepted Accounting Principles in India, IFRS Vs GAAP;<br>Role of IASB in developing IFRS, Overview of Accounting Standards (AS), Overview of Indian Accounting Standards (Ind As)  |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| <b>2</b>  | <b>Preparation of Consolidated Financial Statements</b><br>Ind AS 110: Consolidated Financial Statements – Summarized<br>Ind AS 27: Separate Financial Statements<br>Ind AS 28: Investments in Associates and Joint Ventures<br>Ind AS 105: Non-current Assets held for sale and Discontinued Operations<br>Ind AS 111: Joint Arrangements<br>Ind AS 112: Disclosure of Interests in Other Entities |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| <b>3</b>  | <b>Development in Financial Reporting</b><br>Sustainability Reporting, Triple Bottom Line (TBL), Concept, Reporting, Benefits, Challenges, Implementation and Forms, Users of TBL Reporting, Financial Reporting vis-à-vis Triple Bottom Line Reporting, Triple Bottom Line Reporting Framework, Corporate Social Responsibility Reporting (CSR Reporting), Integrated Reporting (IR),              |              |                  |    |                                     |                   |    |     | <b>15</b>  |

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|                          | Business Responsibility Reporting  |           |
| <b>4</b>                 | <b>Reporting through XBRL (Extended Business Reporting Language)</b><br>XBRL Reporting: Meaning, Definition, Concept, Important, Features , Benefits Myths Regarding XBRL, Users of XBRL , XBRL International and XBRL in India  | <b>15</b> |
| <b>5</b>                 | <b>Share Based Payments –</b><br>Introduction Share Based Payment, Employee Share Based Payment Plans, Share Based Payment Transaction, Recognition of Share Based Payment in Financial Statement, Measurement of Share Based Payment<br>Disclosure, Accounting  | <b>15</b> |
| <b>6</b>                 | <b>Government Accounting</b><br>Government Accounting – an Overview, General Principles of Government Accounting, Comparison between Government Accounting and Commercial Accounting, Government Accounting & Reporting, Comptroller and Auditor General of India (C&AG), Public Accounts Committee (P.A.C), Review of Accounts, Government Accounting Standards Advisory Board (GASAB), Government Accounting Standards Issued by Government Accounting, Standards Advisory Board (GASAB), Indian Government Accounting Standards (IGAS), Indian Government Financial Reporting Standards (IGFRS)   | <b>15</b> |
| Exam: Theory 100%        |  |           |
| <b>Text Books</b>        |  |           |
|                          | Financial Reporting – CA Sarthak Agrwal  |           |
| <b>Reference Books:</b>  |  |           |
|                          | <p>Financial Reporting, Kaplan Publishing, 2016</p> <p>Financial Reporting, BPP Learning Media LTD, 2016</p> <p>Advanced Financial Accounting, David Pendrill and Richard Lewis, Pearson Education Limited</p> <p>Advanced Accountancy, S.P.Jain and K.L.Narang, Kalyani Publishers.</p> <p>Corporate Accounting, Reddy and Murty, Margham Publications, Chennai. P.K. Ghosh, et all: Studies in Accounting Theory, Wiley Eastern Ltd.</p> <p>L. S. Porwal: Accounting Theory-An introduction, Tata McGraw-Hill.</p> <p>R.K. Lele and Jawaharlal: Accounting Theory, Himalaya Publishing House.</p> <p>M.P.Vijayakumar Financial Reporting ICAI Practice Manual.</p> <p>Shahrokh M. Sudagaran. (1998). International Accounting: A User Perspective. South-Western Pub.</p> <p>Corporate financial Reporting paper 17The Institute of Cost Accountants of India</p> <p>Financial Reporting- Institute of Charter Accountant in India</p> <p>T.P. Ghosh, “Accounting Standards and Corporate accounting practices” - Taxman Allied Service Pvt.Ltd</p> <p>Anil Chaudhary; “Fundamentals of Accounting and Financial Analysis”, Pearson Education</p> <p>Ambrish Gupta; “Financial Accounting for Management – An Analysis Perspectives”, Pearson Education</p> <p>P. Premchand Balu and M. Madan Mohan, “Financial accounting and Analysis”, Himalaya Publishing Stores</p> <p>J.R. Mongs; “Fundamentals of Corporate accounting”, Mayar Noida, Delhi</p> |           |
| <b>Online Resources:</b> |  |           |
|                          | <a href="https://icmai.in/studentswebsite/Syl-2016-Final.php">https://icmai.in/studentswebsite/Syl-2016-Final.php</a>  |           |

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| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |   |    |                  |    |  |                   |    |     |             |
| Programme   | Master of Commerce  |    |                  |    | Branch/Spec.   | Financial Analyst |    |     |             |
| Semester  | I   |    |                  |    | Version  | 1.0.0.0           |    |     |             |
| Effective from Academic Year  | 2021-22   |    |                  |    | Effective for the batch Admitted in                    | July 2021         |    |     |             |
| Subject code  | 1A02FEB   |    | Subject Name     |    | Financial Markets and Economics for Business Decisions |                   |    |     |             |
| Teaching scheme   |   |    |                  |    | Examination scheme (Marks)                             |                   |    |     |             |
| (Per week)  | Lecture (DT)  |    | Practical (Lab.) |    | Total  |                   | CE | SEE | Total       |
|   | L   | TU | P                | TW |  |                   |    |     |             |
| Credit  | 06  | 00 | 00               | 00 | 06   | Theory            | 40 | 60  | 100         |
| Hours   | 06  | 00 | 00               | 00 | 06   | Practical         | 00 | 00  | 00          |
| <b>Pre-requisite:</b>   |   |    |                  |    |  |                   |    |     |             |
| Students are expected to have basic knowledge about dynamics of financial markets and economics.  |   |    |                  |    |  |                   |    |     |             |
| <b>Objective:</b>   |   |    |                  |    |  |                   |    |     |             |
| The course aims at making students familiarize about financial markets and economic environment which helps them to make real business life decisions.  |   |    |                  |    |  |                   |    |     |             |
| <b>Learning Outcomes:</b>   |   |    |                  |    |  |                   |    |     |             |
| On successful completion of the course, the students will be able to:   |   |    |                  |    |  |                   |    |     |             |
| <ul style="list-style-type: none"> <li>● Students will get basic understanding about Indian financial markets.</li> <li>● Students will have an exposure about primary and secondary capital market.</li> <li>● Students will learn about money market for short-term funds requirements.</li> <li>● Students will acquire fundamentals of business economics.</li> <li>● Students will familiarize about different types of market and various pricing methods.</li> <li>● Students will understand the applicability of various business cycle theories in business.</li> </ul> |   |    |                  |    |  |                   |    |     |             |
| <b>Theory syllabus</b>  |   |    |                  |    |  |                   |    |     |             |
| <b>Unit</b>   | <b>Content</b>  |    |                  |    |  |                   |    |     | <b>Hrs.</b> |
| <b>1</b>  | <b>Introduction to Financial Markets</b><br>Concept of financial system; Components of formal financial system; Major types of financial markets; Role of financial markets in national economy; Regulators in financial markets.   |    |                  |    |  |                   |    |     | <b>10</b>   |
| <b>2</b>  | <b>Capital Market</b><br>Difference and similarities between primary market and secondary market; Intermediaries in capital market; Techniques of floating new issues in primary market: Public issue through prospectus, Offer for sale, Private placement, Right issue, Book building; Listing of securities; Green shoe option; Applications supported by blocked amount (ASBA). |    |                  |    |  |                   |    |     | <b>20</b>   |
| <b>3</b>  | <b>Money Market</b><br>Concept and functions of money market; Role of the RBI in money market; Steps to develop money market in India; Money market instruments: Treasury bills, Commercial papers, Certificate of deposits, Call/notice money, Commercial bills; Tools to manage liquidity in money market; Recent developments in money market.                                   |    |                  |    |  |                   |    |     | <b>15</b>   |
| <b>4</b>  | Production Function: Meaning – types – law of Variable Proportions – Returns to Scale – MRTS – Producer's equilibrium (Least Cost Combination of factors of production). Cost Function: Short run cost and long run costs – economies and diseconomies of scale.  |    |                  |    |  |                   |    |     | <b>15</b>   |

