

GALGOTIAS UNIVERSITY

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COURSE BOOK

School of Finance and Commerce- 2019 Volume-I

**Curriculum and syllabus for
School of Finance and Commerce**

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**School of Finance and
Commerce**



Curriculum

For

Bachelor of Commerce (Honours)

(with effect from 2019-22 onwards)

**(As Approved by the Board of Studies, School of
Finance and Commerce in its meeting held on 28th August, 2019)**

Galgotias University

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. Galgotias Business School was recently recognized by Dun and Bradstreet as a leading business school in India. With a 100% placement record for the last four years supported by multinational firms like Accenture, Hewitt, IBM, Infosys, Nokia, and Samsung, Galgotias Institutions have earned the respect of top performers in the industry.

University Vision

"To be known globally for value-based education, research, creativity and innovation"

University Mission

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

School Vision

"To be one amongst the well-known Finance and Commerce institutions that imparts value-based, rigorous and inter-disciplinary education"

School Mission

1. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
2. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business
3. To foster a culture of learning, innovation, collaboration and research through individual and team efforts
4. To develop the necessary functional and behavioral skill sets so as to enable students to become successful in career and in life.

Program Educational Objectives (PEOs)

PEO 1: The core objective of the program is to prepare students to have a deep understanding of the Commerce Discipline and Internationally prevalent Accounting Standards and Financial theories & concepts.

PEO 2: The Program will provide an overall foundation about business wherein they would be well trained in other areas of business and management also, such as marketing, HR, information technology, insurance and banking, etc.

PEO 3: The program will also equip the students with techniques, skills and knowledge to pursue further studies in higher professional and academic programs in business and management effectively.

PEO 4: The program aims at developing communication and analytical skills and a problem-solving approach.

PEO 5: The program is aimed at producing ethical and socially responsible professionals who would be successful in their careers.

PEO 6: The program enables imparting of knowledge and understanding of finance and accounting systems including IFRS and GAAP.

Program Outcomes (PO's)

PO 1: Accounting and Financial Knowledge

Apply the knowledge of Accounting and Finance to solve real life business issues.

PO 2: Project Management and Finance

Apply knowledge related to the field of finance in project management as an entrepreneur/a team member/a team leader to manage projects in multidisciplinary environments.

PO 3: Problem Analysis

Identify, formulate, and analyze commercial and financial issues reaching validated conclusions based on data.

PO 4: Exploring Alternate Solutions

Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.

PO 5: IT and Statistical Tools Usage

Select, and apply appropriate modern management & IT tools, techniques and resources including prediction & modelling to financial activities.

PO 6: The Managers and Society

Apply the contextual knowledge to assess the issues related to society, health, safety, law, and culture pertaining to business management practices.

PO 7: Sustainability, Growth and Development

Apprehend and visualize the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development.

PO 8: Ethics and Professional Integrity

Imbibe professional ethics related to financial management practices.

PO 09: Effective Communication

Communicate effectively with business community and with society at large.

PO 10: Financial Reporting and Compliance

Understand the modalities related to Financial Reporting and compliance with Indian and International Accounting Standards.

PROGRAM STRUCTURE
Bachelor of Commerce (Honours)
SEMESTER-WISE COURSES

FIRST YEAR- SEMESTER-I

S.No	Course Code	Course Title	L	T	P	C
1	BCOM1001	Business Organization	3	0	0	3
2	BCOM1002	Microeconomics	3	1	0	4
3	BCOM1003	Business Statistics	3	1	0	4
4	BCOM1004	Business Law	3	0	0	3
5	BCOM1005	Financial Accounting	3	1	0	4
6	BCOM1006	Computer Applications in Business	2	0	0	2
7	BCOM1007	Computer Applications in Business (Lab Practical)	0	0	2	1
8	SLBM1001	Basic English	0	0	4	2
Total						23

FIRST YEAR- SEMESTER-II

S.No	Course Code	Course Title	L	T	P	C
1	BCOM1008	Management Principles and Practices	3	0	0	3
2	BCOM1009	Macroeconomics	3	0	0	3
3	BCOM1010	Business Mathematics	3	1	0	4
4	BCOM1011	Advanced Financial Accounting	3	1	0	4
5	BCOM1012	Corporate Laws	3	0	0	3
6	UHVE 1001	Universal Human Values and Ethics	3	0	0	3
7	SLBM 1002	English Proficiency	0	0	4	2
Total						22

SECOND YEAR- SEMESTER-III

S.No	Course Code	Course Name	L	T	P	C
1	BCOM2013	Organizational Behaviour	3	0	0	3
2	BCOM2014	Cost Accounting	3	1	0	4
3	BCOM2015	Income Tax Law and Practice	3	1	0	4

4	BCOM2016	Corporate Governance and Business Ethics	3	0	0	3
5	BCOM2017	Auditing	3	0	0	3
6	BCOM2018	Corporate Accounting	3	1	0	4
7	BCOM2019	International Business	3	1	0	4
8	SLBM2001	Campus to Corporate	0	0	4	2
Total						27

SECOND YEAR- SEMESTER-IV

S. No	Course Code	Course Title	L	T	P	C
1	BCOM2020	Management Accounting	3	1	0	4
2	BCOM2021	Financial Management	3	1	0	4
3	BCOM2022	Economic Development and Policy in India	3	1	0	4
4	BCOM2023	Marketing Management	3	0	0	3
5	BCOM2024	Business Environment	3	0	0	3
6	BCOM2025	Human Resource Management	3	0	0	3
7.	BCOM2026	Research Methodology in Business	3	1	0	4
Total						25

THIRD YEAR- SEMESTER-V

S. No	Course Code	Course Title	L	T	P	C
1	BCOM3027	Accounting for Business Decisions	3	1	0	4
2	BCOM3028	Financial Markets and Institutions	3	0	0	3
3	BCOM3029	Goods and Service Tax Law and Practice	3	1	0	4
4	BCOM3030	Environment Management and Sustainability	3	0	0	3
5	BCOM3031	Accounting for Specific Industries	3	1	0	4
6	-	Elective I (Paper I)	3	0	0	3
7	-	Elective II (Paper I)	3	0	0	3
6	BCOM3032	Industry Internship	0	0	0	3
Total						27

THIRD YEAR- SEMESTER-VI

S.No	Course Code	Course Title	L	T	P	C
1	-	Elective I (Paper II)	3	0	0	3
2	-	Elective II (Paper II)	3	0	0	3
3	BCOM 3033	Project Work	0	0	0	3
Total						9

Elective Groups

A student is required to select any two groups out of available groups of electives at the commencement of fifth semester. The Department will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.

Note:

1. The elective group in semester six will remain the same as the one selected in semester five.
2. Once a group has been selected, no change in selected groups will be allowed later on.
3. While the first paper of each of the selected group will be taught in semester 5th, the second paper of each of the selected groups will be taught in semester 6th.

S.No	Course Code	List of Elective Groups	L	T	P	C
		Group A: Finance - I				
1	BCOM 3034	Investment Management	3	0	0	3
2	BCOM 3035	Financial Services	3	0	0	3
		Group B: Finance - II				
1	BCOM 3036	Project Appraisal and Finance	3	0	0	3
2	BCOM 3037	International Financial Management	3	0	0	3
		Group C: Taxation				
1	BCOM3038	Business Tax procedures and Management	3	0	0	3
2	BCOM 3039	Corporate Tax Planning	3	0	0	3
		Group D: Banking and Insurance				
1	BCOM3040	Principles of Banking	3	0	0	3
2	BCOM3041	Insurance Management	3	0	0	3
		Group E: Marketing - I				

1	BCOM 3042	Advertising and Sales Management	3	0	0	3
2	BCOM 3043	Customer Relationship Management	3	0	0	3
		Group F: Marketing - II				
1	BCOM 3044	Services Marketing	3	0	0	3
2	BCOM 3045	Retail Marketing	3	0	0	3
		Group G: Human Resource Management				
1	BCOM 3046	Training and Development	3	0	0	3
2	BCOM 3047	Compensation Management	3	0	0	3
		Group H: Entrepreneurship and Family Business Management				
1	BCOM3048	Entrepreneurship and Innovation Management	3	0	0	3
2	BCOM3049	Family Business Management	3	0	0	3

Industry Internship

A student should be placed in any business establishment to do full time work in fulfilment of the requirement of the course BCOM3032- industry internship of semester V of the B.Com (H) program. It includes training equivalent to 30 working day (or 6 week, with a 5 day week) such that she/he completes (8 hours a day @ 30 days) 240 hours during vacations and or holiday (after semester III). As a student working she/he should do any work assigned by the establishment. The work experience is intended to expose the student today aspects of business so that she/he may be able to understand the real life meaning of any of the concepts expected to during the learning in the class room. The report should be written in a minimum of 4000 to 5000 words to describe any of the aspects of business she/he has observed during the period of work experience. It shall be typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B. Com (Hons.) V semester examination; if a student fails to submit the report by mid of semester V/ any other data announced by the University, his/her

DETAILED COURSE SYLLABUS

BCOM1001: BUSINESS ORGANIZATION

Course Description: In recent years, business organization and entrepreneurship program has become a serious matter of discussion. This course discusses all about the business organization and the various facets of becoming an entrepreneur. The course also studies high-level leadership strategies, and gain skills in resolving disputes, managing diversity and building productive teams. Using case studies and small group discussions, explore issues such as change management, leadership and group behaviour.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the fundamentals and challenges of the industrial revolution and globalisation
2. Evaluate the effectiveness of business organizations and mergers and acquisitions from different perspectives.
3. Examine the parameters to assess opportunities and constraints for new business ideas and understand the systematic process to select and screen a business idea and opportunity.
4. Analyze the domestic and foreign trade from different perspectives and understand the importance of services to trade.
5. Appreciate the objectives of a business and its impact on society and culture and apply the concept of social responsibility in real life.

Course Contents:

Units	Number of Lectures
Unit I: Meaning, scope, and evolution of commerce & industry Industrial Revolution- Its effects, Emergence of Indian MNCs & transnational corporations, Recent trends in the business world, Globalization & challenges for Indian Business in the new millennium.	8
Unit II: Business sectors & forms of business organizations and Mergers & Acquisitions Private sector, cooperative sector, public sector, joint sector and services sector, Various forms of business organizations- Sole Proprietorship, Partnership firms, Joint stock companies- their features, relative merits, demerits & suitability. Business combinations, Mergers in India, Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyrights.	14
Unit III: Setting up a New Enterprise Setting up an Enterprise- opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location	6

decisions, various factors to be considered for starting a new unit, Relevant Government Policies-SEZ (Special Economic Zone) policy, etc.	
Unit IV: Domestic & Foreign Trade Organization of wholesale & retail trade, Recent trends in wholesale & retailing, Malls and Super Markets- their effects on the economy, Organization of finance, transport, insurance, communication & other utilities (services) to trade, import and export trade procedure & their organization.	6
Unit V: Business and Society Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.	6

Textbooks:

1. Chhabra, T.N. Business Organisation & Management, Sun India Publications, New Delhi.

Reference books and supplementary resources:

1. Shankar, G. Modern Business Organisation, Mahavir Book Depot, New Delhi.
2. Tulsian, P.C. Business Organisation & Management, Pearson Education, New Delhi.
3. Tripathi, P.C. Principles of Management, Tata McGraw Hill Publishing Co., New Delhi.
4. Barry, J., Chandler, J. & Clark, H. Organisation and Management, Thompson Learning, New Delhi.
5. Bushkirk, R.H, Concepts of Business: An Introduction to Business System, Dryden Press, NY.
6. Buffa, E. S. Production/Operations Management, Prentice Hall of India, New Delhi.

BCOM1002: MICROECONOMICS

Course Description: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

Course Outcomes:

On completion of this course, the students will be able to:

1. Evaluate the major economic concepts like demand, production, and pricing as applied to a managerial organization.
2. Apply the economic concepts, tools, and techniques in improving their decision-making skills.
3. Define the main economic tools and theories available for decision making policies to stabilize and stimulate the economy.
4. Understand the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
5. Distinguish between the different market structures and pricing practices available to and used by firms.

Course Contents:

Units	Number of Lectures
Unit I: Introduction The economic problem: Scarcity and choice; the question of what to produce, how to produce and when to produce; Opportunity cost; three major Economic systems; allocation of resources and distribution, Markets and prices and competition.	5
Unit II: Demand and Supply Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply. Individual and market demand functions; law of demand, determinants of Demand. The Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, an elasticity of supply.	10
Unit III: Utility Concept, its application, calculations, Consumer surplus, producer surplus and the efficiency of the markets; costs, taxes, rent control, and ceiling. Indifference curve approach, price effect income effect and substitution effect, nature of commodities, introduction to revealed preference approach, applications of IC analysis	8
Unit IV: Theory of Production	

Concept of production & Production function with one and two variable inputs. Types of a production function, concepts of production. Law of variable proportions, returns to factor and scale. Concept of Isoquants. Concept of cost- meaning, and types. Short and long-run cost functions- their nature, shape and inter relationship. Marginal and average cost curves and their shapes. Estimation of short-run and long run cost function.	10
Unit V: Market Structure Different forms of market structures- meaning and features. Pricing strategies under different market conditions. Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.	7

Textbooks:

1. Petersen H. Craig, Lewis W. Chris, Jain K. Sudhir, Managerial Economics, Pearson Education.
2. Mehta .P.L, Managerial Economics. Sultan Chand Sons, New Delhi.

Reference books and supplementary resources:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan.

BCOM1004: BUSINESS LAW

Course Description: This course provides an awareness of the legal and industrial framework within which business operates in India and to give to the participants the basic understanding (not the detailed knowledge of the provisions of law) regarding some of the important legal and industrial aspects of business.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the requirements of the Contract Agreement and legality and statue of breach in contracts.
2. Demonstrate the recognition of transactions involving Sale of Goods Act.
3. Analyze the various legal provisions relating to partnership in India.
4. Develop an understanding of the legal structure of limited liability partnership and their responsibilities as partners.
5. Explain, distinguish and apply the fundamental legal principles of Information Technology law covered in the course.

Course Contents:

Units	Number of Lectures
Unit I: Law of Contract Definition, nature and kinds of Contract, Offer & Acceptance, Consideration, Free consent, Capacity of the parties, Performance and discharge of contract, Breach of Contract and its remedies, Basic elements of Law relating to Agency, Guarantee and Pledge.	7
Unit II: Sale of Goods Act, 1930 Meaning of Sale and Goods, Essentials of Contract of Sale, Sale & Agreement to Sale, Conditions & Warranties, Doctrine of Caveat Emptor and emerging Concept of Caveat Vendor, Transfer of Property, Rights of Unpaid Seller.	6
Unit III: Indian Partnership Act-1932	7

Definition, Types of Partnership, Formation of Partnership, Registration of Partnership, Kinds of Partner, Rights & Liabilities of Partners, Dissolution of Partnership Firm.	
Unit IV: The Limited Liability Partnership Act, 2008 Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing ,Contributions, Conversion to LLP, Winding Up and Dissolution.	10
Unit V: The Information Technology Act, 2000 Definitions, Digital signature , Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities , Digital signatures certificates, Duties of subscribers, Penalties and adjudication ,Appellate Tribunal , Offences.	10

Textbooks:

1. Pathak, A., (2010). Legal Aspects of Business. McGraw Hill Education, Delhi, 4/e.
2. Painttal, D., Law of Information Technology. Taxmann Publications Pvt. Ltd., New Delhi.

Reference books and supplementary resources:

1. Goel, P.K. Business law for Managers.
2. Gulshan, S.S. (2007). Mercantile Law. Excel Books, Delhi, 3/e.

BCOM1005: FINANCIAL ACCOUNTING

Course Description: Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. However, the first step is to generate and present information in a manner that is useful. This course of financial accounting focuses on the record-keeping and financial statement preparation process.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop understanding of accounting records with recording of the business transactions.
2. Prepare the financial statements for various forms of businesses and non profit entities.
3. Apply accounting concepts, principles, practices and depreciation.
4. Analyze and interpretation of the financial statement and partnership firms.
5. Determine valuation of the various partnership firms in various businesses.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Definition, Nature and Scope, Limitation of Financial Accounting, Accounting Concepts & Conventions, Double Entry System of Accounting, Accounting Process. Accounting Standard: Meaning, Significance, Generally Accepted Accounting Principle, International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS.	6
Unit II: Recording and Classification of Business Transaction Steps in reporting a financial transaction, Vouchers- format and utility, Journal, Ledger and Subsidiary Books, Cash Book, Petty Cash Book, Preparation of trial balance, Meaning, Objective, Preparation of Trial Balance, Errors disclosed and not disclosed by Trail Balance and Suspense Accounts.	8
Unit III: Depreciation Meaning & Definition, Methods of Depreciation, Accounting Provisions for Charging Depreciation, Straight Line Method, Diminishing Balance Method, Annuity Method and Sinking Fund Method of Depreciation, Change in Method and its adjustment.	8

Unit IV: Financial Statements Preparation & Presentation of Financial Statements: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Adjustments & Closing Entries. Accounting for Non-Profit Entities, Preparation of Income & Expenditure Account, Balance Sheet.	10
Unit V: Partnership Firm Partnership, Definition, Capital Accounts of Partners, Profit Sharing Ratios, treatment of Goodwill, Admission of a partner, Retirement of a partner, death of a partner.	8

Textbooks:

1. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.

Reference Books and supplementary Resources:

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

BCOM1008: MANAGEMENT PRINCIPLES AND PRACTICES

Course Description: This course is designed to provide students a basic understanding of the role and functions of a manager and to explain the principles, concepts, and techniques used by the manager in carrying out the work.

Course Outcomes:

On completion of this course, the students will be able to:

1. Appreciate the concept of management and its evolution over the years.
2. Describe the various functions of management like planning, organizing, staffing, directing, coordinating and control.
3. Explain the concept of motivation through the lenses of various theories.
4. Critically analyze the basic assumptions and differences in various theories of leadership.
5. Evaluate the importance of communication in an organization and recommend various ways to improve it for organizational success.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Concept, nature, process, and significance of management; Schools of management thought: scientific approach school, human behaviour school, social system school, decisions theory school; quantitative approach school, systems approach school, contingency theory of management; Managerial skills.	8
Unit II: Managerial Functions Planning: concept, significance, types; Corporate strategy; Environmental analysis and diagnosis. Organizing: concept, principles, types of organizations; Contemporary organisational formats: Project, Matrix and Networking; Authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control- nature, process and techniques.	10
Unit III: Motivation Process of motivation; Theories of motivation- Need hierarchy theory, Theory X and Theory Y, Ouchy's theory Z, Two- factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's Expectancy Theory, Stacy Adams Equity Theory.	8
Unit IV: Leadership Fundamental concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, Situational leadership, Transactional and Transformational leadership.	8

Unit V: Communication Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication.	6
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Textbooks:

1. Prasad, L. M., Principles and Practice of Management, S. Chand Publishing House, New Delhi.
2. Chhabra, T.N., Principles and Practice of Management, Dhanpat Rai & Company

Reference books and supplementary resources:

1. Hellriegel, D., Slocum, J.W. & Woodman, J. R.W. Organizational Behaviour. South-Western College Publishing, Ohio.
2. Hersey, P., Blanchard, K. H. & Johnson, D. E. Management of Organisational Behaviour: Utilising Human Resources. Prentice-Hall, New Delhi.
3. Ivancevich, John and Matheson, M. T. Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
4. Luthans, F. Organizational Behaviour. McGraw-Hill, New York.

BCOM1009: MACRO ECONOMICS

Course Description: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; a level of output and prices, inflation, interest rates, and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Course Outcomes:

On completion of this course, the students will be able to:

1. Inspect how economy as a whole in a country operates and who are the economic agents for the whole economy
2. Measurement of the macroeconomic variables and National Income Accounts.
3. Discuss the meaning of the Keynesian theory of income and employment.
4. Analyze the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate etc.
5. Explain the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate, etc.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Basic issues studied in macroeconomics; stock and flow concept, circular flow of economic activity, economic agents; static, comparative static and dynamic.	5
Unit II: National Income Accounting Measurement of a gross domestic product; income, expenditure. Real versus nominal GDP; price indices.	10
Unit III: The Closed Economy in the Short Run Classical and Keynesian systems; simple Keynesian model of income determination; multiplier, IS-LM model	10
Unit IV: Inflation Inflation: meaning, demand and supply side factors, consequences of inflation, anti- inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)	10
Unit V: Open Economy National Income Accounting for an open economy; Balance of payments: Current and Capital accounts.	5

Textbooks:

1. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers

Reference books and supplementary resources:

1. Froyen, R.P. (2011) Macroeconomics-theories and policies (8th ed.) . Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill

BCOM1010: BUSINESS MATHEMATICS

Course Description: The course in quantitative methods in business is meant to train the students in application of calculus, matrices, and determinants to business contexts. The major focus of this course is on input output analysis and linear programming. This course is to be offered by the students who opt for honors degree. In order to understand business problems clearly, the knowledge of quantitative techniques in the area of mathematics is also very essential. The students in this direction are expected to have an elementary knowledge of concept of functions, differential and integral calculus.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply the matrix and Determinants in business decision making.
2. Compare the types of function and differentiation process.
3. Determine integration and their use in decision making.
4. State liner programming problems and their uses.
5. Calculate compounding and discounting techniques and their use in financial decision making.

Course Contents:

Units	Number of Lectures
Unit I: Matrices and Determinants Matrix- addition, subtraction, multiplication rules for matrices, transpose of a matrix, sub-matrix of matrix. Determinants- properties of determinants-rank-gauss elimination of method-co-factor method- solution of equations with the help of determinants: Cramer's Rule, Application of Matrices and Determinants to business.	8
Unit II: Functions and Differentiation Functions: types and its uses, Differentiation of a Function; partial and total. Maxima and Minima. Elasticity; Equilibrium of a firm and consumer; Mathematical relationships among total, marginal and average cost and revenues; constrained optimization problem; Application of differential calculus.	10
Unit III: Integration and its Application Integration of a function, rules of integration, its application, consumer's and producer's surplus, Differential Equation: selected first and second order equations, selected applications.	6
Unit IV: Linear Programming Problem	6

Elements of Input-output analysis and Linear Programming; Simple static model, Linkages, Concept of linear programming — Graphic Method.	
Unit V: Mathematics of Finance Rates of interest-nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds.	10

Textbooks:

1. Singh J. K. Business Mathematics. Himalaya Publishing House.
2. Thukral, J. K. (latest). Business Mathematics, Mayur Publication.

Reference Books and Supplementary Resources:

1. Anthony, M. & Biggs, N. Mathematics for Economics and Finance. Cambridge University Press.
2. Ayres, F. (Jr). Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Sharma, J. K. Business Mathematics. ANE Books Pvt. Ltd. New Delhi.
4. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
5. Soni, R.S. Business Mathematics. Pitambar Publishing House.
6. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.

BCOM1011: ADVANCED FINANCIAL ACCOUNTING

Course Description: Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. This course of advanced financial accounting focuses on preparation of accounting for branches and departments. Imparts skills for recording various kinds of business transactions and treatment of Partnership accounting.

Course Outcomes:

On completion of this course, the students will be able to:

1. Define Hire-purchase and installment payment systems and prepare necessary ledger accounts under different methods and circumstances.
2. Identify the accounting records and related aspects to be made in Consignment Accounting
3. Analyze a set of financial statements under different methods in Joint Venture Accounting
4. Develop an ability for preparing departmental and Branch Accounts
5. Design various Ledger accounts in case of insolvency of partner(s); and distribution of cash in case of dissolution of partnership.

Course Contents:

Units	Number of Lectures
Unit I: Accounting for Hire Purchase & Instalment Systems Hire Purchase: The System and its Operation, Analysis of Installment from Accounting View Point, Entries in Hire Purchasers' Books, Entries in Hire Vendors' Books, Hire Purchase Trading Account. (instead of this include Complete repossession) Installment System: System and its Operation, Entries in the Books of the Buyer, Entries in the Books of the Seller, Comparison with Hire Purchase System.	10
Unit II: Consignment Accounts Features, Accounting treatment in the books of the consignor and consignee, Valuation of Stocks, Invoicing and goods at higher price including overriding commission, normal and abnormal loss	8
Unit III: Joint Venture Accounts Joint Venture A/c: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	6
Unit IV: Department and Branch Accounts	10

Meaning, Basis of allocation of Expenses and income/receipts, Inter Department transfer: At cost Price, at Invoice Price, Stock Reserve, Departmental Trading and Profit Loss Account, Balance Sheet Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method	
Unit V: Dissolution of Partnership Firm Accounting for simple dissolution, Application of rule in case of Garner Vs. Murray in case of insolvency of partner(s), Piecemeal distribution in case of sale of firm to company	6

Text Books:

1. Monga, J.R. Financial Accounting-II: Concepts and Applications. Mayoor Paper Backs, New Delhi.

Reference Books and supplementary resources:

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

BCOM1012: CORPORATE LAWS

Course Description: The course will enable students to develop awareness about Corporate Law in conformity with the provisions of Companies Act, along with recent amendments in the companies Act. This course is designed to enhance the legal literacy of students by developing a body of legal knowledge and honing legal instincts that will help business leaders attain a competitive edge and promote long-term success.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Appraise the corporate law and how it governs the day to day affairs of companies.
2. Analyze the framework of Business law and how it applies to the global market.
3. Explain how corporate law provisions influence the organization.
4. Identify and evaluate contemporary legal issues.
5. Elaborate the fundamentals of business laws as they relate to businesses and society.

Course Content

UNIT	Number of lectures
Unit I: Formation of company Characteristics of a company, concept of lifting of corporate veil, Types of companies, association not for profit, illegal association, promoters and their legal position, Pre-incorporation contract and Provisional contract, Memorandum of association, Article of association, Doctrine of Constructive Notice and Indoor management, Prospectus, Book Building	8
Unit II: Corporate Management and corporate meeting: Members, shareholders their right and duties Director, classification of director, disqualification, appointment, legal position, power and duties, disclosures of interest, removal of director, board meeting Meeting other managerial personnel and remuneration. Types of Meeting, convening and conduct of Meeting, Motion, resolution, Kinds of resolutions	14
Unit III: Capital structure : Share capital, issue, allotment, forfeiture of share demat of share, transmission of share, Buy back of share, share certificate, share warrant, dividend and issue of bonus share.	4
Unit IV: Investigation and winding up Investigation, Procedure of Investigation, Meaning of winding up, Modes of winding up, Powers and duties of Liquidator.	6
Unit V: Emerging issues in company Law One Person company (OPC), Small company, Producer company, Postal Ballot, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, online filling documents and online registration, NCLT, Limited liability Partnership (LLP), Insider Trading, Rating Agencies, Business Ethics, Corporate governance.	8

Textbooks:

1. Ramaiya A. Guide to the Companies Act. Wadhwa& Co., Nagpur.

Reference Books and supplementary resources:

1. Kuchal, M.C. Modern India Company Law. ShriMahavir Books, Noida.
2. Kapoor, N.D. Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000.
3. Bagriyal A.K. Company Law. Vikas Publishing House, New Delhi.
4. Sharma J. P. An Easy Approach to Corporate Laws. ANE Books Pvt. Ltd., New Delhi.
5. Manual of Companies Act, Corporate Laws and SEBI Guidelines. Bharat Law House, New Delhi.

BCOM2013: ORGANISATION BEHAVIOUR

Course Description: The study of organizational behaviour enables understanding and explanation of how and why people behave the way they do in organizations and what impact organizations have on people's behaviour. This course will introduce a number of different theories, models and practices as applied to a variety of work contexts and encourage critical exploration of their usefulness in relation to organizational behaviour. It will provide you with the opportunity to apply theoretical content to your personal styles and behaviour and to combine these into a considered and practical approach.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Define various disciplines contributing to the field of Organizational Behavior and to develop cognizance of the importance of human behavior.
2. Explain and evaluate the key assumptions on which behavior in organizations is currently managed and assess the effect of these ideas on employee attitudes and actions.
3. Apply problem solving and critical thinking abilities to analyse the kinds of choices available for developing alternative organizational behavior approaches in the workplace
4. Judge complexities and uncertainties of organizational behavior by examining your own role in the light of experience of real-time problem settings.
5. Select related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course contents:

Units	Number of Lectures
Unit I: Introduction Concept and nature of Organizational behavior; Contributing disciplines to the field of O.B.; O.B. Models; Need to understand human behavior; Challenges and Opportunities.	8
Unit II: Individual & Interpersonal Behavior Biographical Characteristics; Ability; Values; Attitudes- Formation, Theories, Organization Related Attitude, Relationship between Attitude and Behavior; Personality – Determinants and Traits; Emotions; Learning-Theories and Reinforcement Schedules, Perception –Process and Errors. Interpersonal Behaviour: Johari Window; Transactional Analysis – Ego States, Types of Transactions, Life Positions, Applications of T.A.	8
Unit III: Group Behaviour& Team Development Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness; Group Think and Group Shift. Group Decision	8

Making; Inter Group Behaviour; Concept of Team Vs. Group; Types of Teams; Building and Managing Effective Teams.	
Unit IV: Motivation Concept, Significance and Theories of Motivation, Motivation & Behaviour, Motivation at Work, types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler.	8
Unit V: Organizational Culture and Conflict Management Organizational Culture- Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict – Sources, Types, Process and Resolution of Conflict; Managing Change; Resistance to Change, Planned Change. Managing Across Cultures; Empowerment and Participation.	8

Textbooks:

1. Robbins, S.P. & Sanghi, S., (2009). Organizational Behaviour. Pearson Education.
2. Singh, K., (2012). Organizational Behaviour: Text and Cases. Pearson Education, 1/e.

Reference books and supplementary resources:

1. Luthans, F. (2008). Organizational Behavior. McGraw Hill Education, New Delhi, 11/e.
2. Mirza, S., (2003)). Organizational Behavior. McGraw Hill Education, 1/e.
3. Mcshane, S., Glinow, V. & Sharma, R. (2008), Organisational Behaviour, 4th Edition, McGraw Hill Education.

BCOM2014: COST ACCOUNTING

Course Description: This course will concentrate on the examination of the concepts, theories, principles, and practices of cost accounting; development of quantitative and qualitative methods for analyzing raw data to provide useful decision-making information; and exploration of the use of various cost accounting techniques that support the business decision-making process.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the basic concepts of cost accounting.
2. Develop an understanding of the cost decision making situations.
3. Analyze the costs for materials, labour and overheads.
4. Apply various methods of costing in different business situations.
5. Design the cost and financial accounts.

Course Content:

Units	Number of Lectures
Unit I: Introduction Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.	6
Unit II: Materials/ Inventory Control Concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.	10
Unit III: Labour and Overheads Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits. Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation.	12
Unit IV: Methods of Costing Unit costing, Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).	8
Unit V: Accounting Systems Integral and non-integral systems, Reconciliation of cost and financial accounts	4

Textbooks:

1. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.

Reference Books and supplementary Resources:

1. Shukla, M.C., Grewal, T.S. & Gupta, M. P. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Jain , S.P. & Narang, K. L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
4. Usry, M. E. & Lawrence, H. H. Cost Accounting: Planning and Control. South Western Publishing Co.
5. Horngreen, C. T., Foster, G. &Dattar, S. M. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.

BCOM2015: INCOME TAX LAW AND PRACTICE

Course Description: This course provides a sound introduction to the policies and principles of income taxation. The main focus will be on the concepts of assessable income and allowable deductions. The course also includes an overview of the principles relating to constitutional aspects of taxation, the taxation of capital gains and losses, control of tax avoidance, tax administration and tax collection.

Course Outcomes:

On completion of this course, the students will be able to:

1. Identify how taxation law is administered.
2. Develop an understanding of the exempted incomes and residential status of an individual.
3. Calculate the income of an individual under various heads.
4. Compute the Total Income of an individual and firm.
5. Explain the practical applications of filing income tax returns.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax	6
Unit II: Residential Status Scope of total income based on residential status and exempted income under section 10 for specified assesses.	6
Unit III: Computation of income under different heads Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains and Income from other sources.	18
Unit IV: Total income and tax computation Income of other persons included in assessee total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms and Tax liability of an individual and firm.	6
Unit V: Preparation of return of income: PAN, Manually, On-line filing of Returns of Income & TDS, Provision & Procedures of compulsory online filing of returns.	4

Textbooks:

1. Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.

Reference books and supplementary resources:

1. Ahuja, G. & Gupta, R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Chandra, M., Goyal, S. P. & Shukla, D. C. Income Tax Law and Practice. Pragati Prakashan, Delhi.
3. Pagare, D. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
5. Singhania, V. K. & Singhania, K. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.

BCOM 2016: CORPORATE GOVERNANCE AND ETHICS

Course Description: Today the financial success is not the sole criterion to measure the performance of a business organization rather its performance is also judged by non financial parameters. This course is designed to discuss all these governance issues in detail which arise in corporate framework and emphasize on the importance of business ethics, corporate governance and corporate social responsibility.

Course Outcomes:

On the successful completion of the course the students will be able to:

1. Define the concept and importance of corporate responsibility and business ethics.
2. Evaluate concept of and its significance corporate governance for any organization.
3. Develop an understanding of the privacy in workplace and sexual harassment laws.
4. Appraise the framework governing insider trading, whistle blowing, clause 49.
5. Identify common factors in all the corporate scandals and measure undertaken to control such factors.

Course Contents:

Unit	Number of lectures
Unit I: Introduction to Business Ethics Concept and Scope of Management, Functions of Management, Progress in Management area, Process of Planning, Delegation, Decentralization & Staffing, Nature & Scope of Organizational behavior, Predecessors of OB, Subsequent phases of Hawthorn Studies, Emerging Challenges in OB.	4
Unit II: Principles and Theories of Business Ethics Principles of business ethics, Characteristics of ethical organization, Theories of business ethics, Globalization and Business ethics, Stakeholders' protection.	6
Unit III: Managing Ethical Behavior Individual influences on ethical behavior, Organizational influences on ethical behavior, creating an ethical organization, Designing Policies: Corporate codes of conduct, Privacy in the workplace, Sexual harassment.	8
Unit IV: Corporate Governance and Codes and Standards Conceptual framework of corporate and corporate governance, Insider trading, Rating agencies, Whistle blowing, Corporate governance reforms, Initiatives in India including clause 49	14

Major corporate scandals in India and abroad, Guidelines and codes of best practice in developing and emerging markets.	
Unit V : Corporate Social Responsibility CSR: Concept and need, Arguments for and against, Strategic Planning and corporate social responsibility, Corporate philanthropy, CSR and corporate sustainability, CSR and business ethics, CSR and corporate governance, Environmental aspect of CSR, CSR models, Drivers of CSR, Important CSR initiatives in India.	8

Textbooks:

1. Fernando, A. C. Corporate Governance- Principles, Policies and Practices.
2. Bhanu Murthy, K. V. & Krishna, U. Politics Ethics and Social Responsibilities of Business, Pearson Education, 2010.

Reference Books and supplementary Materials:

1. Sharma J. P. Corporate Governance, Business Ethics & CSR. Ane Books Pvt. Ltd.
2. Mallin, C. A. Corporate Governance. Oxford University Press (Indian Edition).

BCOM2017: AUDITING

Course Description: The aim of this course is to introduce students to the basic concepts of auditing and their application in the functional areas in an organization. The framework within which the auditing profession in India functions is also covered. This includes the standards, guidelines and other professional and legal pronouncements relevant to the profession.

Course Outcomes:

On completion of this course, the students will be able to:

1. Examine the latest knowledge of auditing and understand the latest tools and techniques in internal & external auditing.
2. Identify, in general terms, the procedure involved in auditing and other assurance services.
3. Analyze the regulatory requirements of conducting audit of limited companies and discuss the form, content and importance of auditors' reports provided at the end of the audit or assurance service.
4. Develop the understanding of the features of some special areas of audit.
5. Discuss current developments in auditing and other assurance services.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning, Objects, Basic Principles and Techniques. Classification of Audit. Audit Planning: Internal Control – Internal Check and Internal Audit.	8
Unit II: Audit Procedure Vouching and verification of Assets & Liabilities.	7
Unit III: Audit of Limited Companies Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities. Audit Committee, Auditor's Report: Contents and Types. Auditor's certificates.	10

Emphasis on Companies (Auditors Report) order, 2016 (CARO – 2016), Liabilities of Statutory Auditors in case of non-compliance.	
Unit IV: Special Areas of Audit Special features of Cost audit, Tax audit and Management audit.	7
Unit V: Recent Trends in Auditing Basic considerations of audit in EDP Environment, Relevant Auditing and Assurance Standards (AASs).	8

Textbooks:

1. Singh, A. K. & Gupta L (2010). Principles of Auditing. Mayur Paperbacks, Noida.

Reference books and supplementary resources:

1. Tandon, B. N., Sudharsanam, S. & Sundharabahu, S.. A Handbook of Practical Auditing. S. Chand & Co. Ltd., New Delhi.
2. Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
3. Gupta, K. & Arora, A. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
5. Sharma, T.R. Principles and Problems. Sahitya Bhawan Publication, Agra.

BCOM2018: CORPORATE ACCOUNTING

Course Description: Corporate Accounting plays a vital role as an information system for monitoring, problem-solving and decision-making related to a company. However, the first step is to generate and present information in a useful manner. In recognition of this corporate accounting, course focuses on the accounting of shares & debentures, preparation of financial statements, valuation of shares & goodwill & M&A.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Develop a thorough understanding of corporate accounting & Accounting treatment for Share capital & Debentures.
2. Define the financial statements of a company.
3. Ascertain the value of Goodwill and Shares of a company by different methods
4. Illustrate an accounting treatment in case of internal reconstruction of companies
5. Solve problems related to Amalgamation, Absorption & External reconstruction

Course Contents:

Units	Number of Lectures
Unit I: Accounting for Shares & Debentures Meaning and Importance of Corporate Accounting, Issue and Forfeiture of shares, Reissue of Shares, Buy-back of Shares, Redemption of Preference Shares. Accounting for Debentures: Issue and Redemption of Debentures (Various Methods)	10
Unit II: Preparation of Final Accounts Preparation of Final Accounts of a company as per Company Act, 2013 Schedule III, Legal Requirements Divisible Profits, Managerial Remuneration, Profit before Incorporation.	6
Unit III: Valuation of Shares & Goodwill Valuation of Share: Need for Valuation, Method of Valuation of Share, Intrinsic Value Method, Yield Method, Fair Book Value Method, Valuation based on P/E Ratio. Valuation of Goodwill: Meaning, Factors affecting goodwill, Method of Valuing Goodwill-Simple Profit Method, Super Profit Method, Capitalization Method, Annuity Method, Weighted Average Profit Method	10
Unit IV: Internal Reconstruction of Companies Internal reconstruction: Concepts and Accounting Treatment (excluding scheme of reconstruction)	5
Unit V: Amalgamation, Absorption and External Reconstruction	9

Forms of Amalgamation and its Motive, Types of Amalgamation, Purchase Consideration Methods, Amalgamation in the form of Merger and Purchase, Absorption, AS – 14 (Simple Problems Only)	
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Textbooks:

1. Hanif & Mukherjee; Corporate Accounting; Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.

Reference books and supplementary resources:

1. Monga, J. R. Basic Corporate Accounting, Mayur paperbacks, New Delhi
2. Sehgal, A. and Sehgal, D. Advanced Accounting, Volume II, Taxman, New Delhi
3. Maheshwari, S.N. and Maheshwari, S.K. Corporate Accounting, Vikas Publication, New Delhi

BCOM2019: INTERNATIONAL BUSINESS

Course Description: In today's world every business organization is either an international business organization or it aims to be one. This course is designed to introduce to the students with the concepts and theoretical background of international business. It covers the important international trade organizations and regional economic groupings. The course also focuses on the environment faced by and important decisions taken by an MNC.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the international business and modes to expand business in host countries.
2. State the international business environment and their implication in business decision making.
3. Define the theories of international trade and international organization objective.
4. Discuss the regional economic cooperation and their benefit to member countries.
5. Identify the ways for promotion of foreign trade.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to International Business International business, Modes of doing international business, complexities of international business, Impact of globalisation on international business, International business Vs. domestic business, Stages in the life of an MNC.	8
Unit II: International Business Environment International Business and its Environment: Geographic, Economic, Political, Demographic, Socio-Cultural and Legal Environment.	8
Unit III: International Trade & International Organizations Theories of international trade – an overview, Commercial policy instruments - tariff and non-tariff measures, Balance of payment account and its components, Objectives, structure and functioning of WTO, UNCTAD, World Bank and IMF.	8
Unit IV: Regional Economic Co-operation & Business Decisions Various forms of regional economic cooperation, Integration Efforts among countries in Europe, North America and Asia, International marketing, finance, production, and human resource decisions.	8
Unit V: Promotion of Foreign Trade Foreign trade promotion measures and organizations in India, Special economic zones (SEZs) and 100% export oriented units (EOUs), Measures for promoting foreign investments into and from India, Financing of foreign trade and payment terms.	8

Textbooks:

1. Cherunilam, F. International Business: Text and Cases, Prentice Hall of India.

Reference Books and supplementary Resources:

1. Hill, C. W.L. & Jain, A. K. International Business. New Delhi: TataMcGraw-Hill.

2. Daniels, J. D., Radebaugh, L. H. and Sullivan, S. P. International Business, Pearson Education Pvt. Ltd.
3. Justin, Paul. International Business. Prentice Hall of India Ltd.
4. Czinkota, M. R., Ronkainen, I. A. & Moffett, M. H. International Business. The Dryden Press.

BCOM2020: MANAGEMENT ACCOUNTING

Course Description: This course covers basic topics of management accounting and introduces a business management approach to the development and use of accounting information. In today's competitive marketplace, an excellent internal accounting system is essential for organizations to make better decisions. This course covers firms' internal accounting systems and their use in decision-making, planning, and control. Major topics include cost classification, cost behavior, cost-volume-profit analysis, budget and variance analysis, and decision-making.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Identify the scope of Management Accounting and examine the trends in this area.
2. Analyze the managerial accounting information to make decisions.
3. Discuss the significance and application of Standard Costing as a tool of cost control.
4. Design an operating budget and understand where and how to acquire the necessary information.
5. Develop Proficiency and knowledge in students to interpret the financial statements accurately.

Course Content

Units	Number of Lectures
Unit I: Introduction to Management Accounting Origin, Concepts, Nature, scope, functions, and principles. Difference between financial, cost and management accounting, Changing the role of management accounting and recent developments.	6
Unit II: Marginal Costing Concepts-meaning, definitions, and elements of cost, Concept of Marginal costing, Cost –volume –Profit analysis - Marginal costing and its Application for decision making.	8
Unit III: Standard costing Standard Costing and Variance Analysis, Activity Based Costing: Concepts and implementation, Responsibility Accounting.	8
Unit IV: Budgetary Control Definitions, Classification of budgets, ZBB Master budgets-Preparation of various types of budgets-Steps in Budgetary control	8
Unit V: Financial Analysis Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages, Ratio Analysis, Fund Flow and Cash Flow Analysis. Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios. Funds & Cash Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement	10

Textbooks:

1. Singh, S. K. and Gupta L. (2010). Management Accounting – Theory and Practice. Pinnacle Publishing House.

Reference Books and supplementary Resources:

1. Lal, J. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
3. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House. New Delhi.
5. Shukla, M.C., T.S. Grewal & Gupta, M.P. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
6. Jhamb, H.V. Management Accounting. Ane Books Pvt. Ltd. New Delhi.
7. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. ShriMahabir Book Depot, New Delhi.
8. Jain, S.P. & Narang, K.L. Cost Accounting, Principles, and Methods. Kalyani Publishers, Jalandhar.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.

BCOM2021: FINANCIAL MANAGEMENT

Course Description: Finance is the backbone of any business organization. Financial management includes planning of financial resources, designing an optimum capital structure and effective utilization of financial resources through the analysis of cost of capital and capital budgeting tool. Financial management concerns the procurement, allocation, and control of financial resources of a firm. This course provides students with the opportunity to study various concepts, theories and techniques of financial management and to explore their application through case studies and problem solving.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develops an understanding of the conceptual framework of financial management.
2. Calculate the common investment criteria and project cash flows associated with corporate project evaluation.
3. Apply measures of the cost of capital and financial leverage to form long-term financial policies for business
4. Describe the common factors influencing dividend policy.
5. Develops an Understanding of the concept of working capital and its management.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial Management: Nature and Scope of Financial Management, Finance functions, Role of finance manager, Financial goal: Profit maximization vs wealth maximization, Concept of agency and agency problem. Time Preference for money, Computation of future value and the present value of lump sum and annuity Capital recovery and sinking fund.	6
Unit II: Financing Decision: Cost of capital- Debt, Preference Shares, Equity Shares, Weighted Average Cost of Capital (WACC), Concept of capital structure and optimum capital structure, Theories of Capital structure- Net Income (NI) Approach, Traditional Approach, Net Operating Income (NOI) Approach. Leverage analysis- Operating, Financial and Combined Leverage. EBIT-EPS Analysis. The CAPM Approach, Adjusting the cost of capital for risk, International Dimensions in cost of capital.	10
Unit III: Investment Decision: Concept of capital budgeting, Types of capital budgeting decisions, Techniques of capital budgeting: Payback, ARR, NPV, PI, and IRR methods.	8
Unit IV: Dividend Decision: Concept of dividend and dividend policy, Types of dividend, Determinants of dividend policy, Theories of dividend- Walter Model, Gordon Model, and M-M Hypothesis.	8
Unit V: Working Capital Management:	8

Concept and types of working capital, Operating cycle, Financing of working capital. Working capital management: cash management, receivables management, and inventory management.	
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Textbooks:

1. Singh, J.K, (2013). Financial Management-Theory and Practice. Galgotias Publishing Company New Delhi.

Reference books and supplementary resources:

1. Srivastava, R. & and Mishra, A. K., Financial Management. Oxford Publishing House, 2/e.
2. Pandey, I. M. Financial Management, Vikas Publication, 10/e.
3. Chandra, P. Financial Management, TMH.
4. Van Horne. Financial Management. Prentice Hall of India.
5. Khan and Jain. Financial Management. TMH.

BCOM2022: ECONOMIC DEVELOPMENT & POLICY IN INDIA

Course Description: This course will first look at the economy through the lens of the people: the demographics, cast system and business ethics and culture of the society. Secondly, we will examine the role that public services such as education, infrastructure and rural development have played in the country's growth. Lastly, we will consider select industries that have played an important role in the country's growth: including technology, pharmaceuticals, telecom, agriculture, BPO and microfinance.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the issues in Growth, Development and Sustainability
2. Explain the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
3. Analyze the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
4. Describe the issues in Growth, development and sectoral changes
5. Explain the sectoral trends and issues in India

Course Contents:

Units	Number of Lectures
Unit I: Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development.	4
Unit II: Basic Features of the Indian Economy at Independence: Growth and composition of national income. The agrarian scene and industrial structure. Demographic Constraints: Interaction between population change and economic development.	6
Unit III: Strategy of economic Development The evolution of planning and import substituting industrialization. Economic reform and liberalization. Changes in policy perspectives and institutional framework after 1991.	6
Unit IV: Growth, Development and Structural Change The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. Occupational structure, the Institutional Framework, Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.	12
Unit V: Sectoral Trends and Issues Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.	12

<p>Industry and Services: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small-scale sector; Role of Foreign capital.</p> <p>Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance.</p>	
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Text Books

1. Todaro, M. P. & Smith, S. C. Economic Development.
2. Kapila, U. Indian Economy, Academic Press.

Reference Books and Supplementary Resources

1. Charles, B. India Independent. Chapters 1, 2 and 3.
2. Patnaik, P. Some Indian Debates on Planning, in Byres, T. J. (ed.), 'The Indian Economy: Major Debates since Independence', OUP.
3. Ahluwalia, M. S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.), 'Economic Policy Reforms and the Indian Economy'. The University of Chicago Press.
4. Nagaraj, R. Indian Economy since 1980: Vitrious Growth or Polarisation? Economic and Political Weekly. pp. 2831-39.
5. Ray, S. K. Land Systems and its Reforms in India. Sections II & III, Indian Journal of Agricultural Economics, 51, (1 & 2).

BCOM2023: MARKETING MANAGEMENT

Course Description: This course focuses on the marketing concept, the role of marketing in the organizations and the role of marketing in society. It explains the nature and purpose of marketing, followed by the fundamentals of each of the most important marketing tasks. It analyses the business need for customer orientation, the evaluation of markets and the targeting of market opportunities. It offers a complete introduction to professional marketing thought and action.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Identify the theory of marketing and develop a feasible marketing plan process.
2. Examine the role of market segmentation in achieving strategic marketing goals.
3. Build the combination of marketing elements to achieve the desired objectives.
4. Determine how to create the appropriate mix of elements in the promotional strategy.
5. Discuss the concept of marketing strategy formulation and implementation.

Course Content:

Unit	Number of Lectures
Unit I: Basic Concepts and Marketing Environment: Meaning, Nature and Scope of Marketing; Marketing Management Process; Concept of Marketing Mix; Market Analysis: Understanding Marketing Environment, Consumer Behavior and Organization Buyer Behavior, Marketing Research	10
Unit II: Market Planning & Analysis Segmentation, Targeting & Positioning (In-Company analysis & competitor analysis)	10
Unit III: Marketing Mix & related Marketing Decisions Product Concept; Types of Products, Major Product Decisions, Brand Management; Product Life Cycle, New Product Development Process, Marketing of Services, Pricing Decisions, Determinants of Price, Pricing Process, Policies and Strategies, Communication Process.	10
Unit IV: Marketing Promotional Tools Promotion Tools-Advertising, Personal Selling, Publicity and Sales Promotion; Distribution Channel, Decisions-Types and Functions of Intermediaries, Selection and Management of Intermediaries.	5
Unit V: Emerging trends in Marketing Cultivating customer relationships, Emerging Trends and Issues in Marketing: Consumerism, Rural Marketing, Social Marketing, Direct and Online Marketing, Green Marketing, Marketing performance & control, Rural Marketing, International Marketing, Direct & Online Marketing.	5

Textbooks:

1. Kotler, P. (2017). Marketing Management: Analysis, Planning, Implementation & Control. Prentice-Hall of India.

Reference Books and supplementary resources:

1. Kotler, Armstrong, Agnihotri & Haque Principles of Marketing- A South Asian Perspective. Pearson Education, New Delhi, 13/e.

BCOM2024: BUSINESS ENVIRONMENT

Course Description: The purpose of this course is to acquaint students with various laws, forces and regulatory measures governing business operations in India and also to familiarize with the nature and dimensions of evolving business environment in India to influence managerial decisions. This course provides an understanding of global political, economic, social, technological and ecological relations, associated international institutions, and their implications for a business.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Determine the importance of globalization and its impact on international business.
2. Discuss the development of different international political economies.
3. Explain the impact of international institutions and organisations on international business.
4. Develop a broad understanding of international trade theory and trade policy instruments and implications for international business.
5. Evaluate and assess opportunities and threats arising in the international environment.

Course Contents:

Units	Number of Lectures
Unit I : An Overview of Business Environment Type of Environment-Internal, External, Micro and Macro Environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Objectives and the Uses of Study, Process and Limitations of Environmental Analysis.	8
Unit II: Economic, Socio-Cultural and Political Environment Nature of Economic Environment, Economic, Nature and Structure of the Economy, Monetary and Fiscal Policies, Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibilities of Business, Business and Society, Social Audit, Business Ethics and Corporate Governance. Political Environment: Functions of State, Economic Roles of Government, Government and Legal Environment, The Constitutional Environment, Rationale and Extent of State Intervention.	9
Unit III: Business Environment in India Trade problems of Developing Countries, Economic Planning – Needs and Objectives of Various Five Year plans, Niti aayog, Green Revolution, Industrial Policy of 1956 and 1991, MRTP Act 1969, Foreign Investment Policy – FERA, FEMA.	9
Unit IV: Factors Effecting Business Environment	9

Cultural and International Business, Social, Ecological and Legal Environment, Eurocurrency market, International Investment – FDI & FII	
Unit V: Trade Policy and International Institutions Free trade and protection, Optimum tariff, Quota, Dumping, Export Promotional Measures, Meaning and Levels of Economic Integration, European Union, SAARC, ASEAN, Cartels, MNC's and international trade, IMF, World Bank (IBRD), Role and Function of WTO	10

Textbooks:

1. Saleem, S. (2010). Business Environment, Pearson Education House, New Delhi, 2/e.

Reference books and supplementary resources:

1. Cherunilam, F. (2007). Business Environment - Text and Cases. Himalaya Publishing House.
2. Aswathappa, K., (2000). Essentials of Business Environment. Himalaya Publishing House, 7/e.
3. Worthington, I. & Britton, C. (2009). Business Environment. Pearson Education.

BCOM2025: HUMAN RESOURCE MANAGEMENT

Course Description: The purpose of this course is to bring out issues involved in the management of human resource (HRM), both from current theory as well as practice. The course will examine human at work and discuss various aspects which are basic to human motivation at work and in fulfilling career aspirations within organisations. HRM involves various issues right from selection-placement to performance appraisal, salary-career management and training, etc. of employees in organizations.

Course Outcomes:

On completion of this course, the students will be able to:

1. Examine the evolution and challenges of Human Resource management in a global environment.
2. Explain the various dimensions of the acquisition of human resources.
3. Develop an insight into the managerial skills required to effectively manage and develop people in an organization.
4. Demonstrate the knowledge of compensation plans and benefit programs appropriate for various types of organizations and understand the dynamics of Industrial relations.
5. Elaborate an understanding of international HRM and related current issues.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature, scope, role, importance and functions of HRM, Evolution of HRM, Personnel Management verses HRM, Challenges and new trends in HRM, Strategies for the New Millennium: Role of HRM in Strategic Management.	6
Unit II: Acquiring Human Resources Objectives and Process HR Planning, Job Analysis - Job Description and Job Specification, Recruitment - Sources and Process, Selection Process- Tests and Interviews, Placement and Induction, Job Changes- Transfers, Promotions, Demotions, and Separations.	8
Unit III: Developing Human Resources Concept, Importance, and Types of Training, Methods of Training, Designing a Training Program, Evaluation of Training Effectiveness, Performance and Potential Appraisal- Concept and Objectives, Traditional and Modern methods of Evaluation of Employee Performance, Limitations of Performance Appraisal Methods.	8

Unit IV: Compensation and Industrial Relations Types of Compensation, Job Evaluation – Concept, Process , and Significance, Components of Employee Remuneration – Base and Supplementary compensation, Dynamics of Industrial Relations, Discipline and Grievance Management, Collective Bargaining.	12
Unit V: Current Issues in HRM Human Resource Outsourcing, Work-life balance, International HRM, Managing Inter-Country Differences, Dual Career Couples, Employee and Ergonomics.	6

Textbooks:

1. Chhabra T.N, Human Resource Management, Sun India Publications, New Delhi.

Reference books and supplementary resources:

1. Aswathappa K., Human Resource Management, McGraw Hill Education.
2. Durai, P. (2013). Human Resource Management, Pearson Education.
3. Rao, V.S.P. Human Resource Management: Text and Cases. Excel Books.
4. Bohlander, Snell & Sherman (2012). Human Resource Management. Thomson Press.

