

**The National College – Autonomous
Jayanagar, Bangalore – 70**

PG DEPARTMENT OF COMMERCE

Proceedings of the **BOS of M.Com** held on 22nd December 2022 from 11.30 a.m. onwards

Members Present:

Dr. N.K. Satyapal Sharma	Chairman – Board of Studies
Dr. Sarvamangala R	PG Studies in Commerce – Bangalore South University Representative
Dr. Muralidhar S	Professor and Head – Department of Commerce – GFGC, Kolar, Bangalore North University
Dr. Umakanth S	Associate Professor & Head – Department Commerce Jain University, Basavanagudi, Bangalore
Dr.Rajkumar S.	Professor, Dean, -PG Centre, Mount Carmel College, Bangalore.
Mr.Sanjay Rao	Director, Telloquent Solutions Pvt. Ltd. Bangalore.
Ms. Ajitha Dubey	Alumni, Finance Manager, BCL India , Bangalore
Prof.. Sheetal B.R.	Assistant Professor-The National College
Dr. Madhu S	Assistant Professor-The National College
CA. Kiran Kasturi	Assistant Professor-The National College
Prof.Ganesh Anand Rao	Assistant Professor-The National College

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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 2022-23 onwards, the syllabi of BU is adopted for larger benefit of students except QTBD which was retained with changes as recommended by the BOS members.
- 6) Dr.Sarvamangala R. B.U. Representative suggested many changes keeping in mind the employability of the students and the requirement to pace with the present academic changes.
- 7) Dr.Rajkumar S of Mount Carmel College Representative of Autonomous college duly suggested changes in **1.2 International Business Environment** and 1.4 Managerial Finance with recommendations that syllabi should be on par with not only BU but also other Autonomous colleges.
- 8) Dr.Muralidhar S. of Bangalore North University was also present and gone thoroughly the syllabi of I Semester and II Semester 2022-23Batch. He suggested to shift Business Ethics from I Semester to II Semester.
- 9) The BOS members thoroughly went through all the syllabi with the following changes:
 - a. The paper titled "Business Research methods" is re-titled as "Advanced Research Methodology" as per changes of BOS.
 - b. The paper titled "Micro Finance and Insurance" was deleted and replaced by "**Financial Modelling for Business**" as softcore subject.

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- 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.
- 14) The meeting was concluded by rendering vote of thanks by Prof. Sheetal B.R.

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S.P. Sharma
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(Dr. Satya Pal Sharma)
CHAIRMAN - BOS

SIGNED IN THE PRESENCE OF
CHAIRMAN - BOS PG

1. *S.P. Sharma* 2. *[Signature]* 22/12/2022

3. *L. Mahadev* 4. *[Signature]*

5. *[Signature]* 6. *[Signature]*

7. *[Signature]* 8. *S.H. B.R.*

9. *[Signature]* 10. *[Signature]*

11. *Ganesh Ray* 12. *[Signature]*

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1.2 INTERNATIONAL BUSINESS ENVIRONMENT

Semester: I	Batch :2022-23
Course Code: 1.2	Course Paper: Hardcore
Internal Marks:30	External Marks:70
Weekly Hours:4 (Theory)	Credit: 4

Course Objectives: On successful completion of the course, the Students will be able to learn nature, scope and structure of Global Business Environment, and understand the influence of various environmental factors on global business operations.

Course outcome:

1. Basics of IB, Complete knowledge about IBE.
2. Integrations of theory are learnt and IMFs complete knowledge is availed.
3. Learning the factors which influence the international trends.
4. Familiarities with MNCs , Importance of global operations.
5. Importance of CSR and legal aspects.

Syllabus:

Module 1: International Business & Environment: Importance, nature and scope of International business; Modes of entry into International Business; globalization process and managerial implications; multinational corporations and their involvement in global Business: Issues in foreign investments, technology transfer, pricing and regulations. Introduction to Economic environment – political and regulatory environment – demographic environment – social, cultural and technological environment.

12 Hours

Module 2: International Economic Environment: Regional integration and trade blocks – Types of integration – theory of customs union, European union – regional groupings – integration of developing countries – ASEAN, SAARC, SAPTA, global commodity agreements – quota agreements – Cartels – Bi-lateral & Multi-lateral contracts – Economic institutions – International Monetary Funds (IMF) – World Bank, Asian Development Bank, UNCTAD, UNIDO, International Trade Centre, WTO, GATS, TRIM, TRIPS.

12 Hours

Module 3: International Trade and Investment Environment: Government Influence on Trade: Trade in merchandise – Trade in services – Global sourcing – degree of dependence – balance of payments – trade and BOP of India. Cultural contacts of global management – Understanding the role of culture – communicating across cultures – cross-cultural negotiations and decision making. Types and significance of foreign investments – factors affecting global investment – growth and dispersion of FDI – cross border mergers and acquisitions – foreign investment in India – The New Policy – EURO/ADR issues – M&A – Indian companies going global.

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14 Hours

Module4:MultiNationalCorporation:DefinitionandMeaning–
ImportanceanddominanceofMNCs–Codeofconduct–MNCsin India Transnational
Companies andGlobalCompanies–Theirnature,TransferofTechnology–
globalcompetitiveness–indicators of competitiveness -competitive advantage of nations –
Technology and Globalcompetitiveness.globalOperations–Globalsupplychainmanagement–
globalmanufacturingstrategies–factorsaffectingglobalHRMandstaffingpolicy–
globalnegotiations–globalassetprotection–ProtectionofIPRs.