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|---------------------------------|---|-----------|
|                                 | Macro Economics: Key Macro-economic concepts: National Income & GDP– Unemployment – Inflation – Aggregate demand & aggregate supply, Exchange rate, BOT & BOP- Limitations of Macro-economics.  |           |
| <b>5</b>                        | <b>Market Morphology and Pricing Policy</b><br><b>Market Morphology:</b> Meaning of market; Types of market structures based on nature of competition: Perfect competition, Monopoly, Oligopoly, Monopolistic competition.<br><b>Pricing Policy:</b> Objectives and factors affecting pricing policy; Pricing methods: Cost-plus pricing, Going rate pricing, Marginal cost pricing, Administered pricing, Transfer pricing, Skimming pricing, Penetration pricing.   | <b>20</b> |
| <b>6</b>                        | <b>Business Cycle</b><br>Concept and features of business cycle; Phases of business cycle; Theories of business cycle: Hawtrey’s purely monetary theory, Under-consumption theory, Over-investment theory.  | <b>10</b> |
| Exam: Theory 100%, Numerical 0% |   |           |
| <b>Text Books:</b>              |   |           |
|                                 | Ahuja, H. L., <i>Macroeconomics – Theory and Policies</i> , S. Chand and Co. Ltd.<br>Bharti, Pathak. <i>Indian Financial System</i> , 5/e. Pearson Education India<br>Mithani, D. M., <i>Managerial Economics</i> , Himalaya Publishing Houses  |           |
| <b>Reference Books:</b>         |   |           |
|                                 | Ackley, G., <i>Macroeconomics Analysis: Theory and Policy</i> . Macmillian Publications<br>Bhole, L. M and Mahakud, J., <i>Financial Institutions and Markets</i> , McGraw Hill, New Delhi<br>Edminister, R. O, <i>Financial Institutions, Markets &amp; Management</i> , McGraw Hill, New York<br>Gorden, E. & K. Nataraj, <i>Financial Markets and Services</i> , Himalaya Publishing house<br>Gupta, G.S., <i>Macroeconomic Theory: Theory and Applications</i> . (3 <sup>rd</sup> ed). New Delhi: Tata Mc-GrawHill Publications<br>Karkal G. C, <i>Unorganized money markets in India</i> , Lalwani, Bombay<br>Khan, M. Y. <i>Indian financial system</i> . Tata McGraw-Hill Education.<br>Lucas, R.E., <i>Studies in Business Cycle Theory</i> . Mit Press<br>Machiraju, H. R. <i>Indian financial system</i> . Vikas Publishing House<br>Mankiw, N.G., <i>Principles of Micro Economics</i> (4 <sup>th</sup> ed), MacMillan Press<br>Richard, T. Froyen, <i>Macroeconomics - Theories and Policies</i> . (8 <sup>th</sup> ed.), New Delhi: Pearson Publications<br>Shapiro, Edward., <i>Macroeconomic Analysis</i> (5 <sup>th</sup> ed.), Galgotia Publications<br>Vaish, M.C., <i>Macro Economic Theory</i> (13 <sup>th</sup> ed.), Vikas Publishing House |           |
| <b>Online Resources:</b>        |   |           |
|                                 | <a href="https://nptel.ac.in/courses/110/105/110105121/">https://nptel.ac.in/courses/110/105/110105121/</a>   |           |

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|--|---|--------------|------------------|----|-------------------------------------|-------------------|----|-----|-------------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES   |   |              |                  |    |                                     |                   |    |     |             |
| Programme  | Master of Commerce  |              |                  |    | Branch/Spec.                        | Financial Analyst |    |     |             |
| Semester   | I   |              |                  |    | Version                             | 1.0.0.0           |    |     |             |
| Effective from Academic Year   | 2021-22   |              |                  |    | Effective for the batch Admitted in | July 2021         |    |     |             |
| Subject code   | 1A03OMA   | Subject Name |                  |    | Organisational Management           |                   |    |     |             |
| Teaching scheme  |   |              |                  |    | Examination scheme (Marks)          |                   |    |     |             |
| (Per week)   | Lecture (DT)  |              | Practical (Lab.) |    | Total                               |                   | CE | SEE | Total       |
|  | L   | TU           | P                | TW |                                     |                   |    |     |             |
| Credit   | 04  | 00           | 00               | 00 | 04                                  | Theory            | 40 | 60  | 100         |
| Hours  | 04  | 00           | 00               | 00 | 04                                  | Practical         | 00 | 00  | 00          |
| <b>Pre-requisite:</b>  |   |              |                  |    |                                     |                   |    |     |             |
| Basic understanding of management concepts   |   |              |                  |    |                                     |                   |    |     |             |
| <b>Objective:</b>  |   |              |                  |    |                                     |                   |    |     |             |
| To introduce students to psychology theories and research at individual, group and organizational level.   |   |              |                  |    |                                     |                   |    |     |             |
| <b>Learning Outcomes:</b>  |   |              |                  |    |                                     |                   |    |     |             |
| On successful completion of the course, the students will be able to:  |   |              |                  |    |                                     |                   |    |     |             |
| <ul style="list-style-type: none"> <li>● Students will understand organisational behavior and management practices by examining psychological principles.</li> <li>● Students will be able to understand the factors, affecting decision making, process and implications.</li> <li>● Students will get exposure and understanding of group and team building process and conflict management</li> <li>● facilitate a critical evaluation of organization and management practices and their impact on work behaviors, attitudes and performance and change management.</li> </ul> |   |              |                  |    |                                     |                   |    |     |             |
| <b>Theory syllabus</b>   |   |              |                  |    |                                     |                   |    |     |             |
| <b>Unit</b>  | <b>Content</b>  |              |                  |    |                                     |                   |    |     | <b>Hrs.</b> |
| <b>1</b>   | <b>Introduction to the Course.</b> Meaning, Fundamental concepts, Definition, Approaches to OB, Characteristics and limitations of OB, Challenges and Opportunities of OB, Models of OB personality and individual differences. How does personality affect employee attitudes and job performance. Personality: Definition, Features, Big five model, MBTI, Johari Window, Managerial Implications of Personality.   |              |                  |    |                                     |                   |    |     | <b>15</b>   |
| <b>2</b>   | <b>Perception, Cognition and Decision Making:</b> Definition, Features, factors affecting perception, Process. Attribution, perceptual and attribution errors, Managerial Implications of Perception. Learning: Definition, Features, Classical and operant conditioning, social learning theory, Behavioral modification. Attitude: Definition, Features, ABC model of Attitude, Managerial Implications of Attitude. Motivation: Concept, Definition, Features, Types of Motivation, Process, Managerial Implications of Motivation. Leadership: Concept, Definition, Leadership Styles, Transactional and Transformational Leadership, Leadership development. |              |                  |    |                                     |                   |    |     | <b>15</b>   |
| <b>3</b>   | <b>Groups and Teams:</b> Definition, Features, Group development stages, Group vs. Teams, Managing and developing effective teams. Conflict Management: Definition, Features, Types of Conflict, Conflict Resolution Strategies, Relationship between Conflict and Performance. Case study or leadership, conflict management.  |              |                  |    |                                     |                   |    |     | <b>15</b>   |

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|---------------------------------|--|----|
| 4                               | <b>Organizational Culture:</b> Elements and dimensions of organizational culture, Importance of organizational culture in shaping the behavior of people. Organizational Change: Understanding the issues and managing change, Approaches to organizational change. Case study or organization and change management.  | 15 |
| Exam: Theory_100%, Numerical 0% |  |    |
| <b>Text Books</b>               |  |    |
|                                 | Organization behavior by Stephen P. Robbins, Timothy A. Judge and Neharika Vohra<br>eighteenth edition Pearson   |    |
| <b>Reference Books:</b>         |  |    |
|                                 | Fred Luthans.(2010); Organizational behaviour, McGraw Hill international edition<br>Human behavior at work, John W. Newstrom & Keith Davis, TMH<br>ORGB, Debra Nelson & James Campbell Quick, Cengage Learning.<br>Organizational Behaviour: A Strategic Approach, Hitt, Miller, & Colella, Wiley India<br>Organizational Behaviour, McShane, Glinow, & Sharma, R.R, TMH |    |
| <b>Online Resources:</b>        |  |    |
|                                 | <a href="https://open.lib.umn.edu/organizationalbehavior/">https://open.lib.umn.edu/organizationalbehavior/</a><br><a href="https://nptel.ac.in/courses/110/105/110105033/">https://nptel.ac.in/courses/110/105/110105033/</a>   |    |