BCOM2026: RESEARCH METHODOLOGY IN BUSINESS

Course Description: Effective compensation and reward system is necessary to attract, retain and motivate employees. This course has designed to familiarize the students with the concepts, principles and practices of compensation management. It talks about various components of compensation and rewards, parties involved in compensation system, and the principles of designing and implementing an effective compensation and reward system.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the basics of Research and various other Related Concepts.
2. Design, Implement, Research Programme in Business Fields.
3. Develop Analytical Approach in Analysing Data.
4. Apply Various Statistical Tools to Analyse Data.
5. Construct a methodology to enable Good Research Report Writing.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Research Methodology Introduction to research methodology– meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – steps in research.	6
Unit II: Hypothesis Hypothesis –Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size.	6
Unit III: Measurement & Scaling Techniques Measurement & scaling techniques – Data collection – methods, Formulation of Questionnaires, Techniques of Data Analysis, testing validity and reliability.	8
Unit IV: Processing of Data Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS).	12
Unit V: Interpretation and Report Writing	8

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.	
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Textbooks:

1. G. C. Ramamurthy, Research Methodology, Dreamtech Press.

Reference Books and supplementary Resources:

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing.
2. William C. Emory, Business Research Methods, R.D. Irwin. Inc.
3. Robert G. Murdick, Business Research – Concepts & Practice, International text book Company.
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology.

BCOM 3027: ACCOUNTING FOR BUSINESS DECISIONS

Course Description: This course focuses upon the use of financial and related information for making plans and strategies, taking strategic and operational decisions, and performance evaluation. It helps management in evaluating different decision alternatives and measuring success in relation to business mission, goals and strategies. In this complex and changing business environment organizations have to take adequate steps to face major challenges and to formulate appropriate strategies to keep pace with the changing environment.

Course Outcomes:

On the completion of the course, the student will be able to:

1. Analyze the Differential costing techniques to make decisions.
2. Apply Activity based costing in allocation of costs than the traditional methods.
3. Develop an understanding of the practical application of Responsibility Accounting and Return on Investment on improving the division's performance.
4. Evaluate the concept of transfer pricing and the methods of measuring performance in relation to divisions.
5. Appreciate the scope of Strategic Management Accounting.

Course Contents:

Units	No. of Lectures
Unit I: Differential Costing: An Aid To Decision Making Nature and scope of Differential Costing, Decision making process, Applications of Differential costing – Make or Buy, Accept or Reject Special Order, Add or Drop Product, Sell or Process, Operate or Shutdown, Lease or Sell, Expand or Reduce Capacity, reduce or Maintain Price.	8
Unit II: Activity Based costing Concept of Activity Based Costing, Comparing ABC with Traditional Costing System, Stages and Flow of Costs in ABC, Cost Drivers, Advantages and Limitations of ABC, Practical Problems on ABC, and ABC in Service Organizations.	8
Unit III: Performance Measurement in Divisionalised Companies Concept of Divisionalisation, Responsibility Accounting- Principles of responsibility accounting, and Types of responsibility centers, Preparation of Responsibility Reports. Measures Divisional Performance- Variance Analysis, Contribution Margin, Net Profit, Return on Investment and Residual Income, Practical Problems, Non- Financial Measures of Performance.	8
Unit IV: Transfer Pricing Concept, Objectives and Requisites of Sound Transfer Pricing System, Methods of Transfer Pricing – Cost based pricing, market based pricing, Negotiating Pricing and Dual rate Pricing. Disadvantages of Transfer Pricing	8
Unit V: Strategic Management Accounting	8

Meaning of Strategic Management Accounting, Techniques of Strategic Management Accounting – Balance Scorecard, Life Cycle Costing, Just in Time, Bench Marking and Kaizen Costing.	
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Text books

1. Charles T. Hongreen, Garry L. Sudem and William O. Stratton , Introduction to management Accounting, New Delhi, Prentice Hall of India Ld.

Reference books and supplementary resources

1. Jawahar Lal, Advanced Management Accounting, S.Chand Publications, New Delhi
2. MA Sahaf, “Management Accounting Principles and Practices”, Vikas Publishing House Pvt Ltd, Delhi
3. Nigam, B.M. Lall. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
4. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House. New Delhi.
6. Shukla, M.C., T.S. Grewal& Gupta, M.P. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
7. Jhamb, H.V. Management Accounting. ANE Books Pvt. Ltd. New Delhi.
8. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.
9. Jain, S.P. & Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.

BCOM3028: FINANCIAL MARKETS AND INSTITUTIONS

Course Description: This course provides a deep understanding of various financial institutions and markets in India that exist in an economic system. Students will be able to know about the functioning of Indian financial system and develop a sound understanding of various concepts, tools and techniques related to financial institutions and markets. The students will be conversant with the latest trends and happenings in the context of not only Indian but globalised financial markets also. The course further deals with the day to day changes in the financial markets and provides students with insights about the structure, working and organization of the Indian financial institutions.

Course Outcomes:

On completion of the course, the students will be able to:

1. Understand the role and functioning of financial institutions and markets.
2. Articulate the structure and impact of regulatory considerations on Indian financial institutions.
3. Understand and apply various tools and techniques to manage financial institutions.
4. Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
5. Differentiate and understand concept of Merchant Banking and to evaluate investment performance and portfolio revision technique.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial markets Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system, Money and capital markets Money market- meaning, constituents, functions of money market; Money market instruments- call money; treasury bills certificates of deposits, commercial bills trade bills etc; Recent trends in Indian money market, Capital market-Primary and secondary markets; Government securities market; Role of SEBI-an overview.	8
Unit II: Reserve Bank of India & Commercial Banks Organization, management and functions; Credit creation and credit control; Monetary Policy. Meaning, functions, managements and investment policies of commercial banks; present structure; e banking and e trading; emerging trends in commercial banks.	8
Unit III: All India and State Level Financial Institutions Concept, Objectives and functions of financial institutions; Operational and promotional activities of financial institutions; IFCI, ICICI, IDBI, IRBI, SIDBI. Objectives, functions and role of state level financial institutions, Role of state level financial institutions in industrial finance.MFIs- Meaning, Need, Functions, Channels, Products & Services, Current Scenario of Micro Finance Institutions in India. Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure.	8

Unit IV: Insurance Sector, and Non-Banking Financial institutions Insurance- concept, organization structure, functions and types. Insurance Regulatory and Development Authority-role and functions. Role and importance of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Challenges faced by non-banking financial institutions in India.	7
Unit V: Mutual Funds and Merchant Banking The concept of mutual funds – organization and regulation of mutual funds (with special reference to SEBI guidelines), Mutual Fund Schemes, Mutual Fund Valuation(NAV), Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview; Performance evaluation of mutual funds. Merchant banking - Functions and growth of Merchant Banking, Merchant banking and Investment banking, Merchant banking in India, SEBI guidelines for merchant banking of India.	6

Text books:

1. Pathak, B. V. (2011). The Indian Financial System: Markets, Institutions and Services. Pearson Publication, New Delhi, 3/e.

Reference books and supplementary courses:

1. Avdhani, V. A. (2011). Investment and Securities Markets in India. Himalaya Publishing House, New Delhi, 9/e.
2. Gomez, C. (2013). Financial Markets, Institutions and Financial Services. Prentice Hall of India, Delhi.
3. Bhole, L.M. &Mahakud, J. (2009). Financial Institutions and Markets. Tata McGraw-Hill Education, New Delhi, 5/e.
4. Mishkin, F. S., Eakins, S. G. (2009). Financial Markets and Institutions. Pearson Education, New Delhi.
5. Saunders (2007). Management of Financial Markets and Institutions. Tata McGraw Hill, New Delhi, 3/e.
6. Vij, M. &Dhawan, S. (2011), Merchant Banking and Financial Services. Tata McGraw Hill, New Delhi.
7. Khan, M.Y. (2013).Indian Financial System.McGraw Hill Education (India) Private Limited, New Delhi, 8/e.
8. Varshney, P. N. &Mittal, D. K. (2000). Indian Financial System. Sultan Chand & Sons, New Delhi.
9. Maciraju, H. R. (2009). Indian Financial System, Vikas Publishing House Pvt. Ltd., New Delhi, 3/e.

BCOM3029: GOODS & SERVICE TAX LAW AND PRACTICE

Course Description: This course is designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System. GST is a comprehensive indirect tax on manufacture, sale and composition of goods as well as services.

Course Outcomes:

On completion of this course, the students will be able to:

1. Differentiate GST from pre-existing indirect tax structure in India and analyse the advantages and disadvantages of both the structures.
2. Demonstrate the procedure to find the time, place and value of supply of goods and services under GST regime.
3. Discuss the working of IGST model for inter-state supplies under GST regime.
4. Evaluate the administrative structure and the process of registration under GST.
5. Describe the basic concepts of custom law and different types of custom duties.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Indirect Taxes and Structure in India; Tax Reforms in India: GST- Relevance of GST; Principle of Equity; Common Economic Market-Post GST; Proposed GST Model for India; GST Coverage; Taxes to be subsumed post GST.	6
Unit II: Tax Mechanism and Valuation Tax Mechanism- Levy and Chargeability, rate Structure, threshold limit; Valuation of Goods and Service; Captive Consumption- CAS 4 Certification; Valuation of Stock Transfer	8
Unit III: IGST Model Taxation for Inter-State sales and supplies, requirement for IGST Model; Working of IGST Model; Pre & Post GST Comparison; Advantage of IGST Model for Tax payers and Tax administrator.	8
Unit IV: Tax Procedures and Impact GST network, registration process, payment process; GST return mechanism; GST refund mechanism; Transitional issues in GST; Impact of GST on retail Sector, e-commerce, real estate, transport and telecommunication sector.	10
Unit V: Other Legislations Customs Laws- basic concepts of customs law, territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty; Valuation; Customs Procedures; Other Legislations in addition to Central Goods and Services Tax Law.	8

Text books:

1. Bansal K.M.(2019), GST & Customs Law, Taxmann Publications Pvt. Ltd
2. Ahuja Girish (2019), Goods & Service Tax, Taxmann Publications Pvt. Ltd.

Reference books and supplementary resources:

1. Singhania V.K., (2019). Students' Guide To Income Tax Including GST, Taxmann Publications Pvt. Ltd., Delhi.

BCOM3030: ENVIRONMENT MANAGEMENT AND SUSTAINABILITY

Course Description: This course covers environmental sustainability which has emerged as one of the key components of business sustainability. The course discusses measures for environment protection as well as the relationship of modern business and environment. Using case studies and small group discussions, the course explores issues such as sustainability and green practices of leading companies.

Course Outcomes:

On completion of the course, the students will be able to:

1. Determine the implications of human activities on the environment.
2. Understand of the major causes of environmental degradation on the planet, with specific reference to the Indian situation
3. Inspire students to find ways in which they can contribute personally and professionally to preventing and rectifying environmental problems.
4. Develop a positive opinion on environmental issues.
5. Creates the necessary measure in achieving effective sustainable environmental management

Course Contents:

Units	Number of Lectures
Unit I: Introduction What is the Environment? Segments of Environment: (Atmosphere and its segments, Lithosphere, Hydrosphere and Biosphere). Need for Public Awareness about environmental issues. Importance of healthy environment. An Ecosystem definition, classification, and components, function of ecosystem. Biogeochemistry, working on different cycles.	8
Unit II: Sustainable development: Biodiversity, Natural Resources, Pollution Sustainable development: Definition, principle, parameter, and challenges, Researching and Planning for sustainability. Biodiversity: Classification, measurement conservation. Natural Resources: Availability and problems. Mineral resources – Use and exploitation, environmental effects of extracting and using mineral resources, Energy resources: Classification of energy resources, Nonrenewable and renewable; fossil fuels, nuclear and hydroelectric energy, solar, wind, biomass and hydrogen fuel energy. Environmental Pollution: Water pollution, solid waste and hazards waste management, Scope of Sustainable Development in Environment Management, Case Studies in Sustainable Development.	10
Unit III: Current Environmental Issues Climate change –issues and impact, strategy adaptation to climate change. Greenhouse effect, global warming, acid rain, and ozone layer depletion. Current environment issues, problems with urbanization and automobile pollution and their control, adverse effects of pollution.	8
Unit IV: Environment Protection and Control Measures Environment Protection and Control Measures: Government initiatives, i.e. air, water, and environment protection act. Judicial intervention, the role of	8

NGO, Case studies – Bhopal Gas Tragedy, Water-Borne and water- induced disease, an arsenic problem in drinking water. Environmental Impact Assessment process and evaluation.	
Unit V: Environment and Finance Introduction to Environmental Finance, Scope of Micro Finance in Environment Management, Environmental Investment Reporting and Verification, Ecological Environment product evaluation and Finance.	6

Text books:

1. Hart,S. (2008). Capitalism at Cross Road. Wharton Bussiness School Publishing.
2. Rajagopalan, R.Environmental Studies. Oxford Press. Limited.
3. Srivastava, S. Environment & Ecology. S.K. Kataria& Sons, New Delhi.
4. Kaushik&Kaushik. Environmental Studies(for undergraduate students).

Reference books and supplementary resources:

1. Friedman, T. L. (2009). Hot, Flat and Crowded 2.0. Picador.
2. Hamschmidt, J. & Pirson, M. Case Studies in Social Entrepreneurship and Sustainability. Greenleaf.
3. Geoffery,H. (2000). Nature and Marketplace: When Principle Pay: CSR and the bottom line.
4. Muhammed, Y. (2010). Building Social Business. PubAffairs.
5. Miller, G. Environment Science, Cengage India.
6. Leichenko, R. &Brien, K. O. Environment Change Globalization: Double Exposure. Oxford University Press.
7. Meenakshi, Environment Science, and Engineering. Prentice Hall of India
8. Botkin, D.B. &Keller,E. A. Environment Science. Wiley India.
9. Odum,E.P. Fundamental of Ecology. Cengage, India.
10. Chary, S.N. Environmental Studies. Macmillan Publisher, India Ltd.

BCOM3031: ACCOUNTING FOR SPECIFIC INDUSTRIES

Course Description: Accounting decisions impact virtually every area of the business. The product ‘Sectoral Accounting’ comprises of, an in-depth coverage of several crucial areas of every business i.e., Management of Current Assets & Management of Working Capital. It presents the principles and techniques of managing each element of current assets and their financing. Basic theories & important formulae have also been discussed in each course. These courses are intended to familiarize students with the basic concepts and to apply in the various industries.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop a thorough understanding of accounting records for holding and subsidiary company.
2. analyze the effects of intra-group trading and other transactions in holding and subsidiary companies.
3. Identify the assets and liabilities to be accounted for at their fair values when preparing consolidated financial statement.
4. Construct financial statement in case of holding company with joint venture and associates
5. Determine the changes in foreign currency exchange rates and need of adoption of International Financial Reporting Standards.

Course Contents:

Units	Number of Lectures
Unit I: Preparation of group consolidated external reports Explain the concept of a group and the purpose of preparing consolidated financial statements. Explain and apply the definition of subsidiary companies. Identify the circumstances and reasoning when subsidiaries should be excluded from consolidated financial statements. Prepare a consolidated statement of financial position for a simple group dealing with pre and post-acquisition profits, non-controlling interests and goodwill. Explain the need for using coterminous year- ends and uniform accounting policies when preparing consolidated financial statements and describe how it is achieved in practice. Prepare a consolidated income statement, statement of comprehensive income and statement of changes in equity for a simple group, including an example where an acquisition occurs during the year where there is a non controlling interest	8
Unit II: Business Combination Intra-group adjustments. Explain why intra-group transactions should be eliminated on consolidation. Report the effects of intra-group trading and other transactions including: unrealized profits in inventory and non-current assets intra-group loans and interest and other intra-group charges, and – intra-group dividends.	6
Unit III: Business combinations – fair value adjustments	6

Explain why it is necessary for both the consideration paid for a subsidiary and the subsidiary's identifiable assets and liabilities to be accounted for at their fair values when preparing consolidated financial statement. Prepare consolidated financial statements dealing with fair value adjustments (including their effect on consolidated goodwill) in respect of: Depreciating and non-depreciating non-current assets – Inventory – Monetary liabilities - Assets and liabilities (including contingencies), not included in the subsidiary's own statement of financial position	
Unit IV: Business combinations – associates and joint ventures Define associates and joint ventures. Prepare consolidated financial statements to include a single subsidiary and an associated company or a joint venture.	6
Unit V: The effects of changes in foreign currency exchange rates Discuss the recording of transactions and translation of monetary/non-monetary items at the reporting date for individual entities in accordance with relevant accounting standards. Distinguish between reporting and functional currencies. Determine an entity's functional currency. First time adoption of International Financial Reporting Standards	14

Text books:

1. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.

Reference books and supplementary resources:

1. Bhattacharya, S.K. and Dearden, J. (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
2. Bhattacharyya, A. K. (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Glautier, M.W.E. & Underdown, B. (2012). Accounting Theory and Practice. Pearson Education.
4. Vij, M. (2012). Financial and Management Accounting. Excel Books, New Delhi.
5. Rajasekaran (2012). Financial Accounting. Pearson Education, 1/e.
6. <https://mca.gov.in/Ministry/pdf/INDAS110.pdf>

BCOM 3034: INVESTMENT MANAGEMENT

Course Description: The course provides an in-depth appreciation of the issues, challenges and complexities, an investor faces in deciding where to invest his/her money and how to invest it wisely. It introduces students to various tools, techniques and models that help in analyzing securities and managing portfolios and provides them with the opportunity to work with these tools and apply them to solve real-life investment problems. It also covers the understanding of various investment alternatives, and the risk and return associated with each of them.

Course Outcomes:

On completion of the course, the student will be able to:

1. Select various investment alternatives according to risk and return associated with them.
2. Distinguish between the different components and measures of risk and return.
3. Describe the valuation of different types of securities.
4. Develop knowledge on determining the intrinsic worth of securities and proficiency to interpret the technical charts for decision making.
5. Apply the concepts, tools and techniques related to security analysis and portfolio management.

Course Contents:

Units	Number of Lectures
Unit I: Investment & Investment Alternative Concept of Investment, Investment Objectives, Investment Vs. Speculation, Investment Process, Type of Investors. Investment Alternatives- Government Securities, Debt Securities, Equity Shares, Mutual Funds, Money Market Securities, and Other Alternatives.	5
Unit II: Risk & Return Concept and Measurement of Risk and Return, Components of Investment Risk- Market Risk, Interest Rate Risk, Inflation Risk, Business Risk and Financial Risk etc.	10
Unit III: Investment Analysis Fundamental Analysis - Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis - Dow Theory, Market Indicators, Individual Security Analysis, Chartism etc. EMH – Weak Form, Semi-Strong Form, Strong Form.	5
Unit IV: Basics of Valuation Valuation of Equity Shares, Valuation of Preference Shares, Valuation of Bonds. Simple Problems on Valuation. Financial Derivatives: Introduction to forwards, futures and options.	10
Unit V: Portfolio Construction Markowitz Risk-Return Optimization, Sharpe Index Model, Capital Asset Pricing Model. Simple Problems on Portfolio Construction.	10

Text books:

1. Singh, Y. P. Fundamentals of Investment Management. Galgotias Publishing House.

Reference books and supplementary resources:

1. Pandian P. Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.
2. Singh, P. Security Analysis and Portfolio Management. Himalaya Publishing House, New Delhi.
3. Fischer, D. E. & Jordan, R. J. Security Analysis and Portfolio Management. Pearson Education, New Delhi, Sixth Edition.
4. Alexander, S. and Bailey. Fundamentals of Investments. PHI Learning, New Delhi.
5. Kevin, S. Security Analysis and Portfolio Management, PHI Learning, New Delhi.
6. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.

BCOM3035: FINANCIAL SERVICES

Course Description: Every company in a way handles money but financial service industry makes money its business. It deals with the management, transfer and lending of money. While financial institutions and instruments constitute the hardware of the financial system, financial services represent the software portion of the financial environment. They represent all kinds of services provided in financial terms, where the essential commodity is money. The present course will primarily probe into some of the leading and vibrant financial services.

Course Outcomes:

On the completion of the course, the student will be able to:

1. Develop a basic understanding of concept, emergence and development of financial services.
2. Explain concept, attributes and functioning of Credit rating, Commercial bill financing and Consumer Finance.
3. Classify and analyse the mechanics, operations and procedures in performing various financial services.
4. Investigate functioning and procedures of merchant banking and mutual funds in financial environment.
5. Analyse various financial services like Securitization, stock invest and book-building.

Course Contents:

Units	Number of Lectures
Unit I: Financial Services: An Overview Financial Services: Concept – functions of financial services market, growth of financial services in India. Credit cards: Concept, Classification, facilities and services, credit card frauds, benefits and drawbacks.	6
Unit II: Credit rating, Commercial bill financing and Consumer Finance Credit rating: concept, features and advantages, growth factors for credit rating system, regulatory framework, Equity rating Commercial Bill Financing: meaning of commercial bills, features and advantages of commercial bill financing, steps in discounting and purchasing of bills, Consumer finance: meaning, types, consumer finance practice in India, pricing, consumer credit scoring, case for and against consumer finance. hire purchase and installment credit system	10
Unit III: Factoring and Leasing Factoring: definition, mechanism, characteristics, players in factoring services, functions of a factor, factoring costs, factoring vs bills discounting, RBI guidelines on factoring – cost-benefit, analysis of factoring , factoring vs forfaiting, Leasing: concept, types, financial	8

lease vs financial lease, tests for financial lease, Leasing process, tax aspects of leasing , funding aspects of leasing – MPBF.	
Unit IV: Merchant banking and mutual funds Merchant banking: definition, functions, regulatory framework, Mutual funds: definition, products and schemes, SEBI's requirements on AMC, functions of AMC, Working mechanism of mutual funds, portfolio management process and operational efficiency of mutual funds, UTI, AMFI, MMMFs.	8
Unit V: Securitization, stock invest, book-building Securitization: definition, pass through certificates, features, SPV mechanism, purposes, benefits, limitations, securitization and financial intermediation, securitization as a risk management tool, stock-invest: meaning, features, mechanism, benefits and drawbacks, Book-building: concept, characteristics, process, allocation procedure, reverse book-building.	8

Text Books:

1. Khan, M.Y., Financial Services, Tata McGraw Hill.
2. Guruswamy, S. Financial Services , Tata McGraw Hill.

Reference Books and supplementary resources:

1. Pathak, B. V. Indian Financial System. Pearson Education.
2. Goel, S. Financial Services, PHI.
3. Rao, V.L., Wengel, J., Wengel, J. T. Financial and Consultancy Services: Issues in International Trade. Sage Publications.
4. Guruswamy, S. Financial Services and Markets. Thomson Learning.
5. Pandian, P. Financial Services and Markets. Vikas Publication.
6. Singh J.K. Venture Capital Financing in India. DhanpatRai& Co. (P) Ltd.

BCOM3036: PROJECT APPRAISAL AND FINANCE

Course Description: Capital budgeting for expansion, replacement and green field projects is one of the ongoing activities of the corporate sector. This process starts with project planning and culminates with the review of the projects it's has undertaken. There are various issues that govern the investment criteria and a feasibility report is developed for project appraisal towards an informed decision on the proposed capital investment.

Course Outcomes:

On completion of the course, the students will be able to:

1. Demonstrate the main theoretical and practical issues involved in the appraisal, assessment and financing of investment projects.
2. Comparing the various components of environment.
3. Analyze the information available in market.
4. Inspect the various technical and financial issues in project appraisal process.
5. Assess the risk involved in various projects.

Course contents:

Units	Number of lectures
Unit I : Project Appraisal and Finance Capital Investments: Importance & Difficulties, Types of Capital Investments, Phases of capital budgeting, Facets of project Analysis, Objectives of Capital Budgeting.	6
Unit II: Generation & Screening of Project Ideas Generation of Ideas, Monitoring of Environment, Corporate Appraisal.	6
Unit III: Market & Demand Analysis Collection of Information, Conduct of Market Survey, Characterization of Market, Demand Forecasting.	8
Unit IV: Technical and Financial Analysis Product mix, Plant Capacity, Materials and Utilities, Project charts and layouts. Location and site, Infrastructure costs, Environmental aspects, Project Implementation Considering alternatives, Financial Estimates & projections. Capital cost, Estimates of Sales and Production and Working capital requirements.	12
Unit V: Project Risk Analysis Measures and perspectives on risk, Sensitivity and scenario analysis, decision tree analysis, Managing risks, project selection under risk.	9

Text books:

1. Chandra, P. Projects – Planning, analysis, financing, implementation and review. Tata- McGraw Hill.

Reference books and supplementary resources:

1. Alexander, S. and Bailey. Fundamentals of Investments. PHI Learning, New Delhi.
2. Kevin, S. Security Analysis and Portfolio Management, PHI Learning, New Delhi.
3. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.

BCOM3037: INTERNATIONAL FINANCIAL MANAGEMENT

Course Description: This course has been designed to develop an understanding of various concepts relating to multinational finance and their application. It starts with the introduction of the global context of business and international flow of fund. It covers the functioning of foreign exchange market and parity conditions and focuses on management of foreign exchange exposure and financial functions of Multinational Corporation.

Course Outcomes:

On completion of the course, the students will be able to:

1. Develop knowledge of and ability to use the precise language of International Finance.
2. Evaluate the functioning of the institutions of international finance and use that knowledge to predict and assess the impacts and responses of governments, markets, and firms to various international situations.
3. Demonstrate an ability to use various theories to forecast currency future values and assess the pressure currency values are under.
4. Demonstrate an ability to analyze and evaluate both international financial borrowing and investment opportunities.
5. Extend the mathematics of finance into the realm of international finance by developing an ability to evaluate hedging opportunities, make and receive international payments, evaluate transactions in both dollar and foreign currency terms.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of International Finance, International Business activities and methods, International Financial Management Vs Domestic Financial Management, Issues in functioning of Multinational Corporations, Balance of Payment, Debit and Credits.	5
Unit II: Foreign Exchange Market Functions of Foreign Exchange market, Bid Price, ask price, spread, cross rates, spot rates and reciprocal rates in Foreign Exchange market. Theories of Foreign Exchange rate – Purchasing power parity, Interest rate parity, International fisher effect, arbitrage activities in foreign exchange markets, Foreign exchange risk – Transaction exposure, Translation exposure, Economics exposure and their management.	10

Unit III: Financial Management of Multinational Firm Foreign Direct Investment (FDI), Factors affecting FDI, cost of capital and capital structure decision of the multinational firm, multinational capital Budgeting – application and interpretation, multinational cash management and financing foreign operations	10
Unit IV: International Parity Relationships Meaning and Nature of Parity, Purchasing power parity, Interest Rate Parity, Forward Market Parity, Fischer effect and International Fischer effect. Linking Parity conditions and forecasting future exchange rates	5
Unit V: Foreign Exchange Rate Risk Management Risk and Exposure, Transaction exposure and Quantification, Translation and economic exposure, Managing FX risk using internal and external techniques of Hedging	10

Text books:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.

Reference books and supplementary resources:

1. Sharan, Vyuptakesh, International Financial Management, PHI Learning, New Delhi.
2. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi
3. Machiraju, H.R, International Financial Management, Himalayan Publishing House, New Delhi.
4. Siddaiah, T., International Financial Management, Pearson Education.

BCOM3038: BUSINESS TAX PROCEDURE AND MANAGEMENT

Course Description: The course aims to equip students with the knowledge of handling tax issues relating to companies with effective tax management skills. The knowledge of computing tax, procedure for filing returns and other related tax matters such as computation of tax credit, taxable salary, TDS etc are essential for effectively dealing and managing tax issues of the companies. This course focuses and covers all such issues.

Course Outcomes:

On completion of the course, the students will be able to:

1. Develop an understanding of the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.
2. Demonstrate the knowledge of Information Technology network of Income Tax Department and various Income Tax authorities and their powers.
3. Explain the procedure of assessment and filing of appeals and analyse penalties for offences related to income tax, provisions relating to undisclosed income etc.
4. Evaluate the procedure of settlement of court cases and proceedings.
5. Understand the circumstances in which search and seizure can be conducted and evaluate the scheme of assessment.

Course Contents:

Units	Number of lectures
Unit I: Advance tax, TDS and Interest Advance payment of tax, Tax deduction at source, documentation, returns, certificates, Interest payable by assessee/Government, Refund of excess payment.	8
Unit II: Tax Return and Documentation Return of income, Assessment, re-assessment, rectification of mistakes, Appeals and revisions, Information Technology and tax administration, PAN, TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.	8
Unit III: Appeals, Revisions and References Appeal, Appellate authorities; Preparation and filing of appeals with appellate authorities (commissioner, Tribunals, High court, Supreme court); Appeals and revisions; Drafting grounds of appeal; Provisions for avoiding repetitive appeals(sec 158A).	8

Unit IV: Penalties and Prosecutions and Settlement of cases Penalties for defaults in brief; Penalty for concealment/under-reporting of income; Power of the Commissioner; Procedure and time limit for completion of penalty proceedings; Offences and Prosecutions; Onus of proof; Settlement Commission; Procedure on receipt of application; Power and procedure of Settlement Commission.	10
Unit V: Search, Seizure and assessment Powers regarding discovery, production of evidence etc., Search and seizure, Requisitioning of books of accounts, Application of assets seized or requisitioned, Power to call for information, Power to collect information, Scheme of assessment.	6

Text books:

1. Singhania, V. K., Singhania, K. & Singhania, M. Corporate Tax Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.

Reference books and supplementary resources:

1. Ahuja, Girish & Gupta, R. Corporate Tax Planning and Management. Bharat Law House, Delhi.
2. Goyal, S.P. Direct Tax planning. Sahitya Bhawan, Agra.
3. Bajpai. Om Shanker. Search. Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
4. CBDT Circulars
5. Finance Act of relevant assessment year.
6. Latest court judgements.

BCOM3039: CORPORATE TAX PLANNING

Course Description: The objective of this course is to acquaint students with the corporate tax structure and tax planning in operational as well as strategic terms and to make students understand the implications of corporate tax planning for corporate management.

Course Outcomes:

On completion of the course, the students will be able to:

1. Develop the understanding of the provisions of corporate taxation in practical terms.
2. Analyse tax planning methods to minimize tax liability with reference to new business and financial management decisions.
3. Demonstrate the knowledge of potential opportunities for tax savings and tax planning.
4. Examine the taxation procedures during corporate restructuring and corporate management.
5. Evaluate the relief available to assesses in case double taxation of income.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Tax planning, tax management, tax evasion, tax avoidance, Corporate tax in India: types of companies, Residential status of companies and tax incidences, tax liability and minimum alternative tax, tax on distributed profits of companies, set off and carry forward of losses in case of company in which public is not substantially interested.	8
Unit II: Tax planning with reference to new business and financial management Tax planning with reference to setting up a new business: Location aspect, nature of business, form of business. Tax planning with reference to financial management decision - capital structure, dividend including deemed dividend and bonus shares.	6
Unit III: Tax planning with reference to management decisions Tax planning with reference to specific management decisions - Make or buy, own or lease, repair or replace. Tax planning with reference to employee remuneration, Tax planning with reference to sale of scientific research assets ,Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	10

Unit IV: Tax planning with reference to business restructuring Tax Planning with reference to business restructuring- Amalgamation, Demerger, Slump Sale, Conversion of sole proprietary concern/partnership firm into company, Transfer between holding and subsidiary companies.	8
Unit V: Tax planning for NRIs Tax deducted at source, Advance Tax, double taxation relief, Transfer pricing, Business Connection, Head office expenditures, Advance Rulings	8

Text books:

1. Dr. Monica Singhanian, Dr. Vinod K. Singhanian, Corporate tax planning and Business Tax Procedures, Taxmann Publications.

Reference books and supplementary resources:

1. Dr. Girish Ahuja and Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Bharat law House.
2. S.P Goyal, Direct tax planning: Sahitya Bhawan, Agra.
3. Finance Act for relevant Assessment Year.
4. CBDT Circulars.
5. Latest court judgements.

BCOM3040: PRINCIPLES OF BANKING

Course Description:

This course provides an understanding of the structure and functioning of Indian banking industry and financial system. While there is significant focus on the functioning of the Indian financial system, students are exposed to the practices and recent developments in Indian banking industry as well. A detailed discussion on structure, working as well as latest innovation and happenings in banking industries in India will be the subject matter the course.

Course Outcomes:

On completion of the course, the students will be able to:

1. Determine the functioning of banking industry in India.
2. Explain the functioning of RBI and develop practical understanding of SLR, CRR, REPO Etc.
3. Develop an understanding of the functioning of commercial banks.
4. Identify all the prudential norms in the banking industry.
5. Develops an understanding of all the latest innovations in banking industry.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Banking: Concept and evolution of bank, Types of Banking, History of banking in India, Structure of banking industry in India, Spread, CASA, financial inclusion.	6
Unit II: Central Banking: Central Banking- Functions of Reserve Bank of India, Credit control by Reserve Bank of India, practical Application of SLR, CRR, REPO, Reverse REPO, Bank Rate.	8
Unit III: Commercial Banks: Commercial banks and its function, Principle of lending, various credit products/ facilities, Working capital and term loans, different types of deposit, Types of accounts, Fee Income in Banks, difference between commercial banks & co-operative banks.	8
Unit IV: Prudential Norms: Approach to lending, Credit management, Credit monitoring, NPA (Non Performing Assets) management, Basel I, II & III Accords, anti money laundering, KYCs procedures.	8
Unit V: Latest Innovation in Banking: Retail banking, internet banking, mobile banking, Rural banking, Universal Banking, payment banks, Electronic funds transfer, NEFT, IMPS, SWIFT, MMID& RTGS, demonetization, POS Machine.	10

Text books:

1. Pathak, B. V. Indian Financial System. Pearson Education.

Reference books and supplementary resources:

1. Machhiraju, H. R. Indian Financial System. Vikas Publication.
2. Bank Financial Management. Indian Institute of Banking and Finance.
3. Saunders, Irwin. Financial Institutions Management. McGraw Hill.
4. Gup, B. E. & Kolari, J.W. Commercial Banking. John Wiley & Sons.

BCOM3041 – INSURANCE MANAGEMENT

Course Description: This course has been designed to familiarize the students with the theoretical background, principles and practices of insurance. The course covers various types of insurance and various dimensions of insurance management. The course also throws some light on the structure and functioning of Indian insurance industry.

Course Outcomes:

On the completion of the course, the student will be able to:

1. Understand the conceptual framework of insurance.
2. Analyse the various types of insurance contracts
3. Comprehend various dimensions of insurance management.
4. Appraise the working of insurance industry in India.
5. Evaluate the legal framework governing insurance in India.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Insurance Introduction to risk and insurance, Origin and growth of insurance business, Principles of insurance, Management of insurance organizations.	6
UNIT II: Life Insurance Life Insurance Contract- Nature and characteristics. Life Insurance Risk- Concept and measurement of life insurance risk, Factors governing sum assured, Calculation of premium, Treatment of substandard risks.	8
UNIT III : Life Insurance Policies Important types of life insurance policies e.g. Endowment plans, Money back plans, Term plans, ULIP plans.	5
UNIT IV : General Insurance and Types of General Insurance General insurance Contract- Nature and characteristics. Underwriting- Concept and importance. Insurance loss payment Health Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Engineering Insurance etc.	15
Unit V : Insurance Industry in India Growth of insurance industry in India, Structure, functioning and regulation of insurance industry in India, Prominent life and general insurance companies in India, Recent trends in Indian insurance industry.	6

Text books:

1. Vaughan, E. J., & Vaughan, P. M. Fundamentals of Risk and Insurance. Willey.

Reference books and supplementary resources:

1. Trieschmann, J. Risk Management and Insurance. Southwestern College Publisher.
2. Gupta, O. S. Life Insurance. Frank Brothers, New Delhi.
3. Dinsdale, W. A. Elements of Insurance. Pitman.
4. Sharma, R. S. Insurance Principles and Practice.
5. Bhir&Limaye. Insurance Principles and Practice. Lakhani.

BCOM3042: ADVERTISING AND SALES MANAGEMENT

Course Description: This course is designed to familiarize students with the basic concepts, tools and techniques of advertising and promotion used in marketing for communicating with customers. This is highly specialised course and will be helpful in corporate and self-employment. The course enhances the managerial, strategic planning, creative and media abilities of the student so that he/she can work in any of the major departments of an advertising agency or in a marketing communications set-up. Finally, the course is in answer to the clamor of the advertising practitioners to provide them that much needed manpower to further professionalize the industry.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain and understand various concept/terms used in advertising industry.
2. Apply various environmental factors and advertising models into advertising field.
3. Determine marketing communications companies particularly advertising agencies a dedicated, properly trained, skilled, and value-oriented advertising professional who can work in the area of account management, creative, production, media, and marketing services.
4. Identify sales prospects and determination of various sales forecasting techniques, sales budgets and sales planning.
5. Designing motivation and compensation plan to increase the productivity in the organisations.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Advertising Definition, objectives, Types of Advertising, Newspaper, Magazines, Journals, Outdoor Ads, Theatre Ads, Radio, TV Advertisement. Product placement	8
Unit II: AD Agencies Its Types and functions, Economic and Social implications, Ethics in Advertisement and ASCI, DAGMAR, Ad Budget, Ad routing and scheduling.	6
Unit III: Element of Advertisement	10

Copy Writing, Advertisement lay out, Proof reading, Typography, Lithography, Use of Symbols, Slogans Caption Catch Phrase.	
Unit IV: Sales Management The Sales Environment Today, Career Opportunities in Sales, Personal Selling Process, Sales promotion Techniques, Goal Setting and Sales Forecasting, Sales Budget, Sales Force Planning.	6
Unit V: Motivation and Compensation Knowledge, Skills and Qualities required in salesmanship, Training and supervising the salesman, Motivating the salesman, perks, commission, incentives, remuneration, awards and rewards.	10

Text books:

1. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.

Reference books and supplementary resources:

1. Batra, Myers and Aakers. Advertising Management. 5th ed. Prentice Hall of India, New Delhi.
2. William, J. Stanton and Rosann Spiro. Management of Sales Force. 10th ed. Irwin McGraw Hill.
3. Richard, H. Buskirk and D Buskirk Bruce. Selling: Principles, and Practice. 14th ed. McGraw Hill, Inc.
4. Eugene M. Johnson, David L. Kurtz, and Berhard E Schening. Sales Management; Concepts, Practices and Cases. 2nd ed. McGraw Hill.
5. Dasgupta. Sales Management in the Indian Perspective. Prentice Hall of India, New Delhi.
6. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni. Sales Management. 5th ed. Prentice Hall of India, New Delhi.

BCOM3043: CUSTOMER RELATIONSHIP MANAGEMENT

Course Description: Customer Relationship Management (CRM) is a comprehensive set of processes and technologies for managing relationships with potential and existing customers and business partners across marketing, sales and service areas regardless of the channel of distribution. This course focuses on the development and implementation of relationship marketing strategies via the use of CRM initiatives. Topics covered in the course are relationship marketing; operational analytical and collaborative CRM; reasons for CRM implementation failure; and the role of CRM in marketing management.

Course Outcomes:

On completion of the course, the students will be able to:

1. Create insight and new learning in the area of customer relationship management.
2. Discuss conceptual foundations of relationship marketing, implications for further knowledge in the field of business development.
3. Explain key concepts, technologies and best practices of CRM.
4. Apply CRM in business organization.
5. Analyse CRM value proposition for different vertical markets.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to CRM Meaning, Evolution of CRM, Goals of a CRM Strategy, Three Aspects of CRM CRM Value Pyramid, CRM Components, CRM Drivers, CRM Solutions Map CRM Solutions Map: Marketing Solutions, CRM Solutions Map: Sales Solutions, CRM Solutions Map: Services, Major CRM Packages.	8
Unit II: Customer and Customer Strategy Who is a Customer, Customer is King (Customer As An Asset), Know Your Customer, Customer Interaction Cycle, Customer Interaction and CRM, Customer Relationship Dimensions, Customer Touch Points, Business Objective for Acquiring and Retaining Customer, Customer Regaining Strategies and Total Customer Experience.	8

Unit III: Operational CRM8 Sales Force Automation (SFA), Activity Management, Account Management- Marketing Automation, Campaign Management, Campaign Management, Analyzing, Learning, Listening & Responding Management.	8
Unit IV: Analytical CRM Analytical CRM Defined, CRM Intelligence Management Cycle, Analytics & Customer Life Cycle Management, CRM Data Warehouse, CRM Data Warehouse – Architecture, Business Architecture of Analytical CRM, Analytical CRM Components, SAS Analytics – Exhibit, Benefits from CRM Analytics, Customer Centric Data Mining, Analytical CRM Application Areas, Teradata Industry CRM – Exhibit, Requirements from an Analytical CRM Application, Clustering and Profiling.	8
Unit V: Collaborative CRM Meaning, Customer Centricity, Customer Contact Channel Evolution, Multi-Channel Strategy, Multi-Enterprise Value Networks, Evolution of Contact Centers, Four Phases of Contact Center Evolution, Avaya Communication Architecture –Illustrated, Enterprise Portals, Integrating Customer Information through Portal Infrastructure, Employee Portal, Customer Portal, Partner Portal.	8

Text books:

1. Buttle, F. (2012). Customer Relationship Management. Elsevier Publishing House, 2/e.

Reference books and supplementary resources:

1. Khanna, S. R., Hanspal, S., Kapoor, S. &Awasthi, H.K. (2007). Consumer Affairs. Universities Press. Delhi University Publication. 334.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. Bharat Law House, Delhi, 5/e.
3. Girimaji, P. (2002). Consumer Right for Everyone. Penguin Books.
4. The Competition Act (2002).
5. Nader, Ra. (1973). The Consumer and Corporate Accountability. Harcourt Brace Jovanovich, Inc., USA.
6. How to survive as a consumer. CUTS, India. www.cuts.org.

BCOM3044: SERVICES MARKETING

Course Description: The course focuses on the unique challenges of marketing and managing services and delivering quality service to customers. The attraction, retention, and building of strong customer relationships through quality service and services are at the heart of the course content. The course is equally applicable to organizations whose core product is service (e.g., banks, transportation companies, hotels, hospitals, educational institutions, professional services, telecommunication, etc.) and to organizations that depend on service excellence for competitive advantage (e.g., high technology manufacturers, automotive, industrial products, etc.).

Course Outcomes:

On the completion of the course, the student will be able to:

1. Differentiate between product and service characteristics, and know how these differentiators can be used to establish competitive advantage for a firm.
2. Understand why the application of the marketing mix in a service environment has to be built up from interaction episodes between customers and their suppliers.
3. Develop an understanding of the links between the service providers (people), the procedures (processes), and the physical evidence of the service offering.
4. Understand the importance of customer retention, service recovery, relationship development, and the role of internal marketing.
5. Consider the impact that modern technology has (Internet, social media, etc) on service(s) marketing innovation.

Course Contents:

Units	Number of lectures
Unit I: Services Marketing The Scope of Services Marketing. The Gaps Model of Services Quality. Focus on the Customer-Consumer Behaviour. Focus on the Customer-What Do Customers Expect?	8
Unit II: Services Marketing: Understanding the Customer Customer Perceptions in Services. Listening to Customers Through Research. Building Customer Relationships. Service Recovery	8
Unit III: Standardizing and Aligning the Delivery of Services Service Development and Design. Customer-Defined Service Standards. Physical Evidence and the Services cape	8
Unit IV: The People Who Deliver and Perform Services	8

Employees' Roles in Service Delivery. Customers' Roles in Service Delivery. Delivering Service Through Intermediaries and Electronic Channels. Managing Demand and Capacity	
Unit V: Promotions and Pricing Strategies in Services Marketing Integrated Services Marketing Communications. Pricing of Services. The Financial and Economic Impact of Service	8

Text books:

1. Zeithaml, V. A., Bitner, M. J., Gremler, D. D. & Pandit, A. (2012). Services Marketing – Integrating Customer Focus Across the Firm. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Reference books and supplementary resources:

1. Legg, D. & Baker, J. (1987). Advertising Strategies for Service Firms. Carol Surprenant from Add Value to Your Service, 163-168.
2. Brewer, G. (1998). Selling an Intangible. Sales and Marketing Management, January, 52-56.
3. Moorthy, Y. L. R. (2002). An Approach to Branding Services. Journal of Services Marketing, 16 (3), 259-274.

BCOM3045: RETAIL MARKETING

Course Description: This course offers an in-depth examination of the retail industry for students interested in the field of retail marketing management-whether employed with a large organization or in their own business. Covering planning, management, and execution of activities taking place in the buying and selling of goods and services for the end consumer, the course addresses the challenges of this dynamic industry. Through analysis of the retail marketing mix, the course looks at branding in the retail industry, product placing and development, pricing alternatives, location options, and the promotion of goods and/or services. Because of their importance in today's competitive environment, the course covers matters such as the application of technology to retail marketing management, e-commerce, international retailing, and customer relationship management.

Course Outcomes:

On the completion of the course, the student will be able to:

1. Apply the principles, practices, and concepts used in retail marketing management.
2. Describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer.
3. Understand the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.
4. Evaluate retail marketing mix-price and channel of distribution.
5. Categorize various retail marketing mix promotion.

Course Contents:

Units	Number of lectures
Unit I: Retail Marketing Management Introduction to Retailing, Types of Retailers, Global Retailing, Consumer Buying Behavior in Retailing, Retail Marketing.	8
Unit II: Retail Marketing Strategy Retail Marketing Strategy, Financial Strategy, Retail Location Strategy, Retail Site Location Strategy.	8
Unit III: Retail Marketing Mix-Product Product Category Structure and Management, Merchandise Management, Merchandise Planning Systems, Buying Merchandise.	8
Unit IV: Retail Marketing Mix-Price and Distribution Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems.	8
Unit V: Retail Marketing Mix-Promotion	8

Retail Communication Mix, Customer Relationship Management, Store Layout, Design, and Visual Merchandising, Customer Service.	
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Text books:

1. Levy, M. & Weitz, B. (2012). Retailing Management. McGraw-Hill Irwin, New York.

Reference books and supplementary courses:

1. Singh, H. (2012). Retail Management –Text and Cases. S. Chand & Company, New Delhi.
2. Chetan, B., Yuli, R. & Shrivastava, N. V. (2012). Retail Management. Oxford University Press, New Delhi.
3. Kotler, Philip. (2011). Marketing Management. Pearson Education, New Delhi.
4. Pradhan, S. (2011). Retail Management-Text and Cases. Tata McGraw Hill, New Delhi.
5. Sternquest, B. (2010). International Retailing. Fairchild Books and Visuals, New York.

BCOM3046: TRAINING AND DEVELOPMENT

Course Description: This course covers training needs analyses, the various methods associated with training and development interventions, and how to design and evaluate training programs in an effective fashion. The overall goal is to provide a well-rounded approach to training and development that applies to students in human resources as well as those seeking careers in other areas of business and management.

Course Outcome:

On completion of this course, the students will be able to:

1. Understand the role and function of training and development in organizations.
2. Define the learning theories and principles and their implications for the effectiveness of training programs.
3. Determine training needs and objectives before undertaking of training Programs and to determine if training is a solution to performance problems.
4. Identify the difficulties of transfer of training and finding out the ways to overcome them.
5. Develop the required knowledge and skills by learning the different management development training programs.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Training and Development Nature, Scope, Importance and objectives of Training, Role and Relevance, Opportunities & Challenges for Training, Difference between training, development, and education, Contemporary Challenges/Issues.	8
Unit II: Training Process Overview of the Training Process - Pre-training, Training, and Post-training, Establishing Objectives, Training Needs Identification and Analysis (TNIA), Strategies and Approaches of TNA.	8
Unit III: Designing Training Programmes Organizational Constraints, Facilitation of Learning: Focus on Trainee, Training & Training Design, Design Theory, Planning and Delivery of Training sessions, Outcome of Design.	8
Unit IV: Training Methods and Techniques On-the-job and Off-the-job methods, Classification of Training Methods and Methodologies, Trainers and Training Styles. Evaluation of Training: Issues, Importance, Methods and Models for Evaluation of Training Programs, Training audit, Concept of Return on Investment and Cost-benefit Analysis.	10
Unit V: Management Development Assessment and Development Centers, Mentoring, Performance Coaching, Cross-cultural training for managers, Overview of Training Practices in India.	6

Text books:

1. Blanchard, P. N. & Thacker, J. W. Effective Training: Systems, Strategies, and Practices. Pearson Education, 3/e.

Reference books and supplementary resources:

1. Jankiram, B. Training & Development. Biztantra
2. Lynton, R.P. & Pareek, U. Training for Development, Lynton, Vistaar Publications, New Delhi.
3. Goldstein. Training in Organizations. Thomson Learning

BCOM 3047: COMPENSATION MANAGEMENT

Course Description: Effective compensation and reward system is necessary to attract, retain and motivate employees. This course has been designed to familiarize the students with the concepts, principles and practices of compensation management. It talks about various components of compensation and rewards, parties involved in compensation system, and the principles of designing and implementing an effective compensation and reward system.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the dynamics of wage and salary administration and their current trends in India.
2. Analyze and evaluate various methods of pricing jobs.
3. Design different compensation packages considering individual or team performance.
4. Describe various benefits and allowances for employees.
5. Discuss the contemporary issues in compensation management.

Course contents:

Units	Number of Lectures
Unit I: Overview of Compensation Management Concept, principles and practices, Economic theories relating to pay, Psychological and motivational theories affecting reward, Factors affecting wages and salaries, Compensation as a strategy for attracting and retaining employees, Role of compensation in creating high performing organizations, Role of Various Parties – Employers, Employees, Unions and Government, Legislation for Compensation.	10
Unit II: Analysing, Evaluating, and Pricing Jobs Internal parity, Basic systems – Time wage, Piece wage and Incentives, Job evaluation: Purpose and Methods, External Competitiveness: Compensation surveys, Developing Salary Structure, Pay Structures - Purpose and types, Graded pay structures, Broad-banding.	8
Unit III: Rewarding Individuals and Teams Performance-related pay, Shop-floor incentive schemes, Skill-based pay, Competence-related pay, Team rewards, relating rewards to organizational performance, Productivity Gain Sharing plans, Measuring Cost-to-Company (CTC), Non-financial rewards.	8
Unit IV: Employee Benefits and Allowances Key considerations for employees' benefits, Current approaches, Insurance benefits, Retirement benefits, Employees' service benefits, ESOPs, Flexible Benefits, Tax considerations.	12
Unit V: Emerging Issues in Compensation Managing the reward system for special groups - Rewarding directors and senior executives, International pay and expatriates' rewards, Current trends in compensation.	6

Text books:

1. Henderson, R. I. (2004). Compensation Management: Rewarding Performance. Prentice Hall of India Pvt. Ltd.

Reference books and supplementary sources:

1. Armstrong, M. Employee Reward. Universities Press India Limited.
2. Tropman, J. Compensation Solution. Jossey-Bass Publications.
3. Martocchio, J. Strategic Compensation-HRM approach. Prentice Hall.
4. Thomas, J. B. & Scarpello, V. G. & Hills, F. S. Compensation Decision Making. Dryden Press.
5. Dunn, J.D. & Rachel, F. M. Wage and Salary Administration: Total Compensation System. McGraw Hill.

BCOM3048: ENTREPRENEURSHIP AND INNOVATION MANAGEMENT

Course Description: This course discusses the basics every manager needs to organize successful technology-driven innovation in both entrepreneurial and established firms. The course starts by examining innovation-based strategies as a source of competitive advantage and then examines how to build organizations that excel at identifying, building and commercializing technological innovations. Major topics include how the innovation process works; creating an organizational environment that rewards innovation and entrepreneurship; designing appropriate innovation processes (e.g. stage-gate, portfolio management); organizing to take advantage of internal and external sources of innovation; and structuring entrepreneurial and established organizations for effective innovation. The course examines how entrepreneurs can shape their firms so that they continuously build and commercialize valuable innovations. Many of the examples also focus on how established firms can become more entrepreneurial in their approach to innovation.

Course Outcomes:

On the completion of the course, the student will be able to:

1. Explore the role of innovation and entrepreneurship in Indian society.
2. Apply models and theories of entrepreneurship and innovation to real life examples at the individual, organizational and institutional levels.
3. Identify and explain key characteristics of entrepreneurs and innovative organizations.
4. Analyze the various processes of exploring and executing of innovation.
5. Compiling exploiting and renewing techniques of innovations.

Course content:

Units	Number of Lectures
Unit I: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society's problems and at work. Characteristics, Qualities and pre-requisites of entrepreneur; The function of the entrepreneur in economic development of a country; Methods and procedures to start and expand one's own business; Life cycle of a new business and relationship with large enterprises.	8
Unit II: Entrepreneurship and Indian Business Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioral orientations.	6
Unit III: Factors affecting Entrepreneurship Achievement motivation. Environmental factors affecting success of a new business; Reasons for the failure and visible problem for business Feasibility	6

Study-----Preparation of feasibility reports: Selection of factory location, Demand analysis, Market potential measurement, capital saving and project costing, working capital requirements, profit and tax planning; economic ,technical, financial and managerial feasibility of project Govt. support to new enterprises; Incentive; Source of finance; Role of govt. and promotional agencies in entrepreneurship development. Entrepreneurship Development Programmes; Role of various institutions in developing entrepreneurship in India.	
Unit IV: Exploring and Executing Innovations The processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market. The structures and incentives organizations must put into place to effectively allow talented individuals (from different functions) to execute innovation processes.	8
Unit V: Exploiting and Renewing Innovations Exploiting innovations The strategies that a firm must consider to most effectively exploit the value of their innovation, including innovation platforms that incorporate multiple product options, portfolios and standards. The processes, structures and strategies for exploring, executing and exploiting innovations that established firms can use to renew their innovation foundations in the face of potentially disruptive innovations.	8

Text books:

1. Dollinger M.J. Entrepreneurship Strategies and Resources. Pearson Education, New Delhi, 3/e.

Reference books and supplementary courses:

1. Jain, R. Chains that Liberate: Governance of Family Firms. Macmillan India Ltd.
2. Peck, J. S. Money and Meaning. John Wiley & Sons, Inc.

BCOM3049: FAMILY BUSINESS MANAGEMENT

Course Description: This course highlights issues relevant to the structure, evolution, management, ownership and continuity of the family firm. The course enlightens the students with the roles, boundaries, structures, values, and purposes of family businesses, including stages of business and family development, succession, change in the business and other structures between the family and the business.

Course Outcomes:

On completion of the course, the students will be able to:

1. Acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.
2. Identify and address Transition (Succession) issues.
3. Apply the knowledge from this course to your own family business and/or another family's business.
4. Analyse the challenges of the next generation entering a family business and Social Intelligence.
5. Explain the global opportunities for small business.

