



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

M.COM. I SEMESTER (2024-2026)

MCOM101 FINANCIAL REPORTING AND ANALYSIS

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM101	CC	Financial Reporting and Analysis	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The course aims to develop an understanding of how to prepare financial reports and then how to analyze what those numbers really mean. Every manager has incentives to present his or her firm in the most favorable light to lenders, equity investors and others. And, every manager wants to use the flexibility allowed by GAAP to manage the firm's earnings to achieve certain goals.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Identify, relate, and select reporting and decision-making activities

CO2 Gain working knowledge of the professional standards, principles and procedures developed globally.

CO3 Familiarize with recent developments in the area of financial reporting.

CO4 Gain ability to solve financial reporting and valuation cases

CO5 Define the profitability measures for investors.

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MCOM101 FINANCIAL REPORTING AND ANALYSIS

COURSE CONTENT

UNIT I: Accounting Standards: Overview of International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), IND AS, Significant difference vis-a-vis Indian Accounting Standards, Understanding of US GAAP, Applications of IFRS and US GAAP.

UNIT II: Corporate Financial Reporting: Issues and problems with special reference to published financial statements, Including group financial statements of holding and subsidiary company, Developments in External Reporting, Corporate Governance

UNIT III: Reporting and disclosures of Financial Instruments: Financial Reporting by Mutual funds, non-banking finance companies, Developments in Financial Reporting- Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Reporting, Inflation Accounting

UNIT IV: Liquidity of Short-term Assets: Financial ratios as perceived by corporate controllers (Most significant ratios and their primary measure, key financial ratios included as Corporate Objectives); Financial Ratios used in Annual Reports. Related debt paying ability & Long-term Debt-paying Ability, Current Assets, Current liabilities and the Operating cycle; Current Assets Compared with Current liabilities (working capital, current ratio, acid test ration, cash ratio); Other liquidity consideration(sales to working capital turnover ratio, liquidity considerations not on the face of the statements); Income statement consideration when determining debt-paying ability; Balance Sheet consideration when determining debt-paying ability

UNIT V: Profitability measures for the investor : Profitability Measures (Net profit Margin, Total Asset Turnover, Return On Asset, DuPont return On Assets, Interpretation through DuPont Analysis, Operating Income Margin, Operating Asset Turnover, Return On Operating Assets, Sales to Fixed Assets, Return on Investments, Return On Total Equity, Return On Common Equity, Gross profit Margin) ; Trends in Profitability; Leverage and its effects on the earnings; Earnings per common share; Price/Earnings Ratio; Percentage of Earnings Retained; Dividend Payout; Dividend Yield; Book Value per share; Stock Options

Suggested Readings

1. Tulsian, Tulsian. (2016) *Financial Reporting*. S.Chand and Company Pvt Ltd
2. D Bhattacharya, (2020) *Financial Statement Analysis* Pearson References
3. N. Anthony, David F. Hawkins, Kenneth A. Merchant : **Accounting Text & Cases** : Tata McGraw Hill Publishing Co. Ltd. : 2003

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M.COM. I SEMESTER (2024-2026)

MCOM102 CORPORATE FINANCE

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM102	CC	Corporate Finance	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To understand the core management principles which applies to individuals, medium and large organizations. The students are expected to learn the basics of management functions and realize the ideal characteristics of a manager. The impetus of this subject is to make the students familiarize with the professional skills required to be an effective manager.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Understand Financial strategies and their application in planning.
- CO2** To familiarize and develop an understanding capital budgeting technique.
- CO3** Evaluate the risks through capital budgeting techniques.
- CO4** Deep understanding of business valuation methods and models.
- CO5** Understand the dividend decision and dividend policy

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COURSE CONTENT

UNIT I: Introduction to Financial Strategy and Planning: Meaning of Strategy and Planning, Definition of Strategic Financial Management, Financial Forecasting, and their techniques. Financial Planning Process, Decision making and Problem-solving Process, Corporate Governance.