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| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |   |              |                  |    |                                     |                   |    |     |            |
| Programme   | Master of Commerce  |              |                  |    | Branch/Spec.                        | Financial Analyst |    |     |            |
| Semester  | I   |              |                  |    | Version                             | 1.0.0.0           |    |     |            |
| Effective from Academic Year  | 2021-22   |              |                  |    | Effective for the batch Admitted in | July 2021         |    |     |            |
| Subject code  | 1A04GST   | Subject Name |                  |    | Goods and Services Tax - Software   |                   |    |     |            |
| Teaching scheme   |   |              |                  |    | Examination scheme (Marks)          |                   |    |     |            |
| (Per week)  | Lecture (DT)  |              | Practical (Lab.) |    | Total                               |                   | CE | SEE | Total      |
|   | L   | TU           | P                | TW |                                     |                   |    |     |            |
| Credit  | 04  | 00           | 00               | 00 | 04                                  | Theory            | 40 | 60  | 100        |
| Hours   | 04  | 00           | 00               | 00 | 04                                  | Practical         | 00 | 00  | 00         |
| <b>Pre-requisite:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| <ol style="list-style-type: none"> <li>1. Basic Knowledge of GST</li> <li>2. Student should have to complete a workshop of GST with ERP before appearing in final exam.</li> </ol>  |   |              |                  |    |                                     |                   |    |     |            |
| <b>Objective:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| To make the students understand the GST law in India and calculation of GST and Operation with GST Software   |   |              |                  |    |                                     |                   |    |     |            |
| <b>Learning Outcomes:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| On successful completion of the course, the students will be able to:   |   |              |                  |    |                                     |                   |    |     |            |
| <ul style="list-style-type: none"> <li>• Students get basic idea of Registration process of GST</li> <li>• They get knowledge of GST audit and Accounts</li> <li>• Students get acquainted with Payment method and TDS -TCS</li> <li>• They will get knowledge of E way bill, Input tax credit, Tax Invoice and GST portal</li> </ul> |   |              |                  |    |                                     |                   |    |     |            |
| <b>Theory syllabus</b>  |   |              |                  |    |                                     |                   |    |     |            |
| <b>Unit</b>   | <b>Content</b>  |              |                  |    |                                     |                   |    |     | <b>Hrs</b> |
| <b>1</b>  | <b>Registration under GST</b><br>Introduction, Persons not liable for Registration, Compulsory Registration in Certain Cases<br>Procedure for Registration, Concept of Distinct Person under GST, Deemed Registration, Cancellation of Registration, Revocation of Registration |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| <b>2</b>  | <b>Accounts – Audit and Records under GST</b><br>Accounts and Records, Compulsorily Audit Period for Retention of Accounts, Meaning of Audit, Types of Audit  |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| <b>3</b>  | <b>Payment of Tax with TDS and TCS</b><br>Computation of Tax Liability and Payment of Tax, Interest on Delayed Payment of Tax, Refund of Tax, Tax Deduction at Source (TDS), Collection of Tax at Source (TCS)  |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| <b>4</b>  | <b>Essential Awareness of GST</b><br>E - way Bill<br>Transitional Provisions (Input Tax Credit)<br>Replying to Department Notices under GST - Sample Cases<br>Operation of GST Portal<br>Tax Invoice, Credit and Debit Notes  |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| Exam: Theory -100%  |   |              |                  |    |                                     |                   |    |     |            |

| <b>Text Books</b>        |  |
|--------------------------|--|
|                          | Taxmann's GST Acts with Rules & Forms 2020<br>GST Bare Act Incorporating Latest Addition after September 2020  |
| <b>Reference Books:</b>  |  |
|                          | GST Model Drafted by Ministry of Finance Government of India<br>Dr M Govindrajan – GST A Practical Guide – CENTAX Publication PVT LTD<br>Student Guide to Income tax Taxman Publication Latest Addition 2019-20<br>Indirect Tax Law and Practice Paper- 18 The Institute of Cost Accountants of India<br>GST(Indirect Taxation) Institute of Charter Accountant in India |
| <b>Online Resources:</b> |  |
|                          | <a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a>  |



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| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |  |              |                  |    |   |                   |    |     |             |
| Programme   | Master of Commerce   |              |                  |    | Branch/Spec   | Financial Analyst |    |     |             |
| Semester  | I  |              |                  |    | Version   | 1.0.0.0           |    |     |             |
| Effective from Academic Year  | 2021-22  |              |                  |    | Effective for the batch Admitted in                       | July 2021         |    |     |             |
| Subject code  | 1A05QAF  | Subject Name |                  |    | <b>Quantitative Techniques for Accounting and Finance</b> |                   |    |     |             |
| Teaching scheme   |  |              |                  |    | Examination scheme (Marks)                                |                   |    |     |             |
| (Per week)  | Lecture (DT)   |              | Practical (Lab.) |    | Total   |                   | CE | SEE | Total       |
|   | L  | TU           | P                | TW |   |                   |    |     |             |
| Credit  | 04   | 00           | 00               | 00 | 04  | Theory            | 40 | 60  | 100         |
| Hours   | 04   | 00           | 00               | 00 | 04  | Practical         | 00 | 00  | 00          |
| <b>Pre-requisite:</b>   |  |              |                  |    |   |                   |    |     |             |
| Students are expected to have basic knowledge about finance and accounting.   |  |              |                  |    |   |                   |    |     |             |
| <b>Objective:</b>   |  |              |                  |    |   |                   |    |     |             |
| This course aims to familiarize the students about the use of different quantitative tools and techniques in the field of accounting and finance for important managerial decision-makings.   |  |              |                  |    |   |                   |    |     |             |
| <b>Learning Outcomes:</b>   |  |              |                  |    |   |                   |    |     |             |
| On successful completion of the course, the students will be able to:   |  |              |                  |    |   |                   |    |     |             |
| <ul style="list-style-type: none"> <li>• Students will learn how to analyse financial statements of the firm.</li> <li>• Students will get an idea about the use of different techniques for financial mathematics.</li> <li>• Students will know the use / application of various statistical techniques to analyse the risk of business.</li> <li>• Students will understand the use of important techniques for inventory management in the firm.</li> </ul> |  |              |                  |    |   |                   |    |     |             |
| <b>Theory syllabus</b>  |  |              |                  |    |   |                   |    |     |             |
| <b>Unit</b>   | <b>Content</b>   |              |                  |    |   |                   |    |     | <b>Hrs.</b> |
| <b>1</b>  | <b>Analysis of Financial Statement</b><br>Users of financial analysis; Utility of financial statement; Types of ratios: Liquidity ratio, Leverage ratio, Activity ratio, Profitability ratio; DuPont analysis; Trend analysis; Inter-firm analysis.  |              |                  |    |   |                   |    |     | <b>15</b>   |
| <b>2</b>  | <b>Mathematical Techniques for Finance</b><br>Time preference for money; Future value: Future value of single cash flow, Future value of an annuity; Present value: Present value of single cash flow, Present value of an annuity, Present value of uneven cash flow, Capital recovery, Constant growing annuity; Value of annuity due; Multi-period compounding. |              |                  |    |   |                   |    |     | <b>15</b>   |
| <b>3</b>  | <b>Techniques for Risk Analysis in Capital Budgeting</b><br>Concept of risk; Statistical techniques for risk analysis: Expected net present value, standard deviation and co-efficient of variation, Risk adjusted discount rate, Certainty equivalent, Decision Tree for sequential investment decisions; Simulation analysis.                                    |              |                  |    |   |                   |    |     | <b>20</b>   |
| <b>4</b>  | <b>Techniques for Inventory Management</b><br>Nature of inventories; Need to hold inventories; Inventory management techniques: Economic order quantity (EOQ) model ( <i>with quantity discount method</i> ), Reorder point;   |              |                  |    |   |                   |    |     | <b>10</b>   |