Course Contents:

Units	Number of lectures
Unit I: Introduction to family business Defining family business; Why family businesses are special, Family business dynamics: people, systems & growing complexity, The family's relationship with the business: developing a strategic vision & building teamwork	8
Unit II: Transition (Succession) issues The next generation: Human resource management and leadership perspective, Getting help: making the most of outside resources.	10
Unit III: Family governance in multigenerational family firms Professionalizing the boardroom: the role of balanced board of directors Cousin companies: family governance in multigenerational family firms	8
Unit IV: Family business and Social Intelligence Succession Planning: Managing succession: the leadership challenge, Building financial security and relinquishing control, Wealth management: family offices and philanthropy	10
Unit V: Global opportunities for small business Global opportunities for small business. - A nonfamily manager as a bridging president or CEO. - Financial considerations and valuation of the family business. - Building customer relationships.	9

Text books:

1. Poza, E. J. Family business. Thomson. South-Western.

Reference books and supplementary resources:

1. Jain, R. Chains that Liberate: Governance of Family Firms. Macmillan India Ltd.



**School of Finance and
Commerce**



Curriculum

For

Bachelor of Commerce (Hons)- International Accounting & Finance

(with effect from 2019-22 onwards)

(As Approved by the Board of Studies, School of

Finance and Commerce in its meeting held on 28th August, 2019)

(The student after successful completion of the abovementioned B. Com (Hons) International Accounting & Finance program will be awarded a Degree of B. Com (Hons) International Accounting & Finance by Galgotias University and an Advanced Diploma* in Business and Accounting by Association of Chartered Certified Accountants, UK

***Additionally, the Students will have to take up the computer-based exams for Auditing & Assurance, Corporate Reporting and Financial Management at designated ACCA centers in Delhi for the award of the Advanced Diploma.**

Galgotias University

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. Galgotias Business School was recently recognized by Dun and Bradstreet as a leading business school in India. With a 100% placement record for the last four years supported by multinational firms like Accenture, Hewitt, IBM, Infosys, Nokia, and Samsung, Galgotias Institutions have earned the respect of top performers in the industry.

University Vision

"To be known globally for value-based education, research, creativity and innovation"

University Mission

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

School Vision

"To be one amongst the well-known Finance and Commerce institutions that imparts value-based, rigorous and inter-disciplinary education"

School Mission

5. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
6. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business
7. To foster a culture of learning, innovation, collaboration and research through individual and team efforts
8. To develop the necessary functional and behavioral skill sets so as to enable students to become successful in career and in life.

About Advanced Diploma in Business and Accounting awarded by Association of Chartered Certified Accountants, UK

The ACCA is a chartered body of the UK established in 1904 and has a history of 114 years of professional existence. The accounting pillar of ACCA is entirely based on the IFRS which is now compulsory in India through Ind AS. This provides opportunity for the students as the demand for Ind AS skills far exceed the supply. The ACCA qualification is recognised in over 185 countries which makes it very much globally acceptable. It covers all areas of business, from financial statements, management accounting, business taxation, law to audit and also professional business ethics.

Galgotias University has an academic association with ACCA, UK.

The syllabus has been designed collectively with three levels of learning viz.

- (a) Knowledge & Comprehension,
- (b) Application skills and
- (c) Professional skills.

The syllabus aims at building skill-oriented learning rather than knowledge-based learning which increases employability of the learners.

As part of the program, 9 specialized exams have been included in the B.Com. (Hons.) Course and credit structure from ACCA syllabus. A student will be eligible for ACCA qualification examination if he/she has taken these courses at the university. A student will be exempted from appearing in 6 (Six) courses and would only be required to appear in three courses for ACCA qualification. On completion of the courses 1 to 9, students are awarded the Advanced Diploma in Business and Accounting from ACCA UK on completion of their 3rd year B. Com degree along with the degree of B.Com (Honours) International Accounting and Finance by Galgotias University.

Program Educational Objectives (PEOs)

PEO 1: The core objective of the program is to prepare students to have a deep understanding of the Commerce Discipline and Internationally prevalent Accounting Standards and Financial theories & concepts.

PEO 2: The Program will provide an overall foundation about business wherein they would be well trained in other areas of business and management also, such as marketing, HR, information technology, insurance and banking, etc.

PEO 3: The program will also equip the students with techniques, skills and knowledge to pursue further studies in higher professional and academic programs in business and management effectively.

PEO 4: The program aims at developing communication and analytical skills and a problem-solving approach.

PEO 5: The program is aimed at producing ethical and socially responsible professionals who would be successful in their careers.

PEO 6: The program enables imparting of knowledge and understanding of finance and accounting systems including IFRS and GAAP.

Program Outcomes (PO's)

PO 1: Accounting and Financial Knowledge

Apply the knowledge of Accounting and Finance to solve real life business issues.

PO 2: Project Management and Finance

Apply knowledge related to the field of finance in project management as an entrepreneur/a team member/a team leader to manage projects in multidisciplinary environments.

PO 3: Problem Analysis

Identify, formulate, and analyze commercial and financial issues reaching validated conclusions based on data.

PO 4: Exploring Alternate Solutions

Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.

PO 5: IT and Statistical Tools Usage

Select, and apply appropriate modern management & IT tools, techniques and resources including prediction & modelling to financial activities.

PO 6: The Managers and Society

Apply the contextual knowledge to assess the issues related to society, health, safety, law, and culture pertaining to business management practices.

PO 7: Sustainability, Growth and Development

Apprehend and visualize the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development.

PO 8: Ethics and Professional Integrity

Imbibe professional ethics related to financial management practices.

PO 09: Effective Communication

Communicate effectively with business community and with society at large.

PO 10: Financial Reporting and Compliance

Understand the modalities related to Financial Reporting and compliance with Indian and International Accounting Standards.

PROGRAM STRUCTURE**B. Com. (Hons) International Accounting and Finance (BAIF)
SEMESTER-WISE COURSES****FIRST YEAR- SEMESTER-I**

S. No	Course Code	Course Title	L	T	P	C	Category	Version
1	BIAF1001	Accountant in Business- I (ACCA F1)	3	0	0	3	Core	1.0
2	BIAF1002	Microeconomics	3	0	0	3	Core	1.0
3	BIAF1003	Business Statistics	3	1	0	4	Core	1.0
4	BIAF1004	Marketing Management	3	0	0	3	Core	1.0
5	BIAF1005	Financial Accounting-I (ACCA F3)	3	1	0	4	Core	1.0
6	BIAF1006	Computer Applications in Business	2	0	0	2	Core	1.0
7	BIAF1007	Computer Applications in Business (Lab Practical)	0	0	2	1	Core	1.0
8	SLBM1001	Basic English Language	0	0	4	2	Inter-Disciplinary	1.0
Total						22		

FIRST YEAR- SEMESTER-II

S. No	Course Code	Course Title	L	T	P	C	Category	Version
1	BIAF1008	Accountant in Business- II (ACCA FI)	3	0	0	3	Core	1.0
2	BIAF1009	Macroeconomics	3	0	0	3	Core	1.0
3	BIAF1010	Business Mathematics	3	1	0	4	Core	1.0
4	BIAF1011	Financial Accounting-II (ACCA F3)	3	0	0	3	Core	1.0
5	BIAF1012	Corporate and Business Laws (ACCA F4)	3	0	0	3	Core	1.0
6	BAIF1013	Management Accounting (ACCA F2)	3	1	0	4	Inter-Disciplinary	1.0
7	UHVE1001	Universal Human Values and Ethics	0	0	4	2	Inter-Disciplinary	1.0
Total						22		

SECOND YEAR- SEMESTER-III

S. No	Course Code	Course Title	L	T	P	C	Category	Version
1	BIAF2013	Organizational Behavior	3	0	0	3	Core	1.0
2	BIAF2014	Performance Management (ACCA F5)	3	0	0	3	Core	1.0
3	BIAF2015	Taxation- I (ACCA F6)	3	1	0	4	Core	1.0
4	BIAF2016	Corporate Governance and Business Ethics	3	0	0	3	Core	1.0
5	BIAF2017	Auditing and Assurance (ACCA F8)	3	0	0	3	Core	1.0
6	BIAF2018	Financial Reporting-I (ACCA F7)	3	1	0	4	Core	1.0
7	BIAF2019	International Business	3	0	0	3	Core	1.0
8	SLBM2001	Campus to Corporate	0	0	4	2	Inter-Disciplinary	1.0
Total						25		

SECOND YEAR- SEMESTER-IV

S. No	Course Code	Course Title	L	T	P	C	Category	Version
1	BIAF2020	Financial Reporting – II (ACCA F7)	3	1	0	4	Core	1.0
2	BIAF2021	Strategic Management	3	1	0	4	Core	1.0
3	BIAF2022	Basics of Entrepreneurship	3	0	0	3	Core	1.0
4	BIAF2023	Taxation – II (ACCA F6)	3	1	0	4	Core	1.0
5	BIAF2024	Business Environment	3	0	0	3	Core	1.0
6	BIAF2025	Human Resource Management	3	0	0	3	Core	1.0
7.	BIAF2026	Research Methodology	3	1	0	4	Core	1.0
Total						25		

THIRD YEAR- SEMESTER-V

S. No	Course Code	Course Title	L	T	P	C	Category	Version
1	BIAF3027	Financial Management (ACCA F9)	3	1	0	4	Core	1.0
2	BIAF3028	Financial Markets and Institutions	3	0	0	3	Core	1.0
3	BIAF3029	Goods and Services Tax Law and Practice	3	1	0	4	Core	1.0
4	BIAF3030	Environment Management & Sustainability	3	0	0	3	Core	1.0

5	BIAF3031	Security Analysis and Trading Operations	3	0	0	3	Core	1.0
6	--	Elective* 1 (Paper I)	3	0	0	3	Elective	1.0
7	--	Elective* 2 (Paper I)	3	0	0	3	Elective	1.0
8	BIAF3032	Industry Internship**	0	0	0	3	Core	1.0
Total						26		

THIRD YEAR- SEMESTER-VI

S. No	Course Code	Course Title	L	T	P	C	Category	Version
1	--	Elective* 1 (Paper II)	3	0	0	3	Elective	1.0
2	--	Elective* 2 (Paper II)	3	0	0	3	Elective	1.0
3	BIAF3041	Project work***	0	0	0	3	Core	1.0
Total						9		

* Elective Groups

A student is required to select any two groups out of available groups of electives at the commencement of fifth semester. The School will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.

Note:

1. The elective group in semester six will remain the same as the one selected in semester five.
2. Once a group has been selected, no change in selected groups will be allowed later on.
3. While the first paper of each of the selected group will be taught in semester 5th, the second paper of each of the selected groups will be taught in semester 6th.

** Industry Internship

A student should be placed in any business establishment to do full time work in fulfilment of the requirement of the course BIAF3032- industry internship of semester V of the B. Com (H) International Accounting and Finance program. It includes training equivalent to 30 working day (or 6 week, with a 5 day week) such that she/he completes (8 hours a day @ 30 days) 240 hours during vacations and or holiday (after semester III). As a student working, she/he should do any work assigned by the establishment. The work experience is intended to expose the student today aspects of business so that she/he may be able to understand the real life meaning of any of the concepts expected to during the learning in the class room. The report should be written in a minimum of 4000 to 5000 words to describe any of the aspects of business she/he has observed during the period of work experience. It shall be typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B. Com (Hons.) International Accounting and Finance V semester examination; if a student fails to submit the report by mid of semester V or any other date announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based

on viva voice examination to be conducted by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the school or any other person appointed by the Vice Chancellor.

***Research Project

Every student shall have an appropriate topic selected for doing project report at the beginning of the Fifth semester and appear for viva voice exam at the end of sixth semester. Evaluation of the report will be done along with B. Com (H) IAF VI Semester examination. If a student fails to submit the report by mid of Semester VI or any other date announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based on viva voice examination to be conducted by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the School or any other person appointed by the Vice Chancellor.

S.No.	Course Code	List of Elective Groups	L	T	P	C	Category	Version
		Group A: Finance –A						
1	BIAF3033	Investment Banking	3	0	0	3	Elective	1.0
2	BIAF3034	Strategic Financial Management	3	0	0	3	Elective	1.0
		Group B: Finance-B						
3	BIAF3035	Project appraisal and Finance	3	0	0	3	Elective	1.0
4	BIAF3036	International Financial Management	3	0	0	3	Elective	1.0
		Group C: Banking and Insurance						
9	BIAF3037	Principles of Banking	3	0	0	3	Elective	1.0
10	BIAF3038	Insurance Management	3	0	0	3	Elective	1.0
		Group D: Marketing						
11	BIAF3039	Advertising and Sales Management	3	0	0	3	Elective	1.0
12	BIAF3040	International Marketing	3	0	0	3	Elective	1.0

DETAILED COURSE SYLLABUS**BIAF1001: ACCOUNTANT IN BUSINESS-I**

Course Description: The course underpins the way different types of organizations are managed. The students will be able to understand the business and its environment. The course also introduces the students to the framework of ethics and governance and the influence they create on a business organization.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyse different types of organisation and their existence in an environment.
2. Distinguish between internal and external stakeholders along with aims of an organization.
3. Identify the impact of different environments such as economic, political, demographic and technological environment on effective functioning of the organisation
4. Review and understand the formal and informal structuring of organization.
5. Evaluate the role of business governance and ethics for an effective organization management.

Course Contents:

Units	Number of Lectures
Unit I: Types of organization Definition and common features of business organization, the purpose & types of organization and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs)	8
Unit II: Stakeholder Analysis Stakeholders of an organization, internal & external, objectives of stakeholders, how an organization should satisfy these objectives, the power & interest of stakeholders in the organization (use of Mendelow matrix)	8
Unit III: Effect of environment on organization Political & legal factors: how the policy framework of political system & legal framework influence the business organization in terms of employment, consumer protection, data security, Macro-economic factors: understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment, Social & demographic factors: impact of changes in social structure, values and demographic changes, Technological factors: information technology, automation, digitization, Competitive factors: understanding of SWOT analysis, Porter's Value Chain and Porter's Five Forces models	12
Unit IV: Organizational structure	

The formal & informal structures: types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organizations, suitability and relative merits & demerits of the types of organization	8
Unit V: Organizational Governance Principles of business governance, separation of ownership from management, concept of span of control, Centralization verses decentralization of business functions, shared services approach, offshoring & outsourcing of business functions, Hierarchical levels of business organization, Governance & social responsibility of an organization, role of ethics in business.	8

Text Books:

1. ACCA Study Material, F1, Kaplan Publishing.
2. Tulsian, P.C. Business Organization & Management. Pearson Education, New Delhi.

Reference Books and Supplementary Resources:

1. Shankar, G. Modern Business Organization. Mahavir Book Depot, New Delhi.
2. Tulsian, P.C. Business Organization & Management. Pearson Education, New Delhi.
3. Tripathi, P.C. Principles of Management. Tata McGraw Hill, Publishing Co., New Delhi.
4. Barry, J., Chandler, J. & Clark, H. Organization and Management. Thompson Learning, New Delhi.
5. Bushkirk, R.H. Concepts of Business: An Introduction to Business System. Dryden Press, NY.
6. Buffa, E. S. Production/Operations Management. Prentice Hall of India, New Delhi

BIAF1002: MICROECONOMICS

Course Description: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

Course Outcomes:

On completion of this course, the students will be able to:

1. Evaluate the major economic concepts like demand, production, and pricing as applied to a managerial organization.
2. Apply the economic concepts, tools and techniques in improving their decision-making skills.
3. Define the main economic tools and theories available for decision making policies to stabilize and stimulate the economy.
4. Understand the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
5. Distinguish between the different market structures and pricing practices available to and used by firms.

Course Contents:

Units	Number of Lectures
Unit I: Introduction The economic problem: Scarcity and choice; the question of what to produce, how to produce and when to produce; Opportunity cost; three major Economic systems; allocation of resources and distribution, Markets and prices and competition.	5
Unit II: Demand and Supply Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply. Individual and market demand functions; law of demand, determinants of Demand. Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.	10
Unit III: Utility Concept, its application, calculations, Consumer surplus, producer surplus and the efficiency of the markets; costs, taxes, rent control and ceiling. Indifference curve approach, price effect income effect and substitution effect, nature of commodities, introduction to revealed preference approach, applications of IC analysis	8
Unit IV: Theory of Production Concept of production & Production function with one and two variable inputs. Types of production function, concepts of	10

production. Law of variable proportion, returns to factor and scale. Concept of isoquants. Concept of cost- meaning and types. Short and long run cost functions- their nature, shape and inter relationship. Marginal and average cost curves and their shapes. Estimation of short-run and long run cost function.	
Unit V: Market Structure Different forms of market structures- meaning and features. Pricing strategies under different market conditions. Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.	8

Text Books:

1. Petersen H. Craig, Lewis W. Chris, Jain K. Sudhir, Managerial Economics, Pearson Education.
2. Mehta .P.L, Managerial Economics. Sultan Chand sons, New Delhi.

Reference Books and Supplementary Resources:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan.

BIAF1003: BUSINESS STATISTICS

Course Description: The course on statistical techniques equips students with basic tools and methods in statistics, such as collection of data, graphical presentation of data, central tendency measures, dispersion, correlation, regression, index numbers, time series and probability theory and distribution.

Course Outcomes:

On completion of this course, the students will be able to:

1. Calculate the different types of central tendencies and their implication.
2. Calculate the measure of variation and their implication.
3. Determine the probability & their use in decision making.
4. Identify correlation & regression among variables and their uses.
5. Define index number and time series and their uses in business decision making.

Course Contents:

Units	Number of Lectures
Unit I: Introduction of Statistics Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data. Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation. Measuring of Central Tendency: Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean –Simple and Weighted, Uses and Limitations of Measures of Central Tendency.	8
Unit II: Measures of Dispersion Absolute and Relative Measures of Dispersion; range, Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficients; Uses and Interpretation of Measures of Dispersion. Skewness: Measures of Skewness, Kurtosis and Moments.	6
Unit III: Theory of Probability and Probability Distributions Theory of Probability. Approaches to the calculation of probability, Calculation of event probabilities. Addition and multiplication laws of probability. Conditional probability and Bayes Theorem. Expectation and variance of a random variable. Probability distributions: Binomial, Poisson and Normal.	8
Unit IV: Simple Correlation and Regression Analysis Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation.	8

Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates.	
Unit V: Index Numbers & Time Series Analysis Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. Construction of consumer price indices. Important share price indices. Components of time series. Additive and multiplicative models. Trend analysis. Fitting of trend line using principle of least squares. Moving averages. Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods.	10

Text Books:

1. Gupta, S.P. (latest). Statistical Methods, Sultan Chand & Sons.
2. Levin, R. & Rubin, D. S. Statistics for Management. Prentice Hall of India.

Reference Books and Supplementary Resources:

1. Karmel, P.H. and Polasek, M., (1978). Applied Statistics for Economists, Pitman.
2. Webster, A. (1997). Applied Statistics for Business and Economics: An Essential Version. McGraw-Hill.

BIAF 1004: MARKETING MANAGEMENT

Course Description: This course focuses on the marketing concept, the role of marketing in the organizations and the role of marketing in society. It explains the nature and purpose of marketing, followed by the fundamentals of each of the most important marketing tasks. It analyses the business need for customer orientation, the evaluation of markets and the targeting of market opportunities. It offers a complete introduction to professional marketing thought and action.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Identify the theory of marketing and develop a feasible marketing plan process.
2. Examine the role of market segmentation in identifying strategic marketing goals.
3. Create a combination of marketing elements to achieve the desired objectives.
4. Determine how to create the appropriate mix of elements in the promotional strategy.
5. Discuss the concept of marketing strategy formulation and implementation.

Course Contents:

Unit	Number of Lectures
Unit I: Basic Concepts and Marketing Environment Meaning, Nature and Scope of Marketing; Marketing Management Process; Concept of Marketing Mix. Market Analysis: Understanding Marketing Environment, Consumer Behavior and Organization Buyer Behavior, Marketing Research	10
Unit II: Market Planning & Analysis Segmentation, Targeting & Positioning (In-Company analysis & Competitor Analysis)	10
Unit III: Marketing Mix & related Marketing Decisions Product: Concept; Types of Products, Major Product Decisions, Brand Management; Product Life Cycle, New Product Development Process, Marketing of Services, Pricing Decisions, Determinants of Price, Pricing Process, Policies and Strategies, Communication Process.	10
Unit IV: Marketing Promotional Tools Promotion Tools-Advertising, Personal Selling, Publicity and Sales Promotion; Distribution Channel, Decisions-Types and Functions of Intermediaries, Selection and Management of Intermediaries.	5
Unit V: Emerging trends in Marketing Cultivating customer relationships, Emerging Trends and Issues in Marketing: Consumerism, Rural Marketing, Social Marketing, Direct and Online Marketing, Green Marketing, Marketing performance & control, Rural Marketing, International Marketing, Direct & Online Marketing.	5

Text Books:

1. Kotler, P. (2017). Marketing Management: Analysis, Planning, Implementation & Control. Prentice Hall of India.

Reference Books and Supplementary resources:

1. Kotler, Armstrong, Agnihotri & Haque Principles of Marketing- A South Asian Perspective. Pearson Education, New Delhi, 13/e.
2. Saxena, R. Marketing Management. McGraw Hill Education, 3/e.
3. Ramaswamy and Namkumar, S. (2009). Marketing Management Global Perspective: Indian Context. McMillan, Delhi.

BIAF1005: FINANCIAL ACCOUNTING-1

Course Description: This course aims at equipping the students with the basic principles of financial accounting for different types of organizations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce the double-entry accounting with the aim of preparing & presenting various financial statements.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the basics of Financial Accounting.
2. Develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
3. Understand the procedure and documentation required for business transactions.
4. Develop the ability to use basic accounting systems to create (record, classify, and summarize) the data needed to solve a variety of business problems.
5. Develop the ability to prepare final accounts

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial Accounting: Definition, Nature and Scope, Limitation of Financial Accounting, purpose of financial statements for the users, main elements of financial reports, conceptual framework.	4
Unit II: Accounting Concepts, Conventions and Double Entry System Accounting Concepts & Conventions, Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness, Double Entry System of Accounting, Accounting Process.	8
Unit III: Classification and documentation for Business Transactions Steps in reporting a financial transaction, main data sources for accounting, different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers.	10
Unit IV: Recording of Business Transactions Journal, Ledger and Subsidiary Books, Cash Book, Petty Cash Book, accounting for discounts, sales tax, accounting & valuation of inventories, accounting for accruals & prepayments, tangible & non-tangible assets, receivables & payables and provisions & contingencies, Rectification of errors, Preparation of Bank Reconciliation statements	9
Unit V: Preparation of Final Accounts	9

Preparation of Trial Balance, Profit and Loss account, Balance Sheet and Cash flow statement	
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Text Books:

1. ACCA Study Material, F3 Kaplan Publishing.

Reference Books and Supplementary Resources:

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

BAIF 1006: COMPUTER APPLICATIONS IN BUSINESS

Course Description: This course aims at understanding emerging technological issues facing management so that students can effectively manage information systems in the organization and to play active role in applying technology through the analysis, design and implementation of multiuser systems that will meet the information needs of the organization.

Course outcomes:

On completion of this course, the students will be able to:

1. Determine IT is a major resource and can be used to make major improvements in the organization.
2. Develop sufficient familiarity with the technology to able to make good management decisions.
3. Analyze the ways of database management system
4. Evaluate the role of managers in Information Technology and will be able to use technology to transform organizations.
5. Determine the Planning, Coordination, and control for various levels in Business Management Information System.

Course contents:

Units	Number of Lectures
Unit I: Computer Fundamentals Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor-made software.	8
Unit II: Networks and Internet Introduction to networking; Importance of networking; Communication devices such as Modem and WIFI/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	8
Unit III. Database Management System. Traditional file Environment. Identification of Relevant data. Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	12
Unit IV: Information Systems Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding information. Basics of information systems: Meaning, Need of an efficient information System.	12
Unit V: IS planning Type of Information system; Information requirement for Planning, Coordination, and control for various levels in Business. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction,	12

Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	
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Text books:

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

Reference books and supplementary resources:

1. Cyganski - Information Technology: Inside and outside (Pearson, 1stEdition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information Systems, TMH.

BIAF 1008: ACCOUNTANT IN BUSINESS-II

Course Description: This course is designed to provide students a basic understanding of the role and functions of a manager and to explain the principles, concepts and techniques used by manager in carrying out the work.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Discuss the concept of management and its evolution over the time.
2. Describe the various functions of management like planning, organizing, staffing, directing, coordinating and control.
3. Differentiate between the role of management at different levels i.e. top, middle and operational.
4. Evaluate the various management processes that take place within an organization.
5. Critically analyze the basic assumptions and differences in various theories of leadership.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning of management; Development of management thought: classical, neo-classical, systems, contingency and contemporary approach to management- Drucker, Porter, Senge and Tom Peters.	10
Unit II: Functions of Management Understand the fundamental functions of management such as planning, organising, staffing and control, decision-making, communicating, coordinating, financial systems and use of IT.	8
Unit III: Levels of Management Understand the functions, role and information needs of various levels of management such as strategic, middle management & operational levels, delegation of authority, communication, formal & informal organization.	8
Unit IV: Management Process Understand the role of different processes within an organization such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources, relationship between accounting and other business functions.	8
Unit V: Leadership Theories Concept, different types of leadership styles; Theories : Trait theory, Behavioural theory, Fiedler's Contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, Situational leadership, Transactional and Transformational leadership.	6

Text Books:

1. ACCA Study Material, F1 Kaplan Publishing.

Reference Books and Supplementary Resources:

1. Hellreigel, D., Slocum, J.W. & Woodman, J. R.W. Organizational Behaviour. South Western College Publishing, Ohio.
2. Hersey, P., Blanchard, K. H. & Johnson, D. E. Management of Organisational Behaviour: Utilising Human Resources. Prentice Hall, New Delhi.
3. Ivancevich, John and Matheson, M. T. Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
4. Luthans, F. Organizational Behaviour. McGraw-Hill, New York.

BIAF1009: MACRO ECONOMICS

Course Description: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Course Outcomes:

On completion of this course, the students will be able to:

1. Inspect how economy as a whole in a country operates and who are the economic agents for the whole economy.
2. Measurement of macroeconomic variables and National Income Accounts.
3. Grasp the meaning of Keynesian theory of Income and employment.
4. Analyze the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate etc.
5. Explain the intricacies associated with preparation and analysis of the Balance of Payment

Course Contents:

Units	Number of Lectures
Unit I: Introduction Basic issues studied in macroeconomics; stock and flow concept, circular flow of economic activity, economic agents; static, comparative static and dynamic.	5
Unit II: National Income Accounting Measurement of gross domestic product; income, expenditure. Real versus nominal GDP; price indices.	10
Unit III: The Closed Economy in the Short Run Classical and Keynesian systems; simple Keynesian model of income determination; multiplier, IS-LM model	10
Unit IV: Inflation Inflation: meaning, demand and supply side factors, consequences of inflation, anti- inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)	10
Unit V: Open Economy National Income Accounting for an open economy; Balance of payments: Current and Capital accounts.	5

Text Books:

1. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers

Reference books and Supplementary Resources:

1. Froyen, R.P. (2011) Macroeconomics-theories and policies (8th ed.) . Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill

BIAF1010: BUSINESS MATHEMATICS

Course Description: The course in quantitative methods in business is meant to train the students in application of calculus, matrices, and determinants to business contexts. The major focus of this course is on input output analysis and linear programming. This course is to be offered by the students who opt for honors degree. In order to understand business problems clearly, the knowledge of quantitative techniques in the area of mathematics is also very essential. The students in this direction are expected to have an elementary knowledge of concept of functions, differential and integral calculus.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply the matrix and Determinants in business decision making.
2. Compare the types of function and differentiation process.
3. Determine integration and their use in decision making.
4. State linear programming problems and their uses.
5. Calculate compounding and discounting techniques and their use in financial decision making.

Course Contents:

Units	Number of Lectures
Unit I: Matrices and Determinants Matrix- addition, subtraction, multiplication rules for matrices, transpose of a matrix, sub-matrix of matrix. Determinants- properties of determinants-rank-gauss elimination of method-co-factor method-solution of equations with the help of determinants: Cramer's Rule, Application of Matrices and Determinants to business.	8
Unit II: Functions and Differentiation Functions: types and its uses, Differentiation of a Function; partial and total. Maxima and Minima. Elasticity; Equilibrium of a firm and consumer; Mathematical relationships among total, marginal and average cost and revenues; constrained optimization problem; Application of differential calculus.	10
Unit III: Integration and its Application Integration of a function, rules of integration, its application, consumer's and producer's surplus, Differential Equation: selected first and second order equations, selected applications.	6
Unit IV: Linear Programming Problem Elements of Input-output analysis and Linear Programming; Simple static model, Linkages, Concept of linear programming — Graphic Method.	6
Unit V: Mathematics of Finance Rates of interest-nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due,	10

deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds.	
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Text Books:

1. Singh, J. K. Business Mathematics. Himalaya Publishing House.
2. Thukral, J. K. (latest). Business Mathematics, Mayur Publication.

Reference Books and Supplementary Resources:

1. Anthony, M. & Biggs, N. Mathematics for Economics and Finance. Cambridge University Press.
2. Ayres, F. (Jr). Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Sharma, J. K. Business Mathematics. ANE Books Pvt. Ltd. New Delhi.
4. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
5. Soni, R.S. Business Mathematics. Pitambar Publishing House.
6. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.

BIAF1011: FINANCIAL ACCOUNTING-II

Course Description: Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. This Advanced Financial Accounting course (Financial accounting – II) focuses on contemporary issues in accounting, International Accounting, Consolidated financial statements and Interpretation of Financial statements

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Develop an understanding of the contemporary issues in accounting
2. Learn how to interpret and analyze financial statements
3. Explain practices related to foreign currency translations, Foreign disclosure and Social disclosure requirements
4. Appreciate the process of standard setting in accounting and harmonization of accounting standards
5. Develop and understanding of need, purpose and preparation of consolidated financial statements

Course Contents:

Units	Number of Lectures
Unit I: Contemporary issues in Accounting Inflation Accounting, Human Resource Accounting, Social Cost benefit analysis	8
Unit II: Interpretation of Financial Statements Interpretation of financial statements using basic ratios related to profitability, liquidity, activity and resource utilization. Accounting for Events after the reporting period, Cash flow analysis	8
Unit III: Reporting of Transactions in International Accounting - I Foreign currency translations, methods and practices. Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures.	8
Unit IV: Reporting of Transactions in International Accounting - II Efforts in Standard Setting; International Standards setting process, Harmonization; International Accounting Standards Board; Accounting and Auditing Standards. Comparison of Provisions of IGAAP (Indian Generally Accepted Accounting Principles) and IFRS (International Financial Reporting Standards) and Ind – AS.	10
Unit V: Consolidated Financial Statements Explain the concept of a group and the purpose of preparing consolidated financial statements. Explain and apply the definition of subsidiary companies. Identify the circumstances and reasoning when subsidiaries should be excluded from consolidated financial statements. Prepare a consolidated statement of financial position for a simple group dealing with pre and post-acquisition profits, non-controlling interests and goodwill. Explain the need for using coterminous year-	6

ends and uniform accounting policies when preparing consolidated financial statements and describe how it is achieved in practice. Prepare a consolidated income statement, statement of comprehensive income and statement of changes in equity for a simple group, including an example where an acquisition occurs during the year where there is a non-controlling interest.	
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Text Books:

1. ACCA Study Material, F3 Kaplan Publishing
2. Gupta, V. K., "Principles & Practice of Accountancy", S Chand & Co, New Delhi.

Reference Books and Supplementary Resources:

1. Monga, J.R. Financial Accounting-II: Concepts and Applications. Mayoor Paper Backs, New Delhi.
2. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
3. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
4. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
5. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
6. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

BIAF1012: CORPORATE AND BUSINESS LAWS

Course Description: The course will enable students to develop awareness about Corporate Law in conformity with the provisions of Companies Act, along with recent amendments in the companies Act. This course is designed to enhance the legal literacy of students by developing a body of legal knowledge and honing legal instincts that will help business leaders attain a competitive edge and promote long-term success.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Appraise corporate law and how it governs the day to day affairs of companies.
2. Analyse the framework of Business law and how it applies to the global market.
3. Explain how corporate law provisions influence the organization.
4. Identify and evaluate contemporary legal issues.
5. Understand the fundamentals of business laws as they relate to businesses and society.

Course Contents:

Units	Number of Lectures
Unit I: Formation of Company Characteristics of a company, concept of lifting of corporate veil, Types of companies, association not for profit, illegal association, promoters and their legal position, Pre-incorporation contract and Provisional contract, Memorandum of association, Article of association, Doctrine of Constructive Notice and Indoor management, Prospectus, Book Building.	8
Unit II: Corporate Management and Corporate Meeting: Members, shareholders their right and duties Director, classification of director, disqualification, appointment, legal position, power and duties, disclosures of interest, removal of director, board meeting, Other managerial personnel and remuneration. Types of Meeting, convening and conduct of Meeting, Motion, resolution, Kinds of resolutions	14
Unit III: Capital Structure: Share capital, issue, allotment, forfeiture of share, demat of share, transmission of share, buy back of share, share certificate, share warrant, dividend and issue of bonus share.	4
Unit IV: Investigation and Winding up Investigation, Procedure of Investigation, meaning of winding up, Modes of winding up, Powers and duties of Liquidator.	6
Unit V: Emerging Issues in Company Law	8

One Person company (OPC), Small company, Producer company, Postal Ballot, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, online filling documents and online registration, NCLT, Limited liability Partnership (LLP), Insider Trading, Rating Agencies, Business Ethics, Corporate governance.	
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Text Books:

1. Ramaiya A. Guide to the Companies Act. Wadhwa & Co., Nagpur.

Reference Books and Supplementary Resources:

1. Kuchal, M.C. Modern India Company Law. Shri Mahavir Books, Noida.
2. Kapoor, N.D. Company Law - Incorporating the Provisions of the Companies Amendment Act, 2000.
3. Bagriyal A.K. Company Law. Vikas Publishing House, New Delhi.
4. Sharma J. P. An Easy Approach to Corporate Laws. ANE Books Pvt. Ltd., New Delhi.
5. Manual of Companies Act, Corporate Laws and SEBI Guidelines. Bharat Law House, New Delhi.

BIAF 1013: MANAGEMENT ACCOUNTING

Course Description: This course covers basic topics of management accounting and introduces a business management approach to the development and use of accounting information. In today's competitive marketplace, an excellent internal accounting system is essential for organizations to make better decisions. This course covers firms' internal accounting systems and their use in decision-making, planning and control. Major topics include cost classification, cost behavior, cost-volume-profit analysis, budget and variance analysis, and decision-making.

Course Outcomes

On the successful completion of the course, the student would be able to:

1. Identify the scope of Management Accounting and examine the trends in this area.
2. Develop an understanding of the accounting and control for Material, Labor and overhead costs
3. Discuss the significance and application of Marginal cost and related techniques
4. Develop an understanding of the basics of Budgetary control and standard costing techniques
5. Comprehend the limitations of financial statements and apply performance measurement techniques.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Management Accounting Origin, Concepts, Nature, scope, functions and principles. Difference between financial, cost and management accounting, Cost classification, Types of cost, costing methods, Cost Unit and Cost Centre, Changing role of management accounting and recent developments. Preparation of Cost Sheet	6
Unit II: Accounting and Control for Material, Labour and Overhead Costs Material cost- Direct and Indirect, Perpetual Inventory system, Control over material costs, Measurement and control of Labour costs, Types of Overheads, Significance of Overhead costs, Allocation, Apportionment and Absorption of overhead cost	8
Unit III: Marginal Costing Concept of Marginal Cost, Marginal Costing Vs Absorption Costing, Contribution, Profit Volume Ratio, Break Even Point, Basic Numerical on Marginal costing	8
Unit IV: Basics of Budgetary Control and Standard Costing Meaning of Budget and Standard, Types of Budgets and Standards, Fixed and Flexible Budgets, Functional Budgets, Meaning and Significance of Variance analysis, Material – Labour and Overhead variances	8
Unit V: Performance Analysis	10

Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Ratio Analysis and Cash flow analysis, Cost Control Vs Cost Reduction	
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Text Books

1. Singh, S. K. and Gupta L. (2010). Management Accounting – Theory and Practice. Pinnacle Publishing House.

Reference Books and Supplementary Resources

1. Lal, J. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
3. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House. New Delhi.
5. Shukla, M.C., T.S. Grewal & Gupta, M.P. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
6. Jhamb, H.V. Management Accounting. ANE Books Pvt. Ltd. New Delhi.
7. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. ShriMahabir Book Depot, New Delhi.
8. Jain, S.P. & Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.

BIAF2013: ORGANISATION BEHAVIOUR

Course Description: The study of organizational behaviour enables understanding and explanation of how and why people behave the way they do in organizations and what impact organisations have on people's behaviour. This course will introduce a number of different theories, models and practices as applied to a variety of work contexts and encourage critical exploration of their usefulness in relation to organizational behaviour. It will provide you with the opportunity to apply theoretical content to your personal styles and behaviour and to combine these into a considered and practical approach.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Define various disciplines contributing to the field of Organizational Behaviour and to develop cognizance of the importance of human behaviour.
2. Explain and evaluate the key assumptions on which behaviour in organisations is currently managed and assess the effect of these ideas on employee attitudes and actions.
3. Apply problem solving and critical thinking abilities to analyze the kinds of choices available for developing alternative organizational behaviour approaches in the workplace.
4. Judge complexities and uncertainties of organisational behaviour by examining your own role in the light of experience of real-time problem settings.
5. Select related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Concept and nature of Organizational behaviour; Contributing disciplines to the field of O.B.; O.B. Models; Need to understand human behaviour; Challenges and Opportunities.	8
Unit II: Individual & Interpersonal Behaviour Biographical Characteristics; Ability; Values; Attitudes- Formation, Theories, Organisation Related Attitude, Relationship between Attitude and Behavior; Personality – Determinants and Traits; Emotions; Learning-Theories and Reinforcement Schedules, Perception –Process and Errors. Interpersonal Behaviour: Johari Window; Transactional Analysis – Ego States, Types of Transactions, Life Positions, Applications of T.A.	8
Unit III: Group Behaviour & Team Development Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness; Group Think and Group Shift. Group Decision Making; Inter Group Behaviour; Concept of Team Vs. Group; Types of Teams; Building and Managing Effective Teams.	8

Unit IV: Motivation Concept, Significance and Theories of Motivation, Motivation & Behaviour, Motivation at Work, types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler.	8
Unit V: Organizational Culture and Conflict Management Organizational Culture- Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict – Sources, Types, Process and Resolution of Conflict; Managing Change; Resistance to Change, Planned Change. Managing Across Cultures; Empowerment and Participation.	8

Text books:

1. Robbins, S.P. &Sanghi, S., (2009). Organizational Behaviour. Pearson Education.
2. Singh, K., (2012). Organizational Behaviour: Text and Cases. Pearson Education, 1/e.

Reference books and supplementary resources:

1. Luthans, F. (2008). Organizational Behavior. McGraw Hill Education, New Delhi, 11/e.
2. Mirza, S., (2003)). Organizational Behavior. McGraw Hill Education, 1/e.
3. Mcshane, S., Glinow, V. &Sharma, R. (2008), Organisational Behaviour, 4th Edition, McGraw Hill Education.

BIAF2014: PERFORMANCE MANAGEMENT

Course Description: This course covers advanced topics of management accounting and corporate finance such as differential costing, CVP analysis, Budgeting and performance measurement with an aim to optimize business decision making and enable an efficient and effective use of scarce resources.

Course Outcomes

On the successful completion of the course, the student would be able to:

1. Explain and apply contemporary cost accounting techniques
2. Use differential costing methodology to optimise business decision making
3. Perform a variance analysis to identify key and material deviations and analyse them
4. Make an appropriate use of the tool of Budgeting to perform the planning and control functions and institute remedial action wherever required
5. Discuss performance management measurement and information systems

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Contemporary cost accounting techniques Activity Based Costing, Target Costing, Life Cycle costing, Throughput accounting	6
Unit II: Differential Costing Relevant costing, Incremental analysis, CVP analysis, Pricing Decision, Make or Buy Decision, shut down or continue decision, Key Factor analysis	8
Unit III: Variance Analysis Standard Costing and Variance Analysis, Sales Mix and Volume variances, Planning and operational variances and Reporting variances	8
Unit IV: Budgetary Control Definitions, Classification of budgets, Zero Based Budgeting, Quantitative and Qualitative analysis in Budgeting, Master Budget and Functional Budgets	8
Unit V: Performance Measurement Pro forma Financial statements, Transfer Pricing, Divisional Performance analysis, Management information system and Management reporting, External considerations and Behavioural aspects	10

Text Books

1. ACCA Study Material on Performance Management

Reference Books and Supplementary Resources

1. Lal, J. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lal. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.

3. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
4. Shukla, M.C., T.S. Grewal & Gupta, M.P. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
5. Jhamb, H.V. Management Accounting. ANE Books Pvt. Ltd. New Delhi.
6. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Jain, S.P. & Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
8. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.

BIAF2015: TAXATION-I

Course Description: This subject provides a sound introduction to the policies and principles of income taxation. The main focus will be on the concepts of assessable income and allowable deductions. The course also includes an overview of the principles relating to constitutional aspects of taxation, the taxation of capital gains and losses, control of tax avoidance, tax administration and tax collection.

Course Outcomes:

On completion of this course, the students will be able to:

6. Identify the way in which taxation law is administered.
7. Determine the exempted incomes and residential status of an individual.
8. Calculate the income of an individual under various heads.
9. Determine the calculation of Total Income of an individual and firm. The distinctions between deductions and capital expenditure.
10. Learn the practical applications of filing income tax returns.

Course Contents:

Units	Number of Lectures
Unit I: Introduction: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax	6
Unit II: Residential Status: Scope of total income on the basis of residential status and exempted income under section 10 for specified assesses.	6
Unit III: Computation of income under different heads: Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains and Income from other sources.	18
Unit IV: Total income and tax computation: Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms and Tax liability of an individual and firm.	6
Unit V: Preparation of return of income: PAN, Manually, On-line filing of Returns of Income & TDS, Provision & Procedures of compulsory online filing of returns.	4

Text books:

2. Mehrotra, H.C. Income Tax Law. SahityaBhawan, Agra.

Note: Latest edition of text book may be used.

Reference books and supplementary resources:

6. Ahuja, G. & Gupta, R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
7. Chandra, M., Goyal, S. P. & Shukla, D. C. Income Tax Law and Practice. Pragati Prakashan, Delhi.
8. Pagare, D. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
9. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
10. Singhania, V. K. & Singhania, K. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.

BIAF2016: CORPORATE GOVERNANCE AND ETHICS

Course Description: Today the financial success is not the sole criterion to measure the performance of a business organization rather its performance is also judged by non-financial parameters. This course is designed to discuss all these governance issues in detail which arise in corporate framework and emphasize on the importance of business ethics, corporate governance and corporate social responsibility.

Course Outcomes:

On the successful completion of the course the students will be able to;

1. Understand the concept and importance of corporate responsibility and business ethics.
2. Evaluate concept of and the significance of corporate governance for any organization.
3. Develop an understanding of privacy in workplace and sexual harassment laws.
4. Appraise the framework governing insider trading, whistle blowing, clause 49.
5. Identify common factors in all the corporate scandals and measure undertaken to control such factors.

Course Contents:

Units	Number of lectures
Unit I: Introduction to Business Ethics Concept and Scope of Management, Functions of Management, Progress in Management area, Process of Planning, Delegation, Decentralization & Staffing, Nature & Scope of Organizational Behaviour, Predecessors of OB, Subsequent phases of Hawthorn Studies, Emerging Challenges in OB.	4
Unit II: Principles and Theories of Business Ethics Principles of business ethics, Characteristics of ethical organisation, Theories of business ethics, Globalization and Business ethics, Stakeholders' protection.	6
Unit III: Managing Ethical Behaviour Individual influences on ethical behaviour, Organizational influences on ethical behaviour, Creating an ethical organization, Designing Policies: Corporate codes of conduct, Privacy in the workplace, Sexual harassment.	8
Unit IV: Corporate Governance and Codes and Standards Conceptual framework of corporate and corporate governance, Insider trading, Rating agencies, Whistle blowing, Corporate governance reforms, Initiatives in India including clause 49 Major corporate scandals in India and abroad, Guidelines and codes of best practice in developing and emerging markets.	14
Unit V: Corporate Social Responsibility	8

CSR: Concept and need, Arguments for and against, Strategic Planning and corporate social responsibility, Corporate philanthropy, CSR and corporate sustainability, CSR and business ethics, CSR and corporate governance, Environmental aspect of CSR, CSR models, Drivers of CSR, Important CSR initiatives in India.	
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Text Books:

1. Fernando, A. C. Corporate Governance- Principles, Policies and Practices.
2. Bhanu Murthy, K. V. & Krishna, U. Politics Ethics and Social Responsibilities of Business, Pearson Education, 2010.

Reference Books and Supplementary Materials:

1. Sharma J. P. Corporate Governance, Business Ethics & CSR. Ane Books Pvt. Ltd.
2. Mallin, C. A. Corporate Governance. Oxford University Press (Indian Edition).

BIAF 2017: AUDITING & ASSURANCE

Course Description: This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

Course outcomes:

On completion of this course, the students will be able to:

1. Discuss the concept of audit and the ethical issues involved for the practitioner.
2. Evaluate the procedure involved in planning the whole audit process for a client and ways to overcome various risks involved while performing an audit.
3. Examine the efficiency of already existing internal control system of a client.
4. Appraise the importance of evidence in auditing and various techniques of collecting it
5. Identify the importance of documentation in audit and ways to report it.

Course Contents:

Units	Number of Lectures
Unit I: Audit Framework & Regulation Concept of audit & assurance; Professional ethics of an auditor; Scope of internal & external audit; Governance & audit.	7
Unit II: Audit Planning & Risk Assessment Obtaining & planning for audit assignments; Understanding the entity & its environment; assessing audit risk; fraud risk; Interim audit and impact of work performed; Audit planning & documentation; Audit evidence; Working papers.	7
Unit III: Internal Control & Audit Tests Internal control system assessment; Control environment; risk assessment procedures, monitoring of controls; Evaluation of internal control system by auditor ;Test of control; Communication on internal controls.	8
Unit IV: Audit Evidence Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry; Quality & quantity of audit evidence; Audit sampling; Computer assisted auditing techniques; Audit of specific items like payables and receivables, inventory, bank and cash, share capital, current and non-current assets and liabilities.	10
Unit V: Reporting Review procedures including subsequent events, going concern, written representations; Auditor's report: contents & opinion.	8

Text books:

1. ACCA Study Material, F8 Kaplan Publishing

BIAF2018: FINANCIAL REPORTING-1

Course Description: The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how the financial reporting modalities in a global context.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Understand the use and application of the IFRS (and Ind AS in India).
2. Develop understanding regarding accounting for transactions using IFRS (and Ind AS in India).
3. Develop ability to prepare financial statement of single entity.
4. Analyze & interpret performance of business concern with the help of financial statements.
5. Analyze & interpret performance of business concern with the help of ratios & trend analysis.

Course Contents:

Units	Number of Lectures
Unit I: Use of IFRS and Ind AS Understand the application of IFRS in India through the use of Ind AS, the applicability of Ind AS, the mapping of Ind AS to IFRS, differences between IFRS & Ind AS, the list of IFRS (Ind AS), Process of transition to IFRS for the first time	8
Unit II: Application of IFRS (Ind AS) for Transactions Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors	8
Unit III: Preparation & Presentation of Financial Statements Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 only) - Statement of Profit or Loss and other comprehensive income, Statement of financial position (Balance sheet)	8
Unit IV: Analysis of financial statements – I Analyze the financial performance of an entity using the financial statements - Comparison with competition or industry average	8
Unit V: Analysis of financial statements – II Use of Ratios & Trend Analysis in performance evaluation – Comparison with competition or industry average	8

Text Books:

1. ACCA Study Material, F7 Kaplan Publishing

Reference Books and supplementary resources:

1. Monga, J.R. Financial Accounting-II: Concepts and Applications. Mayoor Paper Backs, New Delhi.
2. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
3. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
4. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
5. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
6. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

BIAF2019: INTERNATIONAL BUSINESS

Course Description: We live in a globalized world. In today's world every business organization is either an international business organization or it aims to be one. This course is designed to introduce to the students with the concepts and theoretical background of international business. It covers the important international trade organizations and regional economic groupings. The course also focuses on the environment faced by and important decisions taken by an MNC.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the international business and modes to expand business in host countries.
2. State international business environment and their implication in business decision making.
3. Define the theories of international trade and international organization objective.
4. Explain regional economic cooperation and their benefit to member countries.
5. Identify the ways for promotion of foreign trade.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to International Business International business, Modes of doing international business, complexities of international business, Impact of globalisation on international business, International business Vs. domestic business, Stages in the life of an MNC.	8
Unit II: International Business Environment International Business and its Environment: Geographic, Economic, Political, Demographic, Socio-Cultural and Legal Environment.	8
Unit III: International Trade & International Organizations Theories of international trade – an overview, Commercial policy instruments - tariff and non-tariff measures, Balance of payment account and its components, Objectives, structure and functioning of WTO, UNCTAD, World Bank and IMF.	8
Unit IV: Regional Economic Co-operation & Business Decisions Various forms of regional economic cooperation, Integration Efforts among countries in Europe, North America and Asia, International marketing, finance, production, and human resource decisions.	8
Unit V: Promotion of Foreign Trade Foreign trade promotion measures and organizations in India, Special economic zones (SEZs) and 100% export oriented units (EOUs), Measures for promoting foreign investments into and from India, Financing of foreign trade and payment terms.	8

Text Books:

1. Cherunilam, F. International Business: Text and Cases, Prentice Hall of India.

Books and Supplementary Resources:

1. Hill, C. W.L. & Jain, A. K. International Business. New Delhi: Tata McGraw-Hill.
2. Daniels, J. D., Radebaugh, L. H. and Sullivan, S. P. International Business, Pearson Education Pvt. Ltd.
3. Justin, Paul. International Business. Prentice Hall of India Ltd.
4. Czinkota, M. R., Ronkainen, I. A. & Moffett, M. H. International Business. The Dryden Press.

BAIF 2020- FINANCIAL REPORTING- II

Course Description: The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Develop a thorough understanding of applicability of Accounting standards;
2. Prepare financial statements of a single entity, i.e., statement of changes to equity and cash flow statements;
3. Prepare financial statements of a single entity, i.e., profit or loss and balance sheet;
4. Prepare Group financial statements & compute various aspects necessary for preparation of group financial statements;
5. Exhibit effects of various aspects in group financial statements.

Course Contents:

Units	Number of Lectures
Unit I: Application Of Accounting Standards Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement	10
Unit II: Preparation Of Single Entity Financial Statements – I Preparation of statement of changes to equity and cash flow statements for a single entity (with adjustments pertaining to the standards covered in module 1)	7
Unit III: Preparation Of Single Entity Financial Statements – II Preparation of statement of profit or loss and balance sheet (with adjustments pertaining to the standards covered in module 1)	7
Unit IV: Group Financial Statements - I Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation	8
Unit V: Group Financial Statements - II Fair value adjustments on consolidation; effects of intra-group trading on consolidation; effect of disposal of parent's investment in subsidiary in	8

parent's individual financial statements and in consolidated financial statements	
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Text books:

1. ACCA Study Material, F7 Kaplan Publishing.

Reference Books and Supplementary Resources:

1. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.
2. Vij, M. (2012). Financial and Management Accounting, Excel Books, New Delhi.
3. Hanif& Mukherjee; Corporate Accounting; Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
4. Bhattacharyya, A. K. (2012). Essentials of Financial Accounting. Prentice Hall of India.
5. Rajasekran. (2012). Financial Accounting. Pearson Education, 1/e.
6. Bhattacharya, S.K. & Dearden, J. (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
7. Glautier, M.W.E. & Underdown, B. (2012). Accounting Theory and Practice. Pearson Education.

Note: Latest edition of text book may be used.

BAIF2021- STRATEGIC MANAGEMENT

Course Description: The objective of the course is to acquaint students with strategic decision-making process of the top management in a globalized world that includes formulation of vision and objectives, analysis of business environment, evaluating internal strength weaknesses, identifying competitive advantage, developing and implementing strategies, and lastly the evaluation and control associated with strategies

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop a thorough understanding of implementing strategy in a global market.
2. Analyze the process to identify all the external and internal elements which can affect the organization's performance.
3. Determine the purpose of corporate-level strategy to get the competitive advantage over its competitors and to continue to offer a unique product or service to consumers.
4. Apply situation specific strategies in different industries.
5. Discern the Accomplishment of long-term goals of the organization by applying the various techniques of strategy implementation

Course Content:

Units	Number of Lectures
Unit I: Introduction Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	6
Unit II: Environmental Analysis Analysis of Internal and Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT Analysis; Resource Audit; Resource Based View, Global Value Chains Systems; Core and Distinctive Competencies; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; International Product Life Cycle.	10
Unit III: Strategic Choice Strategic Choice: Corporate Level Strategic Choices – Growth, Stability and Retrenchment Strategies; Corporate Restructuring. Business Level Strategic Choices- Michael Porters' Competitive Strategies and Cooperative	8

Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.).	
Unit IV: Situation Specific Strategies Strategies for situation like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.	8
Unit V: Strategy Implementation and Control Issues in Strategy Implementation, Resource Allocation, Leadership style, Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control.	8

Text books:

1. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw-Hill Publishing Company Limited, New Delhi 2008.

Reference books and supplementary resources:

1. Porter, M. E. The Competitive Advantage of Nations, Macmillan, London, 1990.
2. Davidson, W.H. Global Strategic Management, John Wiley, New York.
3. Vipin Gupta, Kamala Gollakota& Srinivasan, Business Policy & Strategic Management, Prentice Hall of India Private Limited, New Delhi, 2008.
4. Sengupta, N. and Chandan, J.S. Strategic Management: Contemporary concepts and Cases, Vikas Publishing.
5. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.

BAIF 2022- BASICS OF ENTERPRENEURSHIP

Course Description: This course discusses the basics every manager needs to know to setup successful entrepreneurial firms. Major topics include development of entrepreneurship in India, understanding of economic environment and how to scan the opportunities for entrepreneurship. It also provides an understanding of small-scale industries in India and further on helps students to understand preparation of a business plan.

Course Outcomes

On completion of this course, the students will be able to:

1. Explore the role of innovation and entrepreneurship in Indian society.
2. Identify the determinants and importance of entrepreneurship.
3. Conceptualize the importance and role played by Small Scale Industry in the development of the Indian economy.
4. Apply models and theories of entrepreneurship and innovation to real life examples at the individual, organizational and institutional levels.
5. Identify and explain overview of the steps involved in starting a business venture.

Units	No. of Lectures
Unit I: Introduction: Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.	8
Unit II: Entrepreneur and his environment Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self-competency and its development	8
Unit III: Small Scale Industries: Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.	8
Unit IV: Exploration to start a new business Starting a Small Industry -Understanding a business opportunity, scanning the environment for opportunities, understanding the impact of	8

technical disruption, Industry 4.0, methods to raise funds, evaluation of alternatives and selection	
Unit V: Setting up a new business venture An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project, making a business plan.	8

Text Books

1. Dollinger M.J. Entrepreneurship Strategies and Resources. Pearson Education, New Delhi, 3/e.

Reference books and supplementary sources

1. Pareek, U., and Rao, T. V., eds., “Developing Entrepreneurship: Handbook”, 1978, Indian Institute of Management (IIM), Ahmedabad.
2. Sharma S.V.S., “Entrepreneurial Development-SIET’s Experience in Developing Entrepreneurship: Issues and Problems”, (1980), Small Industries Development Training Institute, Hyderabad.
3. Srivastava, S.B., “A Practical Guide to Industrial Entrepreneurs”, 1980, Sultan Chand & Sons, New Delhi.
4. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher, New Delhi.

