

Proceedings of the **BOS of M.Com** held on 15th November 2021 from 11.30 a.m. onwards

Members Present:

Dr. N.K. Satyapal Sharma	Chairman – Board of Studies
Dr. Sarvamangala R University	PG Studies in Commerce – Bangalore South Representative
Dr. Muralidhar S	Professor and Head – Department of Commerce – GFGC, Kolar, Bangalore North University
Dr. Umakanth S Commerce	Associate Professor & Head – Department Jain University, Basavanagudi, Bangalore
Dr. Ramesh College,	Professor, Deen, -PG Centre, Mount Carmel Bangalore.
Mr.Sanjay Rao	Director, Telloquent Solutions Pvt. Ltd. Bangalore.
Mr.K.M.Ganesh Gowda Ltd.	Customer Success Manager, Complii Systems Pvt. Bangalore
Kum. Sheetal B.R.	Assistant Professor-The National College
Dr. Madhu S	Assistant Professor-The National College
CA. Kiran Kasturi	Assistant Professor-The National College
Dr. Gopala Krishna B N	Assistant Professor-The National College

The chairman welcomed all the members to the meeting.

- 1) As per the suggestions of previous BOS, the Chairman informed about the changes and incorporated in the curriculum.
- 2) As per UGC guidelines and NAAC requirements, The Department of Commerce prepared for M.Com course the **Program Educational Objectives (PEO), Program Outcomes (PO) and the Program Specific Outcomes (PSO)** in its proper format from academic year 2018 onwards.
- 3) The Board discussed and resolved to approve the M.Com PEO, PO & PSO as stated above.
- 4) The Board reviewed and discussed the pattern of end semester examination question paper as mentioned in the regulations and resolved to approve the regulations and scheme under CBCS.
- 5) From the academic year 2021-22 onwards, the change in the subjects offered is proposed which were "Business Analytics" & "Forensic Accounting and Auditing" by Dr. Sarvamangala R. Bangalore University Representative for improving practical exposures of students in industry and commerce, keeping in view the present requirement in academic domain.
- 6) Chairman read out the syllabus of newly introduced subject titled "Business Analytics " and the board discussed and resolved to approve the syllabus and put forth before the members for its approval which was adopted and permitted by the members in place of paper 3.4 Financial Markets and Services, which will be followed for 3rd Semester A.Y. 2021-22.
- 7) Dr.S.Muralidhar from Bangalore North University opined for a change in 4th Semester subjects, wherein paper 4.3 Forex Management to be taught in 3rd Semester only for greater usage and exposure paper 4.3 titled "Forensic Accounting and Auditing" to be taught for 4th Semester students. This proposal was resolved and accepted by the members further the chairman read out the syllabus of newly introduced subject titled "Forensic Accounting and Auditing " and the board discussed and resolved to approve the syllabus.
- 8) The above discussion and proceedings resulted as follows:
Subjects dropped from curriculum – A.Y. 2021-22
 - a. Financial Markets and Services
 - b. Accounting for Specialized Institutions
Subjects included for Curriculum– A.Y. 2021-22
 - a. 3.4 Business Analytics 3rd Semester
 - b. 4.3 Forensic Accounting and Auditing

9) Due to the demand for constructive changes for common good of M.Com Stream at Autonomous Colleges it was suggested by Dr. Sarvamangala R. to have common syllabus for our students also hence from A.Y.2021-22 syllabus of Bangalore University M.Com 3rd and 4th Semester was adopted for the following subjects:

- a. Corporate Tax Planning
- b. Customs Duty and GST.

Though syllabus was almost matches with the university syllabus the title of the papers was revised and adopted in the style of:

- a. Advanced Direct Taxation
- b. Goods and Services Tax and Customs Duty.

It was also felt and expressed that nomenclature of two papers if changed to give better approach it was accepted to change:

- a. Advanced Cost Accounting-I
- b. Advanced Cost Accounting-II

To be changed as:

- a. Strategic Cost Management-I
- b. Strategic Cost Management-II

Which is accepted by the board

In case of Strategic Cost Management -I from Just in Time, Kaizen and Lean Costing to Costing in Service Sector has been changed.

10) The representative from the industrial sector Mr.Sanjay Rao ,Telloquent Solutions Pvt Ltd. suggested many academic changes which will help the outgoing students to be more employable for example innovative areas of revenue generation for Corporate Sector in tune with Government policies.

11) As per the statute of Autonomous, the External Board of Examiners (BOE) should be constituted in the BOS meeting with the consent of the members of the BOS. The list of external BOE was read out for selection and approval. The Board resolved to approve ten members from the panel of BOE.

12) The board resolved to approve the necessary credits to each subject under CBCS system with SGPA and CGPA as per university norms.

13) The Board discussed and resolved to approve the setting of one set of question paper by external faculty handling the subject under PG courses and further resolved to approve the valuation of the answer scripts, both by Internal Valuer and External Valuer and applying the average of two for declaring result.

S. Rao
(Dr. Setya Pal Sharma)
CHAIRMAN - BOS

SIGNED IN THE PRESENCE OF

CHAIRMAN - BOS PG
Prof (Dr.) R. SARVAMANGALA
Professor I
Dept. of Commerce
Bangalore University
BANGALORE - 560 056.