|                                 |  |  |
|---------------------------------|--|--|
|                                 | Inventory control systems: ABC inventory control system, Just-in-time (JIT) system, Outsourcing, Computerized inventory control system.  |  |
| Exam: Theory 30%, Numerical 70% |  |  |
| <b>Text Book:</b>               |  |  |
|                                 | Pandey, I. M., <i>Financial Management</i> (9 <sup>th</sup> Edition), Vikas Publishing House Pvt. Ltd.   |  |
| <b>Reference Books:</b>         |  |  |
|                                 | <p>Maheshwari, S. N. &amp; Maheshwari, S. K., <i>Financial Accounting</i>, Vikas Publication House Pvt. Ltd</p> <p>Prasanna Chandra, <i>Financial Management: Theory and Practice</i> (TMH), Latest Edition</p> <p>Premchand Babu &amp; Madan Mohan, <i>Financial Accounting and Analysis</i>, Himalaya Publication</p> <p>Richard, I. Levin &amp; Charles A. Kirkpatrick, <i>Quantitative Approaches to Management</i>, McGraw Hill, Kogakusha Ltd</p> <p>Rustagi, R.P., <i>Financial Management</i> (Galgotia), 2<sup>nd</sup> edition</p> <p>Srivastava, V. K. et al., <i>Quantitative Techniques for Managerial Decision Making</i>, Wiley Eastern Ltd</p> |  |
| <b>Online Resources:</b>        |  |  |
|                                 | <p><a href="https://www.youtube.com/watch?v=OT5RdoJAKhY&amp;list=PLPjSqITyvDeUTeAOGhip_ubjN3y8oqT13">https://www.youtube.com/watch?v=OT5RdoJAKhY&amp;list=PLPjSqITyvDeUTeAOGhip_ubjN3y8oqT13</a></p> <p><a href="https://www.youtube.com/watch?v=qLGB6Ay1bU">https://www.youtube.com/watch?v=qLGB6Ay1bU</a></p> <p><a href="https://www.youtube.com/watch?v=G58_9NUTDZM">https://www.youtube.com/watch?v=G58_9NUTDZM</a></p>   |  |

| GANPAT UNIVERSITY   |   |    |                 |                                      |                                     |                   |    |     |       |
|---|---|----|-----------------|--------------------------------------|-------------------------------------|-------------------|----|-----|-------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |   |    |                 |                                      |                                     |                   |    |     |       |
| Programme   | Master of Commerce  |    |                 |                                      | Branch/Spec.                        | Financial Analyst |    |     |       |
| Semester  | I   |    |                 |                                      | Version                             | 1.0.0.0           |    |     |       |
| Effective from Academic Year  | 2021-22   |    |                 |                                      | Effective for the batch Admitted in | June 2021         |    |     |       |
| Subject code  | 1B06FMS   |    | Subject Name    | Financial Modeling using Spreadsheet |                                     |                   |    |     |       |
| Teaching scheme   |   |    |                 |                                      | Examination scheme (Marks)          |                   |    |     |       |
| (Per week)  | Lecture(DT)   |    | Practical(Lab.) |                                      | Total                               |                   | CE | SEE | Total |
|   | L   | TU | P               | TW                                   |                                     |                   |    |     |       |
| Credit  | 0   | 0  | 2               | 0                                    | 2                                   | Theory            | 00 | 00  | 00    |
| Hours   | 0   | 0  | 4               | 0                                    | 4                                   | Practical         | 40 | 60  | 100   |
| Pre-requisites:   |   |    |                 |                                      |                                     |                   |    |     |       |
| Basic understanding of Financial Statements, Financial Management   |   |    |                 |                                      |                                     |                   |    |     |       |
| Objectives:   |   |    |                 |                                      |                                     |                   |    |     |       |
| To understand use of quantitative models for financial decision making  |   |    |                 |                                      |                                     |                   |    |     |       |
| Learning Outcomes:  |   |    |                 |                                      |                                     |                   |    |     |       |
| On successful completion of the course, the students will be able to:   |   |    |                 |                                      |                                     |                   |    |     |       |
| <ul style="list-style-type: none"> <li>• Acquaint with financial function using spread sheet</li> <li>• Acquired knowledge of spread sheet in decision making</li> <li>• Get understanding use of spread sheet in business</li> <li>• Able to customise data for quick decision making</li> </ul> |   |    |                 |                                      |                                     |                   |    |     |       |
| Practical syllabus  |   |    |                 |                                      |                                     |                   |    |     |       |
| Unit  | Content   |    |                 |                                      |                                     |                   |    |     | Hrs   |
| 1   | Using Built-in Financial Functions in spread sheets:<br>Functions related to Time value and valuation: NPV, XNPV, IRR, XIRR, MIRR, PV, FV, PMT, RATE, NPER, CUMPRINC, CUMIPMT Functions. •<br>Advanced Spreadsheet Features: IF, DATE, LOOKUP, Circular Reference Problem                                   |    |                 |                                      |                                     |                   |    |     | 15    |
| 2   | Advanced Applications in Financial Modeling: Solver Applications, Monte Carlo Simulations, Trend-lines Building, Introduction to Key-stroke Macros, Goal-seek, Scenarios, Data validation, Data manipulation, Pivot Table   |    |                 |                                      |                                     |                   |    |     | 15    |
| 3   | <b>Forecasting operating revenues, expenses and operating profit, property, working capital</b><br><b>Model debt &amp; interest expense, equity &amp; dividends,</b><br><b>Valuation using DCF, Leveraged Buyout Model (LBO), M&amp;A model,</b><br><b>Comparable Company Analysis, Credit Rating Model</b> |    |                 |                                      |                                     |                   |    |     | 15    |
| 4   | Statistical Technique using spread sheet: Coefficient of Variation analysis, Hypothesis Testing – Comparing Mean, Regression  |    |                 |                                      |                                     |                   |    |     | 15    |
| Exam Pattern  |   |    |                 |                                      |                                     |                   |    |     |       |
| Exam: Practical 100%  |   |    |                 |                                      |                                     |                   |    |     |       |
| Text Books  |   |    |                 |                                      |                                     |                   |    |     |       |
| Michael Rees- Principles of Financial Modelling: Model Design and Best Practices Using Excel and VBA (Wiley)  |   |    |                 |                                      |                                     |                   |    |     |       |
| Reference Books   |   |    |                 |                                      |                                     |                   |    |     |       |
| Sengupta, C. - Financial analysis and modelling using Excel and VBA (John Wiley & Sons)<br>Rees, M. - Financial Modelling in Practice: A concise guide for intermediate and advanced  |   |    |                 |                                      |                                     |                   |    |     |       |

level (John Wiley & Sons)

Paul Pignataro-Financial Modelling and Valuation: A Practical Guide to Investment Banking and Private Equity- John Wiley & Son

Winston, W. - Microsoft Excel data analysis and business modelling (Microsoft press)

Online Resources:

1. <https://www.udemy.com/course/beginner-to-pro-in-excel-financial-modeling-and-valuation/>