BAIF 2023-TAXATION-II

Course Description: This course aims at acquainting students with the corporate tax structure and tax planning in operational as well as strategic terms. It enables the students to understand the implications of corporate tax planning for financial management.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the provisions of corporate taxation in practical terms.
2. Analyse tax planning methods to minimize tax liability with reference to new business and financial management decisions.
3. Demonstrate the knowledge of potential opportunities for tax savings and tax planning.
4. Examine the taxation procedures associated with corporate restructuring and corporate management.
5. Evaluate the relief available to assessee in case of double taxation of income.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Tax planning, tax management, tax evasion, tax avoidance, Corporate tax in India: types of companies, Residential status of companies and tax incidences, tax liability and minimum alternative tax, tax on distributed profits of companies.	10
Unit II: Tax planning with reference to new business and financial management Tax planning with reference to setting up a new business: Location aspect, nature of business, form of business. Tax planning with reference to financial management decision - capital structure, dividend including deemed dividend and bonus shares.	10
Unit III: Tax planning with reference to management decisions and employee remuneration Tax planning with reference to specific management decisions - Make or buy, own or lease, repair or replace. Tax planning with reference to employee remuneration,	5
Unit IV: Tax planning with reference to business restructuring Tax Planning with reference to business restructuring- Amalgamation, Demerger, Slump Sale, Transfer between holding and subsidiary companies.	5
Unit V: International taxation Tax deducted at source, Advance Tax, double taxation relief, Transfer pricing.	10

Text books:

1. Dr. Monica Singhanian, Dr.Vinod K. Singhanian, Corporate tax planning and Business Tax Procedures, Taxmann Publications.

Reference books and supplementary resources:

1. Dr. Girish Ahuja and Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Bharat law House.
2. S.P Goyal, Direct tax planning: Sahitya Bhawan.
3. Finance Act for the relevant Assessment Year.

BIAF2024: BUSINESS ENVIRONMENT

Course Description: The purpose of this course is to acquaint students with various laws, forces and regulatory measures governing business operations in India and also to familiarize with the nature and dimensions of evolving business environment in India to influence managerial decisions. This course provides an understanding of global political, economic, social, technological and ecological relations, associated international institutions, and their implications for a business.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Determine the importance of globalization and its impact on international business.
2. Discuss the development of different international political economies.
3. Explain the impact of international institutions and organisations on international business.
4. Develop a broad understanding of international trade theory and trade policy instruments and implications for international business.
5. Evaluate and assess opportunities and threats arising in the international environment.

Course Contents:

Units	Number of Lectures
Unit I: An Overview of Business Environment Type of Environment-Internal, External, Micro and Macro Environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Objectives and the Uses of Study, Process and Limitations of Environmental Analysis.	8
Unit II: Economic, Socio-Cultural and Political Environment Nature of Economic Environment, Economic, Nature and Structure of the Economy, Monetary and Fiscal Policies, Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibilities of Business, Business and Society, Social Audit, Business Ethics and Corporate Governance. Political Environment: Functions of State, Economic Roles of Government, Government and Legal Environment, The Constitutional Environment, Rationale and Extent of State Intervention.	9
Unit III: Business Environment in India Trade problems of Developing Countries, Economic Planning – Needs and Objectives of Various Five Year plans, Niti aayog, Green Revolution, Industrial Policy of 1956 and 1991, MRTP Act 1969, Foreign Investment Policy – FERA, FEMA.	9
Unit IV: Factors Effecting Business Environment	9

Cultural and International Business, Social, Ecological and Legal Environment, Eurocurrency market, International Investment – FDI & FII	
Unit V: Trade Policy and International Institutions Free trade and protection, Optimum tariff, Quota, Dumping, Export Promotional Measures, Meaning and Levels of Economic Integration, European Union, SAARC, ASEAN, Cartels, MNC's and international trade, IMF, World Bank (IBRD), Role and Function of WTO	10

Text Books:

1. Saleem, S. (2010). Business Environment, Pearson Education House, New Delhi, 2/e.

Reference books and supplementary sources:

1. Cherunilam, F. (2007). Business Environment - Text and Cases. Himalaya Publishing House.
2. Aswathappa, K., (2000). Essentials of Business Environment. Himalaya Publishing House, 7/e.
3. Worthington, I. & Britton, C. (2009). Business Environment. Pearson Education.

BIAF2025: HUMAN RESOURCE MANAGEMENT

Course Description: The purpose of this course is to bring out issues involved in the management of human resource (HRM), both from current theory as well as practice. The course will examine work culture and discuss various aspects which are basic to human motivation at work and in fulfilling career aspirations within organisations involving various issues right from selection-placement to performance appraisal, salary-career management and training, etc. of employees in organizations.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the evolution and challenges of Human Resource Management in a global environment.
2. Explain the various dimensions of acquisition of human resources.
3. Develop an insight into the managerial skills required to effectively manage and develop people in an organization.
4. Demonstrate the knowledge of compensation plans and benefit programs appropriate for various types of organizations and understand the dynamics of Industrial relations.
5. Develop an understanding of international HRM and related current issues.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature, scope, role, importance and functions of HRM, Evolution of HRM, Personnel Management verses HRM, Challenges and new trends in HRM, Strategies for the New Millennium: Role of HRM in Strategic Management.	6
Unit II: Acquiring Human Resources Objectives and Process HR Planning, Job Analysis - Job Description and Job Specification, Recruitment - Sources and Process, Selection Process- Tests and Interviews, Placement and Induction, Job Changes- Transfers, Promotions, Demotions and Separations.	8
Unit III: Developing Human Resources Concept, Importance and Types of Training, Methods of Training, Designing a Training Program, Evaluation of Training Effectiveness, Performance and Potential Appraisal- Concept and Objectives, Traditional and Modern methods of Evaluation of Employee Performance, Limitations of Performance Appraisal Methods.	8
Unit IV: Compensation and Industrial Relations Types of Compensation, Job Evaluation – Concept, Process and Significance	12

Components of Employee Remuneration – Base and Supplementary compensation, Dynamics of Industrial Relations, Discipline and Grievance Management, Collective Bargaining.	
Unit V: Current Issues in HRM Human Resource Outsourcing, Work-life balance, International HRM, Managing Inter-Country Differences, Dual Career Couples, Employee and Ergonomics.	6

Text books:

1. Chhabra T.N, Human Resource Management, Sun India Publications, New Delhi.

Reference books and supplementary resources:

1. Aswathappa K., Human Resource Management, McGraw Hill Education.
2. Durai, P. (2013). Human Resource Management, Pearson Education.
3. Rao, V.S.P. Human Resource Management: Text and Cases. Excel Books.
4. Bohlander, Snell & Sherman (2012). Human Resource Management. Thomson Press.

BAIF 2026: RESEARCH METHODOLOGY IN BUSINESS

Course Description: Effective compensation and reward system is necessary to attract, retain and motivate employees. This course has designed to familiarize the students with the concepts, principles and practices of compensation management. It talks about various components of compensation and rewards, parties involved in compensation system, and the principles of designing and implementing an effective compensation and reward system.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe basics of research and various other related concepts.
2. Design & implement research programme in business fields.
3. Develop an analytical approach in analysing data.
4. Apply various statistical tools to analyse data.
5. Learn how to prepare a research report.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Research Methodology Introduction to research methodology– meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – steps in research.	6
Unit II: Hypothesis Hypothesis –Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size.	6
Unit III: Measurement & Scaling Techniques Measurement & scaling techniques – Data collection – methods, Formulation of Questionnaires, Techniques of Data Analysis, testing validity and reliability.	8
Unit IV: Processing of Data Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS).	12
Unit V: Interpretation and Report Writing Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.	8

Text Books:

1. G. C. Ramamurthy, Research Methodology, Dreamtech Press.

Reference Books and Supplementary Resources:

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing.
2. William C. Emory, Business Research Methods, R.D. Irwin. Inc.
3. Robert G. Murdick, Business Research – Concepts & Practice, International text book Company.
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology.

BIAF3027: FINANCIAL MANAGEMENT

Course Description: Finance is the backbone of any business organisation. Financial management includes planning of financial resources, designing an optimum capital structure and effective utilization of financial resources through the analysis of cost of capital and capital budgeting tool. Financial management concerns the procurement, allocation and control of financial resources of a firm. This course provides students with the opportunity to study various concepts, theories and techniques of financial management and to explore their application through case studies and problem solving.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the conceptual framework of financial management.
2. Understand & evaluate various short- & long-term sources of finance.
3. Learn and apply various measures and applications of working capital management and inventory management.
4. Describe the various models of business valuations and investment appraisal.
5. Develops an Understanding of the concept of financial risk management.

Course Contents:

Units	Number of Lectures
Unit I: Role of finance function and financial management environment: Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation. Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives.	8
Unit II: Business finance, Capital Structure and Cost of Capital: Understand & evaluate various short & long term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of finance for SME sector including venture capital, crowd funding and angel financing. Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory.	8
Unit III: Working capital management:	

<p>Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol’s model and Millar-Orr model – working capital financing strategies.</p>	8
<p>Unit IV: Business valuations and Investment Appraisal: Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt. Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis – lease v/s buy decision – replacement cycle decision – single period capital rationing – risk adjusted discount rates</p>	8
<p>Unit V: Financial risk management: Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)</p>	8

Text books:

1. Singh, J.K, (2013). Financial Management-Theory and Practice. Galgotias Publishing Company New Delhi.

Reference books and supplementary resources:

1. ACCA Study Material, F9 Kaplan Publishing
2. Singh, J.K, (2013). Financial Management-Theory and Practice. Galgotias Publishing Company New Delhi.
3. Srivastava, R. & Mishra, A. K., Financial Management. Oxford Publishing House, 2/e.
4. Pandey, I. M. Financial Management, Vikas Publication, 10/e.
5. Chandra, P. Financial Management, TMH.
6. Van Horne. Financial Management. Prentice Hall of India.

BIAF3028: FINANCIAL MARKETS AND INSTITUTIONS

Course Description: This course provides a deep understanding of various financial institutions and markets in India that exist in an economic system. Students will be able to know about the functioning of Indian financial system and develop a sound understanding of various concepts, tools and techniques related to financial institutions and markets. The students will be conversant with the latest trends and happenings in the context of not only Indian but globalized financial markets also. The course further deals with the day to day changes in the financial markets and provides students with insights about the structure, working and organization of the Indian financial institutions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the role and functioning of financial institutions and markets.
2. Articulate the structure and impact of regulatory considerations on Indian financial institutions.
3. Understand and apply various tools and techniques to manage financial institutions.
4. Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
5. Differentiate and understand concept of Merchant Banking and to evaluate investment performance and portfolio revision techniques.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial markets Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system, Money and capital markets Money market- meaning, constituents, functions of money market; Money market instruments- call money; treasury bills certificates of deposits, commercial bills trade bills etc; Recent trends in Indian money market, Capital market-Primary and secondary markets; Government securities market; Role of SEBI-an overview.	8
Unit II: Reserve Bank of India & Commercial Banks Organization, management and functions; Credit creation and credit control; Monetary Policy. Meaning, functions, managements and investment policies of commercial banks; present structure; e banking and e trading; emerging trends in commercial banks.	8
Unit III: All India and State Level Financial Institutions Concept, Objectives and functions of financial institutions; Operational and promotional activities of financial institutions; IFCI, ICICI, IDBI, IRBI, SIDBI. Objectives, functions and role of state level financial institutions, Role of state level financial institutions in industrial finance.MFIs- Meaning, Need, Functions, Channels, Products & Services, Current Scenario of Micro Finance Institutions in India. Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure.	8
Unit IV: Insurance Sector, and Non-Banking Financial institutions	7

Insurance- concept, organization structure, functions and types. Insurance Regulatory and Development Authority-role and functions. Role and importance of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Challenges faced by non-banking financial institutions in India.	
Unit V: Mutual Funds and Merchant Banking The concept of mutual funds – organization and regulation of mutual funds (with special reference to SEBI guidelines), Mutual Fund Schemes, Mutual Fund Valuation(NAV), Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview; Performance evaluation of mutual funds. Merchant banking - Functions and growth of Merchant Banking, Merchant banking and Investment banking, Merchant banking in India, SEBI guidelines for merchant banking of India.	6

Text books:

1. Pathak, B. V. (2011). The Indian Financial System: Markets, Institutions and Services. Pearson Publication, New Delhi, 3/e.

Reference Books and Supplementary Resources:

1. Avdhani, V. A. (2011). Investment and Securities Markets in India. Himalaya Publishing House, New Delhi, 9/e.
2. Gomez, C. (2013). Financial Markets, Institutions and Financial Services. Prentice Hall of India, Delhi.
3. Bhole, L.M. &Mahakud, J. (2009). Financial Institutions and Markets. Tata McGraw-Hill Education, New Delhi, 5/e.
4. Mishkin, F. S., Eakins, S. G. (2009). Financial Markets and Institutions. Pearson Education, New Delhi.
5. Saunders (2007). Management of Financial Markets and Institutions. Tata McGraw Hill, New Delhi, 3/e.
6. Vij, M. &Dhawan, S. (2011), Merchant Banking and Financial Services. Tata McGraw Hill, New Delhi.
7. Khan, M.Y. (2013). Indian Financial System. McGraw Hill Education (India) Private Limited, New Delhi, 8/e.
8. Varshney, P. N. &Mittal, D. K. (2000). Indian Financial System. Sultan Chand & Sons, New Delhi.
9. Maciraju, H. R. (2009). Indian Financial System, Vikas Publishing House Pvt. Ltd., New Delhi, 3/e.
10. Pandian, P. (2010). Financial Services and Markets. Vikas Publishing House Pvt. Ltd., New Delhi.

BIAF3029: GOODS & SERVICE TAX LAW AND PRACTICE

Course Description: This course is designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System and related intricacies

Course Outcomes:

On completion of this course, the students will be able to:

1. Differentiate GST from pre-existing indirect tax structure in India and analyze the advantages and disadvantages of both the structures.
2. Demonstrate the procedure to find the time, place and value of supply of goods and services under GST regime.
3. Discuss the working of IGST model for inter-state supplies under GST regime.
4. Evaluate the administrative structure and the process of registration under GST.
5. Describe the basic concepts of custom law and different types of custom duties.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Indirect Taxes and Structure in India; Tax Reforms in India: GST- Relevance of GST; Principle of Equity; Common Economic Market-Post GST; Proposed GST Model for India; GST Coverage; Taxes to be subsumed post GST.	6
Unit II: Tax Mechanism and Valuation Tax Mechanism- Levy and Chargeability, rate Structure, threshold limit; Valuation of Goods and Service; Captive Consumption- CAS 4 Certification; Valuation of Stock Transfer	8
Unit III: IGST Model Taxation for Inter-State sales and supplies, requirement for IGST Model; Working of IGST Model; Pre & Post GST Comparison; Advantage of IGST Model for Tax payers and Tax administrator.	8
Unit IV: Tax Procedures and Impact GST network, registration process, payment process; GST return mechanism; GST refund mechanism; Transitional issues in GST; Impact of GST on retail Sector, e-commerce, real estate, transport and telecommunication sector	10
Unit V: Other Legislations Customs Laws- basic concepts of customs law, territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty; Valuation; Customs Procedures; Other Legislations in addition to Central Goods and Services Tax Law.	8

Text Books:

1. Bansal K.M.(2019), GST & Customs Law, Taxmann Publications Pvt. Ltd
2. Ahuja Girish (2019), Goods & Service Tax, Taxmann Publications Pvt. Ltd.

Reference Books and Supplementary Resources:

1. Singhania V.K., (2019). Students' Guide To Income Tax Including GST, Taxmann Publications Pvt. Ltd., Delhi.

BIAF 3030: ENVIRONMENT MANAGEMENT AND SUSTAINABILITY

Course Description: This course covers environmental sustainability which has emerged as one of the key components of business sustainability. The course discusses measures for environment protection as well as the relationship of modern business and environment. Using case studies and small group discussions, the course explores issues such as sustainability and green practices of leading companies.

Course Outcomes:

On completion of this course, the students will be able to:

1. Determine the implications of human activities on the environment.
2. Understand the major causes of environmental degradation on the planet, with specific reference to the Indian situation.
3. Inspire students to find ways in which they can contribute personally and professionally to preventing and rectifying environmental problems.
4. Develop a positive opinion on environmental issues.
5. Creates the necessary measures in achieving effective sustainable environmental management.

Course Contents:

Units	Number of Lectures
Unit I: Introduction What is the Environment? Segments of Environment: (Atmosphere and its segments, Lithosphere, Hydrosphere and Biosphere). Need for Public Awareness about environmental issues. Importance of healthy environment. An Ecosystem definition, classification, and components, function of ecosystem. Biogeochemistry, working on different cycles.	8
Unit II: Sustainable development: Biodiversity, Natural Resources, Pollution Sustainable development: Definition, principle, parameter, and challenges, Researching and Planning for sustainability. Biodiversity: Classification, measurement conservation. Natural Resources: Availability and problems. Mineral resources – Use and exploitation, environmental effects of extracting and using mineral resources, Energy resources: Classification of energy resources, Nonrenewable and renewable; fossil fuels, nuclear and hydroelectric energy, solar, wind, biomass and hydrogen fuel energy. Environmental Pollution: Water pollution, solid waste and hazards waste management, Scope of Sustainable Development in Environment Management, Case Studies in Sustainable Development.	10
Unit III: Current Environmental Issues Climate change –issues and impact, strategy adaptation to climate change. Greenhouse effect, global warming, acid rain, and ozone layer depletion. Current environment issues, problems with urbanization and automobile pollution and their control, adverse effects of pollution.	8
Unit IV: Environment Protection and Control Measures	

Environment Protection and Control Measures: Government initiatives, i.e. air, water, and environment protection act. Judicial intervention, the role of NGO, Case studies – Bhopal Gas Tragedy, Water-Borne and water- induced disease, an arsenic problem in drinking water. Environmental Impact Assessment process and evaluation.	8
Unit V: Environment and Finance Introduction to Environmental Finance, Scope of Micro Finance in Environment Management, Environmental Investment Reporting and Verification, Ecological Environment product evaluation and Finance.	6

Text Books:

1. Hart ,S. (2008). Capitalism at Cross Road. Wharton Bussiness School Publishing.
2. Rajagopalan, R.Environmental Studies. Oxford Press. Limited.
3. Srivastava, S. Environment & Ecology. S.K. Kataria& Sons, New Delhi.
4. Kaushik & Kaushik. Environmental Studies (for undergraduate students).

Reference Books and Supplementary Resources:

1. Friedman , T. L. (2009). Hot, Flat and Crowded 2.0. Picador.
2. Hamschmidt, J. & Pirson, M. Case Studies in Social Entrepreneurship and Sustainability. Greenleaf.
3. Geoffery ,H. (2000). Nature and Market place : When Principle Pay : CSR and the bottom line.
4. Muhammed, Y. (2010). Building Social Business. Pub Affairs. Miller, G. Environment Science, Cengage India.
5. Leichenko, R. &Brien, K. O. Environment Change Globalization: Double Exposure. Oxford University Press.
6. Meenakshi, Environment Science and Engineering. Prentice Hall of India
7. Botkin, D.B. & Keller ,E. A. Environment Science. Wiley India.
8. Odum ,E.P. Fundamental of Ecology. Cengage , India.
9. Chary, S.N. Environmental Studies. Macmillan Publisher, India Ltd.

BAIF3031: SECURITY ANALYSIS AND TRADING OPERATIONS

Course Description: To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India. This course also familiarizes the students with the fundamental and technical analysis of the diverse investment avenues. The course further emphasizes the regulatory framework provided by SEBI to promote investor protection and transparency in the securities market.

Course Outcomes:

On completion of this course, the students will be able to:

1. Compare the various investment alternatives, and analyze the nature of risk and return associated with them.
2. Analyze and apply the different models of valuation of various securities.
3. Create and interpret the different technical charts for decision making.
4. Explain the structure of Indian Securities Market, its trading mechanisms and other related components.
5. Develop an understanding of the role of SEBI in regulating the securities market.

Course Contents:

Units	Number of Lectures
Unit I: Nature and Scope of Security Analysis Investment Versus speculation, investment process, investment attributes, Risk and Return: Security risk, types and measurement of security risk: systematic risk and unsystematic risk, beta coefficient of security and its application.	6
Unit II: Return and Valuation of Securities Approaches to valuation: Fundamental, Technical and Efficient market hypothesis. E-I-C framework, valuation models of bonds and equity shares. Introduction to Financial Derivatives: Futures and Options.	8
Unit III: Technical Analysis and Efficient Market Hypothesis Introduction to Technical analysis, fundamental approach, and EMH; Theories and tools of Technical analysis: Dow theory, point and figures, bar and line charts, moving average and other modern tools, limitations of technical analysis, meaning and form of EMH, test of stock market efficiency.	8
Unit IV: Trading Operations Indian Securities Market: An overview, Security market participants, Trading mechanism in stock market: Different types of orders, screen based trading and internet based trading, settlement procedure, types of brokers, listing of securities; Security market indicators- BSE Sensex and NSE Nifty and other security indices.	10

Unit V: Regulatory Framework Securities and Exchange Board of India (SEBI) guidelines and other regulations relating to investor protection, trading, procedure of trading, role of depositories and custodial services.	8
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Text Books:

1. Donald E. Fisher & Ronald J. Jordan, Security Analysis and portfolio Management, Pearson (latest edition).
2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill (latest edition).

Reference Books and Supplementary Resources:

1. Pandian, P., “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
3. Dalton, J. M., “How the Stock Market Work”, Prentice Hall, New Delhi.
4. Gupta, L.C., “Stock Exchange Trade in India”, Society for Capital Market Research and Development, Delhi.
5. Machi Raju, H.R., “Merchant Banking”, Wiley Eastern Ltd.; New Delhi.
6. Donel E. F. , Ronald I. J., “Security Analysis and Portfolio Management”, Prentice Hall, New Delhi.
7. Avadhani, V. A., “Investment and Securities Market in India”, Himalaya Publishing House.
8. Agarwal, S., “A Guide to Indian Capital Market”, Bharat Publishers.
9. Puliani, R. & Puliani, M., “Manual of SEBI”, Bharat Publication.

BAIF3033: INVESTMENT BANKING

Course Description: This course focuses on different facets of investment banking e.g. structure, products, risks, earnings, regulations, innovations, competition structures, management and practices of investment banking (IB). It encompasses the business activities of mergers and acquisitions, financing and investment; and the creation of value through advisory services

Course Outcomes:

On completion of this course, the students will be able to:

1. Learn the conceptual framework of investment banking.
2. Develop the ability to comprehend structures, products, risks, earnings, regulations, innovations, competition, management and practices of investment banking.
3. Contrast the investment banking function with the traditional commercial banking function.
4. Conduct an analysis of debt & capital market and valuation of mergers & acquisitions of the businesses.
5. Prepare an efficient and effective wealth management system in the organization.

Course Contents:

Units	Number of Lectures
Unit I: Basics of Investment Banking Evolution of investment banking, the structure of investment banks, competitive challenges of investment banks, role of the financial advisory business. understanding client needs, determining the optimal capital structure of the client, assessing financial needs and value-adding gaps/opportunities, investment banking product and solutions.	7
Unit II: The Equity Business Equity-business value chain and role of investment bank, private equity and the private equity firms, role of private equity firms—their evolution, structure, participants and investment objectives and challenges, private equity exit strategies, IPO's and follow-on issues, role of investment bankers in public issues.	10
Unit III: Debt Financing Various structures of debt financings/investments, investment banker's perspective on the fixed-income business, fee income, secondary trading and business synergies, types of debt placement and distribution, hybrid securities—equity warrants and convertibles, perspective of the issuer, investor and investment bank, role of the credit rating agencies, high-yield debt, LBO financing model, leveraged recapitalization.	11
Unit IV: The Business of Mergers and Acquisitions Theory and practice of M&A, types of deals - private-equity driven deals & strategic investment driven deals, role of the investment banker, valuation, pricing, and fee structure of M&A deals, financing M&A deals—cash, stock, bank financing, the debt capital markets, M&A as a real option strategy, creating value through corporate restructurings, Spin offs—preparing for a divestiture.	8
Unit V: The Wealth Management Business	4

Wealth management business, asset management business, product set of wealth management, role of the financial advisor—client expectations and the trust building process.	
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Text Books:

1. Khalife D., Former J.P - 'Investment Banking Careers': Kindle Edition, version 2.0
2. Michel F. – 'Investment Banking Explained': An Insider's Guide to the Industry McGraw-New Delhi.

Reference Books and Supplementary Resources:

1. Stowell, David P., Investment Banks, Hedge Funds and Private Equity, Academic Press, 2013.
2. Castillo, Jerilyn J and McAniff, Peter J., Practitioner's Guide to Investment Banking, Circinus Business Press, 2006.
3. Monica Langley, Tearing Down the Walls, A Wall Street Journal Book, Free Press, 2004.
4. Jonathan A. Knee, The Accidental Investment Banker: Inside the Decade That Transformed Wall Street, Oxford University Press, Inc., New York, 2007.
5. Tom Lott, Vault Career Guide to Investment Banking Paperback, Vault.com, Inc., 2007.

BAIF3034: STRATEGIC FINANCIAL MANAGEMENT

Course Description: This course is a mix of Strategic Management and Financial Management. It acquaints students with synergy between financial policy & corporate strategy. It covers concepts, theories and techniques of Strategic Financial Management and provides students with the opportunity to explore application of concepts of finance through case studies and problem solving.

Course Outcomes:

On completion of the course, the students would be able to:

1. Explain synergy between financial policy & corporate strategy.
2. Calculate the incremental cash flows and comprehend how they are affected by depreciation and inflation.
3. Explain the techniques of complex investment decisions & risk analysis related to investment decisions.
4. Elaborate on the area of behavioural finance and comprehend Financial Market Anomalies.
5. Evaluate mergers and acquisition and understand their implications.

Course Contents:

Units	Number of Lectures
Unit I: Financial Policy & Corporate Strategy Strategic Financial Decision-Making Framework, Strategy at Different Hierarchy Levels, Financial Planning, Interface of Financial Policy & Strategic Management, Balancing Financial Goals with Sustainability Goals.	4
Unit II: Determining Cash Flow for Investment Analysis Cash Flow vs Profit, Incremental Cash Flows, Calculation of Depreciation for Tax Purposes, Additional Aspects of Incremental Cash Flow Analysis, Investment Decisions under Inflation, Financing Effects in Investment Decisions.	10
Unit III: Complex Investment Decisions and Risk Analysis Introduction, Investment Decision for Projects with Different Lives, Investment Timing and Duration, Replacement of an Existing Asset, Investment Decision under Capital Rationing, Application of Real Options in capital budgeting. Techniques of Risk Analysis: Sensitivity Analysis, Scenario Analysis, Risk Adjusted Discount rate, Certainty Equivalent approach, Decision Tree and Probability Distribution Approach.	12
Unit IV: Behavioural Finance Behaviour and Decision Making, Evolution of Behavioural Finance, Financial Market Anomalies, Theories of Behavioural Finance, Market Bubbles, Forensic Accounting, Behavioural Corporate Finance, Nero-finance, Investing Styles and Behavioural Finance.	6
Unit V: Mergers, Acquisitions & Restructuring	8

Merger and Acquisition- Meaning, Reasons & Rationales, Gains from Mergers or Synergy, Target Valuation for Mergers & Acquisitions, Merger Failures & Potential Adverse Competitive Effects. Corporate Restructuring, Financial Restructuring, Corporate Takeovers-Motivations, Forms of Takeovers, Co- Cross-border Takeovers & Takeover Defences.	
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Text Books:

1. Hill, R. A., “Strategic Financial Management”, Finance & Ventus Publishing.
2. M.M. Sulphey, Behavioural Finance, PHI.

Reference Books and Supplementary Resources:

1. Pandey, I. M., “Financial Management”, Vikas Publication, 10th edition.
2. Srivastava, R. & Mishra, A., “Financial Management”, Oxford Publishing House.
3. Chandra, P., “Financial Management”, TMH, 8th edition.
4. Horne, J.C.V., Jr. Horne, V. & Wachowicz, “Financial Management”, Prentice Hall.
5. Khan and Jain, “Financial Management”, TMH.

BIAF 3035: PROJECT APPRAISAL AND FINANCE

Course Description: Capital budgeting for expansion, replacement and green field projects is one of the ongoing activities of the corporate sector. This process starts with project planning and culminates with the review of the projects it's has undertaken. There are various issues that govern the investment criteria and a feasibility report is developed for project appraisal towards an informed decision on the proposed capital investment.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Describe main theoretical and practical issues involved in the appraisal, assessment and financing of investment projects.
2. Apply Ideas, Generation and Screening of the Project.
3. Analyze Market Demand Based on Various Aspects.
4. Apply Technical and Financial Parameters in Appraising Financial Projects.
5. Analyze Various Risk Associated with Financial Projects.

Course Contents:

Units	Number of Lectures
Unit I: An Overview Capital Investments: Importance & Difficulties, Types of Capital Investments, Phases of capital budgeting, Facets of project Analysis, Objectives of Capital Budgeting.	6
Unit II: Generation and Screening of Project Ideas Generation of Ideas, Monitoring of Environment, Corporate Appraisal.	6
Unit III: Market & Demand Analysis Collection of Information, Conduct of Market Survey, Characterization of Market, Demand Forecasting.	8
Unit IV: Technical and Financial Analysis Product mix, Plant Capacity, Materials and Utilities, Project charts and layouts Location and site, Infrastructure costs, Environmental aspects, Project Implementation Considering alternatives, Financial Estimates & projections Capital cost, Estimates of Sales and Production and Working capital requirements.	12
Unit V: Project Risk Analysis Measures and perspectives on risk, Sensitivity and scenario analysis, decision tree analysis, Managing risks, project selection under risk.	8

Text Books:

1. Prasanna Chandra: Projects – Planning, analysis, financing, implementation and review (Tata-McGraw Hill)

Reference Books and Supplementary Resources:

1. Bhavesh Patel, Project Management, Financial evaluation with Strategic planning Networking and Control, Vikas Publishing house Pvt. Ltd.
2. Clifford Grey, Project Management, Richard.R.Irwin
3. H.R.Machiraju, Introduction to Project Finance, Vikas Publishing house Pvt. Ltd.
4. R.Panneerselvam& P. Senthikumar, Project Management , PHI Learning Pvt. Ltd.

BIAF3036: INTERNATIONAL FINANCIAL MANAGEMENT

Course Description: The objective of the course is to develop awareness among students regarding the concept, importance and dynamics of international finance and to discuss theoretical foundations of international business and finance.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze the multinational financial and international flow of fund and scope of International Finance.
2. Understand the working of forex exchange market.
3. Evaluate the financial management of Multinational firms.
4. Learn the various functional area of a multinational corporation including country risk analysis.
5. Discuss the Swaps, options and depository receipts as risk management tools.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of International Finance, International Business activities and methods, International Financial Management Vs Domestic Financial Management, Issues in functioning of Multinational Corporations, Balance of Payment, Debit and Credits.	5
Unit II: Exchange Rate Determination and Management of Foreign Exchange Exposure Functions of Foreign Exchange market, Bid Price, Ask price, spread, cross rates, spot rates and reciprocal rates in Foreign Exchange market. Theories of Foreign Exchange rate – Purchasing power parity, Interest rate parity, International fisher effect, Foreign exchange risk – Transaction exposure, Translation exposure, Economics exposure and their management.	10
Unit III: Financial Management of Multinational Firm Foreign Direct Investment (FDI), Factors affecting FDI, cost of capital. Multinational capital Budgeting – application and interpretation, multinational cash management.	10
Unit IV: Country Risk Analysis Nature of Country risk, objectives of Country risk rating, techniques to assess of country risk, economic risk indicators, raters of country risk, Management of Country Risk.	10
Unit V: Managing Foreign Operations	5

Derivatives, Swaps – Interest rate and currency swaps, foreign currency options and futures, Depository receipts – ADR and GDR and Eurocurrency markets.	
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Text books:

1. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi

Reference books and supplementary resources:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.
2. Machiraju, H.R , International Financial Management, Himalayan Publishing House, New Delhi.
3. Siddaiah, T., International Financial Management, Pearson Education.
4. Shapiro, Allen C., Multinational Financial Management, J. Wiley& Sons.

BAIF3037: PRINCIPLES OF BANKING

Course Description: The course aims at enabling the students to develop an in-depth understanding of the banking system in India besides understanding the present problems associated with the system. The emerging areas of operations in the banks along with the regulatory framework within which banks operate would also be understood.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the functioning of banking industry in India.
2. Explain the structure and functioning of Indian financial system.
3. State the formalities to be complied for raising finance from banks.
4. Discuss the regulatory framework of banks.
5. Identify the functioning and emerging opportunities in the area of banking.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Banking System Concept of Banking & Bank, Emergence and Development of Banking System, Function of Banks, Importance of banks in the economy, Non-Performing Assets – concept, classification and their management. Ethics and Corporate Governance in Banks.	8
Unit II: Structure of Indian Banking System Structure, History, Organization, objectives, functions and working, Nationalized Banks, Co-operative Banks, RRB'S, Private Sector Banks, Schedule Vs Nonscheduled Banks; Priority Sector Lending.	9
Unit III: Procedural aspects of Banking Preparation of voucher, Cash Receipt and Payment Entries, Clearing Inward and outward entries, transfer debit and credit entries, KYC – Concept and documentation, scrutiny of loan application/ documents, operation aspect of Core banking solution environment, Risk Management in Bank -Credit Risk, Liquidity Risk, Market Risk, Operational Risk	6
Unit IV: Regulatory Framework of Banks Amalgamation of Banking Companies, Special Provision related to Money Laundering under FEMA Act -1999, Debts Recovery Tribunal-Authorities, Procedure and power, SARFAESI, Special Provision of RERA Act, IT Act related to cyber security in digital transaction. Insolvency and Bankruptcy Code – 2016, Banking Ombudsman.	9
Unit V Emerging Issues in Banking Sector	8

Digital Banking-ATMs, Mobile Banking, Internet Banking, Shadow Banking, Bank Correspondents, Payment Bank, Collection Bank, Various New Government Schemes (PMJDY, MUDRA, PMAY and Sukanya Samridhi Yojana), Banking and Sustainability, Micro Banking, Inclusive Banking	
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Text books:

1. Hajela, T.N., Money and Banking- Theory with Indian Banking, Ane Books Pvt. Ltd., New Delhi

Reference books and supplementary resources:

1. Desai, B., Fundamentals of the Indian Financial System, HPH.
2. Verma, A., Indian Monetary System and Banking Reforms, Unistar Books.
3. Principles and Practices of Banking, Indian Institute of Banking and Finance.

BAIF3038: INSURANCE MANAGEMENT

Course Description: The course discusses the risks that are faced by an individual and/or a firm and the various methods for managing that risk. It aims at familiarizing the students with the concept of insurance, risk and their management, various insurance policies and their structure as well as the legal dimensions involved.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basic knowledge of the principles of risk and insurance and the methods of risk management.
2. Apply basic principles of insurance buying, and develop insurance and financial estate planning program.
3. Comprehend the multinational and international insurance environment in the business.
4. Develop the ability to understand the legal framework of insurance.
5. Analyze claims and liabilities associated with Insurance contracts

Course Contents:

Units	Number of Lectures
Unit I: Conceptual Framework Risk, Peril and hazard, classification and burden of risk, Insurance as a device to hedge risk, elements of insurable risk, development life, functions of insurer, government as insurer and a regulator, structure of Indian insurance industry.	6
Unit II: Principles and Practices of General Insurance Meaning, Functions and Scope of Fire, Engineering, Accident, Marine and Aviation Insurance, Fire Insurance – Types of Policies – Floating Policies and Declaration Policies, Miscellaneous (Accident) Insurance: Fidelity Guarantees and Bonds – Burglary Insurance – Money-in-transit Insurance, Banker's Indemnity Insurance and other important insurance covers, Aviation insurance- special features, types of cover, marine insurance including inland rail/road transit insurance.	10
Unit III: Life and Health Insurance Life Insurance and annuities broad classification of life insurances, special purpose policies; family income, family maintenance, family policy, joint life Policies, classes of life insurance, Health Insurance: medical insurance, types of health insurance coverage, types of losses covered, health insurance contract, buying a health insurance policy.	8
Unit IV: Legal Framework of Insurance Insurance and Law of Contracts, characteristics of an Insurance Contract, Interpretation of the Contract, Doctrine of informal Warranties and beneficent interpretation, Exclusion of Coverage.	8
Unit V: Organization and Administration of Insurance	8

Management Organization: Departmentalization, marketing, Claims, and loss control, underwriting and pricing of insurance, retention and re-insurance; Financial Structure, reserves of property and liabilities of insurer, earned surplus and profitability, Insurer's Investments, Financial reporting.	
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Text Books:

1. Dorfman Marks S., "Introduction to Risk Management and Insurance", 5th Edition, Prentice Hall Inc, Englewood Cliffs N.J.

Reference Books and Supplementary Resources:

1. W.A.Dinsdale, "Elements of Insurance", Pitaman.
2. Nicholas Legh – Jones, John Birds and David Owen, "MacGillivray on Insurance Law", Sweet & Maxwell, London.
3. Denis Riley, "Consequential Loss Insurance and Claims", London: Sweet & Maxwell.

BAIF3039: ADVERTISING AND SALES MANAGEMENT

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the nature and importance of advertising and types of media used for advertising.
2. Formulate advertising strategies
3. Appreciate the social and regulatory aspects of advertising.
4. Demonstrate an understanding of the Personal Selling process
5. Develop an understanding of the dynamics related to sales force management

Course Content:

Units	Number of Lectures
Unit I: Advertising and Media Introduction Nature and Importance of Advertising; Advertising and the economy; Advertising and publicity; Determining target audience; Advertising budget decisions. Types of media and their merits and limitations; Advertising through the internet; Media selection; Media scheduling.	8
Unit II: Advertising Copy and Agency Decisions Determining advertising message; Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising. In-house vs. advertising agency arrangements; Managing advertising agency relations; Evaluation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques. AIDA model.	9
Unit III: Advertising in India Social and regulatory aspects of advertising. Recent developments and issues in advertising, ASCI.	6
Unit IV: Personal Selling Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Strategic Sales management. Sales Planning: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota.	9
Unit V: Sales Force Management Recruitment and selection; training and development; motivating, supervising and compensating sales personnel; Controlling the sales	8

effort; Evaluation of sales personnel; Sales and cost analysis. Ethical and legal aspects of selling.	
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Text books:

1. Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India, New Delhi.

Reference books and supplementary resources:

1. Belch. George and Michael Belch, Advertising and Promotion : An Integrated Marketing Communications Perspective 6th Ed., McGraw Hill, 2004.
2. Mandell, Maurice, Advertising , Prentice- Hall of India, New Delhi.
3. Still, Richard R. Edward W. Cundiff and Norman A.P.Govoni, Sales Management : Decisions, Strategies and cases, Prentice Hall of India, New Delhi.
4. Anderson B. Robert, Professional Selling, Prentice-Hall Inc.
5. Spiro, Rosann, William J. Stanton and Greg Richo, Management of a Sales Force, McGraw Hill/Irwin, 2007.
6. Pederson Carlton A/, Miburn D. Wright, Barton A, Weitz, Selling Principles and Methods, Richard D. Irwin, Illinois..

BAIF 3040: INTERNATIONAL MARKETING

Course Description: This course enables the students to explore all aspects of marketing from a global perspective. Topics include an overview of international marketing; social, cultural, political, and legal environments; international market-entry opportunities; planning and managing market entry strategies and products; global distribution and pricing; international promotion, sales, and negotiation; and international market planning.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Examine the cultural, political, and legal environments influencing international trade.
2. Analyze the different international market entry strategies.
3. Evaluate the impact of global and regional influences on products and services for consumers and businesses.
4. Differentiate between negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).
5. Develop an effective international marketing plan for use in a foreign market.

Course Content:

Units	Number of Lectures
Unit I: International Marketing & Environment: Nature and scope; International Market orientation and involvement; International marketing management process – an overview; International marketing information system & Framework for analysing international marketing environment; Geographic, demographic, economic, socio-cultural, political and legal environment and their impact on international marketing decisions; Global trading environment and developments.	8
Unit II: International Market Segmentation International Market Segmentation, Selection and Positioning; International Market Entry Mode Decisions	8
Unit III: International Product Policy & Pricing Method Planning and development of products for foreign markets; Product standardisation vs. adaptation; International trade product life cycle and implications & Pricing in International Markets: Pricing objectives; Determination of International Price; Delivery terms and price quotations; International pricing policies, Strategies; Transfer pricing; Pricing in the context of counter trade.	8
Unit IV: International Distribution	8

Distribution Channels and intermediaries for international markets; Selection, motivation and control of foreign middlemen; Global logistics issues and planning.	
Unit V: International Promotion Complexities and issues in international promotion; Promotion tool for international markets; Developing the promotion campaign for foreign markets; Role of image	8

Text books:

1. Cateora, Phillip R., and John L. Graham, International Marketing, 14th ed., McGrawHill, 2009.

Reference books and supplementary resources:

1. Terpstra, Vern and Ravi Sarathy, International marketing, 8th ed., Harcourt Asia PTE Ltd., Singapore, 2000.
2. Onkvist, S., and J.J. Shaw, International Marketing, :Analysis and Strategy, PrenticeHall of India Private Ltd., 1999
3. Keegan, Warran J. and mark C. Green, Global Marketing, 5th Pearson Education, 2008.
4. Czinkota, Michael R. and illka A. Ronkainon, International marketing, 8th Edition, Cengage Learning, 2006.



School of Finance and Commerce



Curriculum

For

Master of Commerce

(with effect from 2019-21 onwards)

**(As approved by the Board of Studies, School of Finance and Commerce
in its meeting held on 28th August 2019)**

Galgotias University

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. The record-breaking placement at Galgotias this year is an apt testimony to its focus on upholding the highest academic standards right from selecting top faculty, introducing world-class pedagogical practices to personality development of the students.

University Vision

"To be known globally for value-based education, research, creativity and innovation."

University Mission

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

School Vision

"To be one amongst the well-known Finance and Commerce institutions that imparts value based, rigorous and inter-disciplinary education"

School Mission

1. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
2. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business
3. To foster a culture of learning, innovation, collaboration and research through individual and team efforts
4. To develop the necessary functional and behavioral skill sets so as to enable students to become successful in career and in life.

Masters of Commerce Program

About the Program: The M. Com program is a two- Year full time post graduate academic cum professional program in commerce and finance spread over four semesters leading to Master Degree in Commerce designated as M.Com. The program at the School of Finance and Commerce the Programme focuses on analytical skills, rigorous academic training, research, pedagogical approach, skills and development in the field of various areas of business and industry besides being the advancement and extension of knowledge imparted at undergraduate level in commerce and allied disciplines. It intends to establish linkages between industry and academia with the right infusion of theory and practice enabling students to nurture their talent to become a good teacher, researcher and business leader and an asset for the academic and research institutions and the industry

The students would be provided with specialized knowledge and skills in various areas of Finance such as Managerial Finance, Capital Market, Investment Analysis and Portfolio Management, International Finance and Accounting , Financial Derivatives and Risk Management, Banking Laws, Insurance Management, Cyber Laws etc. along with the necessary inputs in the basic areas of managerial decision making such as Organizational Behavior, Managerial Economics, Quantitative Techniques, Financial Accounting , Corporate Tax and Laws, and Information Technology etc. Students are required to undergo an industry internship training for a period of 6 to 8 weeks in a business / corporate establishment so as to have practical and real life experience of organizational functioning and also to write a project report on any issue /problem/case relating to financial and managerial aspects of business decision making process as a part of the third semester of the program. With the knowledge and skills obtained through this program, students will be able to take rational financial decisions in any complex and challenging environment, locally as well as globally, while rendering their job as successful finance professionals and entrepreneurs.

Program Educational Objectives

PEO 1: To create for the students an avenue of employment in the academics and also to benefit Industry by providing them with suitably trained persons in the field of various areas of business and industries.

PEO 2: To prepare the students to build competencies for academic and research activities.

PEO 3: To provide adequate in – depth understanding about diverse areas of business such as Accounting, Finance, Taxation, Laws and other functional areas of business.

PEO 4: To give adequate exposure in the area of academic and business field.

PEO 5: To inculcate training and practical approach by using modern technology amongst the students so as to enable them to become competent academician and corporate professionals.

Program Outcomes (PO's):

PO1: Accounting and Financial Knowledge:

The students will be ready for employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law.

PO2: Teaching and Research:

Students will be able to pursue their career in teaching and research.

PO3: Project Management and Finance:

Develop entrepreneurial ability to apply the knowledge of finance in project management to manage projects in multi – disciplinary environments.

PO4: Problem Analysis:

Identify, formulate, and analyze commerce and financial issues reaching validated conclusions based on data.

PO5: Exploring Alternate Solutions:

Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues

PO6:IT and Statistical Tools Usage:

Students will be able to handle computer-based software in areas of Accounting, Taxation, and Banking

PO7: The Managers and Society:

Students will be able to handle computer-based software in areas of Accounting, Taxation, and Banking

PO8: Sustainability, Growth and Development:

Apprehend and visualize the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development

PO9: Ethics and Professional Integrity:

Imbibe and commit to professional ethics of financial management practices

PO10: Leadership and Team Building:

Function effectively as an individual/a member/a leader in diverse business settings

PROGRAM STRUCTURE

The Master of Commerce (M. Com) Program is divided into two parts. Each part will consist of two semesters.

		Semester – Fall	Semester –Winter
Part I	First Year	Semester – 1	Semester – 2
Part II	Second Year	Semester – 3	Semester – 4

PROGRAM STRUCTURE

Masters of Commerce

PART I: FIRST YEAR

First Year Part I examination shall comprise of two semesters:

SEMESTER-I

Course Code	Course Title	L	T	P	C	Category	Ver	Course Prerequisite
MCOM 1001	Organizational Theory and Behavior	3	0	0	3	Core	1.0	
MCOM 1002	Business Economics	3	0	0	3	Core	1.0	
MCOM 1003	Business Statistics and Research Methodology	3	1	0	4	Core	1.0	
MCOM 1004	Management Accounting	3	1	0	4	Core	1.0	
MCOM 1005	Business and Economic Environment	3	0	0	3	Core	1.0	
	Total Credits				17			

SEMESTER-II

Course Code	Course Title	L	T	P	C	Category	Ver	Course Prerequisite
MCOM 1006	Financial Management and Policy	3	1	0	4	Core	1.0	
MCOM 1007	Quantitative Techniques for Business Decisions	3	1	0	4	Core	1.0	
MCOM 1008	Marketing Management	3	0	0	3	Interdisciplinary	1.0	
MCOM 1009	Information Technology for Managers (1 Credit for Project)	4	0	0	4	Core	1.0	
MCOM 1010	Information Technology for Managers Lab	0	0	2	1	Core	1.0	
MCOM 1011	Corporate Laws and Governance	3	0	0	3	Core	1.0	
MCOM 1012	Financial Market and Institutions	3	0	0	3	Core	1.0	
	Total				22			

PART II: SECOND YEAR

Second Year Part II examination shall comprise of two semesters:

SECOND YEAR-SEMESTER-III

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
MCOM 2013	Human Resource Management	3	0	0	3	Core	1.0	
MCOM 2014	Security Analysis and Portfolio Management	3	1	0	4	Core	1.0	
MCOM 2015	Corporate Tax Planning	3	1	0	4	Core	1.0	
	Elective I (Paper 1) **	3	0	0	3	Elective	1.0	
	Elective II (Paper 1) **	3	0	0	3	Elective	1.0	
MCOM 2016	Industry Internship*	0	0	0	6	Core	1.0	
	Total				23			

SECOND YEAR-SEMESTER-IV

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
MCOM 2017	Strategic Management	3	0	0	3	Core	1.0	
MCOM 2018	International Business	3	0	0	3	Core	1.0	
	Elective I (Paper 2) **	3	0	0	3	Elective	1.0	
	Elective II (Paper 2) **	3	0	0	3	Elective	1.0	
MCOM 2019	Research Project***	0	0	0	9	Core	1.0	
	Total				21			

***Industry Internship**

A student should be placed in any business establishment to do full time work in fulfillment of the requirement of the course MCOM 2016 – Industry Internship of Semester III of the M. Com Programme. It includes training equivalent to 30 working days (or 6 weeks, with a 5-day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester II). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand

the real life meaning of any of the concepts exposed to during the learning in the class room. The report should be written in a minimum of 4000 to 5000 words to describe any of the aspects of business s/he has observed during the period of work experience. It shall be typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with M. Com III semester examination. If a student fails to submit the report by mid of Semester III or any other date announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based on viva voice examination to be conducted by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the School or any other person appointed by the Vice Chancellor.

****Elective Courses**

A student is required to select any two groups out of available groups of electives at the commencement of third semester. The Department will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.

Note:

1. The elective group in semester four will remain the same as the one selected in semester three.
2. Once a group has been selected, no change in selected groups will be allowed later on.
3. While the first paper of each of the selected group will be taught in semester 3rd, the second paper of each of the selected groups will be taught in semester 4th.

List of Elective Groups (any two of the following)

Group I: Finance

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2020	Financial Derivatives and Risk Management	3	0	0	3	Elective	1.0	
MCOM 2021	International Financial Management	3	0	0	3	Elective	1.0	

Group II: Marketing

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2022	Advertising and Sales Management	3	0	0	3	Elective	1.0	

MCOM 2023	International Marketing	3	0	0	3	Elective	1.0	
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Group III: Human Resource Management

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2024	Industrial Relations	3	0	0	3	Elective	1.0	
MCOM 2025	Training and Development	3	0	0	3	Elective	1.0	

Group IV: Accounting

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2026	Contemporary Issues in Accounting	3	0	0	3	Elective	1.0	
MCOM 2027	International Accounting	3	0	0	3	Elective	1.0	

Group V: Tax Laws

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2028	Personal Tax Planning	3	0	0	3	Elective	1.0	
MCOM 2029	Indirect Taxes	3	0	0	3	Elective	1.0	

Group VI: Banking and Insurance

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2030	Banking Law and Practice	3	0	0	3	Elective	1.0	
MCOM 2031	Insurance Management	3	0	0	3	Elective	1.0	

Group VII: Retail Management

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2032	Retail Banking	3	0	0	3	Elective	1.0	
MCOM 2033	Retail Marketing	3	0	0	3	Elective	1.0	

Group VIII: Information Technology

Course Code	Course Title	L	T	P	C	Category	Version	Course Pre-requisite
MCOM 2034	Cyber Laws and Security	3	0	0	3	Elective	1.0	
MCOM 2035	E- Business	3	0	0	3	Elective	1.0	

*****Research Project**

Every student shall have an appropriate topic selected for doing project report at the beginning of the third semester and appear for viva voice exam at the end of fourth semester. Evaluation of the report will be done along with M. Com IV Semester examination. If a student fails to submit the report by mid of Semester IV or any other date announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based on viva voice examination to be conducted by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the School or any other person appointed by the Vice Chancellor.

DETAILED COURSE SYLLABUS**MCOM1001: ORGANIZATIONAL THEORY AND BEHAVIOUR**

Course Description: This course deals with human behavior in organizations. Conceptual frameworks, case discussions, and skill-oriented activities are applied to course topics which include: motivation, learning and development, group dynamics, leadership, communication, power and influence, change, diversity, organizational design, and culture. Class sessions and assignments are intended to help participants acquire skills and analytic concepts to improve organizational relationships and effectiveness.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze organisational behavioural issues in the context of organisational behaviour theories, models and concepts.
2. Compare the behaviour of individuals and groups in organisations in terms of the key factors that influence organisational behaviour.
3. Assess the potential effects of organisational-level factors (such as structure, culture and change) on organisational behaviour.
4. Examine an appreciation of the complexities and uncertainties of organisational behaviour by examining your own role in the light of experience of real-time problem settings.
5. Find and detect the impact and effect of Organization culture on Organization Behaviour.

Course contents:

Units	Number of Lectures
Unit I: Introduction to theories of Organizational Behavior Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations. Organizational Behavior-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors Contributing disciplines to the OB. Individual Behavior: Foundations of individual behavior, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behavior patterns, Perceptual process.	10
Unit II: Decision Making and Communication Concept and nature of decision-making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.	10

Unit III: Motivational Theories Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.	10
Unit IV : Leadership, Power and Conflict Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.	10
Unit V: Organization Climate Concept and determinants of organizational culture, Organizational Development: concept and intervention techniques. Individual and organizational factors to stress, consequences of stress on individual and organization, management of stress.	10

Text books:

1. Robbins; S.P., Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi, 2008.

Reference books and supplementary resources:

1. Luthans, Fred, Organisational Behaviour, 11th Edition, Mc Graw Hill International, New York, 2007.
2. Robins S.P., Organisational Theory: Structure Design and Application, 3rd ed., Prentice Hall of India Pvt. Ltd., 2007.
3. Singh, Kavita, (2012), Organizational Behaviour: Text and Cases, 1st edition, Pearson Education.

MCOM1002: BUSINESS ECONOMICS

Course Description: This course acquaints the students with the economic theory and its use in business decision-making. The effort is to enable them to use various concepts for business problems in a globalized economic environment.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply the theories of demand, production and costs in different decision-making situations.
2. Evaluate the causes and consequences of different market structures.
3. Develop an understanding of the concept of macroeconomic equilibrium and implications for the management of the business cycle.
4. Analyze the importance of international trade and evaluate the effects of government policy measures on the exchange rate and trade.
5. Evaluate the trade cycles and role of exchange rates.

Course Contents:

Units	Number of Lectures
Unit I: Nature and Scope of Business Economics Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximization, Pricing Strategies of firms; Cost plus Pricing; Pricing of Inputs; Applications. Decision Making under Risk and Uncertainty.	5
Unit II: Theory of Consumer Demand Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analysis of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects and Snob/Veblen Effects, Geffen's Paradox. Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticity and Applications in Business	10
Unit III: Theory of Production, Costs and Market Structures Production Function: Laws of Variable Proportions; Producer's Equilibrium, Isoquant, Is cost, Ridge Lines and Expansion Path; Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External. Costs: Cost Behavior in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and	10

Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.	
Unit IV: Macro Economic Markets and Integration Product market: Saving and Investment function, Consumption function, Aggregate supply and Aggregate demand, Investment multiplier, Foreign trade and budget multiplier. Money market: Motive for holding money; Liquidity preference, Money demand, Money market equilibrium. IS-LM Analysis: Derivation of nominal IS-LM and equilibrium.	10
Unit V: Trade Cycles and The Open Economy Trade Cycles: Theories of trade cycles and Aggregate demand. Open economy macroeconomics: Determination of Exchange Rate. Effects of changes in trade on exchange rate. Purchasing Power Parity and Exchange Rates: Fixed and Flexible. Net Export and Output in an open economy. Impact of trade on GDP. Open economy multiplier.	5

Text books:

1. Dominick, S., Managerial Economics a Global Economy, McGraw Hill Inc., Princeton.

Reference books and supplementary resources:

1. Dornbusch, R., and Stanley Fisher, Macroeconomics, McGraw Hill, New York.
2. Paul A Samuelson., William D Nordhaus. Economics, (Indian adaptation by Sudip Chaudhuri and Anindya Sen), Tata McGraw Hill.

MCOM 1003: BUSINESS STATISTICS AND RESEARCH METHODOLOGY

Course Description: The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economic situations. The main purpose is to introduce students to quantitative and qualitative methods for conducting meaningful inquiry and research.