12 Hours

Module5:SocialResponsibilitiesandEthics:SocialResponsibilitiesandEthics,MNESocialRespo
nsibilities – philanthropic Responsibility, Ethical Responsibility, Legal
Responsibility,EconomicResponsibility,ForeignCorruptPracticesAct,Cases.

10 Hours

SuggestedBooks/Articles/LinksforReferences:

1. PSubbaRao,InternationalBusiness,HimalayaPublications
2. O.P.Agarwal,InternationalBusiness,HimalayaPublications
3. Aswathappa.K.,InternationalBusiness,TataMcGrawHill
4. DarrellMahoriy,etal,InternationalBusiness,Longman.
5. CharlesW.L.Hill,InternationalBusiness,McGraw–Hill.
6. JohnD.Daniels,etal,InternationalBusiness,PearsonEducation.
7. DonBallandWendellMcCulloch,InternationalBusiness,McGraw–Hill.
8. A.V.Vedipurishwar,TheGlobalCEO,VisionBooks.
9. Dr.AnsarulHaque,Dr.S.Porkodi,InternationalBusinessEnvironment,GlobalAcademicPu
blishers&Distributors,2ndEdition,2015
J.Stewart BlackAnantK. Sundaram,The International BusinessEnvironment 1st
Edition,Pearson,2015
11. AniketShonak,InternationalBusinessEnvironment,StraightForwardPublishers(P)Ltd.,2011
12. Bennet,Roger,InternationalBusiness,FinancialTimes,PitmanPublishing,London.
13. Bhattacharya,B.,GoingInternational:ResponseStrategiesoftheIndianSector,WheelerPub
lishing,NewDelhi.
14. Czinkota,MichaelR.,et.al.,InternationalBusiness,theDrydenPress,Fortworth
15. Hill,C.,Cronk,T.,&Wickramasekera,R.(2011).GlobalBusinessToday:AnAsiaPacificPer
spective.2ndEdition.McGraw-Hill
16. Danoes,JohnD.andRadebaugh,LeeH.,InternationalBusiness:EnvironmentandOperati
ons,AddisonWesley,Readings.
17. HILL Charles W.L. (2011), International Business: Competing in the
GlobalMarketplace(8/E.),McGraw-Hill

Note:Latesteditionoftextbooks maybeused.

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2.7 FINANCIAL MODELLING FOR BUSINESS

Semester: II	Batch :2022-23
Course Code: 2.7	Course Paper: Softcore
Internal Marks:15	External Marks:35
Weekly Hours:2 (Theory)	Credit: 2

Course Objectives: On successful completion of the course, the students will thoroughly understand the items in balance sheet of a company and forecast the future for better decision making.

Course outcome:

1. Basics of financial models.
2. Practical viabilities of financial model.
3. Concepts of finance put to practical tests.

Syllabus:

Module 1: Introduction to Financial Modelling: Introduction, Basics of Financial Modelling, Meaning & Definition, Characteristics, Objectives, Functions, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Who Builds Financial Modelling, how to build Financial Modelling, Uses of Financial Models, Financial Modelling and Strategic Analysts, Skills required to do Financial Modelling to Business.

Module 2: Building Financial Models: Introduction, Financial Models: Three Statement Model, Credit Rating Model, Comparable Company Analysis (CCA) and/or Ratio Analysis, DiscountedCashFlow(DCF)Model,LeveragedBuyout(LBO)Model,MergerandAcquisition(M&A)Model, Option Pricing Model, Sum-of-the-parts model, Consolidation Model, Budget Model, Forecasting Model. Use of Excel for Financial Modelling, Excel Tips and Tricks for FinancialModelling.

Module 3: Financial Modelling for Startups: Meaning of Startups, Creation of Startup Financing Model, Steps in creation of Financial Model for Startups, Relevance of Financial Modelling in Startups, Types of Financial Model Templates - Financial Plan Template, Financial Budget Template, Financial Projection Template, Financial Analysis Template, Revenue Model Template,SAASBusinessModel.ApproachesofFinancialModelling:TopDownForecastingandBottomup Forecasting, Common Financial Modelling Mistakes.

Suggested Books/Articles/Links for References:

1. Clive Marsh, “Business and Finance Models”, Kogan Page,2013
2. Danielle Stein Fairhurst, “Financial Modelling in Excel For Dummies”, Danielle Stein Fairhurst,2017
3. Tom Y. Sawyer, “Financial Modelling for Business Owners and Entrepreneurs”, Apress, 2014
4. <https://www.edupristine.com/blog/different-types-financial-models-financial-modelling>

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5. <https://www.proschoolonline.com/financial-modeling-course/what-is-fm>
6. <https://insightsoftware.com/blog/6-examples-of-financial-modeling/>
7. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/what-is-financial-modeling/>
8. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models/>
9. <https://visible.vc/blog/financial-modeling-for-startups/>
10. https://www.startupindia.gov.in/content/sih/en/compendium_of_good_practices/incubationsupport.html
11. <https://www.businessmanagementideas.com/startups/business-incubators/businessincubators-eaning-definition-services-development-and-types/18192> Note: Latest edition of text books may be used.

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