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|---|--|----|------------------|--------------------------------|-------------------------------------|-------------------|----|-----|-------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |  |    |                  |                                |                                     |                   |    |     |       |
| Programme   | Master of Commerce   |    |                  |                                | Branch/Spec.                        | Financial Analyst |    |     |       |
| Semester  | I  |    |                  |                                | Version                             | 1.0.0.0           |    |     |       |
| Effective from Academic Year  | 2021-22  |    |                  |                                | Effective for the batch Admitted in | July 2021         |    |     |       |
| Subject code  | 2A01CMA  |    | Subject Name     | Cost and Management Accounting |                                     |                   |    |     |       |
| Teaching scheme   |  |    |                  |                                | Examination scheme (Marks)          |                   |    |     |       |
| (Per week)  | Lecture (DT)   |    | Practical (Lab.) |                                | Total                               |                   | CE | SEE | Total |
|   | L  | TU | P                | TW                             |                                     |                   |    |     |       |
| Credit  | 06   | 00 | 00               | 00                             | 06                                  | Theory            | 40 | 60  | 100   |
| Hours   | 06   | 00 | 00               | 00                             | 06                                  | Practical         | 00 | 00  | 00    |
| Pre-requisite:  |  |    |                  |                                |                                     |                   |    |     |       |
| Basic Knowledge of cost and Management Accounting   |  |    |                  |                                |                                     |                   |    |     |       |
| Objective:  |  |    |                  |                                |                                     |                   |    |     |       |
| The course aims to familiarize the students with the basic concepts of Management Accounting and their application in commerce.   |  |    |                  |                                |                                     |                   |    |     |       |
| Learning Outcomes:  |  |    |                  |                                |                                     |                   |    |     |       |
| On successful completion of the course, the students will be able to:   |  |    |                  |                                |                                     |                   |    |     |       |
| <ul style="list-style-type: none"> <li>● understand cost and management accounting concept with its applicability.</li> <li>● able to apply job costing and contract costing.</li> <li>● get knowledge about the types of Budget.</li> <li>● get idea about key function CVP analysis and design theory</li> <li>● get ideas regarding Variance analysis.</li> <li>● get Knowledge about Strategic Management Accounting</li> </ul> |  |    |                  |                                |                                     |                   |    |     |       |
| Theory syllabus   |  |    |                  |                                |                                     |                   |    |     |       |
| Unit  | Content  |    |                  |                                |                                     |                   |    |     | Hrs   |
| 1   | <b>Introduction</b><br>Cost Accounting: Definition, Advantages, limitations, Scope,<br>Management Accounting: meaning, advantages, limitations, scope, differentiation of cost accounting - management accounting.<br>Activity based Costing: meaning, concept, importance, terms, stages, advantages, traditional costing versus ABC, basic examples of ABC.  |    |                  |                                |                                     |                   |    |     | 15    |
| 2   | <b>Contract Costing and Job Costing</b><br>Definition and features of job costing and batch costing, with accounting procedure, method of Economic batch quantity (EBQ) Difference between job and contract costing. Cost sheet of job costing Contract price certified work , uncertified work transfer profit to P&L account .estimated profit methods and final balance sheet of Contract accounting . Brief introduction of AS-7 (Ind As- 115 theory part) |    |                  |                                |                                     |                   |    |     | 15    |
| 3   | <b>Budgeting</b><br>Definition of Budget, Essential of budgeting, Advantages and limitation of budgeting<br>Type of Budgets with example – Flexible budget, Production Budget, Sales Budget, Martial Budget, Cash Budget, Master Budget, Zero base budget (ZBB).   |    |                  |                                |                                     |                   |    |     | 15    |
| 4   | <b>Cost –Volume Profit Analysis and Design Making</b><br>Introduction and Meaning-Definition and Features- Cost- volume Profit analysis- Break Even Point Analysis-Profit Volume Analysis<br>Multiple product analysis- Optimum use of Limited Resource Absorption costing and   |    |                  |                                |                                     |                   |    |     | 15    |

|                                |   |           |
|--------------------------------|---|-----------|
|                                | Marginal Costing- Key Factors-Cost statement under Marginal costing and Absorption costing- Application of Marginal Costing and Absorption costing- Product, Diversification Make or buy Decision, Pricing Decision - Sell or Further process, Temporary Shut down or dropping, Optimum level of Activity selection of product Mix etc. -Practical Questions  |           |
| <b>5</b>                       | <b>Standard Costing and Variance Analysis</b><br><b>Standard costing as a control technique; Setting of standards of their revision; Variance Analysis</b> - meaning and importance, kinds of variance and their uses - material labour and overhead variances; Disposal of variances; Relevance of variance analysis of budgeting and standard costing. Reconciliation of Standard Profit with actual profit   | <b>15</b> |
| <b>6</b>                       | <b>Strategic Management Accounting:</b><br>Definition Techniques, Balanced Scorecard, Target Costing Kaizen Costing, Life Cycle Costing, Theory of Constraints, Benchmarking, Activity based management, Just – In – Time (JIT)   | <b>15</b> |
| Exam: Theory 30% Numerical 70% |   |           |
| <b>Text Books</b>              |   |           |
|                                | Cost and Management Accounting Ravi M. Kishore Taxman Publication   |           |
| <b>Reference Books:</b>        |   |           |
|                                | Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.<br>Paresh Shah; “Management Accounting”, Oxford Publications.<br>Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd<br>Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.<br>Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill<br>Management Accounting: Goel, Rajiv, International Book House,<br>Cost and Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.<br>Management Accounting: Moore, Carl L, Jaediche Robert K. |           |
| <b>Online Resources:</b>       |   |           |
|                                | <a href="https://swayam.gov.in/nd2_imb20_mg05/preview">https://swayam.gov.in/nd2_imb20_mg05/preview</a>   |           |

| GANPAT UNIVERSITY   |  |              |                  |    |                                     |                   |    |     |             |
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| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |  |              |                  |    |                                     |                   |    |     |             |
| Programme   | Master of Commerce   |              |                  |    | Branch/Spec.                        | Financial Analyst |    |     |             |
| Semester  | II   |              |                  |    | Version                             | 1.0.0.0           |    |     |             |
| Effective from Academic Year  | 2021-22  |              |                  |    | Effective for the batch Admitted in | July 2021         |    |     |             |
| Subject code  | 2A02BRM  | Subject Name |                  |    | Business Research Methods           |                   |    |     |             |
| Teaching scheme   |  |              |                  |    | Examination scheme (Marks)          |                   |    |     |             |
| (Per week)  | Lecture (DT)   |              | Practical (Lab.) |    | Total                               |                   | CE | SEE | Total       |
|   | L  | TU           | P                | TW |                                     |                   |    |     |             |
| Credit  | 06   | 00           | 00               | 00 | 06                                  | Theory            | 40 | 60  | 100         |
| Hours   | 06   | 00           | 00               | 00 | 06                                  | Practical         | 00 | 00  | 00          |
| <b>Prerequisite:</b>  |  |              |                  |    |                                     |                   |    |     |             |
| Students are expected to have basic knowledge about statistics.   |  |              |                  |    |                                     |                   |    |     |             |
| <b>Objective:</b>   |  |              |                  |    |                                     |                   |    |     |             |
| This course aims to make the students familiar with concepts, analytical tools and techniques of business research.   |  |              |                  |    |                                     |                   |    |     |             |
| <b>Learning Outcomes:</b>   |  |              |                  |    |                                     |                   |    |     |             |
| On successful completion of the course, the students will be able to:   |  |              |                  |    |                                     |                   |    |     |             |
| <ul style="list-style-type: none"> <li>• Students will understand about various concepts of research, its significance and process.</li> <li>• Students will get an exposure about problem construction and hypotheses formulation.</li> <li>• Students will learn different types of research designs.</li> <li>• Students will have ideas about key concepts of sampling and sampling methods.</li> <li>• Students will get knowledge regarding data measurement and collection.</li> <li>• Students will be able to write and prepare research reports.</li> </ul> |  |              |                  |    |                                     |                   |    |     |             |
| <b>Theory syllabus</b>  |  |              |                  |    |                                     |                   |    |     |             |
| <b>Unit</b>   | <b>Content</b>   |              |                  |    |                                     |                   |    |     | <b>Hrs.</b> |
| <b>1</b>  | <b>Research – An Overview</b><br>Meaning and Objectives of research; Types of research: Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical; Significance of research; Research process.   |              |                  |    |                                     |                   |    |     | <b>10</b>   |
| <b>2</b>  | <b>Construction of Research Problem and Formulation of Hypothesis</b><br><b>Construction of Research Problem:</b> Definition of research problem; Sources of research problem; Selection of research problem; Techniques of defining research problem.<br><b>Formulation of Hypothesis:</b> Definition and Characteristics of hypothesis; Types of statistical hypothesis - Null and Alternative hypothesis; Statistical errors in hypothesis; Level of significance; Two tailed test; One tailed test (left tail & right tail); Procedure for hypothesis testing. |              |                  |    |                                     |                   |    |     | <b>20</b>   |
| <b>3</b>  | <b>Research Design</b><br>Meaning and Features of research design; Different research designs: Exploratory research design, Techniques of exploratory research, Conclusive research design, Descriptive research design, Cross-sectional research design, Longitudinal research design and Causal research design.   |              |                  |    |                                     |                   |    |     | <b>20</b>   |
| <b>4</b>  | <b>Sampling Fundamentals and Sampling Design</b><br><b>Sampling Fundamentals:</b> Need for sampling; Some fundamental definitions: Universe / population, Sampling frame, Sampling design, Statistic(s) and parameter(s), Sampling error, Precision, Confidence level, Sampling distribution; Sample size and its determination.   |              |                  |    |                                     |                   |    |     | <b>15</b>   |