Course Outcomes:

On completion of this course, the students will be able to:

1. Review and interpret the basics of statistics and time series analysis
2. Examine and conduct descriptive statistical techniques in order to resolve managerial problems.
3. Classify and critique various probability methods for making business decision.
4. Distinguish between various parametric and non-parametric tests.
5. Demonstrate the knowledge of advance research and statistical methods.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning, Need, Importance and Limitations, Role of Statistics in Business and Industry, Primary and Secondary Sources of collecting data. Time Series analysis: Concept, Different components of time series, Index Numbers: Meaning, Different types of Index Numbers.	8
Unit II: Descriptive Analysis Measures of central tendency: Mean, Median, Mode and their implications, Measures of Dispersion: Range, Quartile, Mean Deviation, Standard Deviation, Coefficient of Variation, Skewness, Kurtosis, Correlation: Meaning and types, Regression: - Meaning, Regression equations and types.	8
Unit III: Probability Introduction and approaches to probability: Addition, multiplication, joint and conditional probability, Bayes' Theorem and its business application, Probability Distribution: Binomial, Poisson and Normal Distribution.	8
Unit IV: Hypothesis Meaning, types, hypothesis testing, Application of Z test, t-test and F-test, Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test.	8
Unit V: Introduction to Research Meaning, Purpose and Types, Process of Research, Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.	8

Text books:

1. Kothari, C.R., Research Methodology, methods and techniques, New Age International Publishers.

Reference books and supplementary resources:

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
3. Anderson, Sweeny and Williams, Statistics for Business and Economics, Cengage Learning, New Delhi
4. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi.
5. Levine, D. M., et al., Statistics for Managers, Prentice-Hall of India.

MCOM1004: MANAGEMENT ACCOUNTING

Course Description: In recent years, management accounting has become an important aspect of discussion amongst the manager of corporate world. This course discusses all about the business decision and the various tools and techniques which help the manager for taking right decision. The course also studies techniques of transfer pricing and its importance for students who deal with the financial statement of corporate entities and gain skills to take various types of decision i.e. Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop the basic understanding of Management Accounting.
2. Explain the theoretical and practical aspects of the planning and control functions using budget within an organization.
3. Evaluate financial decisions using break-even analysis and various costing methods.
4. Analyze the financial information and compare various decision-making tools to make sound business decisions.
5. Apply the basic concepts and methods of Divisional Performance Measurement and Transfer Pricing techniques.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Management Accounting Meaning, Definition, Nature, Scope, Limitations; Difference between Management Accounting and Financial Accounting and Cost Accounting; Role of Management Accounting; Understanding and Measuring Financial Position; Corporate Governance and Corporate Reporting.	8
Unit II: Budget and Budgetary Control Budgets and Budgeting: Definition, Characteristics, Nature, Objectives; Functional Budgets; Cash Budgets; Flexible Budget; Budgetary Control; Zero Base Budgeting; Performance Budgeting.	8
Unit III: Short Term Financial Decision and Profit Planning Marginal Cost; Break-even Analysis; Marginal Costing as Decision Technique; Absorption Costing; Marginal Costing Vs. Absorption Costing.	8
Unit IV: Relevant Information and Short-Run Managerial Decisions Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions: Make/Buy, Add/Drop, Sell/	8

Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.	
Unit V: Measurement of Divisional Performance Concept of Responsibility Centres; Economic Value Added; Return on Invested Capital; Transfer Pricing: Conceptual Frame work; Different Pricing Mechanism; Factors of Transfer Pricing.	8

Text Books

1. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S.Chand & Co., New Delhi, 2009
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India, 2006.

Reference Books and Supplementary resources

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, *Management Accounting*, Prentice Hall, 2001.
2. Drury Colin, *Management and Cost Accounting*, Thomson Learning, 2001.
3. Garison R.H. and E.W. Noreeb, *Managerial Accounting*, McGraw Hill, 2000.
4. Ronald W. Hilton, *Managerial Accounting*, McGraw Hill Education, 2006.
5. Rustagi R.P: *Management Accounting*, Galgotia Publishing house.

MCOM 1005: BUSINESS AND ECONOMIC ENVIRONMENT

Course Description: The course will help students learn about the various dimensions of business environment. It seeks to familiarize the students with various aspects of economic, social, political & cultural environment of India. It intends to provide a deeper understanding of the environmental factors as they influence global enterprises. Case studies as pedagogical tool would be used to introduce the students to the environment in which the businesses operate.

Course Outcomes:

On completion of this course, the students will be able to:

6. Describe the environmental forces that affect the organization/firm's ability to acquire and serve their customers.
7. Interpret the changes in business decisions affected due to changes in the demographic, economic and political factors of environment.
8. Evaluate the effect of changes in Socio- Cultural environment on business enterprises.
9. Identify and analyze the major trends in the firm's global environment, and discuss how companies can react to the international environments.
10. Identify and demonstrate how various policies have an impact on business environment.

Course Contents:

Units	Number of Lectures
Unit I: Business and Business Environment An introductory framework: Concept, nature and importance of business and business environment; Types and elements of business environment; Environmental analysis: Process and techniques; Benefits and limitations of environmental analysis; Linkage between environmental analysis and strategic management of business.	6
Unit II: Economic Environment of Business Concept and importance of the economic environment of business and elements of economic environment in India; Different economic systems vis-à-vis India's mixed economy; Industrial policies of India, New industrial policy: Objectives and appraisal; Reforms and liberalization of the Indian economy; Privatization policy and practice in India. Monetary and Fiscal Policy.	8
Unit III: Socio-Cultural Environment of Business Concept and importance of social environment of business; Societal culture and organizational culture; Business and society: Changing objectives of business; Social responsibility of business: Arguments for and against social responsibility, Limitations of social responsibility; Business ethics: Concept, importance and models – Balancing ethics and economics, Indian experience.	8
Unit IV: Environmental Laws in India	

The Environment (Protection) Act, 1986: Important aspects of the Act, The Air (Prevention and Control of Pollution) Act, 1981: Important aspects of the Act, The Water (Prevention and Control of Pollution) Act, 1974: Important aspect of the Act.	6
Unit V: International & Technological Environment Importance of international environment, Concept of globalization, Reasons for globalization of business, Conditions for globalization, Strategies for entering foreign market: Exporting, Licensing, Franchising, Assembling, Manufacturing, Joint Venture, Counter Trade, Merger and Acquisitions, Strategic Alliance and Third country location, Multinational Corporations: Concept and characteristics, Benefits and dangers to host countries, Origin and functions of WTO, Differences between GATT and WTO, WTO agreements, Impact of technology on business and society, Technology policy of India.	12

Text books:

1. Cherunillam, F., "Business Environment", Himalaya Publication (latest edition).
2. Bhalla V.K. & Ramu S. S., "International Business Environment", Anmol Publications Pvt. Limited (latest edition).
3. Hill, C. & Jain, A., "International Business", McGraw Hill Higher Education (latest edition).

Reference books and supplementary resources:

1. Aswathappa, K., "Essentials of Business Environment", Himalaya Publishing House, New Delhi.
2. Paul, J., "Business Environment: Text and Cases", Tata McGraw Hill, New Delhi.
3. Cherunilam, F., "International Business: Text and Cases", PHI Learning Pvt. Ltd.
3. Datt, R. & Sundhram, K.P.M., "Indian Economy", S. Chand Company Ltd., New Delhi.
4. Mishra S. K. & Puri V.K., "Indian Economy", Himalaya Publishing House, New Delhi.

MCOM1006: FINANCIAL MANAGEMENT AND POLICY

Course Description: Financial management and policy is concerned with the decisions related with the procurement, allocation and control of financial resources of a firm. This course is designed to equip the students with analytical tools and techniques those are used for making financial decisions and policies. It encompasses planning of financial recourses, effective utilization of financial resources and corporate restructuring. It helps in developing the understanding of various facets of financial management through case studies and problem solving.

Course Outcomes:

On completion of this course, the students will be able to:

1. Appreciate the conceptual framework of Financial Management.
2. Apply the techniques of Capital Budgeting Decisions.
3. Describe the importance of different sources of financing and dividend decisions.
4. Evaluate the importance, types and financing of daily working capital for the organization.
5. Analyse Corporate Restructuring and other contemporary issues in financial management.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial Management Evolution, Meaning and Goals of Financial Management. Organization of Finance Function. Agency Problem. Changing Role of Finance Manager. Time value of money: Meaning, Rationale of Time Preference for Money, Future Value, and Present Value.	6
Unit II: Capital Budgeting Meaning, Importance and Process of Capital Budgeting. Types of Capital Budgeting Decisions. Cash Flow Estimation. Techniques of Capital Budgeting: Non-discounted Techniques– Payback Period and Accounting Rate of Return; Discounted Techniques – Net Present Value, Internal Rate of Return, Profitability Index and Discounted Payback Period. NPV Vs. IRR and Capital Rationing.	9
Unit III: Financing & Dividend Decisions Cost of Capital- Specific and WACC. Leverages- Meaning, types and degree of leverage. EBIT-EPS Analysis. Capital Structure: Meaning, Determinants, Theories – Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach (with and without corporate tax). Dividend Decisions: Meaning and forms of dividend. Dividend policy and its determinants. Theories of dividend- Walter Model, Gordon Model, M-M Hypothesis, Bird-in-hand theory and Dividend signaling theory. Informational content of dividends.	10
Unit IV: Working Capital Management	10

Concept and types of working capital. Determinants of working capital. Operating and cash cycle. Estimation of working capital requirements. Working capital financing. Cash management- Motives of holding cash, Baumol's Model and Miller-Orr Model of managing cash. Receivables management- Dimensions of credit policy of a firm and evaluation of credit policies. Inventory management- Motives of holding inventory and techniques.	
Unit V: Corporate Restructuring and Contemporary Issues in Financial Management Corporate restructuring and business combination. Types of business combinations- mergers and acquisitions, leveraged buyouts, spin offs and demerger. Motives and benefits of mergers and acquisitions. Value creation through mergers and acquisitions. Contemporary issues in financial management.	5

Text books:

1. Pandey, I. M. (2005). Financial Management. Vikas Publication, New Delhi, 9/e.
2. Van Horne, J. C. (2002). Financial Management and Policy. Prentice Hall of India, New Delhi, 12/e.

Reference books and supplementary resources:

1. Brigham, E. F. & Ehrhardt, M.C. (2014). Financial Management: Theory & Practice. South Western Cengage Learning, 14/e.
2. Khan, M.Y. and Jain, P.K. (2006). Financial Management: Text, Problems and Cases. TMH, New Delhi, 6/e.
3. Prasanna Chandra. (2008). Financial Management: Theory and Practice. TMH, New Delhi, 7/e.
4. Srivastava, R. and Mishra, A. (2012). Financial Management. Oxford Publishing House, New Delhi, 2/e.
5. Singh, J.K. Fundamental of Financial Management. Galgotias Publication, New Delhi.
6. Rustagi, R.P. (2011). Financial Management- Theory, Concepts and Problems. Taxmann Publication Pvt. Ltd., New Delhi, 5/e.

MCOM1007: QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS

Course Description: This course enables the students to understand the scientific approach to decision making when solving business problems. The determination of the most efficient use of limited resources in maximizing some measure of benefits could be solved using the graphical method or algebraic method. It is therefore designed to develop a deeper understanding of the quantitative techniques, which could be successfully used for improving the quality of managerial decisions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop basic understanding of quantitative models in decision making under limited constraints.
2. Explain the various method of transportation and appropriate assignment of duties.
3. Apply the basic understanding of inventory control & queuing theory.
4. Examine the basic understanding of Program evaluation & review technique and critical Path method (PERT/CPM).
5. Analyse game theory in Various Business Situations and adoption of right strategy in right situation.

Course Contents:

Units	Number of Lectures
Unit I: Linear Programming Quantitative approach to management decision making, Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality, Sensitivity analysis.	8
Unit II: Transportation & Assignment Solving the problem, Testing optimality MODI method. Cases of unbalanced problems, degeneracy, maximization objective, multiple solutions, prohibited routes and unacceptable assignments.	8
Unit III: Queuing Theory & Inventory Control Elements of a queuing system. Models with Poisson arrival and services rates, single server and infinite and finite population. Techniques of selective control, Economic order quantity (EOQ) models-classical, gradual replenishment without shortages, price breaks and planned stock outs, Deciding optimum safety stock and reorder level.	8
Unit IV: Project Scheduling and Management PERT/CPM, Uncertainty of PERT, Early Start, Early Finish, Late Start Late Finish and Float, crashing of activity in CPM, Resource Leveling. Decision Making: Decision making environment, decision under uncertainty, decision under risk, decision tree analysis.	8
Unit V: Game Theory Game Theory, Cooperative and non-cooperative, Zero Sum Two Person Game, Saddle Point, Graphical Method, Approximation Method, Pure Mixed Strategy.	8

Text books:

1. Vohra N.D., “Quantitative Techniques in Management”, 3rd Edition, The McGraw Hill companies, 2006.

Reference books and supplementary resources:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, “Quantitative Approaches to Management”, 1986, McGraw - Hill.
2. Bierman H. Jr, C.P. Bonini and W.H. Hausman, “Quantitative Analysis for Business Decisions”, 7th Edition, Homewood, Ill., Irwin 1983.
3. Taha, Hamdy A., “Operations Research: An Introduction”, 8th Edition, Prentice –Hall of India.

MCOM 1008: MARKETING MANAGEMENT

Course Description: This course aims at providing an understanding of the application of marketing theories, concepts, and practices as they relate to the management of the marketing function in a complex organization. Emphasis will be on the managerial aspects of marketing plans, including analysis of the external environment.

Course Outcomes:

On completion of this course, the students will be able to:

1. Appreciate the fundamentals of implementing the marketing function in an organization.
2. Demonstrate the ability to carry out a targeting and positioning plan in marketing.
3. Describe a unique marketing mixes and selling propositions for specific products.
4. Formulate and assess strategic, operational and tactical marketing decisions.
5. Evaluate the social, legal, political and ethical concerns in marketing.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Traditional view of marketing; Evolution of marketing concept; Modern concept of marketing; Marketing functions and role; Marketing management process- a strategic perspective. Marketing Environment: Significance of scanning marketing environment; Consumer buying decision process and influences.	8
Unit II: Segmentation Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.	8
Unit III: Product and Pricing Decisions Product concept and classification; Major product decisions; New product development; Consumer adoption and innovation diffusion, Product life cycle – concept and appropriate strategies to be adopted at different stages. Objectives of pricing; Factors affecting price of a product; Procedure for setting price; Pricing policies and strategies.	8
Unit IV: Distribution and Promotion Decision Channels of distribution – concept and importance, middlemen and their functions; Channel management, Retailing and wholesaling – Developments and Indian perspective; Distribution logistics. Meaning and importance of promotion; Communication process; Promotion tools- their effectiveness; Determining optimal promotion mix; Promotion scenario in India.	8
Unit V: Social, Ethical and Legal Aspects of Marketing	

Consumer Protection in India; Services marketing, rural marketing, direct marketing, internet marketing – Issues, salient features and their applications in India.	8
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Text books:

1. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice (Latest Edition).

Reference books and supplementary resources:

1. Kotler, Philip, and Gary Armstrong, Principles of Marketing, 12th ed., Pearson Prentice-Hall.
2. Etzel, Michael J., Bruce J.Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2008.
3. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, 9th ed., McGraw Hills, 2008.
4. Keller, Philip, Keller Kevin lane, Koshy Abraham, JhaMithileshwar, Marketing Management: A South Asian Perspective, 13th Edition, 2008

MCOM 1009: INFORMATION TECHNOLOGY FOR MANAGERS

Course Description: This course aims at providing an understanding of the emerging technological issues facing management so that students can effectively manage information systems in the organization and to play active role in applying technology through the analysis, design and implementation of multiuser systems that will meet the information needs of the organization.

Course outcomes:

On completion of this course, the students will be able to:

1. Determine the importance of Information Technology and how it can be used to make major improvements in the organization.
2. Develop sufficient familiarity with the technology to able to make sound management decisions.
3. Analyze the development of database management system
4. Evaluate the role of managers in Information Technology and be able to use technology to transform organizations.
5. Appreciate the Planning, Coordination, and control functions for various levels in Business Management Information Systems.

Course contents:

Units	Number of Lectures
Unit I: Computer Fundamentals Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor made software.	8
Unit II: Networks and Internet Introduction to networking; Importance of networking; Communication devices such as Modem and wifi/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	8
Unit III. Database Management System. Traditional file Environment. Identification of Relevant data. Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	12
Unit IV: Information Systems Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding information. Basics of information systems: Meaning, Need of an efficient information System.	12
Unit V: IS planning	12

Type of Information system; Information requirement for Planning, Coordination, and control for various levels in Business. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	
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Text books:

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

Reference books and supplementary resources:

1. Cyganski - Information Technology: Inside and outside (Pearson, 1stEdition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information Systems, TMH.

MCOM1011: CORPORATE LAWS AND GOVERNANCE

Course Description: The course provides coverage of concept of corporate laws and governance. Realizing the inevitability of having knowledge of Corporate Laws and Governance Framework, this course has been designed to make the learners conversant with the critical provisions of Companies Act 2013 and Corporate Governance Framework in Indian as well as International context.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe about various provisions of Companies Act, 2013 related to different aspects;
2. Evaluate different acts governing interest of investors & safety of consumers
3. Appreciate the framework of Corporate Governance in Indian perspective
4. Demonstrate business ethics, its applicability in different spheres of business, and framework & applicability of Corporate governance in international perspective; and
5. Develop understanding about recent trends & practices adopted for ensuring effective corporate governance.

Course Contents:

Units	Number of lectures
Unit I: - Introduction to Company Law Introduction to Company Law – Companies Act 1956 and 2013 - Company Meetings – Resolutions – Board of directors – qualifications, rights, duties, Power and liabilities; Provisions of the Companies Act, 2013 relating to Managerial remuneration, Accounts and audit.	5
Unit II: - SEBI Act, 1992 and Consumer Protection Act, 1986 SEBI Act, 1992 – Functions of SEBI; Powers of SEBI in relation to securities markets; Guidelines for Securities issues; Consumer Protection Act, 1986 – Objectives; Rights of consumers. Mechanism of Redressal of Consumer grievances.	7
Unit III: - Corporate Governance Structure and Framework in India Corporate governance clause 49A, Transparency and disclosures, Directors and Board Structure: Roles and responsibilities, Other stakeholders: CEO, CFO, Corporate Secretary, Risk Management Officer, Creditors, Employees, Community and Auditors, Structures in public enterprises, Governance in non-business organizations.	8
UNIT IV: - Corporate Ethics, International Laws and Practices Nature, Importance and Principles of Ethics – Application of ethics to business – Interaction between corporate governance, ethics and law; International practices: UK, USA and OECD –Role of Legislature; Executive and Judiciary in ensuring effective corporate governance.	10

Unit V: - Trends and Practices for Effective Corporate Governance Effective Leadership, Communication, Mission Statement, Code of Ethics, Whistle- blower policy, Conflict of Interest Policy, Transparency, Political Contributions Policy, Financial Audits, Compensation Policy, Document Retention Policy, Peer Benchmarking Corporate Raiding, Corporate Social Responsibility, Corporate Social Investment.	10
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Text books:

1. Kapoor N.D, “Company Law”, Sultan Chand & Sons, New Delhi (latest edition).
2. Sharma, J.P., “Corporate Governance, Business Ethics & CSR”, Ane Books Pvt Ltd, New Delhi (latest edition).

Reference books and supplementary resources:

1. Hicks, A. & Goo S. H., “Cases and Material on Company Law”, Oxford University Press.
2. Gowar, LCB, “Principles of Modern Company Law”, Stevens & Sons, London.
3. Ramaiya, “A Guide to Companies Act”, Wadhwa and Company Nagpur.
4. Sharma J. P, “An Easy Approach to Corporate Laws”, Ane Books Pvt Ltd, New Delhi.
5. Mallin, C. A., “Corporate Governance (Indian Edition)”, Oxford University Press, New Delhi.

MCOM1012: FINANCIAL MARKET AND INSTITUTIONS

Course Description: This course has been designed to develop understanding of financial market and institutions that exist in an economic system. It will converse learners with the functioning of financial system in general and Indian financial system in particular. The students will be aware with the latest trends and happenings in the context of financial markets. It gives an insight into the structure and working of the Indian financial institutions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop the understanding of the financial system, its constituents, principles on which it operates and inter linkages.
2. Explain the theory and structure of Interest Rates and its determinants.
3. Demonstrate the understanding of theoretical concepts of money and capital markets and their regulatory requirements.
4. Analyze the impact of RBI and its policy, banking sector reforms and emerging trends in E-banking on Indian economy.
5. Evaluate the regulatory structure of various financial services and non-depository institutes.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Financial system, its constituents, the principles on which it operates and inter-linkages. Nature and role of financial system. Financial system and economic development. Indian financial system including financial sector reforms. Other contemporary issues in finance system.	5
Unit II: Interest Rates and Term Structures Theory and structure of Interest Rates. Real and Nominal Interest Rates- Fisher's Law. Yield Curve and Term structure. Determinants of the shape of the Term Structure- The Pure Expectations Theory, The Liquidity Theory, The Preferred Habitat Theory and Market Segmentation Theory. The main influences on the shapes of the Yield Curve. Spot rates and forward rates. Recent changes in interest rate structure.	7
Unit III: Financial Markets Money markets-organization, economic role, instruments & regulation. Capital Markets- Primary & Secondary markets and their organization. Security market regulation and role of SEBI. Recent trends in Indian money market and capital market.	8

Unit IV: Banking RBI and its policy evolution- Organization, management and functions of Reserve Bank of India; Monetary Policy- its role and instruments; Credit creation and credit control. Commercial Banks- Meaning, functions, present structure and investment policies of commercial banks in India; E-banking; Banking sector reforms and emerging trends in banking sector.	8
Unit V: Financial Services and Non-Depository Institutions Various fund based and fee based financial services- Leasing, Factoring, Forfeiting, Merchant Banking, Credit rating and Custodial services. Mutual Funds- organization & regulation of mutual funds and types of mutual funds schemes. An overview of Indian Mutual Funds Industry. Insurance- concept, functions and types. Indian insurance industry and role of IRDA. Pension Funds- Pension funds as financial intermediaries and their regulation. An overview of Indian pension fund industry including NPS.	12

Text Books

1. Pathak, B.V. (2011). The Indian Financial System: Markets, Institutions and Services. Pearson Publication, New Delhi, 3/e.

Reference Books and Supplementary Resources

1. Avdhani, V. A. (2011). Investment and Securities Markets in India. Himalaya Publishing House, New Delhi, 9/e.
2. Gomez, C. (2013). Financial Markets, Institutions and Financial Services. Prentice Hall of India, Delhi.
3. Bhole, L.M. & Mahakud, J. (2009). Financial Institutions and Markets. Tata McGraw-Hill Education, New Delhi, 5/e.
4. Mishkin, F.S. & Eakins, S. G. (2009). Financial Markets and Institutions. Pearson, New Delhi.
5. Saunders (2007). Management of Financial Markets and Institutions. Tata McGraw Hill, New Delhi, 3/e.
6. Vij, M. & Dhawan, S. (2011). Merchant Banking and Financial Services. Tata McGraw Hill, New Delhi.
7. Khan, M.Y. (2013). Indian Financial System. McGraw Hill Education (India) Private Limited, New Delhi, 8/e.
8. Varshney, P.N. & Mittal, D. K. (2000). Indian Financial System. Sultan Chand & Sons, New Delhi.
9. Maciraju, H. R. (2009). Indian Financial System. Vikas Publishing House Pvt. Ltd., New Delhi, 3/e.
10. Pandian, P. (2010). Financial Services and Markets. Vikas Publishing House Pvt. Ltd., Delhi.

MCOM2013: HUMAN RESOURCE MANAGEMENT

Course Description: The course aims to acquaint students with some of the important concepts of strategic human resource for managerial decision-making. The course will enable students in understanding the human relations aspects in the organization and applicability of the principles and techniques thereof in the organization for better productivity and optimal decision making

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe development of, implementation, and evaluation of employee recruitment, selection, retention plans , processes and strategies.
2. Design and evaluate the performance management program.
3. Evaluate employee orientation, training, and development programs.
4. Identify effective employees and labour relations in both non-union and union environments.
5. Analyse and support the development and communication of the organization's total compensation plan.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to SHRM Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.	8
Unit II: HR Strategies Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.	8
Unit III: Implementing Strategic Human Resource Management Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioral issues in strategy implementation.	8
Unit IV: Linking SHRM to Competitive Success and Corporate Strategy SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications.	8
Unit V: Trends and Issues in SHRM	8

Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in international context; Future of SHRM.	
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Text books:

1. Das P., Strategic Human Resource Management: A Resource Driven Perspective, Cengage Learning India.

Reference books and supplementary resources:

1. Greer, C.R., Strategic human resource management: A general managerial approach, Pearson Education.
2. Paul B., Strategic human resource management, McGraw Hill Education.
3. Armstrong, M., Armstrong's handbook of strategic human resource management, Kogan Page.
4. Mello J. A., Strategic management of human resources, South Western.
5. Schuler, R. S., and Jackson, S. E., Strategic human resource management, Wiley India.

MCOM 2014: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Description: This course aims at establishing a conceptual framework for the study of security analysis and portfolio management. It acquaints the student with the different practical applications involved in the area of security analysis, construction and management of portfolios thereby inculcating the skill of optimizing returns.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the basics of financial investments and the risk and return relationships of securities.
2. Apply the valuation models of Bonds and Equity for decision making.
3. Examine the theories, tools and techniques related to security analysis and portfolio management.
4. Select, design and evaluate the performance of portfolios.
5. Identify the importance of Financial Derivatives in Indian Financial Markets.

Course Content:

Units	Numbers of Lecture
Unit I: Introduction to Security Analysis Nature, process and scope of financial assets investment decisions, Risk and Return - Security risk, types of return and risk, sources of risk.	8
Unit II: Valuation of Bonds and Equity Approaches to bond Analysis: Bond fundamentals, analysis of risk in bonds- duration and convexity; bond portfolio management strategies. Approaches to Equity Analysis: Fundamental analysis (EIC Framework), Technical Analysis: Concept, tools and techniques and limitations, Efficient Market Hypothesis: Meaning and forms of EMH, Tests of stock market efficiency.	8
Unit III: Theories of Portfolio Management Concept of Portfolio Management and linkages with Security Analysis, Traditional and Modern Portfolio Theories: Single and multi-index models. Markowitz Model; Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT), Capital market line (CML), Security market line (SML), CAPM vs APT. Application of CAPM.	8
Unit IV: Portfolio Analysis, Selection and Performance Evaluation Diversification, Portfolio risk and return, Risk and investor preferences, Simple Sharpe portfolio optimization technique, cut- off rate, construction of optimal portfolio for the investors. Techniques of Performance evaluation – Sharpe performance measure, Treynor performance and Jensen's performance measures.	8
Unit V: Financial Derivatives Futures, Options, Portfolios of futures and options synthetics, Exotics and Financially engineered products.	8

Text Books:

1. Donal E. Fisher & Ronald J. Jordan, Security Analysis and portfolio Management, Pearson (latest edition).
2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill (latest edition).

Reference books and supplementary resources:

1. Pandian, P., “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Frank K. Reilly, and Keith C. Brown, “*Investment Analysis and Portfolio Management*”, 8th Edition, Thomson, 2007.
3. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, “*Investments*”, 6th Edition, Prentice Hall of India, 1995.
4. Avadhani, V. A., “Investment and Securities Market in India”, Himalaya Publishing House.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
6. Strong Robert, Portfolio Construction, Management and Protection, Thomson South Western.

MCOM2015: CORPORATE TAX PLANNING

Course Description: This course familiarizes the students with the latest provisions of the Indian corporate tax laws and related judicial pronouncements having implications for various aspects of corporate tax planning with a view to derive legitimate tax benefits permissible under the law. It comprises of concepts and computation of corporate tax, tax planning with reference to corporate decision making and International taxation.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the provisions of corporate taxation in practical terms.
2. Analyse tax planning methods to minimize tax liability.
3. Examine the taxation procedures during corporate restructuring and corporate management.
4. Demonstrate the knowledge of potential opportunities for tax savings and tax planning.
5. Evaluate the relief available to assessee in case of double taxation of income.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning of tax planning, tax management, tax evasion and tax avoidance, nature, scope and justification of corporate tax planning and management.	4
Unit II: Computation of taxable income and tax liability of companies Concept and application of Minimum Alternate Tax; Carry forward and set off of losses in the case of certain companies; Tax on distributed profits of domestic companies and on income distributed to unit holders.	8
Unit III: Tax Planning for Corporate Management Tax planning with reference to setting up of a new business: Locational aspect and nature of business, form of organization, Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares, Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace, Tax planning with reference to employees' remuneration, Tax planning with reference to sale of scientific research assets, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	12
Unit IV: Tax Planning for Corporate Restructuring Tax planning with respect to Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership, firm into company, Transfer of assets between holding and subsidiary companies.	8
Unit V: International Taxation Special provisions relating to Non-residents, Double Taxation Relief, Provisions regulating Transfer Pricing, Advance Rulings. Bilateral Tax Treaties.	8

Text books:

1. Girish Ahuja and Ravi Gupta. “Corporate Tax Planning and Management”, Bharat Law House, Delhi.

Reference books and supplementary resources:

1. Vinod K. Singhania, Kapil Singhania and Monica Singhania. Direct Taxes Planning and Management, Taxmann Publications Pvt. Ltd., New Delhi.
2. S.P Goyal. Direct Tax planning, Sahitya Bhawan, Agra.
3. D.P Mittal. Law of Transfer Pricing, Taxmann Publications Pvt. Ltd., New Delhi.
4. Finance act for relevant assessment year.
5. CBDT Circulars.
6. Latest court judgements.

MCOM 2017: STRATEGIC MANAGEMENT

Course Description: The objective of the course is to acquaint students with strategic decision-making process of the top management in a globalized world that includes formulation of vision and objectives, analysis of business environment, evaluating internal strength weaknesses, identifying competitive advantage, developing and implementing strategies, and lastly the evaluation and control associated with strategies

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop a thorough understanding of implementing strategy in a global market.
2. Analyze the process to identify all the external and internal elements which can affect the organization's performance.
3. Determine the purpose of corporate-level strategy to get the competitive advantage over its competitors and to continue to offer a unique product or service to consumers.
4. Apply situation specific strategies in different industries.
5. Discern the Accomplishment of long-term goals of the organization by applying the various techniques of strategy implementation

Course Content:

Units	Number of Lectures
Unit I: Introduction Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	6
Unit II: Environmental Analysis Analysis of Internal and Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT Analysis; Resource Audit; Resource Based View, Global Value Chains Systems; Core and Distinctive Competencies; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; International Product Life Cycle.	10
Unit III: Strategic Choice Strategic Choice: Corporate Level Strategic Choices – Growth, Stability and Retrenchment Strategies; Corporate Restructuring. Business Level Strategic Choices- Michael Porters' Competitive Strategies and Cooperative	8

Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.).	
Unit IV: Situation Specific Strategies Strategies for situation like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.	8
Unit V: Strategy Implementation and Control Issues in Strategy Implementation, Resource Allocation, Leadership style, Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control.	8

Text books:

1. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw-Hill Publishing Company Limited, New Delhi 2008.

.Reference books and supplementary resources:

1. Porter, M. E. The Competitive Advantage of Nations, Macmillan, London, 1990.
2. Davidson, W.H. Global Strategic Management, John Wiley, New York.
3. Vipin Gupta, Kamala Gollakota& Srinivasan, Business Policy & Strategic Management, Prentice Hall of India Private Limited, New Delhi, 2008.
4. Sengupta, N. and Chandan, J.S. Strategic Management: Contemporary concepts and Cases, Vikas Publishing.
5. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.

MCOM2018: INTERNATIONAL BUSINESS

Course Description: We live in a globalized world. In today's world every business organization is either an international business organization or it aims to be one. This course is designed to introduce to the students the concepts and theoretical background of international business. It covers the important international trade organizations and regional economic groupings. The course also focuses on the environment faced by and important decisions taken by an MNCs. The last section of the course also deals with foreign trade promotion measures.

Course Outcomes:

On completion of this course, the students will be able to:

1. Elaborate the concept, and dynamics of international business.
2. Explain instruments of Commercial Policy
3. State the theoretical foundations of international business environment.
4. Identify the important Regional Economic Integration groups and their functioning.
5. Determine the issues faced in working of Multinationals in International business environment.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to International Business Nature , Scope and importance of International business . Management of international business operations – complexities and issues. India's involvement in International Business. Theories of International trade. Terms of trade.	8
Unit II: Instruments of Commercial Policy Tariffs, quotas and other measures and their effects; World trade and protectionism.	8
Unit III: International Business Environment Framework for analyzing international business environment; Domestic and foreign environments and their impact on international business decisions; World trading environment – Pattern and structure of world trade in goods and services; Counter trade.	6
Unit IV: International Economic Institutions and Agreements WTO,IMF, World bank, UNCTAD, Agreement on Textiles and Clothing, GSP,GSTP and other international agreements and treaties; International commodity trading and agreements- India's involvement and consequences.	9
Unit V: Regional Economic Integration Free Trade Area, Customs Union and Common Market; Theory of customs union; Trade creation and diversion effects; Regionalism vs. multilateralism; Structure and functioning of EC and NAFTA; Regional Economic Cooperation Issue in investment, technology transfer, pricing and	9

regulations; International collaborations and strategic alliances. Contemporary Developments and Issues in International Business.	
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Text books:

1. Charles, W.L., International Business, McGraw Hill Company, New York, 2009.
2. Czinkota, M. R., Ronkainen, I. A. & Moffett, M. H. International Business. The Dryden Press
3. Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan International Business: Environment and Operations, 12th ed., Prentice Hall, 2009.

Reference books and supplementary resources:

1. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Prentice Hall, 2009.
2. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business : The Challenge of Global Competition, 12th edition, 2009, McGraw Hill Co.

MCOM2020: FINANCIAL DERIVATIVE AND RISK MANAGEMENT

Course Description: This course is an introduction to Derivative contracts, financial engineering and risk management. It covers the pricing of these derivative assets as well as securities that contain embedded options. Applications will be considered from equity, commodity, bond, and mortgage-backed markets.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basics of derivative and its use to control the risk factor.
2. Define the forward and future contract and its valuation.
3. Explain the future contract on index & currency and its implications.
4. Analyse the types of option and its valuation models.
5. Explain the swap contract and its implications.

Course Contents:

Units	Number of lectures
Unit I: Introduction Meaning and purpose of Derivatives, History of Derivative market, Derivative product, risk manage by derivative, Derivative and diversification, Derivative and insurance, OTC, exchanged traded, Participants and Criticism, Derivative Market in India - Present position in India- regulation; working and trading activity.	6
Unit II: Forward & Future Contract Features of forward contract, pricing of forward contract, settlement, cash & carry arbitrage, Reverse cash & carry arbitrage, future v/s forward, mark to market, open interest, volume, tick size, pricing of future, investment v/s consumption assets, interest yield and convergence.	8
Unit III: Index and Currency Futures Features and specification of index futures, contract size, contract value, pricing of index future, fair value, hedging with index futures, optimum hedge ratio, requirement of currency forward and futures, foreign exchange rate, forward premium & discount, hedging receivables & payables, Non deliverable forward.	10
Unit IV: Options Types of options; options trading; margins; valuation of options; Binomial option Pricing Model; Black-Schole model for Call/Put option; valuation of option, Index option; Option Markets- exchange traded option, over the counter option, quotes, trading, margins, clearing, regulation and taxation; warrants and convertibles.	10
Unit V: Swaps Mechanism of interest rate Swaps, Valuation of interest rate swaps; currency swaps and its valuation; credit risk and swaps, Credit default swaps, Managing Market Risk -Hedging schemes-delta hedging, theta, gamma, relationship in delta; Vega and Rho; portfolio insurance.	6

Text books:

1. Srivastava, rajiv. (2017). Derivatives and risk management. New delhi: oxford university press.
2. Chance, Don M: An Introduction to Derivative; Dryden Press, International Edition.

Reference books and supplementary resources:

1. Hull, J., Option: Future and other Derivative, Prentice hall, New Delhi.
2. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
3. Chew, Liian; Managing Derivative Risk, John Wily, New Jersey.
4. Das, Satyajit: SWAP and Derivative Financial Probus.
5. Kolb. Robert W.,: Understanding Future Markets, Prentice Hall Inc.

MCOM 2021: INTERNATIONAL FINANCIAL MANAGEMENT

Course Description: This course has been designed to develop an understanding of various concepts relating to multinational finance and their application. It starts with the introduction of the global context of business and international flow of fund. It covers the functioning of foreign exchange market and parity conditions and focuses on management of foreign exchange exposure and financial functions of Multinational Corporation.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop a basic understanding of multinational financial and international flow of fund.
2. Explain the working of foreign exchange market.
3. Determine the derivative trading strategies in India.
4. Identify the different International Financial instruments in the market.
5. Appreciate the different methods of International financing.

Course Content:

Units	Numbers of Lectures
Unit I: Introduction to International Financial Management Meaning, Features of International Finance, Scope of International Finance, International Financial Management and Domestic Financial Management, Factors influencing Growth of International Finance, International Monetary System.	6
Unit II: Exchange Rate Determination & Foreign Exchange Exposure Exchange rate determination: Theories and Models of exchange rate, Purchasing Power Parity theory; Asset Market model; Current account monetary model; capital account monetary model, portfolio balancing model; exchange rate of rupee; recent trends; convertibility of Indian rupee, Foreign exchange risk, Transaction exposure, Translation exposure, Economics exposure and their management.	8
Unit III: Currency Futures and Option Markets Introduction to derivatives market, Types of financial derivatives, Distinctive features of derivatives market, Traders in derivatives market, Currency futures, Future contracts Vs. Forward contracts, Pricing futures, Futures trading strategies (Hedging, speculative trading and arbitrage strategies); Currency options, Salient features and types of options, Futures Vs. Options,	10

Pricing options (Black Scholes option Pricing Model), Option trading strategies, Derivatives trading in India.	
Unit IV: International Financial Instruments Channels of International Flow of funds, Euro currency market, Euro credit, Euro Bonds, Types of Euro Bonds, Euro currency deposits, Certificate of deposits and other Instruments, Euro notes, Types of notes, Euro issues, Foreign Currency Convertible Bonds, Depository Receipts, Global Depository Receipt (GDR's), GDR issue mechanism, American Depository.	8
Unit V: Financing of Foreign Trade Methods of Financing: Bank Credit (Pre-Shipment Credit, Post-Shipment Credit, Medium Term Credit, Credit under Duty Draw Back Scheme), Factoring, Counter Trade – Modes of Payment.	8

Text books:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.

Reference books and supplementary resources:

1. Sharan, Vyuptakesh, International Financial Management, PHI Learning, New Delhi.
2. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi
3. Machiraju, H.R , International Financial Management, Himalayan Publishing House, New Delhi.
4. Siddaiah, T., International Financial Management, Pearson Education.
5. Shapiro, Allen C., Multinational Financial Management, J. Wiley& Sons.

MCOM 2022: ADVERTISING AND SALES MANAGEMENT

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the nature and importance of advertising and types of media used for advertising.
2. Formulate advertising strategies
3. Appreciate the social and regulatory aspects of advertising.
4. Demonstrate an understanding of the Personal Selling process
5. Develop an understanding of the dynamics related to sales force management

Course Content:

Units	Number of Lectures
Unit I: Advertising and Media Introduction Nature and Importance of Advertising; Advertising and the economy; Advertising and publicity; Determining target audience; Advertising budget decisions. Types of media and their merits and limitations; Advertising through the internet; Media selection; Media scheduling.	8
Unit II: Advertising Copy and Agency Decisions Determining advertising message; Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising. In-house vs. advertising agency arrangements; Managing advertising agency relations; Evaluation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques. AIDA model.	9
Unit III: Advertising in India Social and regulatory aspects of advertising. Recent developments and issues in advertising, ASCI.	6
Unit IV: Personal Selling Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Strategic Sales management. Sales Planning: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota.	9
Unit V: Sales Force Management Recruitment and selection; training and development; motivating, supervising and compensating sales personnel; Controlling the sales effort;	8

Evaluation of sales personnel; Sales and cost analysis. Ethical and legal aspects of selling.	
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Text books:

1. Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India, New Delhi.

Reference books and supplementary resources:

1. Belch. George and Michael Belch, Advertising and Promotion : An Integrated Marketing Communications Perspective 6th Ed., McGraw Hill, 2004.
2. Mandell, Maurice, Advertising , Prentice- Hall of India, New Delhi.
3. Still, Richard R. Edward W. Cundiff and Norman A.P.Govoni, Sales Management : Decisions, Strategies and cases, Prentice Hall of India, New Delhi.
4. Anderson B. Robert, Professional Selling, Prentice-Hall Inc.
5. Spiro, Rosann, William J. Stanton and Greg Richo, Management of a Sales Force, McGraw Hill/Irwin, 2007.
6. Pederson Carlton A/, Miburn D. Wright, Barton A, Weitz, Selling Principles and Methods, Richard D. Irwin, Illinois..

MCOM 2023: INTERNATIONAL MARKETING

Course Description: This course enables the students to explore all aspects of marketing from a global perspective. Topics include an overview of international marketing; social, cultural, political, and legal environments; international market-entry opportunities; planning and managing market entry strategies and products; global distribution and pricing; international promotion, sales, and negotiation; and international market planning.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Examine the cultural, political, and legal environments influencing international trade.
2. Analyze the different international market entry strategies.
3. Evaluate the impact of global and regional influences on products and services for consumers and businesses.
4. Differentiate between negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).
5. Develop an effective international marketing plan for use in a foreign market.

Course Content:

Units	Number of Lectures
Unit I: International Marketing & Environment: Nature and scope; International Market orientation and involvement; International marketing management process – an overview; International marketing information system & Framework for analysing international marketing environment; Geographic, demographic, economic, socio-cultural, political and legal environment and their impact on international marketing decisions; Global trading environment and developments.	8
Unit II: International Market Segmentation International Market Segmentation, Selection and Positioning; International Market Entry Mode Decisions	8
Unit III: International Product Policy & Pricing Method Planning and development of products for foreign markets; Product standardisation vs. adaptation; International trade product life cycle and implications & Pricing in International Markets: Pricing objectives; Determination of International Price; Delivery terms and price quotations; International pricing policies, Strategies; Transfer pricing; Pricing in the context of counter trade.	8
Unit IV: International Distribution Distribution Channels and intermediaries for international markets; Selection, motivation and control of foreign middlemen; Global logistics issues and planning.	8

Unit V: International Promotion Complexities and issues in international promotion; Promotion tool for international markets; Developing the promotion campaign for foreign markets; Role of image	8
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Text books:

1. Cateora, Phillip R., and John L. Graham, International Marketing, 14th ed., McGrawHill, 2009.

Reference books and supplementary resources:

1. Terpstra, Vern and Ravi Sarathy, International marketing, 8th ed., Harcourt Asia PTE Ltd., Singapore, 2000.
2. Onkvist, S., and J.J. Shaw, International Marketing, :Analysis and Strategy, PrenticeHall of India Private Ltd., 1999
3. Keegan, Warran J. and mark C. Green, Global Marketing, 5th Pearson Education, 2008.
4. Czinkota, Michael R. and illka A. Ronkainon, International marketing, 8th Edition, Cengage Learning, 2006.

MCOM 2024: INDUSTRIAL RELATIONS

Course Description: This course has been designed to familiarize the students with the theoretical background, principles and practices of industrial relations. The course covers different aspects related to maintaining and managing industrial relations in any organization and helps to develop an understanding of regulatory framework available for dealing with such issues.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Appreciate the concept, theories and history of the industrial relations.
2. Identify the methods of maintaining and managing the union management relations.
3. Demonstrate the strategies for effective worker's participation.
4. Appreciate the process of industrial dispute resolution in India.
5. Design strategies for managing industrial relations.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Industrial Relation Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level Federations, Goals and objectives of unions and union leadership, weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations. Trade Union Act 1926: an overview. Union recognition; de-unionisation strategies.	8
Unit II: Union Management Relations Conceptual framework, union management perspectives, organisational factors affecting union management relations. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India	8
Unit III: Industrial Democracy Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioural science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective.	8
Unit IV: Methods of Industrial Relation Machinery in India Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication.	8
Unit V: Managing Industrial Relations Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution.	8

Text books:

1. Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, An Introduction to Collective Bargaining and Industrial Relations, 4th Edition, The McGraw Hill Companies.

Reference books and supplementary resources:

1. Michael Salamon, Industrial Relations: Theory & practice, 4th Edition, Pearsonltigher Education.
2. C.S. Venkat Ratnam, Industrial Relations: Text and Cases, Oxford University Press, Delhi, 2006.

MCOM 2025: TRAINING AND DEVELOPMENT

Course Description: The course aims at enabling the students to develop an in-depth understanding of the procedure to be employed for training of human resources in the organization in accordance with the necessary requirements of the organization.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the conceptual framework of training and skill sets of a successful trainer.
2. Identify necessary requisites to be considered while training and development of human resources in organisations.
3. Illustrate the issues and steps involved in designing and implementing a training program
4. Evaluate the effectiveness of training programs in terms of training Criteria and evaluation designs.
5. Design various types of training programs and management Development programs for improving the effectiveness of the workforce of different organizations.

Course Content:

Units	Number of Lectures
Unit I: Conceptual Framework of Training The functions of training, relationship of training to organizational individual goals, Factors effecting successful training process, Skills of a successful trainer – Internal and external trainer.	8
Unit II: Training and Learning The learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.	9
Unit III: Training Needs Assessment and Curriculum Development Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, assessing curriculum needs, curriculum standards, matching organizational training needs, Developing training materials.	6
Unit IV: Training Methods Three Stages of training (Preparatory, implementation and follow up stage), On the job and off-the job methods, experiential versus non-experiential methods.	9
Unit V: Evaluation of Training and Development and Emerging Pattern Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India.	8

Text books:

1. Lynton R, Pareek, U, Training for Development, 2nd Edition, New Delhi, Vistaar, 1990.

Reference books and supplementary resources:

1. Prior John, Handbook of Training and Development Jaico, Publishing House, Bombay.
2. Jack J. Phillips, Handbook of Training Evaluation and Measurement Methods, 3rd Edition, Houston, Gulf Publishing Co.,

MCOM 2026: CONTEMPORARY ISSUES IN ACCOUNTING

Course Description: This course is designed to enable the students to develop an in-depth understanding of the accounting policies, principles and standards to be used for preparation of financial statements of companies.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the concept of accounting theory and its classification.
2. Evaluate the need, relevance and applicability of accounting standards while giving an overview on IFRS.
3. Demonstrate the procedure involved in the analysis of cash flow statement, inventory Valuation and revenue recognition.
4. Analyse the accounting standards with respect to valuing property, plant and equipment; amalgamations and leases.
5. Identify the accounting treatment associated with earnings per share; consolidated financial statements of holding companies; provisions, contingent liabilities and contingent assets.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Accounting principles, convention; Approaches to Accounting Theory; Generally Accepted Accounting Principles: Indian and U.S. Perspective; Ethical issues in accounting; Financial Reporting, Internal Control Procedure in Accounting, Inflation Accounting.	8
Unit II: Accounting Standards Need, relevance and applicability; Setting Procedure; Overview of Standards; IFRS: need; arguments for global convergence; Ind-AS: overview and compliance status; Divergence of Indian Accounting Standards from IFRS.	9
Unit III: Accounting Standards and Valuation of Assets – I Disclosure of Accounting Policies; Valuation of Inventories; Cash Flow Statements; Revenue Recognition.	6
Unit IV: Accounting Standards and Valuation of Assets – II Property, Plant and Equipment; Accounting for Amalgamations; Leases.	9
Unit V: Accounting Standards and Valuation of Assets – III Earnings per Share; Consolidated Financial Statements of Holding Companies; Provisions, Contingent Liabilities and Contingent Assets.	8

Text books:

1. Rawat, D.S.: Students Guide to Accounting Standards, Taxmann, New Delhi
2. Lal, Jawahar: Accounting Theory And Practice, Himalaya Publishing House

Reference books and supplementary resources:

1. Sharma, D.G.: Accounting Standards ,Taxmann, New Delhi
2. Miriyala, Ravi Kant: Accounting Standards Made Easy, Bharat Law House Pvt. Ltd.

MCOM 2027: INTERNATIONAL ACCOUNTING

Course Description: The primary purpose of the course is to develop knowledge of International Financial Reporting Standards including the standards' history, new standard adoption, the recording of financial transactions, and financial statement presentation. In addition, the US GAAP vs. IFRS convergence process will be discussed.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop understanding about IFRS and presentation of Financial statements
2. Apply provisions of IFRS – I in financial statements of Indian companies
3. Apply provisions of IFRS – II in financial statements of Indian companies
4. Apply provisions of IFRS – III in financial statements of Indian companies
5. Apply provisions of IFRS – IV in financial statements of Indian companies

Course Contents:

Units	Number of Lectures
Unit I: Introduction & Financial Statement Presentation History of the IASB; IASB standard making process; IASB Framework; Convergence Process; Financial Statement Presentation	8
Unit II: IFRS - I Inventories; Accounting Policies, Changes in Accounting Estimates and Errors; Events after the Balance Sheet Date; Construction Contracts; Income Taxes; Segment Reporting	8
Unit III: IFRS II Property, Plant, and Equipment; Leases; Revenue; Employee Benefits; Borrowing Costs; Related-Party Disclosures	8
Unit IV: IFRS III Accounting and Reporting by Retirement Benefit Plans; Investments in Associates; Financial Reporting in Hyperinflationary Economies; Financial Instruments: Presentation; Financial Instruments: Recognition and Measurement; Earnings per Share; Impairment of Assets	8
Unit V: IFRS IV Provisions, Contingent Liability, and Contingent Assets; Intangible Assets; Investment Property; Share-Based Payments; Noncurrent Assets Held for Sale and Discontinued Operations	8

Text books:

1. Frederick D. S. Choi, Carol Ann Frost, and Gary K. Meek, International Accounting, Seventh Edition, Upper Saddle River, New Jersey: Prentice Hall, 2010.

Reference books and supplementary resources:

1. Guide on International Financial Reporting Standards issued by Institute of Chartered Accountants of India

MCOM 2028: PERSONAL TAX PLANNING

Course Description: The course aims at enabling the students to develop an in-depth understanding of personal tax planning which includes filing of returns, acquaintance with provisions providing tax relief and scope for reducing taxable income.

Course Outcomes:

On completion of this course, the students will be able to:

1. Differentiate between tax planning, tax evasion and tax management.
2. Provide necessary advice for tax planning to salaried individuals, the procedure of filing income tax returns and penalties and prosecutions related to the same.
3. Apply various provisions and methods of reducing tax liability from house property income.
4. Develop an understanding of various provisions and methods related to reducing tax liability from business income
5. Describe various provisions and method of reducing tax liability from income from capital gains.

Course Content:

Units	Number of Lectures
Unit I: Concept of Tax Planning Meaning of tax planning, tax avoidance, tax evasion & tax management. Objective of tax planning. Basic framework of Income tax law; meaning of few frequently used terms like assessee, previous year, assessment year, Gross total income, Total taxable income. Tax Planning with reference to Residential status – Relevance of residential status in computing taxable income, Determination of Residential status of an individual, HUF, Company, other persons. Relationship between residential Concept of agricultural income and tax planning of agricultural income.	8
Unit II: Tax Planning with Reference to Salary Income Computation of income under the head salary. Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary). Case studies based on designing pay package	9
Unit III: Tax Planning in relation to Income from House Property Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.	6
Unit IV: Tax Planning in relation to Business Income Computation of Taxable Business Income, Presumptive taxation, Tax Audit Rules as to Compulsory maintenance of accounts & Audit. Tax planning in relation to capital vs revenue receipts and expenditure relating to lease or own assets etc.	9
Unit V: Tax Planning in relation to Capital Gains Tax planning with reference to long-term & short-term capital assets and choice of price- inflation indexation. Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.	8

Text books:

1. Singhanian, Vinod K. and Singhanian, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.

Reference books and supplementary resources:

1. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra,
2. Ahuja, G. and Gupta, R., Simplified approach to Income tax. Bharat Law House, Delhi,

MCOM 2029: INDIRECT TAXES

Course Description: The course aims at enabling the students to provide in-depth understanding of the Goods and Services tax and Custom Law. As the concept of GST has been recently introduced, it offers substantial employment opportunities to the students having adequate knowledge of the subject. In depth Understanding of the subject would not only enable the students to deal with the issues relating to GST in their own organizations but also offer them self-employment opportunities.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the concept and limitations of Indirect taxes and rationale behind GST.
2. Calculate the levy and collection of General Sales Tax
3. Differentiate between eligible and non – eligible input tax credit.
4. Examine the procedures of assessment, audit and scrutiny of GST.
5. Describe the concepts and applications of Customs law.

Course Content:

Units	Number of Lectures
Unit I: Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.	8
Unit II: Levy and Collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	9
Unit III: Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.	6
Unit IV: Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny	9
Unit V: Customs Law	8

Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.	
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Text books:

1. The Goods and Services Tax (Compensation to States), Taxmann Publications, New Delhi.
2. Custom Act, Taxmann Publications, New Delhi.

Reference books and supplementary resources:

1. Singhania, Vinod K. and Singhania, K., , Goods and Service Tax Act, Taxmann Publications Pvt. Ltd., New Delhi
2. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications

MCOM 2030: BANKING LAWS AND PRACTICES

Course Description: The course aims at enabling the students to develop an in-depth understanding of the banking system in India besides understanding the present problems associated with the system. The emerging areas of operations in the banks along with the regulatory framework within which banks operate would also be understood.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the functioning of banking industry in India.
2. Explain the structure and functioning of Indian financial system.
3. State the formalities to be complied for raising finance from banks.
4. Discuss the regulatory framework of banks.
5. Identify the functioning and emerging opportunities in the area of banking.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Banking System Concept of Banking & Bank, Emergence and Development of Banking System, Function of Banks, Importance of banks in the economy, Non-Performing Assets – concept, classification and their management. Ethics and Corporate Governance in Banks.	8
Unit II: Structure of Indian Banking System Structure, History, Organization, objectives, functions and working, Nationalized Banks, Co-operative Banks, RRB'S, Private Sector Banks, Schedule Vs Nonscheduled Banks; Priority Sector Lending.	9
Unit III: Procedural aspects of Banking Preparation of voucher, Cash Receipt and Payment Entries, Clearing Inward and outward entries, transfer debit and credit entries, KYC – Concept and documentation, scrutiny of loan application/ documents, operation aspect of Core banking solution environment, Risk Management in Bank -Credit Risk, Liquidity Risk, Market Risk, Operational Risk	6
Unit IV: Regulatory Framework of Banks Amalgamation of Banking Companies, Special Provision related to Money Laundering under FEMA Act -1999, Debts Recovery Tribunal- Authorities, Procedure and power, SARFAESI, Special Provision of RERA Act, IT Act related to cyber security in digital transaction. Insolvency and Bankruptcy Code – 2016, Banking Ombudsman.	9
Unit V Emerging Issues in Banking Sector Digital Banking-ATMs, Mobile Banking, Internet Banking, Shadow Banking, Bank Correspondents, Payment Bank, Collection Bank, Various New	8

Government Schemes (PMJDY, MUDRA, PMAY and Sukanya Samridhi Yojana), Banking and Sustainability, Micro Banking, Inclusive Banking	
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Text books:

1. Hajela, T.N., Money and Banking- Theory with Indian Banking, Ane Books Pvt. Ltd., New Delhi

Reference books and supplementary resources:

4. Desai, B., Fundamentals of the Indian Financial System, HPH.
1. Verma, A., Indian Monetary System and Banking Reforms, Unistar Books.
2. Principles and Practices of Banking, Indian Institute of Banking and Finance.