UNIT II: Capital Budgeting: Capital Budgeting - Estimation of Cash Flows, Criteria for Capital Budgeting Decisions Pay back, ARR, Discounted Payback NPV, IRR, PI, Issues Involved in Capital Budgeting, Risk analysis in Capital Budgeting – An Introduction

UNIT III: Risk evaluation in Capital Budgeting: Decision making in risk and uncertainty, Profitability Analysis, Value of Financial Information, Sensitivity Analysis, Simulation, Risk Adjusted Discount rate.

UNIT IV: Valuation of Business Value of Share and Company, Asset based Valuation, Valuation relative to Industry Averages, DCF valuation Models, Valuation based on Company fundamentals

UNIT V: Dividend Decision: Introduction, Factors determining dividend policy, and types of dividends. Theories of Dividend Decisions- MM Hypothesis, Walter Model, Gordon Model. Forms of Dividends- cash dividend, Bonus shares, stock split. Dividend policies in practice.

Suggested Readings

1. Tulsian P.C.(2002).*Financial Accounting*. Pearson Education, India, Latest Edition.
2. Maheshwari S.N.(2013). *Introduction to Accountancy*.Vikas Publishing House, NewDelhi, Latest Edition.
3. Hansen (2002).*Management Accounting*. Cengage Learning, India, Latest Edition.
4. N. Ramchandran and KakaniRamkumar(2005).*Financial Accounting for Management*. Tata-Mac Graw-Hill Education, New Delhi, Latest Edition.

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MCOM103 RISK MANAGEMENT

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM103	DSE	Risk Management	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

The course will help students to understand various types of risk obtaining in the banking industry. They will sensitize towards various risk in particular Operational risk, management of risks, there mitigants and introductory knowledge Basel norms on capital adequacy.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Provide an overview of the subject of Risk Management in Banks.

CO2 Appreciate and understand various types of risk like Credit market, Operational etc and there mitigants various types of risk like Credit market, Operational etc and there mitigants.

CO3 Appreciate and Understand Capital Adequacy norms as recommended by Basel committee I, II and III, and their implementation in India.

CO4 Appreciate and understand how to measure and control various risk with the help of tools like exposure caps Sectoral caps

CO5 Appreciate and understand the basics of Asset Liability Management, ALCO and tools like duration analysis, gap analysis etc.,

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MCOM103 RISK MANAGEMENT

COURSE CONTENT

UNIT I: Role Definition and policies: Introduction to Risk, Definition and process of Risk, Need for Risk Management in Banking Industry, Importance of Compliance to Policy, Rules, and Regulations in the Banks.

UNIT II: Key Risks: Credit Risk, Interest Rate Risks, Market Risks, Currency Risk, Operational Risk, Liquidity Risk, Legal Risk and Risk Mitigants.

UNIT III: Basel Norms: Introduction to Basel I, II and Basel III norms, Capital Adequacy Norms, CRAR

UNIT IV: Risk Measurement and Control: Calculations, Risk Exposure Analysis, Risk Management Mitigation Policy, Exposure limits, Capital Adequacy norms, Tier I and Tier II Capital, Hybrid Instruments to raise Capital.

UNIT V: Risk Management (General): Prudential Norms, Exposure limits Prescribed by RBI, Regulatory Prescription including Income Recognition and Provisioning Norms.

Suggested Readings

1. Shekhar L.C., Shekhar L. **Banking Theory & Practice**, Vikas Publishing House, NewDelhi, Latest Edition
2. **Risk Management, IIBF, (MACMILLAN) RBI Website** Latest Edition.

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MCOM104 INTERNATIONAL FINANCE AND FOREX MANAGEMENT

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
MCOM104	DSE	International Finance and Forex Management	60	20	20	-	-	4	0	0	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

The objective of this course is to Introduce the environment of international finance and its implications on international business. Analyze the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting Explain the foreign exchange risks and to identify risk management strategies. To explore the international sources of long-term finance, Integrate the global developments with the changing business environment in India.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Understand foreign exchange markets.