|                                 |  |           |
|---------------------------------|--|-----------|
|                                 | <b>Sampling Design:</b> Concept of sampling design; Characteristics of good sample design; Different types of sampling design: Probability sampling, Non-probability sampling.   |           |
| <b>5</b>                        | <b>Data Measurement and Collection in Research</b><br><b>Data Measurement:</b> Measurement scales - Nominal scale, Ordinal scale, Interval scale, Ratio scale.<br><b>Data Collection:</b> Primary data and its pros and cons; Secondary data with its pros and cons; Methods of collecting primary data: Observations, Interviews, Surveys, Experiments; Designing of research questionnaire.  | <b>15</b> |
| <b>6</b>                        | <b>Report Writing</b><br>Layout of research report; Types of reports; Precautions in preparing research reports.   | <b>10</b> |
| Exam: Theory 100%, Numerical 0% |  |           |
| <b>Text Book:</b>               |  |           |
|                                 | Kothari. C.R, <i>Methodology of Research</i> , Vikas Publishing House  |           |
| <b>Reference Books:</b>         |  |           |
|                                 | Cooper and Schindler, <i>Business Research Methods</i> , McGraw Hill Education<br>Goode & Hatt, <i>Methods in Social Investigation</i><br>Krishnaswamy ,O.R, <i>Methodology of Research in Social Sciences</i> , Himalaya Publishing house<br>Malhotra, N., <i>Marketing Research</i> , Pearson Global Edition<br>Moses, C.A., <i>Survey Methods in Social Investigation</i><br>Bajpai, Naval, <i>Business Research Methods</i> , Pearson<br>Sharma, K.R., <i>Research Methodology</i> , National Publishers, Jaipur<br>Vemon Colver & Balsleg, H. L., <i>Business Research Methods</i><br>Wilkinson & Bhandarkar, <i>Methodology and Techniques of Social Research</i><br>William Emory, <i>Business Research Methods</i> |           |
| <b>Online Resources:</b>        |  |           |
|                                 | <a href="https://www.youtube.com/watch?v=GVmQpGn-Zuo&amp;list=PL1JBd2S_rYZb5Tzfd9spAxolRchpQvNZo">https://www.youtube.com/watch?v=GVmQpGn-Zuo&amp;list=PL1JBd2S_rYZb5Tzfd9spAxolRchpQvNZo</a>  |           |



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|--|--|--------------|------------------|----|--|-------------------|----|-----|------------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES   |  |              |                  |    |  |                   |    |     |            |
| Programme  | Master of Commerce   |              |                  |    | Branch/Spec.                               | Financial Analyst |    |     |            |
| Semester   | I  |              |                  |    | Version                                    | 1.0.0.0           |    |     |            |
| Effective from Academic Year   | 2021-22  |              |                  |    | Effective for the batch Admitted in        | July 2021         |    |     |            |
| Subject code   | 2A03SAP  | Subject Name |                  |    | Security Analysis and Portfolio Management |                   |    |     |            |
| Teaching scheme  |  |              |                  |    | Examination scheme (Marks)                 |                   |    |     |            |
| (Per week)   | Lecture (DT)   |              | Practical (Lab.) |    | Total                                      |                   | CE | SEE | Total      |
|  | L  | TU           | P                | TW |  |                   |    |     |            |
| Credit   | 04   | 00           | 00               | 00 | 04   | Theory            | 40 | 60  | 100        |
| Hours  | 04   | 00           | 00               | 00 | 04   | Practical         | 00 | 00  | 00         |
| <b>Pre-requisite:</b>  |  |              |                  |    |  |                   |    |     |            |
| Basic acquaintance with basic finance and positive attitude to learn about security analysis and portfolio management.   |  |              |                  |    |  |                   |    |     |            |
| <b>Objective:</b>  |  |              |                  |    |  |                   |    |     |            |
| To provide the students with conceptual clarity and its application about risk return relationship, security analysis and Portfolio Management practices.  |  |              |                  |    |  |                   |    |     |            |
| <b>Learning Outcomes:</b>  |  |              |                  |    |  |                   |    |     |            |
| On successful completion of the course, the students will be able to:  |  |              |                  |    |  |                   |    |     |            |
| <ul style="list-style-type: none"> <li>● Demonstrate their conceptual clarity of investments analysis and management.</li> <li>● Do application of security analysis and its valuation.</li> <li>● Understand the valuation theoretical approach as fundamental analysis, Technical analysis.</li> <li>● Comprehend the modern portfolio management and its applications.</li> </ul> |  |              |                  |    |  |                   |    |     |            |
| <b>Theory syllabus</b>   |  |              |                  |    |  |                   |    |     |            |
| <b>Unit</b>  | <b>Content</b>   |              |                  |    |  |                   |    |     | <b>Hrs</b> |
| <b>1</b>   | <b>Introduction:</b><br>Meaning of investment, selection of investment, investment strategies, risk and uncertainty, types of risks, risk and expected return, measurement of portfolio risk, benefits of diversification, types of companies and stocks, matrix approach in investment decision and investment avenues.   |              |                  |    |  |                   |    |     | <b>15</b>  |
| <b>2</b>   | <b>Valuation of securities</b><br>Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta and alpha. Bonds: present value of a bond, yield to maturity, yield to call, yield to put. yield curve theories<br>Share valuation: dividend discount models- no growth, constant growth, two stage growth model, multiple stages; relative valuation models using P/E ratio. |              |                  |    |  |                   |    |     | <b>10</b>  |
| <b>3</b>   | <b>Security Analysis:</b><br>Securities analysis, analysis of variable income securities, fundamental analysis, technical analysis, company analysis, evaluation of industry life cycle theory, security price movements, efficient market hypothesis, Random Walk. CAPM and APT Model   |              |                  |    |  |                   |    |     | <b>15</b>  |
| <b>4</b>   | <b>Portfolio Management</b><br>Introduction, Portfolio theory, Markowitz's graphical portfolio analysis, portfolio performance evaluation, Sharpe's portfolio performance measure, Treynor's portfolio performance measure, Jensen's investment performance measure, asset pricing   |              |                  |    |  |                   |    |     | <b>20</b>  |

|                                  |  |  |
|----------------------------------|--|--|
|                                  | theories, portfolio insurance, portfolio management for individuals and institutions. Analysis of alternative investments, hedging and arbitrage pricing theories, financial futures, international portfolio management, emerging opportunities   |  |
| Exam: Theory 60%, Numerical 40 % |  |  |
| <b>Text Books</b>                |  |  |
|                                  | Fischer, D. E., & Jordan, R. J. (1979). <i>Security analysis and portfolio management</i> . Prentice Hall.   |  |
| <b>Reference Books:</b>          |  |  |
|                                  | <p>Bhat, S. (2009). <i>Security analysis and portfolio management</i>. Excel Books India.</p> <p>Chandra, P. (2017). <i>Investment analysis and portfolio management</i>. McGraw-Hill Education.</p> <p>Ranganatham, M. (2006). <i>Investment analysis and portfolio management</i>. Pearson Education India.</p> <p>Timoty E. Johnson: <i>Investment Principles</i>, Prentice Hall, New Jersy.</p> <p>Pandyan Puneethavathy, <i>Securities Analysis and Portfolio Management</i>, Vikas Pub. House.</p> <p>Fuller &amp;Farrel, <i>Modern Investments and Security Analysis</i>, McGraw Hill International.</p> <p>A. Brahmiah&amp; P. SubbaRao, <i>Financial Futures and Options</i>, HPH.</p> <p>Singh Preeti, <i>Investment Management</i>, HPH</p> |  |
| <b>Online Resources:</b>         |  |  |
|                                  | <p><a href="https://nptel.ac.in/courses/110/105/110105035/">https://nptel.ac.in/courses/110/105/110105035/</a></p> <p><a href="https://www.youtube.com/watch?v=SEZwkbliJr8">https://www.youtube.com/watch?v=SEZwkbliJr8</a></p>  |  |