MCOM 2031: INSURANCE MANAGEMENT

Course Description: This course has been designed to familiarize the students with the theoretical background, principles and practices of insurance. The course covers various types of insurance and various dimensions of insurance management. The course will also discuss the structure, functioning and regulation of the Indian insurance industry.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Explain the conceptual framework of insurance.
2. Reflect the basic knowledge of the principles of Life insurance and the methods of risk management.
3. Differentiate between various types of insurance.
4. Appreciate the regulation and functioning of the Indian Insurance industry.
5. Analyse the growth and prospects of insurance business in India.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Insurance Introduction to risk and insurance, Origin and growth of insurance business, Insurable and Non-Insurable risk, Insurance and Gambling, Speculation and Risk, Principles of insurance, Management of insurance organizations.	8
Unit II: Life Insurance Contract Life Insurance Contract- Nature and characteristics, Life Insurance Risk- Concept and measurement of life insurance risk, Factors governing sum assured, Calculation of premium, Treatment of sub standard risks, Legal Case studies	8
Unit III: Types of Insurance and Policies General insurance Contract- Nature and characteristics, Underwriting- Concept and importance. Insurance Loss payment. Health Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Engineering Insurance etc. Legal Case studies Important types of life insurance policies e.g. Endowment plans, Money back plans, Term plans, ULIP plans, Recent trends and customer preferences.	8
Unit IV: Legal frame work of Insurance Insurance and Law of Contracts, characteristics of an Insurance Contract, Interpretation of the Contract, Doctrine of informal Warranties and beneficent interpretation, Exclusion of Coverages.	8
Unit V: Insurance Industry in India Growth of insurance industry in India, Structure, functioning and regulation of insurance industry in India, Prominent life and general insurance companies in India, Recent trends in Indian insurance industry. IRDA, Privatisation of insurance industry	8

Text books:

1. Vaughan, E. J., and Vaughan, P. M., Fundamentals of Risk and Insurance, Willey.

Reference books and supplementary resources:

1. Trieschmann, James, Risk Management and Insurance, Southwestern College Publisher.
2. Gupta, O. S., Life Insurance, Frank Brothers, New Delhi.
3. Huebner, S.S, and Kenneth, Black Jr., Life Insurance, Prentice Hall
4. Bicklhaupt and Magee, General Insurance, Richard D. Irwin Inc.
5. Dinsdale, W. A., Elements of Insurance, Pitman.
6. Sharma, R. S., Insurance Principles and Practice, Vora.
7. Bhira and Limaye, Insurance Principles and Practice, Lakhani.

MCOM 2032: RETAIL BANKING

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the concept, significance and functioning of retail banking industry in India.
2. Explain the types of retail products available in the Indian financial system.
3. Select the marketing strategies for retail products
4. Discuss the regulatory framework of retail banking in India.
5. Identify the functioning and emerging opportunities in the area of retail banking

Course Content:

Units	Number of Lectures
Unit I: Introduction to Retail banking History and definition, role within the bank operations, Applicability of retailing concepts distinction between Retail and Corporate / Wholesale Banking, Universal banking, Need and Importance of Retail Banking.	8
Unit II: Retail Products Overview - Customer requirements, Products development process, Liabilities and Assets Products .Description of Liability and Asset Products, Approval process for retail loans, Credit scoring. Important Asset Products - Home Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments , Collection. Auto and Vehicle Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments and Collection. Personal Loans, Credit and Debit cards : Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection. Educational Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments. Process of using the cards, Billing Cycle, Credit Points. Other Products / Remittances / Funds Transfer	9
Unit III: Marketing / Selling of Retail Products MIS and Accounting Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans, with OEMs / Authorised Dealers for Auto / Vehicle loans, and with Builders / Developers for Home loans Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Selling Process in retail products-Direct Selling Agents Customer Relationship Management - Role and impact of customer relationship management, Stages in customer relationship management process.	6
Unit IV: Regulatory Framework of Retail Banking	9

Regulations and compliance Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, use of Lok Adalat forum. Recovery Agents - RBI guidelines.	
Unit V: Recent Developments in Retail Banking Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage - Growth of e-banking, Cross selling opportunities.	8

Text books:

1. Hugh Croxford, Frank Abramson, Alex Jablonowski- The Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking, John Wiley and Sons.

Reference books and supplementary resources:

1. John Henderson - Retail and Digital Banking: Principles and Practice, Kogan Page Publishers.
2. Anna Omarini - Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave Macmillan Publications.

MCOM 2033: RETAIL MARKETING

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply the principles, practices, and concepts used in retail marketing management.
2. Explain the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.
3. Determining the product planning and management system in retail sector.
4. Describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer.
5. Devising strategies for promotion of retail products.

Course Content:

Units	Number of Lectures
Unit I: Retail Marketing Management Introduction to Retailing, Types of Retailers, Global Retailing, Consumer Buying Behavior in Retailing, Strategies in Retail Marketing, Importance and Limitations of Retail marketing.	8
Unit II: Retail Marketing Strategy Retail Marketing Strategy, Financial Strategy, Retail Location Strategy, Retail Site Location Strategy, Constraints in retail marketing strategies	9
Unit III: Retail Marketing Mix – Product Product Category Structure and Management, Merchandise Management, Merchandise Planning Systems, Buying Merchandise,	6
Unit IV: Retail Marketing Mix - Price and Distribution Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems, Logistics in Retail marketing.	9
Unit V: Retail Marketing Mix – Promotion Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems, Logistics in Retail marketing.	8

Text books:

1. Levy, M and B Weitz. Retailing Management New York: McGraw-Hill Irwin.

Reference books and supplementary resources:

1. Kotler Philip, Marketing Management, Pearson Education, New Delhi.
2. Pradhan, Swapna, Retail Management-Text and Cases, Tata McGraw Hill, New Delhi.

MCOM 2034: CYBER LAWS AND SECURITY

Course Description: This course has been designed to develop an understanding of issues relating to cyber security and apprise the students with the available remedies for dealing with them. It provides necessary insight to the regulatory framework which can be used for dealing with cybercrimes and other related problems. The course is very relevant for present day environment considering the massive expansion of businesses through online mode.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the concepts, need and of cyber laws and terminology related to computer security.
2. Illustrate the mechanism of dealing with cybercrime through legal recourses.
3. Examine the concept and use of network security for preventing cybercrimes.
4. Analyze the problems relating cyber securities in business, social media and routine operations.
5. Appreciate the laws governing cybercrimes under Information Technology Act, 2000.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Cyber Laws Scope and Significance of Cyber laws, Need for Cyber Regulations, Brief overview of Computer Security models, Computer Security Terms, Computer Ethics, Business and Professional Ethics.	6
Unit II: Computers and Cyber Security Cyber Frauds and crimes, Digital Payments, Various Search Engines, Introduction to Auditing, Deep Web, VAPT, Smartphone Operating systems. E Contracts and E Forms. Penal Provisions for Phishing, Spam, Virus, Worms, Malware, Hacking, Trespass and Stalking; Human rights in cyberspace, International Co-operation in investigating cybercrimes.	8
Unit III: Introduction to Network Security Types of networks, IP Address, NAT, IP Subnets, DHCP Server, Ports, DNS, Proxy Servers, Virtual Private Networks, DNS Server, OSI and TCP IP Model, Routers, Switches, Endpoint solutions, Access Directory, TOR Network. Networking Devices. Different types of network layer attacks–Firewall (ACL, Packet Filtering, DMZ, Alerts and Audit Trails) – IDS, IPS and its types (Signature based, Anomaly based, Policy based, Honeypot based).	10
Unit IV: Cyber Crimes & Social media Cyber Squatting, Cyber Espionage, Cyber Warfare, Cyber Terrorism, Cyber Defamation. Online Safety for women and children, Misuse of individual information	8
Unit V: Introduction to Information Technology Act, 2000	8

Regulatory Framework of Information and Technology Act 2000- Digital Signature, E Signature, Electronic Records, Electronic Evidence and Electronic Governance. Controller, Certifying Authority and Cyber Appellate Tribunal.	
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Text books:

1. Efraim Turban, Jae Lee , King David and Chung HM, Electronic Commerce – A Managerial Perspective , Pearson Education.

Reference books and supplementary resources:

1. Brain Craig , Cyber Law – The law of internet and information technology, Pearson Education.
2. Information Technology rules and Information Technology Act, 2000, Taxmann Publications, New Delhi.
3. Sharma J.P. and Kanojia Sunaina , Cyber Laws, Ane Publication, New Delhi.

MCOM 2035: E - BUSINESS

Course Description: This course has been designed to make students understand the importance of technology and its role in present business environment. The aim of the course is to appraise students with various techniques available through technology which are useful for managing and controlling business.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Explain the components and roles of the E-Commerce environment and security threats in them and online transactions.
2. Describe the various provisions of the IT Act 2000.
3. Develop an understanding of E-Commerce payment systems.
4. Determine how to meet the needs of Information Technology users
5. Demonstrate the working of online transactions and its applications in various industries.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Digital technology and business Digital technology and business, business process management, competitive advantage through digital technology, IT architecture, data management and governance, data centers and cloud computing	6
Unit II: Data Base Management System DBMS, big data analytics, data and text mining, business intelligence, digital Networks and Ethical Issues – Data Networks, IP Addresses, and APIs, Wireless Networks and Mobile Infrastructure, Collaboration and Communication Technologies.	8
Unit III: Business and Internet Technologies Internet technologies - Using Search Technology for Business Success, Organic Search and Search Engine Optimization, Pay-Per-Click and Paid Search Strategies, Social Media – strategies and communities, engagement, monitoring, media failures and lessons learned.	8
Unit IV: Role of technology in Business Operations Solving Business Challenges at Manufacturing, Production, and Transportation Management Systems, Sales and Marketing Systems, Accounting and Finance Systems, Human Resources Systems and Ethics, Strategic Technology and Enterprise Systems - Enterprise Systems, Enterprise Social Platforms Enterprise Resource Planning Systems, Supply Chain Management Systems, and Customer Relationship Management Systems.	10
Unit V: Information technology and Business Strategy	8

Geographic Information Systems, IT Strategy and the Strategic Planning Process, Aligning IT with Business Strategy, Balanced Scorecard, IT Sourcing and Cloud Strategy.	
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Text books:

1. Post, Gerald V., & Anderson, David L., Management Information Systems: Solving Business Problems with Information Technology, Tata McGraw Hill

Reference books and supplementary resources:

1. Laudon, Kenneth C., & Laudon, Jane Price, Essentials of Business Information Systems, Pearson prentice Hall.
2. Morgan, Tony, Business Rules and Information Systems: Aligning IT with Business Goals, Pearson.
3. Nickerson, Robert C., Business and Information Systems, Prentice Hall.



School of Finance and Commerce



Curriculum

For

Master of Business Administration (Financial Management)

(With effect from 2019-21 onwards)

**(As approved by the Board of Studies, School of Finance and Commerce
in its meeting held on 28th August 2019)**

Galgotias University

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. The record-breaking placement at Galgotias this year is an apt testimony to its focus on upholding the highest academic standards right from selecting top faculty, introducing world-class pedagogical practices to personality development of the students.

University Vision

"To be known globally for value-based education, research, creativity and innovation."

University Mission

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

School Vision

"To be one amongst the well-known Finance and Commerce institutions that imparts value based, rigorous and inter-disciplinary education"

School Mission

5. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
6. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business
7. To foster a culture of learning, innovation, collaboration and research through individual and team efforts
8. To develop the necessary functional and behavioral skill sets so as to enable students to become successful in career and in life.

Master of Business Administration (Financial Management) Program

About the Program: The MBA (Financial Management) program is a two- Year full time post graduate professional program in finance spread over four semesters leading to Master Degree in Finance designated as MBA (Financial Management). The program at the School of Finance and Commerce has been designed to cater to the growing needs of corporate, banks, capital market, insurance, real estate, Multinationals, Government and Semi-Government organizations for students aspiring to be qualified finance professionals. It is estimated that more than twenty lakhs jobs are likely to be created in next five to ten years in banking and financial sectors of Indian economy. The program seeks to equip the participants with conceptual and analytical skills for financial decision making.

The students would be provided with specialized knowledge and skills in various areas of Finance such as Managerial Finance, Capital Market, Investment Analysis and Portfolio Management, Financial Econometrics, Equity Research, Financial Services, Infrastructure finance, International Finance and Accounting, Financial Derivatives and Risk Management, Project Appraisal, etc. along with the necessary inputs in the basic areas of managerial decision making such as Organizational Behavior, Managerial Economics, Quantitative Techniques, Financial Accounting, Corporate Tax and Laws, and Information Technology etc. Students are required to undergo an industry internship training for a period of 6 to 8 weeks in a business / corporate establishment so as to have practical and real life experience of organizational functioning and also to write a project report on any issue /problem/case relating to financial and managerial aspects of business decision making process as a part of the fourth semester of the program. With the knowledge and skills obtained through this program, students will be able to take rational financial decisions in any complex and challenging environment, locally as well as globally, while rendering their job as successful finance professionals and entrepreneurs.

Program Educational Objectives

PEO 1: The MBA (FM) program will prepare the students to establish themselves as effective finance professionals by solving real problems through use of knowledge and techniques in the critical areas of finance.

PEO 2: The program will impart professional skills that will prepare the students for immediate employment as well as for life-long learning and research in advanced areas of finance and business.

PEO 3: The program will make the students solutions oriented and will enable them to effectively communicate the use of financial concepts and principles to address contemporary financial issues.

PEO 4: The program will enable the students to understand the importance of ethical financial governance to the sustainability of business enterprise, and the impact of their decisions on all stakeholders.

Program Outcomes (PO's)

After completion of this program, the students will be able to:

PO 1: Apply conceptual financial knowledge to solve practical decision-making problems, both individually and as part of teams using techniques such as case analysis, projects and assignments.

PO 2: Develop a systematic understanding of finance and its impact on people, businesses and the economy.

PO 3: Apply current techniques, skills, and tools necessary for financial practice.

PO 4: Identify and analyze a problem, and use the appropriate financial skills for obtaining its solution.

PO 5: Demonstrate a critical awareness of market influences, increasing regulation, power of technology and social responsibility on function of finance.

PO 6: Demonstrate a critical awareness of current issues (e.g., diversity, sustainability, innovation, knowledge management, etc.) in finance

PO 7: Apply knowledge of information technology effectively by scanning, organizing, synthesizing and analyzing financial data in order to abstract meaning from information

PO 8: Function effectively on multi-disciplinary teams (Team work).

PO 9: Communicate effectively, both in writing and orally (Speaking / Writing skills).

PO 10: Recognize and address financial ethical issues and values and apply them in organizational settings. (Professional integrity)

THE PROGRAM STRUCTURE

The Master of Business Administration (Financial Management) Program is divided into two parts. Each part will consist of two semesters.

		Semester – Fall	Semester -Winter
Part I	First Year	Semester – 1	Semester – 2
Part II	Second Year	Semester – 3	Semester – 4

PROGRAM STRUCTURE**Masters of Business Administration (Financial Management)****PART I: FIRST YEAR**

First Year Part I examination shall comprise of two semesters:

SEMESTER-I

Course Code	Course Title	L	T	P	C	Category	Ver	Course Prerequisite
MBAF5001	Management Process and Organizational Behavior	3	0	0	3	Finance	1.1	
MBAF5002	Managerial Economics	3	0	0	3	Finance	1.1	
MBAF5003	Statistical Analysis & Research Methodology	3	1	0	4	Finance	1.1	
MBAF5004	Financial Accounting and Reporting	3	1	0	4	Finance	1.1	
MBAF5005	Information Technology for Managers	3	0	0	4	Finance	1.1	
MBAF5006	Information Technology for Managers (Lab)	0	0	2	1	Finance	1.1	
MBAF5007	Indian Financial System	3	0	0	3	Finance	1.1	
MBAF5008	Financial Management	3	0	0	3	Finance	1.1	
MBAF5009	Financial Management (Lab)	0	0	2	1	Finance	1.1	
MBAF5010	Business Laws and Taxation	3	1	0	4	Finance	1.1	
	Total Credits				30			

SEMESTER-II

Course Code	Course Title	L	T	P	C	Category	Ver	Course Prerequisite
MBAF5011	Business Environment	3	0	0	3	Finance	1.1	
MBAF5012	Cost and Management Accounting	3	1	0	4	Finance	1.1	
MBAF5013	Corporate Legal Framework and Governance	3	0	0	3	Finance	1.1	

MBAF5014	Security Analysis and Trading Operations	3	0	0	3	Finance	1.1	
MBAF5015	Security Analysis and Trading Operations (Lab)	0	0	2	1	Finance	1.1	
MBAF5016	Operations Research	3	1	0	4	Finance	1.1	
MBAF5017	Marketing Management	3	0	0	3	Interdisciplinary - Business	1.1	
MBAF5018	Corporate Tax Planning and Management	3	1	0	4	Finance	1.1	
	Total				25			

PART II: SECOND YEAR

Second Year Part II examination shall comprise of two semesters:

SEMESTER – III

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
MBAF6019	International Financial Management	3	0	0	3	Finance	1.1	
MBAF6020	Fixed Income Securities and Treasury Management	3	0	0	3	Finance	1.1	
MBAF6021	Portfolio Management	3	0	0	3	Finance	1.1	
MBAF6022	Financial Derivatives and Risk Management	3	0	0	3	Finance	1.1	
MBAF6023	Financial Services	3	0	0	3	Finance	1.1	
MBAF6024	Fund Management in Banking and Insurance	3	0	0	3	Finance	1.1	
MBAF6025	Industry Internship	-	-	-	6	Finance	1.1	
	Total				24			

SEMESTER-IV

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
MBAF6026	Strategic Financial Management	3	0	0	3	Finance	1.1	
MBAF6039	Personal Finance and Taxation	3	1	0	4	Finance	1.1	
MBAF6029	Investment Banking	3	1	0	4	Finance	1.1	

MBAF6038	Merger and Acquisitions	3	1	0	4			
MBAF6027	Field Project	-	-	-	9	Finance	1.1	
	Total				20			

Elective Courses

A student is required to opt for any two elective courses out of available elective courses at the commencement of fourth semester. The School will announce in the beginning of the respective semester, the list of electives which will be offered during the semester depending upon the availability of concerned faculty and the demand of electives.

List of Elective courses (any two of the following)

Course Code	Elective Courses
MBAF6028	Commodity Derivatives and Real Estate Markets
MBAF6029	Investment Banking
MBAF6030	Management of Insurance Business
MBAF6031	Actuarial Science
MBAF6032	Financial Econometrics and modeling
MBAF6033	International Accounting
MBAF6034	International Banking
MBAF6035	Financial Management of Public Enterprises
MBAF6036	Infrastructural Finance
MBAF6037	Project Management
MBAF6038	Mergers and Acquisitions
MBAF6039	Personal Finance and Taxation
MBAF6040	Entrepreneurship and New Ventures
MBAF6041	Financial Technology (FINTECH)
MBAF6042	Analytics

MBAF5001: MANAGEMENT PROCESS & ORGANISATIONAL BEHAVIOUR

Course Description: This course is aimed at inculcating managerial skills in the students and enabling them to understand the importance and role of managers in the growth of organization. The increasingly competitive and demanding business environment has created new challenges for organizations wherein understanding and managing people's behaviour has been one of the most crucial factors. This course is designed to help the students to gain insight about the individual's personality, attitude, motivation, group dynamics and organizational culture to become effective management professionals.

Course Outcomes:

On completion of this course, the students will be able to:

1. Examine central theories and concepts in organizational behaviour which provide students with in-depth understanding of human behaviour issues in organizations.
2. Apply the knowledge of dynamics of human behaviour and different personality and perceptual attributes in an organizational context as well as in real life situations.
3. Identify the various leadership styles and the role of leaders in a decision-making process and discuss the impact of motivation in the workplace.
4. Describe the relationship between general group and team management with various structures and techniques.
5. Explain organizational culture, power and politics and describe their dimensions in an organization in managing individual behaviour.

Course Contents:

Units	Number of Lectures
Unit I: Fundamentals of Management & Organizational Behaviour Concept and Scope of Management, Functions of Management, Progress in Management area, Process of Planning, Delegation, Decentralization & Staffing, Nature & Scope of Organizational Behaviour, Predecessors of OB, Subsequent phases of Hawthorn Studies, Emerging Challenges in OB.	8
Unit II: Understanding and Managing Individual Behaviour Individual differences and Personality, Determinants of Personality, Big Five model of Personality Meaning and Process of Perception, Perceptual errors like halo effect, stereotypes etc. Meaning and formation of Attitudes, Workplace Attitudes – Job Satisfaction, Organizational Commitment etc.	8
Unit III: Group Dynamics and Organizational Conflict Informal and Formal Groups, Groups vs. Teams, Stages of group formation, Benefits of groups and teams Meaning and Sources of conflicts, types of conflict, conflict management styles and strategies.	6
Unit IV: Motivation and Leadership Meaning and Process of Motivation, Theories of Motivation – Theory X and Theory Y, Maslow's Need Hierarchy, Herzberg's Two Factor theory, ERG theory, The nature of leadership; Trait & Behavioural approaches of	9

leadership, Blake & Mouton's Managerial grid, Leadership styles and implications.	
Unit V: Organizational Culture, Power and Stress Management The basic nature of organizational culture, Forms of organizational culture, Organizational behaviour across cultures – Conditions affecting multinational operations Bases and types of Power, Power tactics Sources and types of stress, individual and organizational factors causing stress, consequences of stress on individual and organization, stress management strategies.	9

Text Books:

1. T.N Chhabra, Management Process and Organisational Behaviour, Sun India Publications.

Reference Books and Supplementary Resources:

7. Robbins; S.P., Coulter, M.K. & Vohra, N. Organizational Behaviour, Pearson Education.
8. Luthans Fred, Organizational Behaviour, McGraw Hill International, New York,.
9. Robins S.P., Organizational Theory: Structure Design and Application, Prentice Hall of India Pvt. Ltd.
10. McShane & Glinow, Organizational Behaviour, McGraw Hill Publication.

MBAF 5002: MANAGERIAL ECONOMICS

Course Description: This course provides an introduction to decision making within firms from an economic perspective. It is aimed at building a perspective necessary for the application of modern economic concepts, precepts, tools & techniques. It will also look at recent developments in business in the context of economic theory.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explore managerial economics and decision making in modern context of firms.
2. Comprehend the demand function, elasticity of demand and demand forecasting techniques.
3. Analyze and explain production function, cost function and theories of production.
4. Explain price determination and its practice by different market structure.
5. Describe classical and neo classical theory and Planned Approach to Economic Development in India

Course Contents:

Units	Number of Lectures
Unit I: Nature and Scope of Managerial Economics Managerial economist's role and responsibilities, Theories of the firm – Managerial theory, Behavioral approach, Growth theory, Satisfying theory etc. Relevance of Profit maximization in the modern context, measurement and policies on profit maximization, managerial Economics and decision making.	5
Unit II: Demand Analysis Individual and market demand functions; law of demand, determinants of Demand. Elasticity of demand- its meaning and importance, Price elasticity, income elasticity and cross elasticity, using elasticity in managerial decisions, Demand Function, Demand estimation for major consumer and durable goods, Demand forecasting techniques.	8
Unit III: Production Theory Production function with one and two variable inputs, Cobb-Douglas production function, Estimation of production function, cost theory and estimation, Economic value analysis, Short and long run cost functions-their nature, shape and inter relationship, Estimation of a short-run cost function.	7
Unit IV: Price Determination and Practice Price Determination under different market conditions: Characteristics of different market structures, Price and output decisions under perfect competition, monopolistic competition, oligopoly and monopoly, Pricing Practices: Methods of Price determination in practice, Pricing of multiple products, Price discrimination, International price discrimination, dumping and transfer pricing.	8
Unit V: National Income and Employment	

Classical theory, Keynesian theory, neo-classical theory; Consumption function, Investment function, Investment multiplier and its determinants, Foreign trade and budget multipliers. Trade Cycles: Theories of trade cycles and business behavior. Planned Approach to Economic Development in India, Monetary and Fiscal Policies and Their Effect on Business and investment.	12
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Text Books:

1. Petersen H. Craig, Lewis W. Chris, Jain K. Sudhir, Managerial Economics, Pearson Education.
2. Mehta. P.L, Managerial Economics. Sultan Chand sons, New Delhi.

Reference Books and Supplementary Resources:

1. Dominick, S., Managerial Economics a Global Economy, McGraw Hill Inc., Princeton.
2. Dornbusch, R. and Stanley Fisher, Macroeconomics, McGraw Hill, New York.
3. Koutsoyiannis, A. Modern Micro Economics, Macmillian Press Ltd.
4. Paul A Samuelson. William D Nordhaus. Economics, (Indian adaptation by SudipChaudhuri and AnindyaSen), Tata McGraw Hill.
5. Christopher R. Thomas & S. Charles Maurice, Managerial Economics, Tata McGraw Hill, New Delhi.
6. Truett&Truett (2004). Managerial Economics. John Wiley & Sons Inc.
7. Chaturvedi, D.D. & Gupta S.L., Managerial Economics: Text & Cases. Brijwasi Book Distributors and Publishers.
8. Salvatore, D., Managerial Economics in a Global Economy. Irwin, McGraw-Hill.
9. Dholakia, R.H. &Oza, A.N., Micro Economics for Management Students. OUP, New Delhi.
10. Keating Berry and Wilson, J H.,An Economic Foundation for Business Decisions. BiztantraPublication, New Delhi.
11. Damodaran S, Managerial Economics.

MBAF5003: STATISTICAL ANALYSIS AND RESEARCH METHODOLOGY

Course Description: The course provides an overview of research methodology and statistics. It is designed to emphasize methodology through providing an understanding of research methods, data analysis, enhanced research literacy and how such tools can be used for solving practical issues faced by business organizations.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe an advanced understanding of research methods and data analysis.
2. Compare and contrast different approaches to probability and probability distribution.
3. Apprehend the inherent difficulties in the determination of sample selection, construction of research hypothesis and also emphasize on parametric tests used for the analysis of research.
4. Investigate non-parametric tests as well as identify appropriate tests according to the scale of data.
5. Compose and demonstrate the structuring of the entire research methodology for research.

Course Contents:

Units	Number of Lectures
Unit I: Descriptive Statistics An overview, measures of Central Tendency, Measures of Dispersion, skewness, kurtosis, Index number, Time series Analysis, Correlation and Regression Analysis.	8
Unit II: Probability and Probability Distribution Approaches to probability, conditional probability, Baye's Theorem, Binomial, Poisson and Normal distribution, statistical decision theory.	10
Unit III: Sampling and Test of Significance Sampling and Sampling Distribution, Null Hypothesis, Standard Error, Large sample test, small sample test, t-test, F-test, Analysis of Variance.	6
Unit IV: Non Parametric Test Chi – Square, Sign Test, Median Test, Rank correlation.	8
Unit V: Research Methodology Introduction to Research, Types of Research, Research Process, Methods and Techniques of Data Collection, Formulation of hypothesis, Research Problem, Research Design, Interpretation and Report writing.	8

Text Books:

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Kothari, C.R., Research Methodology, methods and techniques, New Age International Publishers.

Reference Books and Supplementary Resources:

1. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
2. Anderson, Sweeny and Williams, Statistics for Business and Economics, Cengage Learning, New Delhi.
3. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi.
4. Levine, D. M., et al., Statistics for Managers, Prentice-Hall of India.

MBAF5004: FINANCIAL ACCOUNTING AND REPORTING

Course Description: This course focuses on the role of the accounting function external to organizations. It takes a broad view of financial accounting and reporting encompassing accounting concepts, the accounting model, measurement processes, financial statements, the accounting cycle, monetary and fixed assets, inventory, current and long-term liabilities. The knowledge will help students to understand how to prepare financial statements and how the same can help in managerial decision making.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the objectives of financial reporting and understand the accounting cycle
2. Prepare trial balance, P&L, balance sheet and bank reconciliation statement
3. Compose final accounts of company for issue, forfeiture, redemption transaction, also prepare final accounts for non-profit organisations.
4. Examine the conceptual framework for financial accounting and reporting.
5. Comprehend the procedural requirements of Corporate Reporting and harmonization of IFRS & Ind AS 2015

Course Contents:

Units	Number of Lectures
Unit I: Introduction Accounting Information System, Generally Accepted Accounting Principles, Accounting cycle and accounting equation, Accounting Books: Journal, Ledger and subsidiary Books. Reading of Balance Sheet and analysis – Manufacturing and Service Sectors.	7
Unit II: Final Accounts Preparation of Trial Balance, Profit and loss account and Balance Sheet, Bank Reconciliation Statement.	8
Unit III: Final Accounts of Companies Issue and forfeiture of shares and debentures, redemption of shares and debentures, profit and loss A/c, Balance Sheet and Cash Flow Statement. Final accounts of non-profit organizations.	8
Unit IV: Conceptual Framework of Financial Accounting and Reporting Measurement and reporting of revenues, expenses, gains and losses. Depreciation methods. Adjustments for changing prices, Cash Flow analysis. Financial statement analysis. Ratio analysis.	12
Unit V: Corporate Reporting	5

Objectives, disclosure requirements, periodic and segment reporting, Harmonization of corporate reports. Accounting Standards – International and Indian: IFRS and Ind AS 2015.	
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Text Books:

1. Hanif& Mukherjee; Financial Accounting; Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.

Reference Books and Supplementary Resources:

1. Sehgal Ashok, Sehgal Deepak: Advance Accounting, Taxman Allied Services, New Delhi
2. Monga J R: Fundamentals of Corporate Accounting, Mayoor Paperbacks, New Delhi
3. Monga J R: Financial Accounting – Concepts and Applications, Mayoor Paperbacks, New Delhi
4. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey;
5. Engler C., Bernstein L.A. and Lambert K.R: Advanced Accounting, Irwin, Chicago.

MBAF5005: INFORMATION TECHNOLOGY FOR MANAGERS

Course Description: The course helps students to learn how to manage and effectively using information technology in business functions. In contemporary and evolving dynamics of world of finance, it is imperative to understand the strategic use of IT and how to apply technology when developing a corporate strategy. This course makes the students learn how creative organizations have integrated technology with strategy, allowing them to gain and sustain competitive advantage, and how technology facilitates the operation of global firms. The course equips the students to exploit information technology to enhance their professional and personal performance as an expert of financial management.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe emerging technological issues facing management so that students can effectively manage information systems in the organization.
2. Apply IT related resources to make major improvements in the functioning of the Business
3. Develop sufficient familiarity with the technology to be able to make effective management decisions.
4. Design a better management information system in the organisations.
5. Apply emerging tools and technologies to optimise business functioning

Course Contents:

Units	Number of Lectures
Unit I: Computer Fundamentals Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor-made software.	6
Unit II: Networks and Internet Introduction to networking; Importance of networking; Communication devices such as Modem and wifi/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	6
Unit III: Database Management System Traditional file Environment. Identification of Relevant data. Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	6
Unit IV: Information Systems Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding information. Basics of information systems: Meaning, Need of an efficient information System. Type of Information	12

<p>system; Information requirement for Planning, Coordination, and control for various levels in Business.</p> <p>Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.</p>	
<p>Unit V: Emerging Trends in IT</p> <p>Intelligent systems; digital convergence, data analytics, cloud computing, E-Commerce. M-Commerce. Internet banking. Payment gateways. Issues for senior management: Management control of Information Technology. Security issues. Vision and plan for IT, Investment decisions for IT; Social responsibility and IT; Future of IT.</p>	10

Text Books:

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. *Introduction to Information Technology*. PHI.

Reference Books and Supplementary Resources:

1. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
2. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
3. James, A. O'Brien, Introduction to Information Systems. TMH
4. Norton, P, Introduction to computers. TMH
5. Rajaraman, V, Introduction to Information Technology. PHI.
6. Ram, B. Computer Fundamentals. New Age Publications
7. Rajaraman , V. *Analysis and design of information Systems*. PHI.
8. Sadagopan, S. *Management Information Systems*. PHI.
9. Laudon, Kenneth C. and Jane P. Laudon (2003). *Management Information Systems*. PHI.

MBAF5007: INDIAN FINANCIAL SYSTEM

Course Description: The Course aims at providing the students, basic knowledge about the Finance concepts, markets and various services provided in those markets. The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies the course also focuses on the working of money market, capital market NBFC's and the regulatory framework provided by RBI.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the financial system, its elements and their linkages.
2. Develop sufficient familiarity about the financial markets, instruments and services.
3. Comprehend the regulatory framework within which the financial systems operate in India.
4. Examine the functioning of Reserve Bank of India and to understand it's management.
5. Differentiate between Banking and Non- Banking Financial Institutions and discuss it's functioning.

Course Contents:

Units	Number of Lectures
Unit I: Introduction: Meaning, role and functions of financial system, Organized and unorganized financial system Financial system and economic development, Indian financial system-an overview, components of financial system.	5
Unit II: Money Markets: Money Markets: Meaning, features of organized and unorganized, Role and functions of Discount and Financing House of India (DFHI); Money markets Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money, Commercial bills, Inter-corporate deposits, Inter-bank participation certificates.	10
Unit III: Capital Markets Capital Markets: Meaning, Role and importance, Financial Instruments of Capital Markets, Commercial Bank, Cooperative banks and regional rural banks – functions, management and investment policies; Debt Market.	12
Unit IV: Reserve Bank of India Reserve Bank of India: Organization, Management and functions. Credit Control, Basel rules, prudential norms.	7
Unit V: Non-Banking Financial Institution Concept and role of non-banking financial institutions, sources of finance, functions, investment policies of non-banking financial institutions in India. Need for Unified Regulatory System.	6

Text Books:

1. Khan. M Y: Indian Financial System, Tata Mc.Graw Hill, Delhi
2. BholeL.M: Financial Markets and Instruments, Tata McGraw Hill, Delhi.

Reference Books and Supplementary Resources:

1. Addhani: Investment and Securities Markets in India, Himalaya Publication, Delhi.
2. Giddy I.H: Global Financial Market, AITBS, Delhi.
3. Ghosh, D: Banking Policy In India, Allied Publication, Delhi.

MBAF5008: FINANCIAL MANAGEMENT

Course Description: Financial management is concerned with the procurement allocation and control of financial resources of a firm. This course is designed to expose the student to concepts, techniques and practices of financial management along with activities and decisions undertaken by the financial managers. It encompasses planning of financial recourses, designing an optimal capital structure and effective utilization of financial resources through the usage of the tools of cost of capital and capital budgeting. It helps in developing the understanding of various facets of financial management through case studies and problem solving.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop basic understanding of Financial Management working and consequent decisions.
2. Analyse the various long-term investment strategies by an organisation and its effect on the value of firm
3. Identify the various constituents of cost of capital of a company and understand the relevance in affecting the overall valuation of the firm.
4. Appraise difference between financing and dividend decision and its effect on the value of the firm
5. Apply the various tools and techniques to manage cash, inventory and receivables in a firm.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial Management Finance Function, scope and objectives of financial management, wealth maximization versus profit maximization, agency theory, concept of time value of money: risk and return framework	6
Unit II: Capital Budgeting Concept of Capital Budgeting, Types of capital budgeting decisions, Terminology, Techniques of capital budgeting: Discounted Cash flow techniques: Discounted Payback period, NPV, IRR, ARR, and PI methods. Capital budgeting decisions under risk and uncertainty, Investment decision and capital rationing.	9
Unit III: Cost of Capital Basic concept and significance of cost of capital, explicit cost and implicit cost, Cost of debt, cost of equity, cost of preference shares, cost of retained earnings. Concept of opportunity cost of capital, CAPM approach to cost of capital, weighted average cost of capital, historical and marginal cost of capital, Book value versus market value weights.	8
Unit IV: Financing & Dividend Decisions Leverage: Operating, Financing & Combined Leverage. The Firm's Capital Structure: Types of Capital, Capital Structure Theory, Trade-Off Theory,	9

Optimal Capital Structure, Designing Capital Structure, EBIT–EPS Approach to Capital Structure; Dividend Fundamentals: Concept of dividend and dividend policy, Types of dividend, Determinants of dividend policy, Theories of dividend- Walter Model, Gordon Model, and M-M Hypothesis, relevance of Dividend policy under market imperfections, informational content of dividends.	
Unit V: Working Capital Management Concept, Types of working capital: Cash management, debt management and inventory management; operating cycle, estimation of working capital, financing of working capital.	8

Text Books:

1. I. M. Pandey, Financial Management, Vikas Publication.

Reference Books and Supplementary Resources:

1. Prasanna Chandra, Financial Management, TMH.
2. James C Van Horne, Jr. Van Horne & Wachowicz, Financial Management, Prentice Hall.
3. Srivastava, Rajiv and Mishra, Anil, Financial Management, Oxford Publishing House.
4. Khan and Jain, Financial Management, TMH.
5. J.K Singh, Fundamental of Financial Management, Galgotias Publication.

MBAF5009: FINANCIAL MANAGEMENT (LAB)

Course Description: in the light of advancements in information technology and its usefulness on every business decision, this course is designed to expose the student to basics of financial management in an organization and how with the usage of information technology managerial decision making becomes comparatively easier. Students will learn how to analyze an investment proposal and also financing and dividend decisions in real life scenarios. It will help the students in learning to use excel worksheet to calculate time value of money, NPV and IRR and other finance functions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Identify the conceptual framework of Financial Management.
2. Demonstrate an understanding of various decision areas and its effect on the value of the Firm.
3. Make use of Excel sheet for calculation of present value and future value.
4. Analyze various capital budgeting techniques like NPV, IRR with the help of excel valuations
5. Evaluate financing decisions with the help of Excel formulae.

Course contents:

Units	Number of Lectures
Unit I: Basic of Financial Management and Basics Of Excel Introduction to Financial management, meaning of financial management-meaning, scope and objectives. Basic of excel sheet- rows, column, active worksheet, how to put basic finance formula, other finance function in excel sheet.	3
Unit II: P&L and Balance-Sheet in Excel Practice sessions on Balance-sheet, Practice session on Profit and Loss account.	3
Unit III: Time Value of Money Excel formula for future value and Present value: Excel formula for Future value of annuity, Excel formula for future value of uneven cash flow and even series of cash flow, Excel formula for present value of annuity, Excel formula for present value of uneven cash flow and even series of cash flow, excel formula for present value of single cash flow.	3
Unit IV: Capital Budgeting Decisions Excel formula for Net Present value of project with even and uneven cash flow, internal rate of return excel formula to calculate NPV of the project, Practice sessions for calculation of NPV of project practice to calculate IRR, practice for IRR.	5
Unit V: Cost of Capital Excel formula to calculate Rate or Investment on source of capital, Excel formula to calculate cost of preference shares, Cost of equity and cost, of debt. Practice sessions on Cost of equity cost of debt and cost of preferenceshares.	5

Text Books:

1. Bodhanwala, R.J., Financial Management Using Excel spread sheet, Taxman Allied services.

Reference Books and Supplementary Resources:

1. I. M. Pandey, Financial Management, Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH.
3. James C Van Horne, Jr. Van Horne & Wachowicz, Financial Management, Prentice Hall.

MBAF5010: BUSINESS LAWS AND TAXATION

Course Description: This course provides an awareness of the legal framework within which business operates in India and to give to the participants the basic understanding of some of the important legal aspects of business. It covers legalities covered under the Indian Contract act, sales of goods act, negotiable instruments acts etc. since the course is an amalgamation of business laws and taxation, it also covers how gross incomes are calculated and deductions are availed under the framework of Income tax Act

Course Outcomes:

On completion of this course, the students will be able to:

1. Appraise the legalities under the Indian Contract Act.
2. Comprehend the different frameworks of partnership and LLP, sale of goods Act and negotiable instruments Act.
3. Assess tax liability of individuals, companies etc.
4. Evaluate the tax management decision under Income tax Act
5. Calculate of gross total income of individuals through income assessment under various heads given under the Act.

Course Contents:

Units	Number of Lectures
Unit I: Law of Contract Act Introduction to Law, Meaning and Essentials of a Contract, Offer and Acceptance, Consideration, Capacity to Contract, Void Agreements, Performance of a Contract, Discharge of a Contract, Remedies for Breach of Contract, Contracts of Indemnity and Guarantee.	8
Unit II: Law of Partnership Definition of Partnership and its essentials, Rights and Duties of Partners: Types of Partners, Minor as a partner, Doctrine of Implied Authority, Registration of Firms, Dissolution of firms. The Limited Liability Partnership Act, 2008 - Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relations, Conversion to LLP, Winding Up and Dissolution.	10
Unit III: Sale of Goods Act and Negotiable Instruments Act Definition of a Contract of Sale, Conditions and Warranties, Passing of Property, Right of Unpaid Seller against the Goods, Remedies for Breach. Negotiable Instrument Act, 1881: Definition and characteristics, Kinds of negotiable instruments, Promissory Note, Bill of Exchange and Cheques, Holder and Holder in due course, Negotiation, Presentment, Discharge from Liability, Noting and Protest, Presumption, Crossing of Cheques, Bouncing of Cheques. Nomination.	8
Unit IV: Income Tax Laws	4

Income, Person, Assessee, Assessment Year, Previous year, Gross Total Income, Total Income, Maximum and Marginal Rate of Tax, Residential Status. Exemptions, Deductions, Rebates and Reliefs.	
Unit V : Computation of Total Income Computation of Income under different heads: Income from Salaries, Income from House Property, Profits and Gains of Business and Profession, Capital Gains and Income from Other Sources. Computation of Total Income of Individuals and Firms, Aggregation of Income and Set off and carry forward of losses.	10

Text Books:

1. Kuchhal M.C. - Business Law, Vikas Publication.
2. Ahuja and Gupta – Systematic Approach to Taxation, Bharat Law House.
3. Ahuja and Gupta – Simplified Approach to Corporate Tax Planning and Management, Bharat Law House.

Reference Books and Supplementary Resources:

1. Avtar Singh - Principles of Mercantile Law, Eastern Book Company.
2. N.D Kapoor&RajniAbbi-General Laws & Procedures, Sultan Chand & Sons.

MBAF5011: BUSINESS ENVIRONMENT

Course Description: The course will help students learn about the various dimensions of business environment. It seeks to familiarize the students with various aspects of economic, social, political & cultural environment of India. It intends to provide a deeper understanding of the environmental factors which influence global enterprises. Case studies as pedagogical tool would be used to introduce the students to the environment in which the businesses operate.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the environmental forces that affect the organization/firm's ability to acquire and serve their customers.
2. Explain how changes in the demographic, economic, technological, political and cultural environments affect business decisions.
3. Identify the major trends in the firm's global environment and discuss how companies can react to the international environments.
4. Examine core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
5. Enable students to face the challenges of a complex global and interconnected world.

Course Contents:

Units	Number of Lectures
Unit I: Indian Business Environment & Globalization Concept, Characteristics, and relevance of Business environment. Types of environment: internal & external environment, micro and macro environment; positive and negative controls; direct and indirect control; Transition from Planning to Market.	6
Unit II: Economic, Political and Legal Environment Economic Environment- Liberalization, Privatization and Globalization; Policy Environment: Monetary and Fiscal Policy; Political Environment: Centre –State relations. Legal Environment: Consumer Protection act 1986; Competition Act 2002; FEMA 1998.	10
Unit III: Socio-Cultural Environment Nature and Impact of Culture on business; Culture and globalization; social responsibilities of business; Demographic environment- population size, birth rate, death rate, age structure, migration and ethnic aspects. Demographic Dividend.	5
Unit IV: Natural & Technological Environment	7

Technology & competitive advantage; Changing technological environment, Role of R& D in Industry, difference in the levels of science & technology across countries , Natural Environment- Environmental protection & sustainable industrial development, Environmental Degradation, Environmental policy, EMS Standard, ISO 1400; Environmental Clearance for a firm; Environmental concerns in developing countries- Pollution Haven Hypothesis.	
Unit V: International Business Environment International Business Theories; Liberalisation: Tariff and Non-tariff barriers; World Trade Organization; Recent Trends and main Drivers of International Trade. Regional Blocks: Regional Integration Agreement (RIAs) and Trade – Economic Integration. Effects of RIAs; Types of RIA; Regional Integration Agreements and Foreign Investment; Making Regionalism Complimentary to Multilateralism, Global Financial Integration, Integration and growth; Structural forces driving private capital flows to developing countries; Volatility arising from international environment; Effects of integration on domestic financial system.	12

Text Books:

1. Cherunillam, F., “Business Environment”, Himalaya Publication (latest edition).
2. Bhalla V.K. & Ramu S. S., “International Business Environment”, Anmol Publications Pvt. Limited (latest edition).
3. Hill, C. & Jain, A., “International Business”, McGraw Hill Higher Education (latest edition).

Reference Books and Supplementary Resources:

1. Aswathappa, K., “Essentials of Business Environment”, Himalaya Publishing House, New Delhi.
2. Paul, J., “Business Environment: Text and Cases”, Tata McGraw Hill, New Delhi.
3. Cherunilam, F., “International Business: Text and Cases”, PHI Learning Pvt. Ltd .
3. Datt, R. & Sundhram, K.P.M., “Indian Economy”, S. Chand Company Ltd., New Delhi.
4. Mishra S. K. & Puri V.K., “Indian Economy”, Himalaya Publishing House, New Delhi.

MBAF5012: COST AND MANAGEMENT ACCOUNTING

Course Description: Management Accounting is an essential tool that enhances a manager's ability to make effective economic decisions. The course objective is to give students a good understanding about the concepts and techniques of management accounting. These issues will be explained against the background of a fast-changing global market. After an introduction, we will focus on the interaction of Management Accounting and the business process. We will use accounting techniques for Planning and Control i.e "Budgeting", "Variance Analysis" and "Management Control System" will be discussed.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of various cost concepts and the classification, allocation and accumulation of costs.
2. Evaluate and apply the financial information and various decision-making tools to make sound business decisions.
3. Apply the theoretical and practical aspects of the planning and control functions within an organization.
4. Compare the costs and benefits of different conventional and contemporary costing systems and learn the ways to manage cost under various situations.
5. Develop the understanding of the responsibility accounting and different methods of evaluating performance of different segments of an organization.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Accounting for Management, Role of Cost in decision making, Comparison of Management Accounting and Cost Accounting, types of cost, cost concepts, Elements of cost: Materials, Labor and overheads and their Allocation and Apportionment, preparation of Cost Sheet, Methods of Costing, Reconciliation of Cost and Financial Accounting.	6
Unit II: Marginal Costing and Applications in Decision Making Marginal Costing Vs Absorption Costing; Cost-Volume-Profit (CVP) Analysis Contribution Margin; Break-Even Analysis; Profit Volume (P/V) Analysis; Multiple Product Analysis; Differential Analysis; Types of Managerial Decisions- Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product Mix, Pricing Decisions.	10
Unit III: Standard Costing and Budgeting Concept, Advantages; Types of Standards; Variance Analysis; Materials, Labor, Overhead; Managerial Uses of Variances, Budgeting: Concept of Budget, Budgeting and Budgetary Control, Objectives and	8

Functions of Budgeting, Behavioral Dimensions of Budgeting, Advantages and Limitations of Budgetary Control, Preparation of Different Types of Budget: Sales Budget, Production Budget, Material Budget, Cash Budget, Fixed Vs. Flexible Budget, Concept of Master Budget; Performance Budgeting; Zero Based Budgeting.	
Unit IV: Cost Management Activity based approaches in management and cost analysis, techniques for profit improvement, cost reduction, value analysis, throughput accounting, Life Cycle Costing, Just In Time, Target Costing and Kaizen Costing.	8
Unit V: Responsibility Accounting Concept of Responsibility Accounting; Responsibility Centres: Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting. Divisional Performance Measurement: Measures of Performance; Return on Investment (ROI) Vs. Residual Income (RI).	8

Text Books:

1. Vij, Madhu: Management Accounting, Excel Publishers.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Lal J., "Advanced Management Accounting, Text, Problems and Cases", S.Chand & Co., New Delhi.

Reference Books and Supplementary Resources:

1. Singh S.K., and Lovlen Gupta, Management Accounting, Pinnacle Publication House.
2. Madhu Vij, Management Accounting, Excel Book Publication.
3. Colin, D., Management and Cost Accounting, Thomson Learning.
4. Khan and Jain, Management Accounting, Tata McGraw-Hill.
5. Sahaf, M. A., Management Accounting: Principles and Practice, Vikas Publishing.
6. Arora, M. N., Cost and Management Accounting, Vikas Publishing.
7. Jhamb, H.V., "Management Accounting", ANE Books Pvt. Ltd. New Delhi.
8. Maheshwari, S.N. & Mittal, S.N., Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi.

MBAF5013: CORPORATE LEGAL FRAMEWORK AND GOVERNANCE

Course Description: Corporate Law and Governance assume an added importance in the corporate legislative milieu due to increasing emphasis on adherence to the norms of good corporate governance. Against this backdrop, an understanding of various provisions of the Companies Act as well as Corporate Governance Framework is necessary. Realizing the inevitability of having knowledge of Corporate Law and Governance Framework, this course has been designed to make the learners conversant with the critical provisions of Companies Act 2013 and Corporate Governance Framework in Indian as well as International context.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the regulations of registered companies with reference to various provisions of Companies Act.
2. Evaluate the process of incorporation of company and financing of companies.
3. Apply rules and provisions related to the meetings, appointment of directors, auditors and voting.
4. Describe issues related to Corporate Laws and Governance.
5. Analyze international perspectives related to corporate governance

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Company Law Definition and characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and producer company; association not for profit, illegal association; Formation of company –promoters, their legal position, pre incorporation contract and provisional contracts; online registration of a company.	5
Unit II: Incorporation and Financing of Companies Documents–Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus; GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	7
Unit III: Management and Control of Companies Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; meetings of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.	8
Unit IV: Corporate Governance Framework in India	10

Corporate boards and its powers, responsibilities, disqualifications; board committees and their functions- remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, and audit committee; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; Corporate governance in PSUs and banks.	
Unit V: An International Perspective on Corporate Governance Legislative framework of corporate governance in United Kingdom, USA, Sir Adrian Cadbury Committee (UK), 1992, OECD Principles of Corporate Governance, 1999; and Sarbanes-Oxley (SOX) Act, 2002 (USA), major corporate governance failures - Enron (USA); World.com (USA); Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India).	10

Text Books:

1. Kapoor N.D, "Company Law", Sultan Chand & Sons, New Delhi (latest edition).
2. Sharma, J.P., "Corporate Governance, Business Ethics & CSR", Ane Books Pvt Ltd, New Delhi (latest edition).

Reference Books and Supplementary Resources:

1. Hicks, A. & Goo S. H., "Cases and Material on Company Law", Oxford University Press.
2. Gowar, LCB, "Principles of Modern Company Law", Stevens & Sons, London.
3. Ramaiya, "A Guide to Companies Act", Wadhwa and Company Nagpur.
4. Sharma J. P, "An Easy Approach to Corporate Laws", Ane Books Pvt Ltd, New Delhi.
5. Mallin, C. A., "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi.
6. Sharma, J.P., "Corporate Governance and Social Responsibility of Business", Ane Books Pvt. Ltd, New Delhi.

MBAF5014: SECURITY ANALYSIS AND TRADING OPERATIONS

Course Description: To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India. Also to familiarize the students with the fundamental and technical analysis of the diverse investment avenues. The course again emphasis on the regulatory framework governed by SEBI to promote investor protection and transparency in the securities market.

Course Outcomes:

On completion of this course, the students will be able to:

1. Compare the various investment alternatives, and analyze the nature of risk and return associated with them.
2. Analyze and apply the different models of valuation of various securities.
3. Create and interpret the different technical charts for decision making.
4. Explain the structure of Indian Securities Market, its trading mechanisms and other related components.
5. Develop an understanding of the role of SEBI in regulating the securities market.

Course Contents:

Units	Number of Lectures
Unit I: Nature and Scope of Security Analysis Investment Versus speculation, investment process, investment attributes, Risk and Return: Security risk, types and measurement of security risk: systematic risk and unsystematic risk, beta coefficient of security and its application.	6
Unit II: Return and Valuation of Securities Approaches to valuation: Fundamental, Technical and Efficient market hypothesis. E-I-C framework, valuation models of bonds and equity shares. Introduction to Financial Derivatives: Futures and Options.	8
Unit III: Technical Analysis and Efficient Market Hypothesis Introduction to Technical analysis, fundamental approach, and EMH; Theories and tools of Technical analysis: Dow theory, point and figures, bar and line charts , moving average and other modern tools, limitations of technical analysis, meaning and form of EMH, test of stock market efficiency.	8
Unit IV: Trading Operations Indian Securities Market: An overview, Security market participants, Trading mechanism in stock market: Different types of orders, screen based trading and internet based trading, settlement procedure, types of brokers, listing of securities;	10

Security market indicators- BSE Sensex and NSE Nifty and other security indices.	
Unit V: Regulatory Framework Securities and Exchange Board of India (SEBI) guidelines and other regulations relating to investor protection, trading, procedure of trading, role of depositories and custodial services.	8

Text Books:

1. Donald E. Fisher & Ronald J. Jordan, Security Analysis and portfolio Management, Pearson (latest edition).
2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill (latest edition).

Reference Books and Supplementary Resources:

1. Pandian, P., "Security Analysis and Portfolio Management", Vikas Publishing House Pvt. Ltd.
2. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
3. Dalton, J. M., "How the Stock Market Work", Prentice Hall, New Delhi.
4. Gupta, L.C., "Stock Exchange Trade in India", Society for Capital Market Research and Development, Delhi.
5. Machi Raju, H.R., "Merchant Banking", Wiley Eastern Ltd.; New Delhi.
6. Donel E. F. , Ronald I. J., "Security Analysis and Portfolio Management", Prentice Hall, New Delhi.
7. Avadhani, V. A., "Investment and Securities Market in India", Himalaya Publishing House.
8. Agarwal, S., "A Guide to Indian Capital Market", Bharat Publishers.
9. Puliani, R. & Puliani, M., "Manual of SEBI", Bharat Publication.

MBAF5015: SECURITY ANALYSIS AND TRADING OPERATIONS (LAB)

Course Description: This course is designed to expose the students to the practicalities of trading in stock markets. This course includes various practical applications which provide a real-life perspective to the student in the areas of security analysis and trading operations through the usage of IT tools.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of using the various stock trading applications and analysis of changes in prices of various stocks.
2. Apply the method of calculating return and risk of stocks on Excel sheet.
3. Demonstrate the application of valuing stock on MS excel using data available on various stock trading applications.
4. Analyse the various security markets indicators for purchasing stocks.
5. Comprehend the procedure of trading on stock exchange.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Stock Trading. Learning the use of stock trading applications and websites. Comparing and analyzing the beta of stocks, analyzing stock price changes (Intraday and long-term investment).	4
Unit II: Calculations of Risk and Return Calculating the average return and risk of various securities listed on stock exchanges using MS excel.	4
Unit III: Valuation of Securities Valuation of shares or bonds on MS Excel by applying valuation method using data available on stock trading applications. Analyses of various charts and drawing resistance and support line in chart of any share. Introduction to derivatives - option and futures. Method of finding the quotes of options of any stock using stock trading applications (Money control).	4
Unit IV: Security Market Indicators Understanding the components of BSE Sensex, NSE Nifty and other security indices and comparing them.	6
Unit V: Trading Operations Method of opening a DMAT account, placing different types of order in stock market, closing a position on stock market, short selling etc.	2

Text Books:

1. Donald E. Fisher & Ronald J. Jordan, Security Analysis and portfolio Management, Pearson.

2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.