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| 1. <u>S. Rao</u> | 2. <u>[Signature]</u> |
| 3. <u>[Signature]</u> | 4. <u>[Signature]</u> |
| 5. <u>L. Ramu</u> | 6. <u>[Signature]</u> |
| 7. <u>[Signature]</u> | 8. <u>Shakti B R</u> |
| 9. <u>S. H. H.</u> | 10. <u>[Signature]</u> |
| 11. <u>[Signature]</u> | 12. <u>[Signature]</u> |

3.4 BUSINESS ANALYTICS

Semester: III	Batch :2020-2021
Course Code: 3.4	Course Paper: Hardcore
Internal Marks:30	External Marks:70
Weekly Hours:4 (Theory and Practical)	Credit: 4

Course Objectives:

On successful completion of the course, the student can understand the importance of analytics in business and application of various tools and techniques to evaluate the performance by generating reports.

Course Outcomes:

1. To be familiar with basics of business analytics.
2. To be familiar with HR related tools and techniques.
3. To be aware of marketing tools and techniques.
4. Information about CRM.
5. Knowledge about financial analytics.

Module –1 **10** **hours**

Introduction to Analytics

Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, Latest Software for Business Analytics.

Module – 2 **14** **hours**

HR Analytics

Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, Latest software for HR Analytics.

Module – 3 **12** **hours**

Marketing Analytics

Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, Latest software for Marketing Analytics.

Module – 4 **12**
hours

CRM Analytics

Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, e-CRM, m-CRM, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, Latest software for CRM Analytics..

Module – 5 **10**
hours

Finance Analytics

Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, Latest software for Finance Analytics(Simple Practical Applications of Financial Analytics for Business Decisions).

Books for Reference:

1. Gorden & Nataraj: *Financial Markets and Services*, Himalaya Publishing House
2. Avadhani : *Investment and securities markets in India*, Himalaya Publishing House
3. Khan M Y: *Indian Financial System*, Tata McGraw Hill, New Delhi.
4. Giddy I H: *Global Financial Markets*, AITBS New-Delhi.
5. Preethi Singh: *Investment Management*, Himalaya Publishing house
6. Guruswamy, S: *Financial services*, Vijay Nicole imprints, Chennai.
7. P.K. Sahoo, *Financial Services and markets*, Himalaya
8. I.M. Pondey *Venture Capital; The Indian Experince* Prentice Hall, New Delhi.
10. Sashi. K. Gupta & Nisha Aggarwal, *Financial Services*, Kalyni Publication

13. Gupta L. C.: *Stock Exchange Trading in India Society for Market Research and Development*, Delhi.
14. Raghunatham V: *Stock Exchange and Investments*, Tata, McGrawHill,New Delhi

4.3 FORENSIC ACCOUNTING & AUDITING

Semester: IV	Batch :2020-2021
Course Code: 4.3	Hardcore
Internal Marks:30	External Marks:70
Weekly Hours:4 (Theory and Practical)	Credit: 4

Course Objectives:

On successful completion of the course, the Students will be to identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.

Course Outcomes:

1. To get knowledge about legal norms and their implementation in case of various frauds.
2. To be familiar with techniques of detecting frauds at different levels.
3. To know about procedures of assessment, specific case issues.
4. To get familiarity with audit procedures.
5. To get familiar with important procedures of audit and investigations.

Module 1 **14** **hours**

Forensic Accounting

Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud – Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviours of fraudsters, Targets of fraudsters, case studies.

Module 2 **10** **hours**

Fraud Detection Techniques

Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques.

Financial statement fraud – Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.

Module 3 **12** **hours**

Fraud Risk Assessment

Profiling Fraudsters, Organisational profiling methods,

Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk

prevention – meaning, importance, combatting actual instances of fraud, case studies

Module 4

10

hours

Forensic Audit

Meaning and Significance – Meaning of Audit – Audit: An Adhering Significance –

Stages of Audit – Meaning of Forensic Audit – Significance of Forensic Audit – Key

Benefits of Forensic Audit – Need and Objectives: Forensic Audit – Fraud and

Forensic Audit: An Introspect – Forensic Audit vis-à-vis Audit.

Module 5

10

hours

Audit and Investigations

Tools for handling Forensic Audit – Forensic Audit Thinking (Thinking Forensically)

– Forensic Audit Procedures – Appropriate Use of Technology - Investigation

Mechanism - Types of Investigations - Methods of Investigations: Computer

Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit

Software (GAS), Common Software Tools (CST). Finding Facts and Conducting

Investigations - Red Flags - Green Flags.

Books for References:

1. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.

2. Pickett K H , The Internal Auditing Handbook, 3rd Edition, John Wiley and Sons, Inc.

3. Shah Bhavesh , Basics about Forensic Accounting and Auditing, The LinkedIn

4. Study on Forensic Accounting and Fraud Prevention, ICAI , NEW Delhi

5. George A. Manning, Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.

6. Gupta and Gupta (2015), Corporates Frauds in India – Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79 -103.

7. ICSI Study Material on Forensic Audit.

8. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and

George Young, McGraw-Hill Companies, Inc.

9. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath,

Wiley Publishers 5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers

10. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and

Joseph Wells, Wiley Publishers

11. Bologana and Robert , Fraud Auditing and Forensic Accounting: New Tools and techniques, 2nd Edition.

12. Gangully Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc 551 at SUNY Albany.

13. Silverstone and Pedneault, Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.

Note: Latest edition of text books may be used