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|--|--|----|------------------|----|--|-------------------|----|-----|------------|
| FACULTY OF SOCIAL SCIENCES & HUMANITIES  |  |    |                  |    |  |                   |    |     |            |
| Programme  | Master of Commerce   |    |                  |    | Branch/Spec.                             | Financial Analyst |    |     |            |
| Semester   | II   |    |                  |    | Version                                  | 1.0.0.0           |    |     |            |
| Effective from Academic Year   | 2020-21  |    |                  |    | Effective for the batch Admitted in      |                   |    |     |            |
| Subject code   | 2A04BEC  |    | Subject Name     |    | Business Ethics and Corporate Governance |                   |    |     |            |
| Teaching scheme  |  |    |                  |    | Examination scheme (Marks)               |                   |    |     |            |
| (Per week)   | Lecture (DT)   |    | Practical (Lab.) |    | Total                                    |                   | CE | SEE | Total      |
|  | L  | TU | P                | TW |  |                   |    |     |            |
| Credit   | 04   | 00 | 00               | 00 | 04                                       | Theory            | 40 | 60  | 100        |
| Hours  | 04   | 00 | 00               | 00 | 04                                       | Practical         | 00 | 00  | 00         |
| <b>Pre-requisites:</b>   |  |    |                  |    |  |                   |    |     |            |
| Students should be clear about basic aspects of general management   |  |    |                  |    |  |                   |    |     |            |
| <b>Objective:</b>  |  |    |                  |    |  |                   |    |     |            |
| To make students aware of ethical and moral issues concerning business and develop sensitivity of students for right ethical practices in conduct of business, to understand the principles of corporate governance, to know the social responsibility of the corporate.   |  |    |                  |    |  |                   |    |     |            |
| <b>Learning Outcomes:</b>  |  |    |                  |    |  |                   |    |     |            |
| On successful completion of the course, the students will be able to:  |  |    |                  |    |  |                   |    |     |            |
| <ul style="list-style-type: none"> <li>● Students will learn basic concepts and application of Business Ethics.</li> <li>● Students will come to know about principles and practices of Corporate Governance and Corporate Social Responsibility.</li> <li>● Students will have understanding on ethical aspects in organization from the view point of Marketing Management and Human Resource Management.</li> <li>● Students will have understanding on ethical aspects in organization from the viewpoint of Finance Management and Information Technology.</li> </ul> |  |    |                  |    |  |                   |    |     |            |
| <b>Theory syllabus</b>   |  |    |                  |    |  |                   |    |     |            |
| <b>Unit</b>  | <b>Content</b>   |    |                  |    |  |                   |    |     | <b>Hrs</b> |
| <b>1</b>   | <b>Introduction to Ethics and its Applications in Business</b><br>Concepts of Ethics, Morality and Moral Standards, Characteristics of Moral Standards, Moral Reasoning for Ethics, Moral Responsibility, Moral Standards vis-à-vis Ethical Standards, Ethical Decision Making and Ethical Dimensions, How Ethics work in Business, The Role and Scope of Ethics in Business   |    |                  |    |  |                   |    |     | <b>10</b>  |
| <b>2</b>   | <b>Corporate Governance: Principles and Practices</b><br>Corporate Governance: Role and Scope, Corporate Governance Principles and structure, Codes and Standards of Corporate Governance, Models of Corporate Governance, Corporate Social Responsibility: The Social view of Governance, Best Practices in Corporate Governance, Emergence of Corporate Governance in India and the Landmarks, Corporate Governance Models, Codes and Status in India, Indian Corporate Governance – Roles and Responsibilities of Regulators and the Board of Directors – Independent directors |    |                  |    |  |                   |    |     | <b>20</b>  |
| <b>3</b>   | <b>Ethical Aspects in Organization – I:</b> Marketing ethics and Consumer ethics – Ethical issues in Advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.   |    |                  |    |  |                   |    |     | <b>15</b>  |

|                                 |  |    |
|---------------------------------|--|----|
| 4                               | <b>Ethical Aspects in Organization – II:</b> Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cyber Crime.  | 15 |
| Exam: Theory 100%, Numerical 0% |  |    |
| <b>Text Books</b>               |  |    |
|                                 | S K Mandal, Ethics in Business and Corporate Governance, Tata Mc Graw Hill Education Private Limited<br>Business Ethics and Corporate Governance –A.C. Fernando, Pearson Education.  |    |
| <b>Reference Books:</b>         |  |    |
|                                 | S. K. Bhatia, Business Ethics & Corporate Governance, Deep & Deep Publication Pvt. Ltd., New Delhi.<br>A. C. Fernando, Business Ethics, An Indian Perspective, Pearson<br>S. A. Sherlekar, Ethics in Management, Himalaya Publication, New Delhi.<br>Patrick O’Sullivan, Business Ethics A Critical approach: integrating ethics across the business world, Routledge, London and New York |    |
| <b>Online Resources:</b>        |  |    |
|                                 | <a href="https://www.digimat.in/nptel/courses/video/110105079/L23.html">https://www.digimat.in/nptel/courses/video/110105079/L23.html</a>  |    |

| GANPAT UNIVERSITY   |   |              |                  |    |                                     |                   |    |     |            |
|---|---|--------------|------------------|----|-------------------------------------|-------------------|----|-----|------------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |   |              |                  |    |                                     |                   |    |     |            |
| Programme   | Master of Commerce  |              |                  |    | Branch / Spec.                      | Financial Analyst |    |     |            |
| Semester  | II  |              |                  |    | Version                             | 1.0.0.0           |    |     |            |
| Effective from Academic Year  | 2020-21   |              |                  |    | Effective for the Batch Admitted in | July 2019         |    |     |            |
| Subject Code  | 2A05PRM   | Subject Name |                  |    | Project and Relationship Management |                   |    |     |            |
| Teaching Scheme   |   |              |                  |    | Examination Scheme (Marks)          |                   |    |     |            |
| (Per week)  | Lecture (DT)  |              | Practical (Lab.) |    | Total                               |                   | CE | SEE | Total      |
|   | L   | TU           | P                | TW |                                     |                   |    |     |            |
| Credit  | 04  | 00           | 00               | 00 | 04                                  | Theory            | 40 | 60  | 100        |
| Hours   | 04  | 00           | 00               | 00 | 04                                  | Practical         | 00 | 00  | 00         |
| <b>Pre-requisite:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| Basic acquaintance with basic business management and positive attitude to learn about project and relationship management.   |   |              |                  |    |                                     |                   |    |     |            |
| <b>Objective:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| To provide conceptual understanding about project and relationship management and strategies in order to make them able to implement in business environment.   |   |              |                  |    |                                     |                   |    |     |            |
| <b>Learning Outcomes:</b>   |   |              |                  |    |                                     |                   |    |     |            |
| On successful completion of the course, the students will be able to:   |   |              |                  |    |                                     |                   |    |     |            |
| <ul style="list-style-type: none"> <li>● Demonstrate the steps of project management and clarity in important key strategic steps.</li> <li>● Clarity and able to manage conflict, negotiation and control function.</li> <li>● Understand the change management and related prevailing practices</li> <li>● Understand the key component of project management.</li> </ul> |   |              |                  |    |                                     |                   |    |     |            |
| <b>Theory Syllabus</b>  |   |              |                  |    |                                     |                   |    |     |            |
| <b>Unit</b>   | <b>Content</b>  |              |                  |    |                                     |                   |    |     | <b>Hr.</b> |
| <b>1</b>  | <b>Introduction to strategy</b> –meaning, background, planned strategies – the rational model, Strategy and structure, Levels of strategy, the transaction cost approach, Mission, Goals, aims and objectives, Implementation;<br><b>General environment-</b> Relating the organisation to its environment, The political and legal environment, The economic environment, The social and cultural environment, The technological environment, Stakeholder goals and objectives, The competitive advantage of a nation's industries – Porter's diamond;<br><b>Competitive environment-</b> Competitor analysis, counting for competitors, Sources, availability and quality of data for environmental analysis, Information for planning and control, Environmental information and analysis, The competitive environment – the five forces, Competitive strategies, Corporate appraisal, Analysing and interpreting competitor data. |              |                  |    |                                     |                   |    |     | <b>15</b>  |
| <b>2</b>  | <b>Project Management</b><br>The nature of project management, identifying projects, the project life cycle, the project manager's roles and responsibilities. Role of the manager, Power, authority, responsibility and delegation, Management and leadership, Organisational flexibility, Discipline, Grievance, Termination of contract, Equal opportunities, The practical implications of legislation, Diversity; Culture-meaning of culture, Organisation culture, Culture and structure, Culture and strategy, Cross-cultural leadership Projects and  |              |                  |    |                                     |                   |    |     | <b>15</b>  |