CO2 Appreciate and understand international financial markets, and their functions & needs.

CO3 Understand and analyze foreign exchange risks and risk management strategies.

CO4 Appreciate and understand how to measure and control various risk with the help of various tools.

CO5 Appreciate and understand international taxation and accounting.

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MCOM104 INTERNATIONAL FINANCE AND FOREX MANAGEMENT

COURSE CONTENT

UNIT I : International Financial Environment: Finance function in global business scenario, International Monetary System, International Financial Markets-equity, bond, Eurocurrency market, Currency basket, Currency convertibility –on capital account and current account, Foreign exchange reserve, Balance of payments, balance of trade, current account deficit, foreign exchange reserves; bilateral and multilateral agreements relating to financial transactions, Sovereign rating, Flow of funds internationally through FDI, FII and FDI in Retail and Govt Policies regarding FII & FDI ;Integration of global developments with the changing business environment in India.

UNIT II: Foreign Exchange Markets: Foreign Exchange Rate Exposure and Risk Management Spot and Forward Foreign Exchange Markets, Quotations and Market Rules, direct and indirect quotes, bid and ask quote, spot and forward quote, cross rates, Speculation and Arbitrage in Foreign Exchange Markets, Transaction, Translation and Operating Exposure, Exposure from Equity and borrowing in International Financial Markets, Hedging tools for Management of Transaction Exposure, Currency Forwards, Currency Options, Currency Futures, Currency Swaps

UNIT III: Foreign Exchange Rate Determination: Discussion on devaluation or depreciation of Rupee (domestic currency against dollar/pound sterling/Euro); Theories of Exchange Rate Determination, Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity, Covered Interest Parity, Fisher Effect and International Fischer Effect, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, Fundamental Forecasting.

UNIT IV: International Sources of Finance for the Firm & International Financing Decision: Bond Financing (Fixed and Floating Rate Notes), Loan Financing (Syndicates Loans), Securitized Financing (Euro note), Equity Financing (GDR and ADR), Features of Loan Agreements: Loan Negotiations, International working capital management, Analysis of International Capital Budgeting— estimation of cash flows, Cost of Capital of a Foreign Investment, Issues in Overseas Funding Choices

UNIT V: International Accounting and Taxation: Case studies of Currency crisis Consolidation and harmonization of accounts, International Tax Laws, Transfer Pricing, Tax heavens, double taxation treaties, international currency crisis & role of state

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MCOM104 INTERNATIONAL FINANCE AND FOREX MANAGEMENT

Suggested Readings

1. Levi, Maurice, *International Finance*, New York, McGraw Hill Inc., 1996.
2. Eiteman, David K., Arthur Stonehill and Michael H. Moffett, *Multinational Business Finance*, Readingmass., Addison – Wesley Publishing company, 1998.
3. Shapiro, Allen C., *Multinational Financial Management*, New Delhi, Prentice Hall India Pvt. Ltd., 1995.
4. Apte P.G., *Multinational Financial Management*, New Delhi, Tata McGraw Hill, 1998.
5. Seth A.K., *International Financial Management*, New Delhi, Galgotia Publishing Company, 2000. Errunza,
6. V. R., Singh, D. and Srinivasan, T.S. 1994, *International Business Finance*, Global Business Press. Seth, A.K. 2000,
7. *International Financial Management*, Galgotia Publishing Company. Hull,

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MCOM105 FINANCIAL MODELING WITH EXCEL

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
MCOM105	DSE	Financial Modeling with Excel	60	20	20	-	-	4	0	0	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. This is a “hands-on” course, with extensive use of computers and spreadsheets with a objective to develop spreadsheet and management skills for creating computer based models for analyzing a variety of decision problems facing by financial managers and professionals.
2. Students will be able to learn how to create computer-based models to prepare, analyze and use financial statements & financial ratios, Cash budgets, cost of capital, leverages, and capital investments and any financial concept as working model.