Reference Books and Supplementary Resources:

1. Dalton, J. M., “How the Stock Market Work”, Prentice Hall, New Delhi.
2. Gupta, L.C., “Stock Exchange Trade in India”, Society for Capital Market Research and Development, Delhi.
3. Machi Raju, H.R., “Merchant Banking”, Wiley Eastern Ltd.; New Delhi.
4. Donel E. F. , Ronald I. J., “Security Analysis and Portfolio Management”, Prentice Hall, New Delhi.
5. Stock Trading Applications- Money control, Zerodha, Robinhood etc.

MBAF5016: OPERATIONS RESEARCH**Course Description:**

This course enables the students to develop a scientific approach to decision making when solving business problems. The determination of the most efficient use of limited resources in maximizing some measure of benefits could be solved using the graphical method or algebraic method. It is therefore designed to develop a deeper understanding of the quantitative techniques, which could be successfully used for improving the quality of managerial decisions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop basic understanding of quantitative models in decision making under limited constraints.
2. Explain the various method of transportation and appropriate assignment of duties.
3. Apply the basic understanding of inventory control & queuing theory.
4. Examine the basic understanding of Program evaluation & review technique and critical Path method (PERT/CPM).
5. Analyse game theory in Various Business Situations and adoption of right strategy in right situation.

Course Contents:

Units	Number of Lectures
Unit I: Linear Programming Quantitative approach to management decision making, Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality, Sensitivity analysis.	8
Unit II: Transportation & Assignment Solving the problem, Testing optimality MODI method. Cases of unbalanced problems, degeneracy, maximization objective, multiple solutions, prohibited routes and unacceptable assignments.	8
Unit III: Queuing Theory & Inventory Control Elements of a queuing system. Models with Poisson arrival and services rates, single server and infinite and finite population. Techniques of selective control, Economic order quantity (EOQ) models- classical, gradual replenishment without shortages, price breaks and planned stock outs, Deciding optimum safety stock and reorder level.	8
Unit IV: Project Scheduling and Management PERT/CPM, Uncertainty of PERT, Early Start, Early Finish, Late Start Late Finish and Float, crashing of activity in CPM, Resource Leveling. Decision Making: Decision making environment, decision under uncertainty, decision under risk, decision tree analysis.	8
Unit V: Game Theory	8

Game Theory, Cooperative and non-cooperative, Zero Sum Two Person Game, Saddle Point, Graphical Method, Approximation Method, Pure Mixed Strategy.	
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Text Books:

1. Vohra N.D., “Quantitative Techniques in Management”, 3rd Edition, The McGraw Hill companies, 2006.

Reference Books and Supplementary Resources:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, “Quantitative Approaches to Management”, 1986, McGraw - Hill.
2. Bierman H. Jr, C.P. Bonini and W.H. Hausman, “Quantitative Analysis for Business Decisions”, 7th Edition, Homewood, Ill., Irwin 1983.
3. Taha, Hamdy A., “Operations Research: An Introduction”, 8th Edition, Prentice –Hall of India.

MBAF5017: MARKETING MANAGEMENT

Course Description: This course provides an understanding of the application of marketing theories, concepts and practices as they relate to the management of the marketing function in a complex organization. It provides an understanding of the theories of the marketing mix variables, and a practical application in the context of the marketing management cycle processes of research, planning, organization, implementation and control. The later part of the program examines the process of marketing management in different sectors of Indian economy.

Course Outcomes:

On completion of this course, the students will be able to:

1. Demonstrate a clear understanding of major marketing concepts.
2. Explain the significance and role of market and product in a global marketing environment.
3. Analyze different pricing and distribution decisions are made and managed over time in marketing environment.
4. Describe strategic planning and marketing communication techniques and processes in effective marketing practices.
5. Examine contemporary issues confronted in different kinds of Global marketing.

Course Contents:

Units	Numbers of Lectures
Unit I: Introduction to Marketing and its Environment Nature and functions of marketing; Evolution of marketing concept; Marketing Management process; Marketing mix; Micro and macro environments of marketing and their impact on marketing decisions: Consumer and industrial buying behaviour – An overview.	8
Unit II: Market Segmentation and Product Planning Segmenting markets - bases and process; Market segmentation and product differentiation; Target market selection. Positioning – nature importance and process. Concept of product; Classification of products; Product line and mix decisions; Packaging and labelling; Product -support services; Branding decisions; Product life cycle and marketing implications; New product development; Innovation diffusion and consumer adoption process.	6
Unit III: Pricing and Distribution Decisions Factors affecting price determination, Procedure for setting prices: Pricing policies and strategies, Nature and importance of distribution channels; Types and functions of distribution middlemen; Channel management decisions; Retailing and wholesaling; Physical distribution/logistics decisions.	8
Unit IV: Market Communication and Strategic Planning Marketing Communication: Role of Promotion in Marketing, Integrated Marketing Communication, Determining Promotional Mix, Advertising, Sales Promotion, Public Relations, Personal Selling and SalesMarketing Planning, Organisation and Control -Strategic	8

planning and marketing effectiveness; Contemporary Development and issues in marketing including ethical and legal aspects.	
Unit V: Issues and Development in Marketing Financial Services Marketing: Concepts and features, financial services marketing environment and financial services marketing mix, rural marketing, Growing Importance; Understanding rural consumers and rural markets; Marketing mix planning for rural markets, Online Marketing, Network and Global Marketing, Social Marketing, Direct Marketing, Service Marketing, Green Marketing, Sustainable Marketing and Relationship Marketing, Marketing Ethics.	10

Text Books:

1. Marketing Management: A South Asian Perspective by Kotler, Keller, Koshy & Jha, Pearson Publication.
2. A Framework for Marketing Management, Kotler & Keller, Prentice Hall.

Reference Books and Supplementary Resources:

1. Kotler, Philip and Gary Armstrong. Principles of Marketing, Prentice-Hall of India, New Delhi.
2. Michael, J Etzel. Bruce J Walker and W. J. Stanton. Marketing. McGraw Hill, New York.
3. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair and Carl McDaniel. Principles of Marketing. South Western Publishing, Ohio.
5. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
6. Zikmund William G. and Michael D. "Amico. Marketing; Creating and Keeping Customers in an E-Commerce World", Thomson Learning.
7. Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).

MBAF5018: CORPORATE TAX PLANNING AND MANAGEMENT

Course Description: This course familiarizes the student with the latest provisions of the Indian corporate tax laws and related judicial pronouncements. The course delves on concepts related to income tax and computation thereof, tax planning for corporate decision making and International taxation related issues

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop the understanding of the provisions of corporate taxation in practical terms.
2. Demonstrate the knowledge of potential opportunities for tax savings and tax planning.
3. Analyse tax planning methods with an objective to minimize tax liability
4. Examine the taxation procedures related to corporate restructuring and corporate management.
5. Evaluate the relief available under avoidance of double taxation of income treaties.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Corporate Taxation Meaning of tax planning and management, tax evasion and tax avoidance; Nature, scope and justification of corporate tax planning and management	4
Unit II: Computation of Taxable Income and Tax Liability of Companies Concept and application of Minimum Alternate Tax; Carry forward and set off of losses in the case of certain companies; Tax on distributed profits of domestic companies and on income distributed to unit holders.	6
Unit III: Tax Planning for Corporate Management Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization, Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares, Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace, Tax planning with reference to employees' remuneration, Tax planning with reference to sale of scientific research assets, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	10
Unit IV: Tax Planning for Corporate Restructuring Tax planning with respect to Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership, firm into company, Transfer of assets between holding and subsidiary companies.	8
Unit V: International Taxation Special provisions relating to Nonresidents, Double Taxation Relief, Provisions regulating Transfer Pricing, Advance Rulings, Bilateral Tax Treaties.	12

Text Book:

1. Girish Ahuja and Ravi Gupta, “Corporate Tax Planning and Management”, Bharat Law House, Delhi.

Reference Books and Supplementary Resources:

1. Vinod K. Singhania, Kapil Singhania and Monica Singhania. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
2. S.P Goyal, Direct Tax planning. Sahitya Bhawan, Agra.
3. D.P Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
4. Finance Act of relevant assessment year.
5. CBDT Circulars.
6. Latest court judgements.

MBAF6019: INTERNATIONAL FINANCIAL MANAGEMENT

Course Description: This course has been designed to develop an understanding of various concepts relating to multinational finance and their application. It starts with the introduction of the global context of business and international flow of fund. It covers the functioning of foreign exchange market and parity conditions and focuses on management of foreign exchange exposure and financial functions of Multinational Corporation.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop knowledge of and ability to use the precise language of International Finance.
2. Evaluate the functioning of the institutions of international finance and use that knowledge to predict and assess the impacts and responses of governments, markets, and firms to various international situations.
3. Demonstrate an ability to use various theories to forecast currency future values and assess the pressure currency values are under.
4. Demonstrate an ability to analyze and evaluate both international financial borrowing and investment opportunities.
5. Extend the mathematics of finance into the realm of international finance by developing an ability to evaluate hedging opportunities, make and receive international payments, evaluate transactions in both dollar and foreign currency terms.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of International Finance, International Business activities and methods, International Financial Management Vs Domestic Financial Management, Issues in functioning of Multinational Corporations, Balance of Payment, Debit and Credits.	5
Unit II: Foreign Exchange Market Functions of Foreign Exchange market, Bid Price, ask price, spread, cross rates, spot rates and reciprocal rates in Foreign Exchange market. Theories of Foreign Exchange rate – Purchasing power parity, Interest rate parity, International fisher effect, arbitrage activities in foreign exchange markets, Foreign exchange risk –	10

Transaction exposure, Translation exposure, Economics exposure and their management.	
Unit III: Financial Management of Multinational Firm Foreign Direct Investment (FDI), Factors affecting FDI, cost of capital and capital structure decision of the multinational firm, multinational capital Budgeting – application and interpretation, multinational cash management and financing foreign operations	10
Unit IV: International Parity Relationships Meaning and Nature of Parity, Purchasing power parity, Interest Rate Parity, Forward Market Parity, Fischer effect and International Fischer effect. Linking Parity conditions and forecasting future exchange rates	5
Unit V: Foreign Exchange Rate Risk Management Risk and Exposure, Transaction exposure and Quantification, Translation and economic exposure, Managing FX risk using internal and external techniques of Hedging	10

Text books:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.

Reference books and Supplementary Resources:

1. Sharan, Vyuptakesh, International Financial Management, PHI Learning, New Delhi.
2. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi
3. Machiraju, H.R, International Financial Management, Himalayan Publishing House, New Delhi.
4. Siddaiah, T., International Financial Management, Pearson Education.

MBAF6020: FIXED INCOME SECURITIES AND TREASURY MANAGEMENT

Course Description: The course introduces the students to fixed income securities and its valuation. The students learn about fixed income securities markets, valuation of fixed income securities and investment strategies for the same. Further, the course dwells into important aspects related to management of corporate treasuries, treasury risk management and designing treasury portfolios.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of different types of fixed income securities and their characteristics.
2. Value fixed income securities and derive spot yield curve.
3. Identify passive and active fixed income portfolio management techniques.
4. Explain the scope of treasury within a corporate organization structure.
5. Analyze the various types of risks dealt by treasurers, its implications and limitations of risk management.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Fixed Income Securities Market and Development Introduction to Fixed Income Securities; Markets for Fixed Income Securities and recent developments; Avenues for Fixed income: Central Government Securities, Corporate Debt, Commercial Papers, Repos and other avenues; Bond Market Indices and Benchmarks.	8
Unit II: Valuation of Fixed Income Securities Attributes of a fixed income security; Valuation of Fixed Income Securities Risk Analysis of Fixed Income Securities; Yield curve and term structure analysis	8
Unit III: Investment Strategies in Fixed Income Securities Bond portfolio management Strategies, fixed income derivatives, fixed income investments in India.	8
Unit IV: Introduction to Treasury Management Scope of Treasury within a corporate organization structure, establishing treasury policy and procedures, responsibility of corporate treasurer, functions of a corporate treasury.	8
Unit V: Designing Treasury Portfolio and Treasury Risk Management Designing and managing a treasury portfolio, treasury risk management, cross currency transactions, its risk and rewards, elements of uncertainty, sources of risk, types of risks dealt by treasurers, implications and limitations of risk management.	8

Text Books:

1. Suresh M. Sundaresan ; Fixed Income Markets and Their Derivatives, International Thomson Publishing.
2. S.K. Bagchi ,Jaico:,Treasury Risk Management, Book Pub, 2005.
3. Frank Fabozzi: Bond Markets, Analysis and Strategies, 2014, 9th edition.

Reference books and Supplementary Resources:

1. Martellini, Lionel, Philippe Priaulet and Stephane Priaulet, (2003): Fixed Income Securities: Valuation, Risk Management and Portfolio Strategies, John Wiley.
2. Jarrow, R. A.: Modeling fixed income securities and interest rate options
3. Fabozzi and Fleming : The Hand book of Fixed Income Securities
4. www.rbi.org
5. www.investopedia.com

MBAF 6021: PORTFOLIO MANAGEMENT

Course Description: The course provides an overview of the key elements involved in construction and management of portfolios. The course begins by undertaking a review of risk and return relationship of various individual financial assets, and then proceeds to examine asset pricing theories, the asset allocation decision and performance evaluation of portfolios.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the basic concepts relating to Portfolio management and its linking with Security Analysis.
2. Construct an efficient frontier and learn how to calculate portfolio risk and return.
3. Learn how to undertake the asset allocation decision and construct basic portfolios.
4. Apply the various portfolio management theories for undertaking asset pricing.
5. Evaluate the performance of portfolios.

Course Contents:

Units	No. of Lectures
Unit I: Introduction to Portfolio Management Meaning, importance, objectives and various issues in Portfolio Management, Traditional versus modern approach to portfolio management, linkages with security analysis	2
Unit II: Portfolio Analysis Diversification, Portfolio risk and return, Markowitz model of portfolio return and risk –up to three security case, Markowitz model and construction of efficient frontier	10
Unit III: Portfolio Selection Risk and investor preferences, , cut- off rate, construction of optimal portfolio for the investors.	
Unit IV: Asset Pricing Theories Capital Market theory, Capital Asset pricing model (CAPM) and Arbitrage pricing theory (APT). Exemptions and capital market theory, Capital market line (CML), Security market line (SML), CAPM vs APT. Application of CAPM.	10
Unit V: Portfolio Performance Evaluation: Techniques of Performance evaluation – Sharpe performance measure, Treynor performance and Jensen's performance measure, comparative analysis of performance measures, empirical tests.	8

Text Books:

1. Strong Robert, Portfolio Construction, Management and Protection, Thomson South Western
2. Donal E. Fisher & Ronald J. Jordan, "Security Analysis and Portfolio Management", Pearson
3. Prasanna Chandra, "Security Analysis and Portfolio Management", Tata McGraw-Hill.

Reference Books and Supplementary Resources:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. Dalton, John M. : How the stock Market work, Prentice Hall, New Delhi.
3. Gupta, L.C: Stock Exchange Trade in India; Society for capital Market Research and Development, Delhi;
4. Machi Raju, H.R: Merchant Banking: Wiley Eastern Ltd.; New Delhi.
5. Donel E. Fisher , Ronald I. Jordon : Security Analysis and Portfolio Management; Prentice Hall, New Delhi

MBAF6022: FINANCIAL DERIVATIVES AND RISK MANAGEMENT**Course Description:**

This course provides an introduction to Derivative assets such as futures, forwards, swaps, and options, mortgage and credit derivatives. It covers the pricing of these derivative assets as well as securities that contain embedded options. It enables the students to construct and evaluate risk management strategies related to static and dynamic hedging. Applications will be considered from equity, commodity, bond, and mortgage-backed markets.

Course Outcomes:

On completion of this course, the students will be able to:

1. Learn the basics of derivative and its use to hedge risk.
2. Understand the features of a forward and future contract and its valuation.
3. Comprehend the dynamics related to index and currency futures
4. Analyse the types of option and its valuation models.
5. Explain the swap contract and comprehend its functioning and uses.

Course Contents:

Units	Number of lectures
Unit I: Introduction Meaning and purpose of Derivatives, History of Derivative market, Derivative product, risk manage by derivative, Derivative and diversification, Derivative and insurance, OTC, exchanged traded, Participants and Criticism, Derivative Market in India - Present position in India- regulation; working and trading activity.	6
Unit II: Forward & Future Contract Features of forward contract, pricing of forward contract, settlement, cash & carry arbitrage, Reverse cash & carry arbitrage, future v/s forward, mark to market, open interest, volume, tick size, pricing of future, investment v/s consumption assets, interest yield and convergence.	8
Unit III: Index and Currency Futures Features and specification of index futures, contract size, contract value, pricing of index future, fair value, hedging with index futures, optimum hedge ratio, requirement of currency forward and futures, foreign exchange rate, forward premium & discount, hedging receivables & payables, Non deliverable forward.	10
Unit IV: Options Types of options; options trading; margins; valuation of options; Binomial option Pricing Model; Black-Schole model for Call/Put option; valuation of option, Index option; Option Markets- exchange traded option, over the counter option, quotes, trading, margins, clearing, regulation and taxation; warrants and convertibles.	10
Unit V: Swap Mechanism of interest rate Swaps, Valuation of interest rate swaps; currency swaps and its valuation; credit risk and swaps, Credit default	6

swaps, Managing Market Risk -Hedging schemes-delta hedging, theta, gamma, relationship in delta; Vega and Rho; portfolio insurance.	
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Text Books:

1. Srivastava, rajiv. (2017). Derivatives and risk management, oxford university press.
2. Chance, Don M: An Introduction to Derivative; Dryden Press, International Edition.

Reference Books and Supplementary Resources:

1. Hull, J., Option: Future and other Derivative, Prentice hall, New Delhi.
2. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
3. Chew, Liian; Managing Derivative Risk, John Wily, New Jersey.
4. Das, Satyajit: SWAP and Derivative Financial Probus.
5. Kolb. Robert W.,: Understanding Future Markets, Prentice Hall Inc.,

MBAF6023: FINANCIAL SERVICES

Course Description: The financial services industry represents a merging of traditional banking, insurance, finance and accountancy businesses, with a focus on products such as banking services, wealth management, and insurance/risk management from individual consumers through to major corporations. The Financial Services course has been designed with our industry partners to allow graduates to gain the relevant competencies and skills to give them a competitive advantage when applying for employment in this sector.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop understanding about Financial services and its related aspects
2. Describe about hire-purchase and leasing & its financial implications
3. Analyse working of miscellaneous financial services, like, merchant banking; book-building; venture capital, etc.
4. Examine various services related to management of investible funds, like mutual fund, pension funds, etc.
5. Analyse working of credit rating agencies and develop understanding about various consultancy services offered under financial services

Course Contents:

Units	Number of Lectures
Unit I: Introduction Concept, objectives, functions, and characteristics of financial services, concept and constituents of Financial Services market. Fund based and Fee based (non-fund based) – financial services, growth of financial services in India, regulatory framework, problems related to financial services sector.	8
Unit II: Hire Purchase and Leasing Meaning of hire purchase, regulatory framework and RBI guidelines for hire purchase – an overview, characteristic and types of lease – financial and operating, leasing process, services of lessor, advantage and limitations of lease financing, funding aspects of leasing and financial implications.	8
Unit III: Miscellaneous Financial Services Merchant banking: Project preparatory, Book Building Process, Venture capital and angel financing, Asset financing, Trade financing, Transaction Banking, factoring and forfaiting, Debit and credit cards.	8
Unit IV: Managing Investible funds Portfolio Management advisory, Mutual funds, pension funds, Investment Banking.	8
Unit V: Consultancy services Credit rating, and Business advisory services	8

Text books:

1. Gurusamy, S, Merchant Banking and Financial Services, Tata- McGraw Hill.

Reference Books and Supplementary Resources:

1. Khan, M.Y.: Financial Services, Tata McGraw Hill.
2. Vij, Madhu and Dhawan, Swati: Merchant Banking and Financial Services, McGraw Hill.
3. Bhole L.M: Financial Market and Institutions, Tata McGraw Hill, Delhi
4. Chandra, P.: Security Analysis and Portfolio Management, Tata McGraw-Hill.
5. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

MBAF6024: FUND MANAGEMENT IN BANKING AND INSURANCE

Course Description: This course intends to provide a basic understanding of the insurance and banking sector and the funds mechanism in these industries. It encompasses the priority sector lending practices followed by banks in India, Basel norms governing the operation of banks, mechanism for management of reserves by commercial banks and deposit and lending practices. The course also covers the risk management and fund mobilization practices utilized by insurance industry.

Course Outcomes:

On completion of the course, the student would be able to:

1. Understand the working of fund management in banking and insurance.
2. Analyse various types of liquidity management theories and priority sector lending.
3. Appreciate various dimensions of Basel norms, reserve requirements, loan policies and bank marketing
4. Appraise the working of insurance industry in India, types of insurance and associated risk identification and evaluation.
5. Evaluate regulations of IRDA and globalisation of insurance business.

Course Contents:

Units	Number of Lectures
Unit I: Commercial Banks: Capital Fund and Liquidity Management Theories of Liquidity Management; Priorities in the allocation of Bank Funds; Problems in Resource Allocation in India; Meaning and Functions of Capital Funds; Standard to Measure Capital Adequacy; Capital Adequacy norms. BASEL norms.	8
Unit II : Commercial Banks: Management of Reserves Nature and Purpose of Primary and Secondary Reserves; Nature and Functions of Legal and working reserves Cash Management in Commercial Banks; Factors Influencing Secondary Reserves; Estimation and Management of Secondary Reserves.	8
Unit III: Management of Bank Deposits and Loans Characteristics of Commercial Loans; Loan Policy; Evaluating Loan Application, Credit Information, Credit Analysis and Credit Decision, Priority Sector Lending Policies in India, Concept of Bank Marketing; Marketing Approach to Deposit Mobilization; Marketing Strategies for Banks Opportunity Analysis, Target Market and Competitive Positioning, Implementing Marketing Strategy.	8
Unit IV: Risk Management in Insurance Business Principles of Insurance and Insurance Contracts; Risk Identification and Risk Evaluation; Risk Management Techniques; Types of Insurance – Personal Life Insurance, Health Insurance, General Commercial Insurance: Fire, Motor, Aviation, Engineering, Agriculture and Marine.	8
Unit V : Fund Mobilization in Insurance Business	8

Role of insurance in commerce and trade; Economics of Insurance Business: Value Chain Analysis, Insurance Fund Mobilization; Regulation of Insurance and IRDA; Domestic Economy and Insurance; Globalization of Insurance Business and Fund Mobilization.	
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Text Books:

1. Sinkey, Joseph F. Jr : Commercial Banks Financial management, Prentice Hall, Delhi.
2. George E. Rejda: Principles of Risk Management & Insurance, Pearson: New Delhi.

Reference Books and Supplementary Resources:

1. Bakerwelford, A.W. and WW Otter Barry: Law Relating to Fire Insurance, Butterworth & Co. Ltd., London.
2. Dinsdale, W.A.: Elements of Insurance, Pitman. Government of India, Insurance Act 1937 as amended. Jadhav, Narendra: Challenges to Indian Banking, ed., Macmillan, New Delhi.
3. Joet, Bessis : Risk Management in Banking, John Wiley.

MBAF6026: STRATEGIC FINANCIAL MANAGEMENT

Course Description: This course is a mix of Strategic Management and Financial Management. It acquaints students with synergy between financial policy & corporate strategy. It covers concepts, theories and techniques of Strategic Financial Management and provides students with the opportunity to explore application of concepts of finance through case studies and problem solving.

Course Outcomes:

On completion of the course, the students would be able to:

1. Explain synergy between financial policy & corporate strategy.
2. Calculate the incremental cash flows and comprehend how they are affected by depreciation and inflation.
3. Explain the techniques of complex investment decisions & risk analysis related to investment decisions.
4. Elaborate on the area of behavioural finance and comprehend Financial Market Anomalies.
5. Evaluate mergers and acquisition and understand their implications.

Course Contents:

Units	Number of Lectures
Unit I: Financial Policy & Corporate Strategy Strategic Financial Decision-Making Framework, Strategy at Different Hierarchy Levels, Financial Planning, Interface of Financial Policy & Strategic Management, Balancing Financial Goals with Sustainability Goals.	4
Unit II: Determining Cash Flow for Investment Analysis Cash Flow vs Profit, Incremental Cash Flows, Calculation of Depreciation for Tax Purposes, Additional Aspects of Incremental Cash Flow Analysis, Investment Decisions under Inflation, Financing Effects in Investment Decisions.	10
Unit III: Complex Investment Decisions and Risk Analysis Introduction, Investment Decision for Projects with Different Lives, Investment Timing and Duration, Replacement of an Existing Asset, Investment Decision under Capital Rationing, Application of Real Options in capital budgeting. Techniques of Risk Analysis: Sensitivity Analysis, Scenario Analysis, Risk Adjusted Discount rate, Certainty Equivalent approach, Decision Tree and Probability Distribution Approach.	12
Unit IV: Behavioural Finance Behaviour and Decision Making, Evolution of Behavioural Finance, Financial Market Anomalies, Theories of Behavioural Finance, Market Bubbles, Forensic Accounting, Behavioural Corporate Finance, Nero-finance, Investing Styles and Behavioural Finance.	6
Unit V: Mergers, Acquisitions & Restructuring Merger and Acquisition- Meaning, Reasons & Rationales, Gains from Mergers or Synergy, Target Valuation for Mergers & Acquisitions, Merger Failures &	8

Potential Adverse Competitive Effects. Corporate Restructuring, Financial Restructuring, Corporate Takeovers-Motivations, Forms of Takeovers, Co-Cross-border Takeovers & Takeover Defences.	
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Text Books:

1. Hill, R. A., "Strategic Financial Management", Finance & Ventus Publishing.
2. M.M. Sulphey, Behavioural Finance, PHI.

Reference Books and Supplementary Resources:

1. Pandey, I. M., "Financial Management", Vikas Publication, 10th edition.
2. Srivastava, R. & Mishra, A., "Financial Management", Oxford Publishing House.
3. Chandra, P., "Financial Management", TMH, 8th edition.
4. Horne, J.C.V., Jr. Horne, V. & Wachowicz, "Financial Management", Prentice Hall.
5. Khan and Jain, "Financial Management", TMH.

MBAF6028: COMMODITY DERIVATIVES AND REAL ESTATE MARKETS

Course Description: This course focuses on two different domains of commodity and real estate markets. The course begins with an introduction to commodities market and subsequently dwells into operations mechanisms and investment strategies for commodities. The second part of the course is devoted to learning of real estate markets. Starting with a comprehensive introduction about real estates, the course moves into valuation of real estate s and further it educates about environment and sustainability concerns related to real estate markets.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain conceptual framework of commodities and real estate markets.
2. Design and construct generic strategies for investment in commodities and real estate markets.
3. Apply real estate rules and regulations in the real estate business world.
4. Evaluate real estate markets and assessment of various properties in business decisions.
5. Apply sustainability of the real estate market with emerging rules for business.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Commodity Derivatives Evolution of commodity exchanges, commodity derivatives, global commodity derivatives exchanges, latest developments. The NCDEX platform – Structure, exchange membership, risk management, clearing and settlement system and commodities traded on the NCDEX platform.	6
Unit II: Commodity Market Operations & Regulatory Framework Participants, Introduction to Commodity Forward contracts, futures and options, pricing commodity futures – Investment assets versus consumption assets, Cost of carry model, Futures basis, Rules governing Commodity Derivatives Exchanges, Investor grievances and Arbitration. Electronic Spot Exchange -NCDEX Spot Exchange Ltd. (NSPOT).	12
Unit III: Real Estate Introduction Real Estate Scope; Classification of real estate activities and peculiarities; Factors affecting real estate market; Role of Government in real estate market; Statutory provisions, laws, rules and regulations application, land use controls in property development, registration and licensing requirements; Transfer of titles and title records.	8
Unit IV: Real Estate Markets and Valuation Land and Property Market- variations and their functioning, concepts of fringe, peri-urban and urban land and the role of actors, agents and other institutions in these markets. Real Estate Valuation: The Valuer- his functions and responsibilities; the principle factors affecting the supply and demand for land and building; Principle types of landed property; Principles governing the rates of interest for different types of property; calculation of rental values-net income-virtual rent; valuation for sale and	8

purchase of free-hold & leasehold properties; Rental method of valuation - land & building basis, mortgage, acquisition, taxation of properties.	
Unit V: Real Estate Market- Environmental Sustainability Sustainability In Real Estate Development; Environmental Impact Assessment in real estate development and management-Methodologies, for sites, large-scale projects like residential complexes, townships, malls, roads etc.; Role of technology in sustainable development of real estate. Note: Market simulation lab sessions on internet-based software to develop trading skills for commodity market to be part of pedagogy.	6

Text Books:

1. Chatnani N, Commodity Markets: Operations, Instrument and Applications, TMH
2. Narayan Laxmanrao, Real Estate Deals, Jain Book Depot

Reference Books and Supplementary Resources:

1. PrabinaRajib. Commodity Derivatives and Risk Management, Prentice Hall India.
2. Adukia, Rajkumar S, Real Estate Law Practice and Procedures A Complete Encyclopedia on Real Estate in 2 Volume, Jain Book Depot.

MBAF6029: INVESTMENT BANKING

Course Description: This course focuses on different facets of investment banking e.g. structure, products, risks, earnings, regulations, innovations, competition structures, management and practices of investment banking (IB). It encompasses the business activities of mergers and acquisitions, financing and investment; and the creation of value through advisory services

Course Outcomes:

On completion of this course, the students will be able to:

1. Learn the conceptual framework of investment banking.
2. Develop the ability to comprehend structures, products, risks, earnings, regulations, innovations, competition, management and practices of investment banking.
3. Contrast the investment banking function with the traditional commercial banking function.
4. Conduct an analysis of debt & capital market and valuation of mergers & acquisitions of the businesses.
5. Prepare an efficient and effective wealth management system in the organization.

Course Contents:

Units	Number of Lectures
Unit I: Basics of Investment Banking Evolution of investment banking, the structure of investment banks, competitive challenges of investment banks, role of the financial advisory business. understanding client needs, determining the optimal capital structure of the client, assessing financial needs and value-adding gaps/opportunities, investment banking product and solutions.	7
Unit II: The Equity Business Equity-business value chain and role of investment bank, private equity and the private equity firms, role of private equity firms—their evolution, structure, participants and investment objectives and challenges, private equity exit strategies, IPO's and follow-on issues, role of investment bankers in public issues.	10
Unit III: Debt Financing Various structures of debt financings/investments, investment banker's perspective on the fixed-income business, fee income, secondary trading and business synergies, types of debt placement and distribution, hybrid securities—equity warrants and convertibles, perspective of the issuer, investor and investment bank, role of the credit rating agencies, high-yield debt, LBO financing model, leveraged recapitalization.	11
Unit IV: The Business of Mergers and Acquisitions Theory and practice of M&A, types of deals - private-equity driven deals & strategic investment driven deals, role of the investment banker, valuation, pricing, and fee structure of M&A deals, financing M&A deals—cash, stock, bank financing, the debt capital markets, M&A as a real option strategy, creating value through corporate restructurings, Spin offs—preparing for a divestiture.	8
Unit V: The Wealth Management Business	4

Wealth management business, asset management business, product set of wealth management, role of the financial advisor—client expectations and the trust building process.	
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Text Books:

1. Khalife D., Former J.P - 'Investment Banking Careers': Kindle Edition, version 2.0
2. Michel F. – 'Investment Banking Explained': An Insider's Guide to the Industry McGraw-New Delhi.

Reference Books and Supplementary Resources:

1. Stowell, David P., Investment Banks, Hedge Funds and Private Equity, Academic Press, 2013.
2. Castillo, Jerilyn J and McAniff, Peter J., Practitioner's Guide to Investment Banking, Circinus Business Press, 2006.
3. Monica Langley, Tearing Down the Walls, A Wall Street Journal Book, Free Press, 2004.
4. Jonathan A. Knee, The Accidental Investment Banker: Inside the Decade That Transformed Wall Street, Oxford University Press, Inc., New York, 2007.
5. Tom Lott, Vault Career Guide to Investment Banking Paperback, Vault.com, Inc., 2007.

MBAF6030: MANAGEMENT OF INSURANCE BUSINESS

Course Description: The course discusses the risks that are faced by an individual and/or a firm and the various methods for managing that risk. It aims at familiarizing the students with the concept of insurance, risk and their management, various insurance policies and their structure as well as the legal dimensions involved.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basic knowledge of the principles of risk and insurance and the methods of risk management.
2. Apply basic principles of insurance buying, and develop insurance and financial estate planning program.
3. Comprehend the multinational and international insurance environment in the business.
4. Develop the ability to understand the legal framework of insurance.
5. Analyze claims and liabilities associated with Insurance contracts

Course Contents:

Units	Number of Lectures
Unit I: Conceptual Framework Risk, Peril and hazard, classification and burden of risk, Insurance as a device to hedge risk, elements of insurable risk, development life, functions of insurer, government as insurer and a regulator, structure of Indian insurance industry.	6
Unit II: Principles and Practices of General Insurance Meaning, Functions and Scope of Fire, Engineering, Accident, Marine and Aviation Insurance, Fire Insurance – Types of Policies – Floating Policies and Declaration Policies, Miscellaneous (Accident) Insurance: Fidelity Guarantees and Bonds – Burglary Insurance – Money-in-transit Insurance, Banker's Indemnity Insurance and other important insurance covers, Aviation insurance- special features, types of cover, marine insurance including inland rail/road transit insurance.	10
Unit III: Life and Health Insurance Life Insurance and annuities broad classification of life insurances, special purpose policies; family income, family maintenance, family policy, joint life Policies, classes of life insurance, Health Insurance: medical insurance, types of health insurance coverage, types of losses covered, health insurance contract, buying a health insurance policy.	8
Unit IV: Legal Framework of Insurance Insurance and Law of Contracts, characteristics of an Insurance Contract, Interpretation of the Contract, Doctrine of informal Warranties and beneficent interpretation, Exclusion of Coverage.	8
Unit V: Organization and Administration of Insurance	8

Management Organization: Departmentalization, marketing, Claims, and loss control, underwriting and pricing of insurance, retention and re-insurance; Financial Structure, reserves of property and liabilities of insurer, earned surplus and profitability, Insurer's Investments, Financial reporting.	
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Text Books:

1. Dorfman Marks S., "Introduction to Risk Management and Insurance", 5th Edition, Prentice Hall Inc, Englewood Cliffs N.J.

Reference Books and Supplementary Resources:

1. W.A.Dinsdale, "Elements of Insurance", Pitaman.
2. Nicholas Legh – Jones, John Birds and David Owen, "MacGillivray on Insurance Law", Sweet & Maxwell, London.
3. Denis Riley, "Consequential Loss Insurance and Claims", London: Sweet & Maxwell.

MBAF6031: ACTUARIAL SCIENCE

Course Description: this course is designed to prepare students to pursue careers in quantitative finance. The aim of the Financial Mathematics course is to provide grounding in Financial Mathematics and their applications. The course provides an understanding of the fundamental mathematical and business-related aspects of actuarial science. It utilizes financial mathematics to be used for valuation, pricing, asset/liability management, investment income, and valuation of contingent cash flows.

Course Outcomes:

On completion of this course, the students will be able to:

1. Demonstrate an understanding of the fundamental elements of actuarial science.
2. Demonstrate an understanding of the basic concepts of financial mathematics and their application in calculating present and accumulated values for different streams of cash flows as a basis for future use in: valuation, pricing, asset/liability management, investment income, and valuation of contingent cash flows.
3. Apply the theoretical basis of certain actuarial models and life contingent models and other areas involving financial risk.
4. Analyze Annuities, Payments and Policy Value in insurance.
5. Apply valuations of joint life and annuities in insurance business organizations.

Course Contents:

Units	Number of Lectures
Unit I: Actuarial Science Basic Mathematics: Basic functions, Annuities-certain.	6
Unit II: Loans and Capital Redemption Loans repayable by installments, Simple methods of determining the rate of interest in a transaction, Capital redemption assurance, Valuation of simple loans and debentures.	10
Unit III: Life Contingencies Life Contingencies: Mortality tables, Elementary functions, the central death rate, Single life annuities and assurances, Commutation columns, Temporary and deferred annuities and assurances, Conversion tables.	10
Unit IV: Annuities, Assurance and Payments Special annuities and assurances, Periodical payments, Complete annuities, Policy value, Select and other tables.	6
Unit V: Joint Life and Contingent Annuities Joint-life Annuities and Assurances: Value of and premiums for joint-life and contingent annuities and assurances.	8

Text Books:

1. Harry Freeman, "Mathematics for Actuarial Students", Cambridge at the University Press. 1949.

2. Donald D.W.A. “Compound Interest and Annuities – Certain”, 2nd Ed., Cambridge [Eng.]
Published for the Institute of Actuaries and the Faculty of Actuaries at the University Press, 1970.

Reference Books and Supplementary Resources:

1. Underwood R.E., “The Elements of Actuarial Science”, Pitman.
2. John Freund’s , “ Mathematical Statistics with Applications”, Prentice Hall.
3. Singh J.K., Business Mathematics, Himalayan Publication Pvt. Ltd.

MBAF6032: FINANCIAL ECONOMETRICS AND MODELING

Course Description: This course is designed to cover essential tools for working with financial data, including the return forecasting, volatility and econometrics of asset pricing, such as testing the market models. The course focuses on the empirical techniques which are mostly used in the analysis of financial markets and how they are applied to actual data. The course starts with the overview of financial data. It covers the event-study methodology, and continues with testing market models (Fama-McBeth regressions, etc) and stochastic discount factor models. It then proceeds to analyzing return predictability, volatility effects of the market data (asymmetric GARCH), and market interdependence. special attention is paid to nonlinear models, from basic threshold formulations to more advanced techniques like Markov switching model and Kalman filter. All the models are accompanied with real-data examples in standard computer packages.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply event-study methodology in applied research.
2. Develop standard asset pricing models.
3. Analyze market interdependence in the mean and variance equations.
4. Evaluate and estimate non-linear models.
5. Analyze forecasted financial data using high-level econometric techniques and measure their effectiveness.

Course Contents:

Units	Number of Lectures
Unit I: Financial Econometrics and Modeling Financial data-Stylized facts of the financial markets data, major characteristics and puzzles, sources and types of data, links to discussed time series models, Event-study methodology - Abnormal returns, tests on abnormal returns, cross-sectional approach.	8
Unit II: Testing return predictability Technical trading rules, measures of return predictability, review of test of forecasting power and bootstrap. Kalman filter (time permitting)- State-space formulation, standard econometric model in state-space formulation, estimation, application to market models.	8
Unit III: GARCH GARCH, IGARCH in risk management, GARCH-M, Asymmetric GARCH effects-Tests on GARCH asymmetry, EGARCH, TGARCH.	8
Unit IV: Testing Market Interdependence Review of VAR/VECM models, Granger causality, multivariate GARCH, Testing asset pricing models: Fama-MacBeth regressions-Fama-MacBeth procedure, basic Fama-McBeth regressions, Shanken correction, GRStest, GMM approach. Testing asset pricing models: GMM, Review of stochastic discount models, factor-based models, GMM estimator.	8
Unit V: Introduction to Non-Linear Econometric Models	8

Bilinear models, piecewise linear models, TAR, STAR, SETAR and their application. Markov switching model (time permitting)-Formulation of Markov switching model, properties, estimation, filtered and smoothed probabilities.	
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Text Books:

1. John Campbell, Andrew Lo, Archie MacKinlay, The Econometrics of Financial Markets, Princeton University Press.

Reference Books and Supplementary Resources:

1. Chris Brooks, Introductory econometrics for finance, Cambridge University Press.
2. John H. Cochrane, Asset Pricing, Princeton University Press.
3. Walter Enders, Applied econometric time series, Wiley.
4. Hamilton, J. ,Time Series Analysis, Princeton University Press, Princeton.
5. Ruey S. Tsay, Analysis of Financial Time Series.
6. Gray, S. F., 1996, Modeling the conditional distribution of interest rates as a regime switching process. Journal of Financial Economics 42, 27-62.
7. McCulloch, R. E., and Tsay, R.S. 1994, Statistical analysis of economic time series via Markov switching models. Journal of Time Series Analysis 15, 523-539.

MBAF6033: INTERNATIONAL ACCOUNTING

Course Description: This course provides students an international perspective on the theory and practice of accounting. There will be a particular focus on the move towards global harmonization of accounting standards and the impact of leading standard-setting authorities. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) serve as a foundation for this course. Also discussed are the effects of financial reporting, international taxation, and international financial statement analysis on a multinational reporting entity. Employing and critiquing the use of global accounting and auditing standards will integrate the student's existing skills with domestic accounting standards.

Course Outcomes

On the completion of the course, the student would be able to:

1. Describe concepts and issues in international accounting.
2. Analyze international financial statements.
3. Explain regulatory framework, management control system and ethical dimensions in managing international accounting.
4. Analyze foreign financial statements of business organizations.
5. Apply international financial reporting as per XBRL norms.

Course Contents:

Units	Number of Lectures
Unit I: International Dimensions of Accounting Introduction, importance, definition, scope of international accounting, Status of international accounting in India; Internationalization of accounting profession, international audit environment.	6
Unit II: International Financial Reporting Introduction to International Financial Reporting and Consolidation; Main causes of diversity in international financial reporting, International Accounting Harmonization and Standardization, Role of IASB, IFAC, and U.N., International Financial Reporting Standards, IFRS adoption around the world.	10
Unit III: Managerial Issues in International Accounting Strategic planning, Management Control Systems, Performance Evaluation of foreign operations; Regulatory Disclosure Requirements including Social Responsibility disclosures, Ethical dimensions in international accounting.	7
Unit IV: Analysis of Foreign Financial Statements Techniques of Financial Statement analysis; Complexities in analyzing global financial statement, Ratio analysis in foreign currency statements.	7
Unit V: Modern International Financial Reporting XBRL Framework of extensible Business Reporting Language (XBRL). IFRS Taxonomy. Role of XBRL International in adoption of XBRL in different countries around the world. XBRL adoption in India.	10

Text Books:

1. Rathore, S., "International Accounting", Prentice Hall Publication, India (latest edition).

Reference Books and Supplementary Resources:

1. Evans. Thomas G., "International Accounting and Reporting", McMillan Publishing.
2. Holt, International Accounting, Thomson, New Delhi.
3. Gray, S.J., "International Accounting and Transnational Decisions", London.
4. Prodhan, B., "Multinational Accounting", Croom-Helm, London.
5. Radebaugh, "International Accounting and Multinational Enterprise", John Wiley, Singapore.

MBAF6034: INTERNATIONAL BANKING

Course Description: The course is to help students learn international banks' risk measurement and management. It will cover recent trends in international banking and the international environment in which banks operate; sources of risk; regulatory and economic capital; models to measure risk; basic tools for bank risk management; causes and lessons of recent financial crises; and issues on financial regulation.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the context, risk management and regulation of international banking.
2. Develop perspectives related to the future of international banking and lessons from recent financial crisis.
3. Evaluate risk measurement and management in international banking.
4. Demonstrate an understanding of the regulations related to international banks.
5. Analyse the risk perspectives related to forward-looking banking markets.

Course Contents:

Units	Number of Lectures
Unit I: International Banks and their Operation The international financial services industry: Financial intermediaries and their types, Valuation and risk -Types of risks, the structure of the financial services industry, International Banking: Nature and Scope; The Macroeconomic Environment: Global Imbalances, Globalization, Consolidation of FI firms and exchanges, The Originate and Distribute Model, Use of sophisticated models to price risk, New Relevant Actors in International Banking.	8
Unit II: Recent International Crisis and Lessons Banking Crises from an International Perspective; Recent International Crises: Latin-American debt crisis of 1982, Mexican default of 1982. Brady bonds, Stock market crash of 1987, Mexican devaluation of 1994, Asian crisis of 1997, Russian default 1998; LTCM 1998, Brazil 1999; Argentina 2001, 9/11; Credit squeeze in international markets following the subprime U.S. market collapse (August 2007-2009), the European sovereign debt crisis (2011-2012).	6
Unit III: Bank Risk Measurement and Management The Building Blocks I: Riskless fixed income securities, Derivatives: Forward contracts, Futures contracts, The Building Blocks II: Swaps, Credit Derivatives; Interest Rate Risk: Forms of Risk, Interest Rate Risk, Measuring Interest Rate Risk: The risk of a bank portfolio, Problems with Duration, Credit Risk I: Rationing and credit quality problems, Types of loans, Pricing a loan, Credit scoring models, Pricing models: Qualitative models, Quantitative models: Credit Risk II and Liquidity Risk, Loan concentration models, Portfolio theory, Credit Metrics, Other models: KMV Credit Monitor, CSFB Credit Risk Plus, McKinsey Credit Portfolio	10

View, Liquidity risk, Securitization and Other Credit Risk Credit Transfer Techniques, The evolution of securitization techniques over time, Types of securities: MBS, CMO, IO, PO, CDO, ABCP, Securitization and prepayment risk, Securitization and credit risk, The ABCP market	
Unit IV: The Regulation of International Banks The 1988 Capital Accord and Basel II: Introduction, the Bank for International Settlements (BIS) and the regulation and supervision of international banks, Basel I: The 1988 Capital Accord: Capital requirements for credit risk, Basel II. Introduction of a risk-based approach to capital requirements for credit risk, Risk-based capital -Basel 2.5, Basel III- Definition and amount of capital -reducing pro-cyclicality and promoting countercyclical buffers, leverage ratio, enhanced risk coverage/CCR, global liquidity standard, summary. Other topics covered by the Basel Committee on Banking Supervision- who supervises international banks, new core principles for banking supervision, measuring and controlling large exposures, systemically important domestic banks, Other regulatory issues - Too Big to Fail, Shadow Banking, OTC Derivatives Reforms, Improving Accounting, Disclosure and Data Quality, Building Resilient Financial Institutions.	12
Unit V: International Banking Risk-Based Forward-Looking Analysis International Banks and Global Risks: risk of a major systemic financial failure, stress testing, assessing the systemic importance of major financial institutions.	4

Text Books:

1. Saunders A., and M. Cornett, Financial Institutions management: A Risk Management Approach, Eighth Edition, McGraw-Hill Irwin.

Reference Books and Supplementary Resources:

1. The Banker: Top 1000 World Banks 2014
2. World Economic Outlook, International Monetary An Overview of Hedge Funds and Structured Products: Issues in Leverage and Risk (OECD), 2007: Lowenstein, R. When Genius Failed: The Rise and Fall of Long-Term Capital Management. Random House, New York, 2000, Stefan Ingves, Banking Crisis from an International Perspective, April 2003.
3. International Monetary Fund, 2006, Financial Global Financial Stability Report, International Monetary Fund, April 2009.
4. Systemic Risks in Global Banking: What Available Data Can Tell Us and What More Data Are Needed? By Eugenio Cerutti, Stijn Claessens, and Patrick McGuire, IMF Working Paper WP/11/222, September 2011.
5. The J.P. Morgan Guide to the Markets: Do market risk management techniques amplify systemic risks? Chapter 2, IMF Global Financial Stability Report, October 2007.
6. Impaired Loans, 2013, Financial Sector Assessment Program Update, Republic of Poland,

Technical Note, Introduction to Credit Metrics, 1997.

7. Standard and Poor's, 2011, "Banks: Rating Methodology and Assumptions," Ratings Direct, November 9. A New Look at the Role of Sovereign Credit Default Swaps, Global Financial Stability Report, Chapter 2, International Monetary Fund, April 2013.
8. Capital Standards for Banks: The Evolving Basel Accord: US Federal Reserve Bulletin 2003.
9. CRMPG III, Containing systemic risk: the road to reform, August 6, 2008.
10. Luc Laeven, Lev Ratnovski, and Hui Tong, 2014, Bank Size and Systemic Risk, IMF.
11. Overview of Progress in the Implementation of the G20 Recommendations for Strengthening Financial Stability (Financial Stability Board, November 2014).
12. Global Risks 2013 Eighth Edition (World Economic Forum: http://www3.weforum.org/docs/WEF_GlobalRisks_Report_2013.pdf).
13. Into the Great Unknown: Stress Testing with Weak Data (IMF 2010).
14. Global systemically important banks, updated assessment methodology and the higher loss absorbency requirement, Basel Committee on Banking Supervision.

MBAF6035: FINANCIAL MANAGEMENT OF PUBLIC ENTERPRISES

Course Description: The course would help students to understand the role of financial management in public enterprises. Starting from introduction to financial management in public enterprises, the course covers in detail capital structure, operations and control, investment and financial planning as well as issues in management of finance in public enterprises.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of structure, operations and control of financial systems in public enterprises.
2. Design generic financial planning and appreciate basic investment decision in controlling and management of public sector enterprises.
3. Analyze basic problems concerning budgeting, accounting and control of capital markets in public enterprises.
4. Develop an optimal plan for investment in public enterprises.
5. Apply norms and management of financial problems in public enterprises.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Public Enterprise Management Genesis, Rationale, objective and role of public sector enterprise, organizational forms and working of Board of Management, Public enterprise policy and reform measures.	8
Unit II: Public sector enterprise: Operations and control Designing and implementing Memorandum of Understanding (MOU), Project management methodologies, Pricing policy and marketing problems in Public enterprise, institutional mechanism for price fixation process, budgetary techniques and financial control system in Public enterprises.	8
Unit III: Public sector enterprise: Source of finance and capital structure Finance functions in Public enterprises, Role of financial advisor, Major sources of Finance of Public enterprises, Capital markets for raising fund, Government grants and subsidies, public deposits. Capital structure of public sector enterprises.	8
Unit IV: Public sector enterprise: Investment decisions and Planning Cost control, Profit planning and executions, capital budgeting decisions and working capital decisions in public enterprises - procedure, criteria and issues, Government guidelines and other regulatory requirements.	8
Unit V: Public sector enterprise: Issues and problems in operation Identifying and solving financial problems of public sector with reference to funds, budgeting, accounting, and control.	8

Text Books:

1. LaxmiNarain, Principles and Practices of Public Enterprise Management, Delhi, Sultan Chand.
2. Glynn J.J., Value of Auditing in Public Sector, Prentice Hall, Englewood Cliffs, N.J.

Reference Books and Supplementary Resources:

1. Jain &Yadav, Financial Management Practices: A Study of Public Sector Enterprises in India., Saujanya Books.

MBAF6036: INFRASTRUCTURE FINANCE

Course Description: This Courses makes students learn about project structuring and the complexities of accurately constructing and evaluating its cash flows and to provide students with knowledge of risk assessment and management in infrastructure projects. The course also looks forward to impart skills for financing and valuation of infrastructure projects and PPP's in infrastructure projects.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand risk assessment and management in infrastructure projects
2. Construct and evaluate cash flows for infrastructure projects
3. Analyse Sources of Infrastructure Project Financing
4. Understand and do Valuation of Infrastructure Projects
5. Evaluate various case studies of infrastructure projects.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Introduction to project finance, uses of project finance, Motivations for using project finance, Unique features of infrastructure projects, Essential elements of project financing, Trends in project financing, Market for project finance.	10
Unit II: Large Infrastructure Project Financing Project Finance for Power, Road and Airports.	8
Unit III: Sources of Infrastructure Project Financing Overview, Equity, Multi-lateral agencies and financial institutions, Debt, Project Leasing, Special purpose vehicle.	8
Unit IV: Management and Valuation of Infrastructure Projects Structuring the project company, Financial analysis, Valuation - Free Cash Flows, Equity Cash Flows, Valuation - Free Cash Flows, Equity Cash Flows, Project Risk identification, assessment and management, Public Private Partnerships.	8
Unit V: Case Studies Bangalore International Airport and Cochin International Airport; Alandur Sewerage Treatment Plant, Hyderabad Outer Ring Road etc. Delhi Mubai Industrial Corridor, Yamuna Expressway Industrial Authority.	6

Text Books:

1. Stefano Gatti, Project Finance in Theory and Practice, Academic Press.

Reference Books and Supplementary Resources:

1. Andrew Fight, Introduction to Project Finance, Elsevier Publications
2. Freshfields , Project Finance.
3. John D. Finnerty, Project Financing - Asset based financial engineering, John Wiley & Sons.
4. E.R. Yescombe , Principles of Project Finance, Allied Press

MBAF6037: PROJECT MANAGEMENT

Course Description: This course will provide a general introduction to project management. This course will equip the students to various feasibility analyses – Market, Technical, Financial and Economic. To equip them with the knowledge and skills required to be successful in applying Project Management. To make them understand techniques for Project planning, scheduling and Execution Control. the focus will be on quizzes, group projects and case studies. Students are encouraged to work on live projects on various topics related to oil and gas sector. Students are developed to get exposure to Subcontract Administration and Control are practiced in Oil and Gas sector mainly downstream/retail.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the principles of project financing (PF)
2. Evaluate the key components of the risk and the profitability of projects.
3. Draft a financing recommendation for a board.
4. Appraise various projects in terms of growth, liquidity and profitability and other factors.
5. Assess and review control of projects through PERT/CPM

Course Contents:

Units	Number of Lectures
Unit I: Introduction Objectives of Project Planning, monitoring and control of investment projects, Relevance of social cost benefit analysis, identification of investment opportunities, Pre-feasibility studies.	8
Unit II: Project Preparation technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements, financial planning, estimation of fund requirements, sources of funds, loan syndication for the projects, tax considerations in project preparation and the legal aspects.	10
Unit III: Project Appraisal Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques, estimation of shadow prices and social discount rate.	10
Unit IV: Project Review/Control Techniques Risk Management in Projects, Evaluation of project, PERT/CPM.	8
Unit V: Measuring Project Success Cost and time management issues in project planning and management. Measuring Project Success.	4

Text Books:

1. Prasanna Chandra, Project Preparation Appraisal and Implementation, Tata McGraw Hill.

Reference Books and Supplementary Resources:

1. Clifford Gray, Project Management, Richard D. Irwin.

MBAF6038: MERGERS & ACQUISITIONS

Course Description: This course covers the broad field of mergers, acquisitions, and divestitures. The students gain a well-rounded understanding of the major strategic, economic, financial, and governance issues of mergers and acquisitions. The course enables students to understand and apply the content learnt in this course to real life mergers and acquisition scenarios and analyze them

Course Outcomes:

On completion of this course, the students will be able to:

1. Define the meaning of corporate restructuring; understand its forms and the motives behind it.
2. Differentiate between Mergers and Acquisitions and define the various types of Mergers and acquisitions.
3. Apply a set of analytical tools to evaluate the value of a target firm and Interpret the meaning of synergy and its significance
4. Determine the pricing of the firm through the computation of the exchange ratio and the valuation exercise.
5. Develop an understanding of the Post merger Integration process.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Introduction to Mergers and Acquisitions: Organic Vs Inorganic Growth, Forms and Motives, Synergy and related terms, Tender offer and reverse merger, leveraged buy out	5
Unit II: Mergers and Acquisitions Meaning and Forms, Types of Synergy, Valuation of Synergy, Inbound and Outbound forms of M & A.	5
Unit III: Takeover and Due Diligence Meaning and Types of Takeover, Takeover Defense and the Process of Due Diligence	10
Unit IV: Valuation Firm Valuation, Importance of Valuation in Mergers, Models of Valuation, Factors driving valuation. Purchase consideration, Sharing of synergy	10
Unit V: Financial Implications and Alternatives to an M & A	10

The Exchange Ratio, The Payment and Pricing decision, Impact on EPS and MPS and Relevance of P/E Multiple, Joint ventures and Strategic alliances.	
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Text books:

1. Mergers & Acquisitions – Dr. RS Aroura, Prof. Kavita Sethi, Prof. SR Kale – Oxford University

Reference books and Supplementary Resources:

1. Applied Mergers and Acquisitions, by Robert F. Bruner, University Edition (Wiley, 2004).
2. Mergers, Acquisitions and Corporate Restructurings by Patrick A. Gaughan (Wiley publications)
3. Damodaran on valuation by Ashwath Damodaran, John Wiley Publications
4. Mergers, Restructuring and Corporate Control by Weston, Chung, Hoag (Prentice Hall)
5. Mergers and Acquisitions from A to Z by Andrew J. Sherman and Milledge A. Hart (American Management association (AMACOM) New York.