|                         |  |           |
|-------------------------|--|-----------|
|                         | organisational structure. Project scope and time management. Project stakeholder's analysis and management. Project risk management and risk mitigation strategy.  |           |
| <b>3</b>                | <b>Managing Conflict, Negotiation and control;</b><br>Communication, Negotiation, the nature of conflict, causes of conflict, managing conflict; Control and the finance function-Theories of control, Role of the finance function, Internal control systems, Performance management – controlling the individual, Controlling health and safety, Mentoring, Business ethics and corporate social, responsibility (CSR), Corporate governance.  | <b>15</b> |
| <b>4</b>                | <b>Change management;</b><br>Diagnosis – situation analysis for change, approaches to managing resistance to change, change management roles, change management levers, Pitfall of change management; Management tools and techniques, Project management software, Documentation and reports, Compare and contrast project control systems, Project troubleshooting;  | <b>10</b> |
|                         | Exam: Theory 100%, Numerical 0%  |           |
| <b>Text Book:</b>       |  |           |
|                         | Jack. R. Meredith and Samuel J. Mantel Jr. (2002). Project Management: A Managerial Approach. (Fourth Edition).  |           |
| <b>Reference Books:</b> |  |           |
|                         | Narendra Singh. (2000). Project Management and control. Mumbai. Himalaya Publishing House.<br>Prasanna Chandra. (2009). Projects Planning, Analysis, Financing, Implementation and Review. (8th Edition). New Delhi. Tata McGraw Hill<br>Vasanth Desai. (2013). Project Management. (4th Edition). Mumbai. Himalaya Publishing House.<br>Don Hellreigel. (2009). Organizational Behavior. Thomson Publications<br>Fred Luthans. (2009). Organizational Behavior. New Delhi: McGraw Hill.<br>Dr.K. Aswathappa. (2010). Organizational Behavior Text, Cases & Games. Mumbai: Himalaya Publishing House.<br>P. SubbaRao. (2009). OrganisationalBehaviour (Text, Cases and Games). Mumbai: HPH |           |
| <b>Online Resource:</b> |  |           |
|                         | <a href="https://nptel.ac.in/courses/110/107/110107081/">https://nptel.ac.in/courses/110/107/110107081/</a><br><a href="https://nptel.ac.in/courses/110/104/110104073/">https://nptel.ac.in/courses/110/104/110104073/</a><br><a href="https://nptel.ac.in/courses/110/106/110106145/">https://nptel.ac.in/courses/110/106/110106145/</a>  |           |

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|---|--|---------|-----------------|----|-------------------------------------|-------------------|----|-----------|-------|
| FACULTY OF SOCIAL SCIENCE AND HUMANITIES  |  |         |                 |    |                                     |                   |    |           |       |
| Programme   | Master of Commerce   |         |                 |    | Branch/Spec.                        | Financial Analyst |    |           |       |
| Semester  | II   |         |                 |    | Version                             | 1.0.0.0           |    |           |       |
| Effective from Academic Year  |  | 2021-22 |                 |    | Effective for the batch Admitted in |                   |    | June 2021 |       |
| Subject code  | 2B06FMR  |         | Subject Name    |    | Financial Modeling using R          |                   |    |           |       |
| Teaching scheme   |  |         |                 |    | Examination scheme (Marks)          |                   |    |           |       |
| (Per week)  | Lecture(DT)  |         | Practical(Lab.) |    | Total                               |                   | CE | SEE       | Total |
|   | L  | TU      | P               | TW |                                     |                   |    |           |       |
| Credit  | 0  | 0       | 2               | 0  | 2                                   | Theory            | 00 | 00        | 00    |
| Hours   | 0  | 0       | 4               | 0  | 4                                   | Practical         | 40 | 60        | 100   |
| Pre-requisites:   |  |         |                 |    |                                     |                   |    |           |       |
| Basic understanding of Financial Statements, Financial Management   |  |         |                 |    |                                     |                   |    |           |       |
| Objectives:   |  |         |                 |    |                                     |                   |    |           |       |
| To understand use of quantitative models for financial decision making  |  |         |                 |    |                                     |                   |    |           |       |
| Learning Outcomes:  |  |         |                 |    |                                     |                   |    |           |       |
| On successful completion of the course, the students will be able to:   |  |         |                 |    |                                     |                   |    |           |       |
| <ul style="list-style-type: none"> <li>• Acquaint with financial function using R</li> <li>• Acquired knowledge of machine learning in decision making process</li> <li>• Get understanding of use of Machine Learning in Business</li> <li>• Able to prepared customise modelling for decision making</li> </ul> |  |         |                 |    |                                     |                   |    |           |       |
| Theory syllabus   |  |         |                 |    |                                     |                   |    |           |       |
| Unit  | Content  |         |                 |    |                                     |                   |    |           | Hrs   |
| 1   | <b>Introduction to R:</b><br>Introduction to CRAN – R Developer, R Data Manipulation and User functions, R Mark Down and Graph plots   |         |                 |    |                                     |                   |    |           | 10    |
| 2   | <b>Using Financial Functions in R:</b><br>Understanding and developing Time value and valuation in R: NPV, XNPV, IRR, XIRR, MIRR, PV, FV, PMT, RATE, NPER, CUMPRINC, CUMIPMT<br>Advanced Features: IF, DATE, LOOKUP, Circular Reference Problem, |         |                 |    |                                     |                   |    |           | 10    |
| 3   | <b>Statistical Technique using spread sheet:</b><br>Coefficient of Variation analysis, Hypothesis Testing – Comparing Mean, Regression, Time-series analysis- Introduction and techniques, Factor analysis and Segmentation Using R              |         |                 |    |                                     |                   |    |           | 15    |
| 4   | <b>Big Data Analysis:</b><br>Logistics Regression, ML Decision Tree, Ensemble Learning, KNN Data Science, ANN, SVM, Naïve Bayesian<br>Introduction to Data Mining: meaning and use in R  |         |                 |    |                                     |                   |    |           | 25    |
| Exam Pattern  |  |         |                 |    |                                     |                   |    |           |       |
| Exam: Practical 100%  |  |         |                 |    |                                     |                   |    |           |       |
| Text Books  |  |         |                 |    |                                     |                   |    |           |       |
| 1. <b>Business Analytics Using R - A Practical Approach by Hodeghatta and Nayak, DOI <a href="https://doi.org/10.1007/978-1-4842-2514-1">https://doi.org/10.1007/978-1-4842-2514-1</a> , Apress, Berkeley, CA</b>   |  |         |                 |    |                                     |                   |    |           |       |
| Reference Books   |  |         |                 |    |                                     |                   |    |           |       |
| 1. Hadley Wickham, R for Data Science: Import, Tidy, Transform, Visualize, and Model  |  |         |                 |    |                                     |                   |    |           |       |

Data (O' Reilly)

2. Andrie de Vries, Joris Meys, R For Dummies
3. Martin C. Brown, Python: The Complete Reference (TMH)
4. John Shovic, Alan Simpson-Python All - in - One For Dummies (Wiley)

Online Resources

<https://cognitiveclass.ai/courses/r-101/>