Examination Scheme

The internal assessment of the students’ performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Examine financial problem statements.
- CO2** Develop financial models for variety of decision problems
- CO3** Apply Excel for preparing financial statements and as a problem-solving technique.
- CO4** Appraise & audit any financial model & improvise.
- CO5** Appreciate and understand latest development in financial modeling.

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MCOM105 FINANCIAL MODELING WITH EXCEL

COURSE CONTENT

UNIT I Excel in financial modeling: Introduction, Microsoft excel, Lookup functions, finance functions, what if analysis, Goal seek analysis, Insert charts, Formulas, other functions, finance, logical, reference, date functions. Tools like data validation and developer tool.

UNIT II Financial statement: Introduction, Building Financial models, Ratio analysis, Sensitivity analysis, looking at the probabilistic analysis of the best- and worst-case scenario, working capital

UNIT III Financial Management: Building financial calculator, loan amortization schedule, Selection of projects using capital budgeting techniques.

UNIT IV Cost of Capital: Introduction, Capital structure of the company, Market base methods, Calculation of enterprise value, Significance of EV/EBITDA, Significance of EV/Sales, and other relative comparisons.

UNIT V Latest Developments: Trends and Practices Advance functions of excel, case study, Equity research valuation models

Suggested Readings

1. L.D. Alastair,(2017) *Mastering Financial Modelling in Microsoft Excel*, Prentice Hall.
2. J.Francis, (2019) *Financial Modelling with Excel*, Clauss References
3. B. Simon (2018) *Financial Modelling*, MIT Press
4. R. Michael (2020) *Financial Modelling in Practice*
5. P.Pignataro (2016) *Financial Modelling and Valuation*, WILEY

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MCOM106 STRATEGIC MANAGEMENT

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM106	DSE	Strategic Management	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

Strategy Management is intended to help students think strategically about business environment and introduce the student to dynamics in industry and managing those changes through effective strategic activities

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Integrated understanding of business and the strategic management process and be able to apply this knowledge

CO2 Develop advanced analytical skills through comprehensive cases

CO3 Develop understanding of project planning.

CO4 Able to identify central issues and lead discussions with the help of situational Analysis.

CO5 Appreciate and understand latest development in Strategy Formulation.

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MCOM106 STRATEGIC MANAGEMENT

COURSE CONTENT

UNIT I: Strategic Management and Strategic Competitiveness: Strategy making process, understand above average returns as a measure to determine that firm has competitive advantage, benefits of strategy management, Component of strategic management model.

UNIT II: Strategic Direction: Understand strategic management process business definition & Organization values that build mission statement. Describe strategic vision, mission, goals, long term objectives, short term objectives and discuss their value to the strategic management process.

UNIT III: Internal Environment: Resource based strategy, Identify the strength and weakness by analyzing the internal environment. Understand the concept of Value and discuss its importance. Define capabilities and discuss how they are developed. Match Core competencies with resources and capabilities.

UNIT IV: External Environment: Explain the importance of a firms' external environment that helps identify opportunities and threats. Describe the general environment and the industry environment. Understand the competitive landscape. Porters five competitive forces and explain how the five forces shape competition within an industry and limits profitability.

UNIT V: Strategy Formulation: Business Level Strategies: Development of concepts for competitive positioning, Cost leadership/ Differentiation/Focus/Broad differentiation strategies & how firms strive to achieve with benefits and drawbacks of each generic strategy.

Suggested Readings

1. Kazmi, Ajhar (2009). *Strategic Management and Business Policy*. New Delhi: Tata McGraw Hill.
2. Lomash, Sukul & Mishra P.K. (2003). *Business Policy & Strategic Management*. New Delhi: Vikas Publication.
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6. Pankaj, Ghemawat (2006). *Strategy and the Business Landscape*. Pearson.
7. Haberberg, Adrian & Rieple Alison (2010). *Strategic Management*. New York: Oxford Press.
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