MBAF6039: PERSONAL FINANCE & TAXATION

Course Description: This course is designed to provide a deeper understanding of Personal Financial Management. It focuses on basics of personal financial management, personal savings and investment plans, computation of return and risk factor of personal savings and investments including retirement savings plans.

Course outcomes:

On completion of this course, the students will be able to:

1. Describe basic concepts of personal financial planning and factors which should be taken into consideration while managing personal finance.
2. Develop an understanding of the role of taxation in personal finance and planning.
3. Apply the knowledge of various types of insurance and factors which should be considered while choosing an insurance plan.
4. Analyse and evaluate financial markets, how securities and mutual funds are traded and critically assess various retirement benefits, policies and products.
5. Explain and apply advanced concepts and terminology in Estate Planning practice.

Course contents:

Units	Number of lectures
Unit I: Planning Personal Finance and Time Value of Money Concept and process of financial planning, developing personal financial goals, Influence on personal financial planning, achieving financial goal, Opportunity cost and time value of money, Planning for successful money management strategy.	8
Unit II: Tax Planning & Liability Planning Taxes and financial planning, Income tax fundamentals, meaning of consumer credit, Cost involved in obtaining credit, Information creditors look for while providing credit, Consumer loan, Home loan, Auto loan and Credit cards etc. How do they help in maximization of personal wealth?	10
Unit III: Insurance Planning Types of Insurance, Importance of property and liability insurance, automobile insurance, Cost of health Insurance, disability insurance, types of health care coverage, Purpose and principle of life insurance, Creating a plan to buy life insurance, Importance of nomination in insurance.	6
Unit IV: Investment Planning & Retirement Planning Preparing an investment plan, Factors affecting choice of investments, Importance of asset allocation in selecting investment alternatives, Overview and need for retirement planning, Retirement living expenses, planning for retirement income.	10
Unit V: Estate Planning	6

Need for estate plan, Objective of estate planning process. Writing a will, Common features and requirement of valid will, Changing and revoking of will.	
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Textbook:

1. Kapoor, Jack R., Dlabay, Les R. and Hughes, Robert J., Personal Finance, Tata McGraw-Hill.

Reference books and supplementary resources:

1. Jeff Madura, Personal Finance, Pearson Publication.
2. Gitman, Lawrence J., Joehnk, Michael D., and Billingsley, Randy , Personal Financial Planning, Cengage publication.
3. Chandra, P., Investment Analysis & Portfolio Management, TMH.
4. Financial Education by Reserve Bank of India – rbi.org.

MBAF 6040: Entrepreneurship and New Ventures

Course Description: Entrepreneurship and new ventures is a comprehensive course. The Course Aims at Instituting Entrepreneurship Skills in the Students by giving an overview of who the entrepreneurs are and what competences are needed to become an Entrepreneur. The Objective of achieving sustained industrial development, regional growth, and employment generation has always depended on entrepreneurial development and small-scale industry. Keeping this in mind, this course intends to elaborate on the Human Relations aspects of entrepreneurship and family business management. It also covers the basic legal requirements for establishment of new Units, licensing, clearance and other legal compliances.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the dynamics of Entrepreneurship.
2. Develop an understanding about concepts like Entrepreneur, E-Commerce, M- Commerce.
3. Develop an understanding of Legal challenges like Intellectual property, Patent, Trade mark, Licensing etc.
4. Familiarize themselves with Legal procedures of setting up and dissolution of a Business unit.
5. Develop an awareness of gender related entrepreneurship issues.

Course Content:

Unit	Number of Lectures
Unit I: Introduction to Entrepreneurship Entrepreneurship-Meaning and concept; Entrepreneur-Nature and Characteristics of successful entrepreneur; Entrepreneur Process; Ethics and Social Responsibility of Entrepreneur; Entrepreneur and Manager; E-Commerce and M-Commerce, Advantages and disadvantages of E-Commerce and M-Commerce. International trends in Entrepreneurship.	8
Unit II: Setting up Small Business Legal requirement for Establishment of new Units: Selection of project-product/service, location, feasibility, business plan, project profile, Constitution-sole proprietor, partnership, company, co-operative, franchising, obtaining SSI registration-PRC and PMT, obtaining clearances, arrange for land/shed, plant and machinery, infrastructure, project report, obtaining finance, implementation; Small industrial development bank of India (SIDBI); Legal challenges: Intellectual property, Patent, Copyrights, Trade mark, Trade secrets	8
Unit III: Business Plan Development Business Plan- What is the Business Plan; Who Should Write the Plan; Scope and Value; Information Needs- Marketing, Operational, Financial; Recent Venture Capital Initiatives taken by government and private sector, Steps in writing the business plan; Using and	8

implementing the business plan; Why some business plan fails; Marketing Plan- Meaning, Characteristics, marketing research process, marketing mix; Organizational Plan- Meaning, Legal forms of Business; Financial Plan – Meaning, Break even analysis, Practical questions on BEP point and desired Sales Volume.	
Unit IV: Family Business: Meaning, Transfer or Liquidation Family business – Meaning, Advantages of family business, disadvantages of family business, succession planning process, Transfer of business- Transfer to family Members, Transfer to non-family members; Selling of Business- Direct Sale, Employee Stock Option Plan, Management Buyout	8
Unit V: Women Entrepreneur Women entrepreneurship; meaning and concept; Challenges in the path of Women entrepreneur; Strategies for women entrepreneur development; Institutes supporting women entrepreneur in India: Consortium of women entrepreneurs of India (CWEI), Federation of Indian women entrepreneurs (FIWE), Federation of ladies organization (FLO), Women India trust (WIT), National bank for agriculture and rural development (NABARD), Self-employment women association (SEWA), Association of women entrepreneurs of Karnataka (AWAKE).	8

Text Books

1. Hisrich, Manimala Peters Shepherd, Entrepreneurship. Mc Graw Hill Education

Reference Books and Supplementary Resources:

1. Charantimath M. Poornima. Entrepreneurship Development Small business Enterprises' Pearson Education. 2009
2. Gupta.C.B, Business Entrepreneurship and management. Scholar tech press, (Latest Edition).
3. Khanka.S.S, Entrepreneurial Development, S.Chand
4. W.Zimmerer Thomas, Scarborough M. Norman. Essentials of Entrepreneurship and Small Business Management , PHI Learning pvt ltd.
5. Trehan, Alpana, Entrepreneurship . Biztantra.
6. Kuratko F. Donald, Hodgets M. Richard, Entrepreneurship in the new millennium. Cengage Learning.

MBAF 6041: Financial Technology (FINTECH)

Course Description: FINTECH or financial technology encompasses a range of rapidly emerging technologies in the Financial services sector. This course on the same equips management graduates to understand the dynamics related to the integration of Finance with Technology, the course has been prepared to encourage them to examine the role of technology and its applications in Business with an objective to equip them with the necessary skill sets to comprehend and optimize decisions both in corporate finance as well as financial services

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain and understand the integration of technology with finance
2. Comprehend the impact of technology in the delivery of financial services
3. Identify the players involved in Fintech business.
4. Describe the technologies underlying cryptocurrencies and blockchains
5. Recognize the opportunities brought in by Fintech in the area of finance.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Introduction, Fintech Basics, Meaning of FinTech, Why the Hype? Market Size and Potential FinTech Hubs The History of Fintech. FinTech essentials: Players, processes, modes and various charges P2P, B2C, B2B Payment requirement, challenges and solutions Consumer and Retail Payments: Mobile based, Person to Person, Credit Cards, POS based ecosystem: Traditional vs New Wholesale and Retail Payments Understanding Payments: Payment Modes (UPI, CC, DC, e-wallets, NACH, AEPS, Net Banking, IMPS, BBPS) , Payments & Settlements Act 2007, PCI-DSS Compliance eKYC & Aadhar Understanding the Players: (Bank Bazaar, Paisa Bazaar), Cryptocurrency Trading (Zebpay) SaaS based Personal Finance Product / SME& P2P lending- Faircent/ Recurring Payment apps (Paytm,PhonePe,Tez).	10

Unit II: The ABC of Fintech Technologies API Biometric, Blockchain, Big Data Cloud, Brief on Front End – Java & Scala, LAMP, Ruby on Rails etc. Brief on Back End – AMQP, Map Reduce, Hadoop, Erlang, Memcache, MongoDB, MySQL, HBase Raven etc. Deep Dive: Fintech Technologies, Cryptography (Digital Signatures, message authentication codes, ciphers, Checksum APIs). Advanced Authentication and Access Control, Public Key Infrastructure and Sandbox, Cryptocurrency- Hype or Real	8
Unit III: The Rise of Disruptive Technologies Technology: Machine Learning, Big Data, Artificial Intelligence, Blockchain, Wearables, Robotic Process Automation and Other Emerging Technologies (Biometrics-Aadhar based authenticated, Payments Banks) and Startups in Indian Fintech Space.	8
Unit IV: Digital Transformation Understanding change management for FINTECH, creating organizational structures for managing FINTECH innovation, resolving critical implementation issues	8
Unit V: Guest Lecture, THE FUTURE OF FINTECH AND THE TEN TIMES BETTER RULE and CAPSTONE PROJECT Guest Lecture: Opportunities in Disruption – The Fintech Way, Using Emerging Technologies The Future of Financial Services Innovation through Big Data The API Economy and CAPSTONE PROJECT:	6

Reference Books and Supplementary Resources:

A: Readings (e-books on google)

- Why Banking Is No Longer Somewhere You Go But Something You Do' – Brett King
- The End of Banking: Money, Credit, And the Digital Revolution by Jonathan McMillan
- Augmented: Life in the Smart Lane – Brett King
- Digital Bank: Strategies to Launch or Become a Digital Bank – Chris Skinner

B: Website

- Fintech Finance <http://www.fintech.finance/>
- Mobile Payments Today <http://www.mobilepaymentstoday.com/>

- BankTech <http://www.banktech.com>
- Payments Source <http://www.paymentsource.com>
- Card Not Present <http://cardnotpresent.com/>

MBAF6042: ANALYTICS

Course Description: This Course involves extensive use of data and creation of models to examine the performance of a business and designing strategies for future. It aims to provide basic understanding of Analytics and would provide insight for techniques of data handling and presentation of reports so as to draw meaningful information from the available data in respect of products, services, customers, etc. In the current business situation which is complex, turbulent and unpredictable, this course on analytics would assist in examining the worthiness of various alternatives available to a decision maker and help in optimising the same.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the concept and application of Analytics
2. Apply knowledge of statistical data analysis techniques in business decision making with data analysis and data mining
3. Organize, collect and examine data for decision modeling and also utilizing monte Carlo simulation
4. Solve various business problems with help of predictive analysis.
5. Evaluate various business strategies and use analytics to solve case studies.

Course Contents:

Units	Number of Lectures
Unit I: Business Analytics: An Overview Business Analytics – Meaning, Concept and applications. Scope of Business Analytics (Descriptive, Predictive and Prescriptive); Tools for Business Analytics	5
Unit II: Data Analysis and Data Mining Data Reliability and Validity; Data Validation; Data Classification and Measurement Scales (Ordinal, Interval and Ratio) Statistical data mining data mining with target variables, cluster analysis and principal component analysis.	5
Unit III: Introduction to Decision Modeling Use of Excel to solve business problems: e.g. marketing mix, capital budgeting, portfolio optimization, Decision Making under Uncertainty, Introduction to Risk, Types of problems: inventory management, capital investment analysis, market share estimation, sensitivity analysis, Monto Carlo Simulation Model.	10
Unit IV: Predictive Analytics Modeling Relationships and Trends in Data; Common Mathematical Functions and Predictive Analytics, Simple Linear Regression, Multiple Regression, Modeling Price-Demand Function with Historical Data.	10
Unit V: Analytical Strategies	

Relationship between strategy and Business Analytics, Business Analytics supporting strategy at functional level. Case studies	10
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Text books:

1. Business Analytics by James R Evans, Pearson Education “R In Action” by Robert I. Kabacoff , Dreamtech Press; Second edition

Reference books and supplementary resources:

1. “Integrated Business Analytics Principles, Concepts and Applications:What, Why and How with SAS” By Marc J. Schniederjans, Dara G. Schniederjans abd Christopher M. Starkey, Pearson Education
2. “Handbook of statistical analysis and data mining applications” By Gary Miner, Robert Nisbet, John Elder, Academic Press
3. Business Analytics : An Application Focus” by Purba Halady Rao

GALGOTIAS
UNIVERSITY

School of Finance and Commerce



Curriculum

For

Bachelor of Business Administration (Financial Investment Analysis)

(with effect from 2019-22 onwards)

(As Approved by the Board of Studies, School of

Finance and Commerce in its meeting held on 28th August, 2019)

Galgotias University

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. Galgotias Business School was recently recognized by Dun and Bradstreet as a leading business school in India. With a 100% placement record for the last four years supported by multinational firms like Accenture, Hewitt, IBM, Infosys, Nokia, and Samsung, Galgotias Institutions have earned the respect of top performers in the industry.

University Vision

"To be known globally for value-based education, research, creativity and innovation"

University Mission

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

School Vision

"To be one amongst the well-known Finance and Commerce institutions that imparts value-based, rigorous and inter-disciplinary education"

School Mission

9. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
10. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business
11. To foster a culture of learning, innovation, collaboration and research through individual and team efforts
12. To develop the necessary functional and behavioral skill sets so as to enable students to become successful in career and in life.

Bachelor of Business Administration (Financial Investment Analysis) Program

About the Program: The BBA (Financial Investment Analysis) program is a three-Year full time undergraduate professional program in finance and investment analysis spread over six semesters leading to Graduate Degree designated as BBA (Financial Investment Analysis).

The program at the School of Finance and Commerce has been designed to cater to the growing needs of Corporate, Banks, Capital Market, insurance, Real Estate, Multinationals, Government and Semi-Government organizations for students aspiring to be qualified finance professionals. It is estimated that more than ten lakhs jobs are likely to be created in next five to ten years in banking and financial sectors of Indian economy. The program seeks to equip the participants with conceptual, practical and analytical skills for financial as well as investment decision making.

The students would be provided with specialized knowledge and skills in various areas of Finance and Investment Analysis such as Financial Management, Capital Market, Investment Analysis and Portfolio Management, Financial Econometrics, Financial Services, investment management, International Finance and Accounting , Financial Derivatives and Risk Management, etc. along with the necessary inputs in the basic areas of managerial decision-making such as Organizational Behavior, Managerial Economics, Quantitative Techniques, Financial Accounting , Corporate Tax and Laws, and Information Technology etc.

Students are also required to undergo an industry internship training for a period of 6 to 8 weeks in a business / corporate establishment so as to have practical and real life experience of organizational functioning and also to write a project report on any issue /problem/case relating to financial and managerial aspects of business decision making process as a part of the fifth semester of the program.

With the knowledge and skills obtained through this program, students will be able to take rational financial decisions in any complex and challenging environment, locally as well as globally, while rendering their job as successful finance professionals and entrepreneurs.

Program Educational Objectives (PEOs)

PEO 1: The objective of the BBA (FM) program is to make the students capable of developing an independent and Critical thinking by making a positive contribution to business, trade and industry in the national and global context.

PEO 2: To equip the students to have a sound knowledge of the discipline by applying mechanisms and tools to arrive at informed decisions in profession and practice, striking a balance between business and social dimensions.

PEO 3: Graduates will have a solid foundation to pursue professional careers and take up higher learning courses such as MBA, MCA, M. Com, M. Phil, Ph.D. as well as any other research.

PEO 4: The program is aimed at producing resourceful, responsible graduates who would initiate and build upon entrepreneurial ventures or demonstrate entrepreneurship for their employer organizations.

PEO 5: Graduates will recognize the requisition for adapting to change and become ethically and socially aware and have the aptitude and ability to engage in independent and life-long learning in the broadest context of socio-economic, technological and global change.

Program Outcomes (PO's):

PO 1: Accounting and Financial Knowledge

Apply the knowledge of Accounting and Finance to solve real business issues.

PO 2: Project Management and Finance

Apply knowledge related to the field of finance in project management as an entrepreneur/a team member/a team leader to manage projects in multidisciplinary environments.

PO 3: Problem Analysis

Identify, formulate, and analyze commerce and financial issues reaching validated conclusions based on data.

PO 4: Exploring Alternate Solutions

Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.

PO 5: IT and Statistical Tools Usage

Select, and apply appropriate modern management & IT tools, techniques and resources including prediction & modelling to financial activities.

PO 6: The Managers and Society

Apply the contextual knowledge to assess the issues related to society, health, safety, law, and culture pertaining to business management practices.

PO 7: Sustainability, Growth and Development

Apprehend and visualize the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development.

PO 8: Ethics and Professional Integrity

Imbibe and commit to professional ethics of financial management practices.

PO 9: Leadership and Motivation

Function effectively as a motivated individual/a member/a leader in diverse business settings

PO 10: Effective Communication

Communicate effectively with business community and with society at large.

PO 11: Life-Long learning and Values

Recognize and have the ability to engage in independent life-long learning personal and professional development in dynamic environment.

PROGRAM STRUCTURE

The Bachelors of Business Administration (Financial Investment Analysis) Program is divided into three parts. Each part will consist of two semesters.

		Semester – Fall	Semester -Winter
Part I	First Year	Semester – 1	Semester – 2
Part II	Second Year	Semester – 3	Semester – 4
Part III	Third Year	Semester - 5	Semester - 6

PROGRAM STRUCTURE**Bachelor of Business Administration (Financial Investment Analysis)
SEMESTER-WISE COURSES****First Year - SEMESTER-I**

Course Code	Course Title	L	T	P	C
BBAF 1001	Environmental Science	3	0	0	3
BBAF 1002	Financial Accounting & Analysis	3	1	0	4
BBAF 1003	Managerial Economics	3	0	0	3
BBAF 1004	E-Commerce	3	0	0	3
--	Any One from the first four subjects in the list of Generic Elective / Interdisciplinary Courses	3	0	1	4
	Total				17

First Year- SEMESTER-II

Course Code	Course Title	L	T	P	C
BBAF 1005	Business Communication	3	0	0	3
BBAF 1006	Statistics for Business Decisions	3	1	0	4
BBAF 1007	Cost & Management Accounting	3	1	0	4
BBAF 1008	Contemporary Accounting	3	1	0	4
--	Any One from the first four subjects in the list the List of Generic Elective / Interdisciplinary Courses	3	0	0	3
	Total				18

SECOND YEAR- SEMESTER-III

Course Code	Course Title	L	T	P	C
BBAF 2009	Income Tax	3	1	0	4
BBAF 2010	Corporate Finance	3	1	0	4
BBAF 2011	Indirect Taxes	3	1	0	4

BBAF 2012	IT Tools for Business	3	0	0	3
BBAF 2013	IT Tools for Business (Lab)	0	0	2	1
--	Any One from the last four subjects in the List of Generic Elective / Interdisciplinary Courses	3	0	0	3
	Total				19

SECOND YEAR- SEMESTER-IV

Course Code	Course Title	L	T	P	C
BBAF 2014	Macro Economics	3	0	0	3
BBAF 2015	Quantitative Techniques	3	1	0	4
BBAF 2016	International Finance	3	1	0	4
BBAF 2017	Financial Econometrics	3	1	0	4
BBAF 2018	Financial Statement, Interpretation and Reporting	3	0	0	3
--	Any One from the last four subjects in the List of the List of Generic Elective / Interdisciplinary Courses	3	1	0	4
	Total				22

THIRD YEAR- SEMESTER-V

Course Code	Course Title	L	T	P	C
BBAF 3019	Investment Analysis & Portfolio Management	3	1	0	4
BBAF 3020	Financial Derivatives	3	0	0	3
BBAF 3021	Entrepreneurship and New Ventures	3	0	0	3
--	Elective – I	3	1	0	4
--	Elective – II	3	1	0	4
BBAF 3022	Industry Internship *	0	0	0	4
	Total				22

THIRD YEAR- SEMESTER-VI

Course Code	Course Title	L	T	P	C
BBAF 3023	Corporate Restructuring	3	1	0	4
--	Elective – III	3	1	0	4
--	Elective – IV	3	1	0	4
BBAF 3024	Field Project **	0	0	0	6
	Total				18

ELECTIVE COURSES

Elective courses in BBA (FIA) are divided into:

1. **Generic/ Interdisciplinary Elective:** A student is required to opt for any one elective course in each of the Semesters I and II out of first four subjects contained in the list and is required to opt for one elective course in each of the III and IV out of out of last four subjects contained in the list of courses at the commencement of each of the above semesters. The School may announce in the beginning of the respective semester, the list of electives which will be offered during the semester depending upon the availability of concerned faculty and the demand of electives. Following is the list of Generic/Interdisciplinary Electives:

GENERIC ELECTIVE / INTERDISCIPLINARY COURSES:-

Course Code	Elective Courses
BBAF 1009	Organizational Behavior
BBAF 1010	Business Ethics & Corporate Governance
BBAF 1011	Management Principles and Practices
BBAF 1012	Production & Operations Management
BBAF 2019	Industrial Relations and Labor Laws
BBAF 2020	Research Methodology
BBAF 2021	Advanced Accounting
BBAF 2022	Human Resource Management

2. **Discipline Specific Electives:** A student is required to opt for any two elective courses in each of the Semesters V and VI out of total available list of courses

at the commencement of each of the above semesters. The School will announce in the beginning of the respective semester, the list of electives which will be offered during the semester depending upon the availability of concerned faculty and the demand of electives. Following is the list of Discipline Specific Electives:

DISCIPLINE SPECIFIC ELECTIVES:

Course Code	Elective Courses
BBAF 3025	Investment Banking & Financial Services
BBAF 3026	Corporate Analysis & Valuation
BBAF 3027	Business Tax Planning
BBAF 3028	International Trade blocks and Multilateral Agencies
BBAF 3029	Corporate Accounting
BBAF 3030	Strategic Corporate Finance
BBAF 3031	Management of Financial Institutions

*Industry Internship

A student should be placed in any business establishment to do full time work in fulfillment of the requirement of the course BBAF 3004 – Industry Internship of Semester V of the BBA (FIA) Programme. It includes training equivalent to 30 working days (or 6 weeks, with a 5-day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV).

As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room. The report should be written in a minimum of 4000 to 5000 words to describe any of the aspects of business s/he has observed during the period of work experience. It shall be typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record).

Evaluation of the report will be done along with BBA V semester examination. If a student fails to submit the report by mid of Semester V or any other date announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based on viva voice examination to be conducted by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the School or any other person appointed by the Vice Chancellor.

**** Field Project**

Every student shall have an appropriate topic selected for doing field project report at the beginning of the fifth semester and appear for viva voice exam at the end of sixth semester. Evaluation of the report will be done along with VI Semester examination. If a student fails to submit the report by mid of Semester VI or any other date announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based on viva voice examination to be conducted by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the School or any other person appointed by the Vice Chancellor.

DETAILED COURSE SYLLABUS

BBAF1001: ENVIRONMENTAL SCIENCE

Course Description: This course trains the students to acquire awareness of the environment related issues and its allied problems. It helps to gain a basic understanding of the overall environment. It helps to inculcate a set of values and feelings of concern among children about environmental issues.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the implications of life style on the environment.
2. Determine major constituents of ecosystem and its bio-diversity.
3. Analyze the causes of catastrophic geological hazards.
4. Analyze the environmental degradation in the form of pollution on the planet.
5. Develop an understanding of measures to rectify environmental problems caused by pollution.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Environmental Science Definition, principles and scope of Environmental Science. Earth, Man and Environment. Ecosystems, Pathways in Ecosystems. Physical-chemical and Biological factors in the Environment. Geographical classification and zones. Structure and composition of atmosphere, hydrosphere, lithosphere and biosphere. Natural resources, conservation and sustainable development.	8
Unit II: Ecology, Ecosystems and Biodiversity Definition, Principles and scope of ecology, Human ecology and Human settlement, Evolution, Origin of life and speciation. Ecosystems: Structure and functions, Abiotic and Biotic components, energy flows, Food chains, Food web, Ecological pyramids, types and diversity. Biodiversity and its conservation: Definition, 'Hotspot's of Biodiversity, Strategies for Biodiversity conservation. National Parks and Sanctuaries. Gene pool.	8
Unit III: Earth's Processes and Geological Hazards, Water Resources and Environment Earth's Processes and Geological Hazards: Earths processes; concept of residence, time and rates of natural cycles. Catastrophic geological hazards. Study of floods, landslides, earthquakes, volcanism and avalanche. Prediction and perception of the hazards and adjustments to hazardous activities. Water Resources and Environment: Global Water Balance. Ice sheets and fluctuations of sea levels. Origin and composition of seawater.	8
Unit IV: Air and Water Pollution Air: Natural and anthropogenic sources of pollution. Primary and Secondary pollutants. Transport and diffusion of pollutants. Gas laws	8

governing the behaviour of pollutants in the atmosphere. Methods of monitoring and control of air pollution SO ₂ , NO _x , CO, SPM. Effects of pollutants on human beings, plants, animals, materials and on climate. Acid Rain. Air Quality Standards. Water: Types, sources and consequences of water pollution. Physico – chemical and Bacteriological sampling and analysis of water quality. Standards, sewage and waste water treatment and recycling. Water quality standard.	
Unit V: Soil, Noise and Marine Pollution Soil: Physico – chemical as bacteriological sampling as analysis of soil quality. Soil Pollution Control. Industrial waste effluents and heavy metals, their interactions with soil components. Soil micro – organisms and their functions, degradation of different insecticides, fungicides and weedicides in soil. Different kinds of synthetic fertilizers (NP & K) and their interactions with different components of soil. Noise: Sources of noise pollution, measurement of noise and Indices, effect of meteorological parameters on noise propagation. Noise exposure levels and standards. Noise control and abatement measures. Impact of noise on human health. Marine: Sources of marine pollution and control. Criteria employed for disposal of pollutants in marine system-coastal management.	8

Text books:

1. Miller, G. T., & Spoolman, S. (2012). Environmental science. Cengage Learning.
2. Masters, G. M., & Ela, W. P. (1991). Introduction to environmental engineering and science (Vol. 3). Englewood Cliffs, NJ: Prentice Hall.
3. Bharucha, E. (2002). The Biodiversity of India (Vol. 1). Mapin Publishing Pvt Ltd.

Reference books and supplementary resources:

1. Townsend, C. R., Begon, M., & Harper, J. L. (2000). Essentials of ecology. Evolutionary ecology, 8(8.2), 8-3.
2. Trivedy, R. K., & Goel, P. K. (2010). An introduction to air pollution. ABD Publishers.
3. Henry, J. G. (1996). Environmental science and engineering. Galgotia Publications.

Course Description: This course covers the preparation of financial statements and creates an understanding of corporate financial statements. Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. In recognition of this, the course focuses on learning how to prepare accounting records and analyze the same.

Course outcomes:

On completion of this course, the students will be able to:

1. Develop an ability to apply the accounting concepts, conventions, and record transactions according to debit and credit entry rules.
2. Evaluate the set of financial statements for various forms of businesses and understand the concept of annual reports and cash flows.
3. Comprehend the Indian Accounting Standards and International Financial Reporting Standards
4. Interpret the business implications of financial statement information.
5. Describe the accounting information by analyzing the various accounting ratios.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial Accounting Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions: Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance	10
Unit II:. Preparation of Financial Statements Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, understanding contents of financial statements of a joint-stock company as per the Companies Act 2013; Understanding the contents of annual report of a company, Preparation of cash flow statement as per AS-3 (revised).	10
Unit III: Indian Accounting Standards (Ind-AS) Concept, benefits, the procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS): Main features, uses, and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, the obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.	10
Unit IV: Financial Statement Analysis	5

Financial Statement Analysis: Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis, and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short-term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio. Analyzing the power of ratios in forecasting business failures using Altman Z-score, multiple discriminant analysis and decision-tree analysis	
Unit V: Financial Ratios Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short-term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio. Analyzing the power of ratios in forecasting business failures using Altman Z-score, multiple discriminant analysis and decision-tree analysis.	5

Text Books:

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Tulsian, P.C.(2012) Financial Accounting, Pearson.

Reference books and supplementary resources:

1. Maheshwari, S.N. &Maheshwari, S.K., Financial Accounting for B. Com., CA, CS.
2. ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
3. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
4. Balwani, Nitin, Accounting and Finance for Managers.
5. Gupta, Ambrish: Financial Accounting for Management.
6. Bhattacharyya, Asish K., Financial Accounting for Business Managers.
7. Jain, S.P. &Narang, K.L., Advanced Accountancy.

BBAF1003: MANAGERIAL ECONOMICS

Course Description: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

Course Outcomes:

On completion of this course, the students will be able to:

1. Evaluate the major economic concepts like demand, production, and pricing as applied to a managerial organization.
2. Apply the economic concepts, tools and techniques in improving their decision-making skills.
3. Define the main economic tools and theories available for decision making policies to stabilize and stimulate the economy.
4. Understand the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
5. Distinguish between the different market structures and pricing practices available to and used by firms.

Course Contents:

Units	Number of Lectures
Unit I: Introduction The economic problem: Scarcity and choice; the question of what to produce, how to produce and when to produce; Opportunity cost; three major Economic systems; allocation of resources and distribution, Markets and prices and competition.	5
Unit II: Demand and Supply Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply. Individual and market demand functions; law of demand, determinants of Demand. Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.	10
Unit III: Utility Concept, its application, calculations, Consumer surplus, producer surplus and the efficiency of the markets; costs, taxes, rent control and ceiling. Indifference curve approach, price effect income effect and substitution effect, nature of commodities, introduction to revealed preference approach, applications of IC analysis	8
Unit IV: Theory of Production	

<p>Concept of production & Production function with one and two variable inputs. Types of production function, concepts of production. Law of variable proportions, returns to factor and scale. Concept of isoquants. Concept of cost- meaning and types. Short and long run cost functions- their nature, shape and inter relationship. Marginal and average cost curves and their shapes. Estimation of short-run and long run cost function.</p>	10
<p>Unit V: Market Structure Different forms of market structures- meaning and features. Pricing strategies under different market conditions. Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.</p>	8

Text books:

1. Petersen H. Craig, Lewis W. Chris, Jain K. Sudhir, Managerial Economics, Pearson Education.
2. Mehta. P.L, Managerial Economics. Sultan Chand sons, New Delhi.

Reference books and supplementary resources:

1. Dominick Salvatore (2009). Principles of Microeconomics (5thed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan.

BBAF1004: E-COMMERCE

Course Description: This course is designed to provide an understanding of the mechanism used for conducting business transactions through electronic means and measures to be used against threats to safety issues faced in online transactions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the concept of e-commerce and various types of business models present in online environment.
2. Analyze various security threats encountered while transacting online and safeguards used to tackle it.
3. Identify various provisions of IT (Amendment Act) 2008 which facilitate online business and electronic governance.
4. Appreciate the various methods of e-payment used to complete an online transaction.
5. Evaluate the effect of e-commerce on various industries.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online; Types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models); Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features).	4
Unit II: Security and Encryption Need and concept; The e-commerce security environment: (dimension, definition and scope of e-security); Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.); Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).	10
Unit III: IT (Amendment) Act 2008 and Cyber Crimes IT Act 2008: Definitions; Digital signature; Electronic governance, attribution, acknowledgement and dispatch of electronic records; Regulation of certifying authorities; Digital signatures certificates; Duties of subscribers; Penalties and adjudication; Appellate tribunal; Offences and cyber-crimes.	6
Unit IV: E-payment System Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money); Digital signatures (procedure, working and legal position); Payment gateways; Online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting); Risks involved in e-payments.	10

Unit V: On-line Business Transactions Meaning, purpose, advantages and disadvantages of transacting online; E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	10
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Text books:

- 1. Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education.**
- 2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education**

Reference books and supplementary resources:

- 1. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education**
- 2. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning**
- 3. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education**
- 4. TN Chhabra, E-Commerce, DhanpatRai& Co.**
- 5. SushilaMadan, E-Commerce, Taxmann**

BBAF 1005: BUSINESS COMMUNICATION

Course Description: This course is designed to provide an understanding of the communication needs of a professional workplace and thereby developing the written and spoken communication skills required in a formal setup.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the meaning and importance of business communication
2. Differentiate between formal and informal type of organisational communication.
3. Demonstrate the preparation of various documents used for internal communication like memos, circulars, notices, letters etc.
4. Develop good written communication skills needed to interact with third parties like statutory authorities and job applicants.
5. Perceive the role of non-verbal gestures like body language, cultural diversity in business communication and defend it through real life case studies.

Course contents:

Units	Number of Lecture Hours
Unit I: Introduction Business Communication: Meaning & Importance, Communication Purpose, Process, Elements, Barriers to Communication and Conditions for Successful Communication. Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication.	6
Unit II: Organizational Communication Importance of Communication in Management, Formal and Informal Communication, Internal and external communication; Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations.	8
Unit III: Internal Correspondence Memos, Circulars, Notices, Office Orders Correspondence with banks- Regarding overdrafts, Cash credits, Loans; Drafting of sales letters, Circulars, Preparation of sales reports, Customers' Correspondence- Complaints, regarding dues, follow up letters Secretarial Correspondence: Correspondence with shareholders, debenture holders regarding dividend, interest, transfer - transmission.	10
Unit IV: Communicating with statutory authorities Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI, Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders.	8
Unit V: Business Etiquettes	8

Understanding etiquette, Cross-Cultural Etiquette, Business manners; Body language gestures; Etiquette of the written word; Etiquette of the telephone; Handling business meetings; Role play on selected topics with case analysis and real-life experiences.	
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Text book:

1. Taylor, S. and Chandra, V., “Communication for Business: A Practical Approach”, Fourth Edition, 2011, Pearson Education.
2. Bhatia, R.C., Business Communication, Anne Books Pvt Ltd., New Delhi

Reference books and supplementary resources:

1. Bovee, C. and Thill, J., “Business Communication Today”, 2011, Prentice Hall.
2. Sethi, A and Adhikari, B. “Business Communication”, 2009, McGraw Hill Education.

BBAF1006: STATISTICS FOR BUSINESS DECISIONS

Course Description: The course will familiarize students with various conceptual knowledge of statistics and Statistical tools that will be used for effective decision making in various implications. Emphasis will be on the application of the concepts learnt. The emphasis is also on how to analyze data and interpret it effectively. The course tells about significance of statistical tools are being used today.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe basic terms of statistics.
2. Apply various business statistics knowledge improbability and its distributions.
3. Analyze database with respect to correlation, regression and time-series.
4. Evaluate data, results and its findings.
5. Demonstrate with various statistical tools how to analyze data based on chi-square test, ANOVA, T-test, Z-test and other non-parametric tests.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning of statistics, scope and application of statistics. Measures of Central Value: Meaning, need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness and Kurtosis.	8
Unit II: Probability and Distribution Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Correlation Analysis: Meaning and significance. Types of correlation.	8
Unit III: Correlation, Regression and Time-Series Methods of studying simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient. Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of	8

estimate. Analysis of Time Series: Meaning and significance. Utility, Components of time series.	
Unit IV: Testing of Hypothesis Models (Additive and Multiplicative). Introduction to testing of Hypothesis: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis concerning Proportion. Z test.	8
Unit V: Statistical Tools T-Test, Difference of means and ANOVA – one way and two way. Non parametric tests: One-Sample Wilcoxon Signed Rank Test and various aspects and Chi-square test.	8

Text Books:

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.

Reference Books and Supplementary Resources:

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin: Statistics for management, Prentice Hall.

BBAF1007: COST & MANAGEMENT ACCOUNTING

Course Description: This paper will acquaint the students with cost and management accounting concepts and its application for decision making. It will acquaint the students with various techniques of standard costing and variance analyses and also impart the knowledge of contemporary costing systems.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basic concepts of cost accounting and classification of costs.
2. Analyze business decisions using cost-volume-profit analysis.
3. Compare and evaluate the various managerial decision-making situations along with their characteristics.
4. Analyze the company's budgetary statements and performance as well.
5. Apply standard costing techniques and variance analysis in taking real business decisions and understand the ways of calculating cost in contemporary costing systems.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting, Cost, Costing, Cost Control, and Cost Reduction. Elements of Cost, Components of total Cost, Cost sheet. Classification of costs: Fixed, Variable, Semi-variable, and Step costs; Product, and Period costs; Direct, and Indirect costs.	8
Unit II: Cost-Volume-Profit Analysis Contribution, PV Ratio, Margin of safety, Break-even-point, cost break-even-point, cash break-even-point, Composite break-even-point, Key Factor, Break-even Analysis.	6
Unit III: Relevant Costs and Decision Making Relevant costs for Decision Making, Pricing, Product Profitability, Make or Buy, Exploring new markets, Shut down or continue, Acceptance of an export order.	6
Unit IV: Budgets and Budgetary Control Budgets and Budgetary Control: Meaning, Types of Budgets (sales, production, purchase raw material consumption, cash budget. Steps in Budgetary Control, Fixed and Flexible Budgeting, Responsibility Accounting.	10
Unit V: Standard Costing and Variance Analysis Material, Labor & Overhead variances. Activity based costing, Target costing, Life cycle costing, Quality costing (only theoretical knowledge).	10

Text books:

1. Maheshwari, S.N. and S.N. Mittal. **Cost Accounting: Theory and Problems.** Shri Mahabir Book Depot, New Delhi.

Reference books and supplementary resources:

1. M.N.Arora, **Management Accounting, Theory, Problems and Solutions,** Himalaya Publishing House
2. Horngren, C.T., Foster, G, and Datar, S.M., **Cost Accounting: A Managerial Emphasis,** Prentice Hall of India Pvt. Ltd., New Delhi.
3. Henke, E.O., and Spoede, C.W., **Cost Accounting: Managerial Use of Accounting Data,** PWS-KENT Publishing Company, Boston.

BBAF 1008: CONTEMPORARY ACCOUNTING

Course Description: The objective of the course is to expose students to contemporary issues in Accounting and recent developments such as accounting for price level changes, human accounting, social accounting, leasing etc.

Course outcomes:

On completion of this course, the students will be able to:

1. Explain the emergence of contemporary issues in accounting and human resource valuation accounting.
2. Identify the major accounting approaches to the Price Level Accounting.
3. Examine the role of positive accounting theory in explaining recent trends in the presentation of published accounts and value-added statements.
4. Determine the latest Accounting Standards in India and its significance in Interim Reporting.
5. Assess the use of Forensic Accounting, its scope and process.

Course contents:

Units	Number of Lectures
Unit I: Contemporary Issues in Accounting Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment. Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.	10
Unit II: Corporate Social Reporting in India Price Level Accounting – Methods, Utility and Corporate Practices Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India. Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.	10
Unit III: Presentation of Published Accounts Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies. Value Added Reporting: Preparation and Disclosure of Value-Added Statements, Economic Value Added, EVA Disclosure in India	8
Unit IV: Accounting Standards in India Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim	8

Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles. Contemporary Issues in Management Accounting: Target Costing.	
UNITV: Forensic Accounting Forensic Accounting- Characteristics, scope and process	4

Text books:

1. Mehra, Arun and Seth, Sonika, Contemporary Accounting, Kalyani Publishers, Ludhiana.

Note: Latest edition of text book may be used.

Reference books and supplementary resources:

1. Lal, Jawahar and Lele, R.K., Contemporary Accounting Issues, Himalaya Publishers.
2. Porwal, L.S., Accounting Theory, Tata McGraw Hill.
3. Lal, Jawahar, Corporate Financial Reporting, Taxman.
4. Arora, J.S., Price Level Accounting, 1999, Deep and Deep Publishers.
5. Chander, Subhash, Corporate Reporting Practices, Deep and Deep Publishers.

BBAF1009: ORGANIZATIONAL BEHAVIOUR

Course Description: This course acquaints the students with the fundamentals of managing business and to understand individual and group behavior at workplace so as to improve the effectiveness of an organization.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the various forms of business organizations along with their suitability.
2. Develop an understanding of the dynamics of planning, decision-making, control and organizational structures in an organizational context as well as in real life situations.
3. Demonstrate their understanding with respect to conceptual foundations of organizational behaviour and various theories of perception, personality and learning.
4. Identify the various leadership styles and the role of leaders in an organization.
5. Analyse the complexities associated with management of the group behaviour in the organization.

Course Contents:

Units	Number of Lectures
Unit I: Forms of Business Ownership & Management theories Basic forms of Business Ownership: Sole proprietorship, Partnerships, Corporations/ Company, Cooperatives: Advantages and Disadvantages; An Introduction to Special forms of ownership: Franchising, Licensing, Leasing; Evolution of Management Theory: Classical, Behavioural, Systems and Contingency approaches to Management, Managerial functions and roles (Henry Mintzberg).	8
Unit II: Planning, Decision-making, Control & Organizational structures Overview of Planning: Types of Plans, The planning process, Making plans effective, MBO as a tool for planning; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common Organisational structures-Functional product, Division, Customer, Geographic / Regional, Matrix, Hybrid, Networking organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.	10
Unit III: Organizational Behavior, Personality, Perception & Learning Conceptual Foundations and Importance of organizational Behaviour, Perception and Attribution: Concept, Nature, Process, Personality: Concept, Types and Theories of Personality, Learning: Concept and Theories of Learning, reinforcement, Emotional Intelligence.	6
Unit IV: Motivation & Leadership Motivation: Concepts and their application, Need (Maslow and Herzberg), Content & Process theories, Expectancy theory, Equity theory, goal Setting theory. Leadership: Leaders and Leadership Process: Traits, Behaviour,	10

and Situational theories, Hersey & Blanchard's situational Leadership Model, Likert's 4 system model, Fiedler's Leadership contingency theory, House's Path-goal theory, Contemporary Leadership issues: Charismatic and Transformational Leadership	
Unit V: Power, Politics, Conflict & Change in organization Organisational Power and Politics: Concept, Sources of Power, Tactics to gain power in organizations. Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin's Theory of Change.	6

Text books:

1. Chhabra T.N & Singh B.P, Organization Theory & Behaviour, Dhanpat Rai & Co.

Reference books and supplementary resources:

1. Robbins Stephen P., Organisational Behaviour, Pearson Education.
2. Luthans Fred, Organisational Behaviour, Tata McGraw Hill.
3. Koontz & Heinz Weihrich, Essential of management McGraw Hill.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publishing, New Delhi.
5. Stephen P. Robbins and Mary Coulter, Management, Pearson Education.
6. Y.K. Bhushan, Fundamentals of Business Organisation & Management.
7. Principles of Management, Gilbert, McGraw Hill.
8. Richard L. Daft, Principles of Management, Cengage Learning, India.
9. Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.

BBAF1010: BUSINESS ETHICS & CORPORATE GOVERNANCE

Course Description: The objective of this paper is to make the students aware about the importance of ethics in the business, practices of good governance to encourage moral imagination and heightening sensitivity towards the ethical dimension of managerial problems.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of basics of business ethics.
2. Demonstrate various approaches, need, features and demonstration of corporate governance.
3. Identify Factors affecting moral issues in business and whistle blowing.
4. Evaluate financially, aspects related to marketing truth and discrimination.
5. Appraise various aspects of corporate social responsibility.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Business ethics: Introduction: Meaning of ethics, Types of business ethic issues, why ethical problems occur in business, Ethical dilemmas in business Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties Justice and fairness, the ethics of care, integrating utility, rights, justice and caring.	10
Unit II: Different Approaches of Corporate Governance Corporate governance: concept, need to improve corporate governance standards, Features of good governance, Corporate governance abuses, Role played by regulators to improve corporate governance. Different Approaches to Corporate Governance, Leadership and Corporate Governance Different models of Corporate Governance, Landmarks of Corporate Governance, Rights and Privileges of shareholders, Investor's Problem and protection, Corporate Governance and Other Stakeholders, Board of Directors; Role, Duties and Responsibilities of Auditors, Bank and Corporate Governance, Business Ethics and Corporate Governance.	7
Unit III: Moral issues and Whistle Blowing Moral issues in business: Importance of moral issues and reasoning, Principles of moral reasoning, Quality of work life, implications of moral issues in different functional areas of business-like finance, HR and marketing.	10

Whistle blowing: Kinds of whistle blowing, blowing as morally prohibited, Whistle blowing as morally permitted, Whistle blowing as morally required, precluding the need for whistle blowing.	
Unit IV: Marketing truth and Discrimination Marketing truth and advertising: Marketing, Advertising, Truth and advertising, Manipulation and coercion, Allocation of moral responsibility in advertising Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring.	7
UNIT V: Corporate Social Responsibility Corporate social responsibility: Meaning, Evolution of corporate social responsibility, Limits of corporate social responsibility, Voluntary responsibility Vs. Legal requirements, Profit maximization vs. social responsibility. Socially Responsive Management: Strategies of response, formulating socially responsive strategies.	6

Text Books:

1. Fernando, A. C. Corporate Governance- Principles, Policies and Practices. Pearson Education.
2. Ferrell, O. C., Fredrich, J. P. & Ferrel, L. Business Ethics- Ethical Decision Making and Cases.
3. Bhanu Murthy, K. V. & Krishna, U. Politics Ethics and Social Responsibilities of Business, Pearson Education, 2010.
4. Kumar, A. Corporate Governance : Theory and Practice, International book House. New Delhi (2012).

Reference books and supplementary resources:

1. Sharma J. P. Corporate Governance, Business Ethics & CSR. Ane Books Pvt. Ltd.
2. Mallin, C. A. Corporate Governance. Oxford University Press (Indian Edition).
3. Tricker, B. Corporate Governance-Principles, Policies, and Practice. Oxford University Press (Indian Edition).

BBAF 1011: MANAGEMENT PRINCIPLES AND PRACTICES

Course Description: This course is designed to provide students a basic understanding of the role and functions of a manager and to explain the principles, concepts and techniques used by manager in carrying out the work.

Course Outcomes:

On completion of this course, the students will be able to:

1. Appreciate the concept of management and its evolution over the years.
2. Describe the various functions of management like planning, organising, staffing, directing, coordinating and control.
3. Explain the concept of motivation through the lenses of various theories.
4. Critically analyse the basic assumptions and differences in various theories of leadership.
5. Evaluate the importance of communication in an organisation and recommend various ways to improve it for organizational success.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Concept, nature, process and significance of management; Schools of management thought: scientific approach school, human behaviour school, social system school, decisions theory school; quantitative approach school, systems approach school, contingency theory of management; Managerial skills.	8
Unit II: Managerial Functions Planning: concept, significance, types; Corporate strategy; Environmental analysis and diagnosis. Organizing: concept, principles, types of organizations; Contemporary organisational formats: Project, Matrix and Networking; Authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control- nature, process and techniques.	10
Unit III: Motivation Process of motivation; Theories of motivation- Need hierarchy theory, Theory X and Theory Y, Ouchy's theory Z, Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's Expectancy Theory, Stacy Adams Equity Theory.	8
Unit IV: Leadership Fundamental concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, Situational leadership, Transactional and Transformational leadership.	8
Unit V: Communication	6

Concept of two-way communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving communication; Transactional analysis in communication.	
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Text books:

1. Prasad, L. M., Principles and Practice of Management, S. Chand Publishing House, New Delhi.
2. Chhabra, T.N., Principles and Practice of Management, Dhanpat Rai & Company.

Reference books and supplementary resources:

1. Hellreigel, D., Slocum, J.W. & Woodman, J. R.W. Organizational Behaviour. South Western College Publishing, Ohio.
2. Hersey, P., Blanchard, K. H. & Johnson, D. E. Management of Organisational Behaviour: Utilising Human Resources. Prentice Hall, New Delhi.
3. Ivancevich, John and Matheson, M. T. Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
4. Luthans, F. Organizational Behaviour. McGraw-Hill, New York.

BBAF 1012: PRODUCTION & OPERATIONS MANAGEMENT

Course Description: This course introduces the students to the theory and practice of production management as a functional area in the management of business enterprise. It also includes the methods, strategies, and application of various economical and mathematical tools in solving the production and operation related problems.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Define the roles/functions of production management in the context of business enterprise
2. Develop an ability to apply operations management concepts for forecasting.
3. Identify the problems and opportunities faced by the operations manager in manufacturing and service operations.
4. Build the skills to plan for effective production management.
5. Apply the control instruments to improve the efficiency in the quality processes.

Course contents:

Units	Number of Lectures
Unit I: Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organization. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attributes. Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR, and availability).	10
Unit II : Forecasting- Definition, types, qualitative (grassroots, market research, and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD.	10
Unit III: Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM). Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout).	10
Unit IV: Aggregate Planning:	5

Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan, and mixed plan, keeping in mind demand, workforce and average inventory).	
Unit V: Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables.	5

Textbooks:

1. Chase R B, Aquilano N J, Jacobs F R, and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill.

Reference Books and supplementary resources:

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry, Production & Operations Management, Pearson Education
3. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.

BBAF2009: INCOME TAX

Course Description: This course provides basic knowledge and equips students with application of principles and provisions of Income-Tax Act, 1961. The course will acquaint students with the Income tax structure and its implications of tax planning.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the way in which taxation law is administered in relation to Basic concepts of income and Agricultural income.
2. Apply the method of computing the income under the head 'salary' and 'house property'.
3. Apply the method of computing the income under the head 'Profit and gains from business and profession' and 'Capital gains'.
4. Evaluate and develop conceptual understanding of Clubbing of income, set-off and carry forward of losses.
5. Learn and apply the ways of filing of return of income through software and Assessment procedure.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Residential status; Scope of total income on the basis of residential status Exempted income under section 10	10
Unit II: Computation of Income under different heads of Income Income from Salaries; Income from house property	10
Unit III: Computation of Income under different heads of Income Profits and gains of business or profession; Capital gains; Income from other sources	10
Unit IV: Computation of Total Income and Tax Liability Clubbing of income, set-off and carry forward of losses, Deductions under Chapter VI-A, Partial Integration of Agricultural income, rebates and reliefs, Computation of total income and tax liability of individuals & Partnership firm.	5
Unit V: Preparation of Return of Income Preparation and filing of return of income through software, Provision & Procedures of compulsory online filing of returns for specified assesses. Assessment procedure. Introduction of Direct Tax Code.	5

Text books:

1. **Dr. Vinod K. Singhania and Dr. Monica Singhania; Students guide to income tax, Taxmann Publications.**

Reference books and supplementary resources:

1. **Girish Ahuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.**
2. **Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.**
3. **S.P Goyal; Direct tax planning: Sahitya Bhawan.**
4. **CBDT Circulars (latest)**

BBAF 2010: CORPORATE FINANCE

Course Description: This course acquaints students with the techniques of financial management & Corporate Finance and related applications for business decision making.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze the importance of time value of money and relationship of owners with other stakeholders.
2. Evaluate the various long-term financial decisions.
3. Comprehend the various costs of capital and its associated calculation.
4. Develop an Understanding of the various capital structure theories and its relevance.
5. Examine the importance of working capital management and to know various ways to obtain minimum cost.

Course Contents:

Units	Number of Lectures
Unit I: Nature of Financial Management Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organization of finance function; Concept of Time Value of Money, present value.	5
Unit II: Capital Budgeting Long-term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method.	10
Unit III: Cost of Capital Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.	10
Unit IV: Capital Structure Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage analysis. Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM)	10

approach, Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model.	
Unit V: Working Capital Management Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Determination of Working Capital. Cash management technique (Lock box, concentration banking), Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost.	5

Text books:

1. Khan & Jain, Financial Management, Tata McGraw Hill Publishing Co. Ltd.

Reference books and supplementary resources:

1. Rustogi, Financial Management
2. L.J. Gitman & C.J. Zutter, Managerial Finance.
3. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty, Principles of Corporate Finance.
4. J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management.

BBAF2011: INDIRECT TAX

Course Description: Tax laws in India are reincarnated after introduction of Goods and Services Tax Laws in India. Appreciating this changing facade of indirect tax system in India, this course has been designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System along with the related existing indirect tax laws.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe basic knowledge of the provisions of Goods and Services Tax Act along with the previously prevailing indirect tax laws in India.
2. Apply working knowledge regarding Legal Framework of Goods & Services Tax Act in India.
3. Demonstrate tax liability pertaining to these laws.
4. Apply knowledge of Assessment, Filing of Returns and E-filing as per GST Act.
5. Develop an understanding of the processes related to Inspection, Search, Seizure and Arrest, Demands and Recovery, Liability to Pay in Certain Cases.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Legal Framework of Goods & Services Tax Act In India, Terminology, Comparison Between Indirect Tax System and Goods & Services Tax System in India, Administration, and Registration.	6
Unit II: Estimation of Tax Liability & Documentation Levy and Collection of Tax, Time and Value of Supply, Input Tax Credit, Tax Invoice, Credit and Debit Notes, Accounts and Records.	8
Unit III: Tax Procedures-I Assessment, Filing of Returns, E-filing, Payment Of Tax, Refunds and Audit.	8
Unit IV: Tax Procedures-II Inspection, Search, Seizure And Arrest, Demands And Recovery, Liability To Pay In Certain Cases, Advance Ruling, Appeals And Revision, Offences And Penalties, Transitional Provisions, Miscellaneous Provisions.	8
Unit V: Other Legislations Customs Laws- Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping	10

Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.	
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Text Books:

1. Datey, V.S. (2018). Indirect Tax Law and Practice. Taxman Publications Pvt. Ltd., Delhi.

Reference Books and Supplementary Resources:

1. Bare Act, The Central Goods And Services Tax Act, 2017.
2. GST Law and Analysis with Conceptual Procedures: By Bimal Jain and Isha Bansal.
3. S.S Gupta, “GST: How to meet your obligations”, Taxman Publications.

BBAF 2012: IT TOOLS FOR BUSINESS

Course Description: This course aims at understanding emerging technological issues facing management so that students can effectively manage information systems in the organization and to play active role in applying technology through the analysis, design and implementation of multiuser systems that will meet the information needs of the organization.

Course outcomes:

On completion of this course, the students will be able to:

1. Determine IT is a major resource and can be used to make major improvements in the organization.
2. Develop sufficient familiarity with the technology to able to make good management decisions.
3. Analyze the ways of database management system
4. Evaluate the role of managers in Information Technology and will be able to use technology to transform organizations.
5. Determine the Planning, Coordination, and control for various levels in Business Management Information System.

Course contents:

Units	Number of Lectures
Unit I: Computer Fundamentals Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor-made software.	8
Unit II: Networks and Internet Introduction to networking; Importance of networking; Communication devices such as Modem and WIFI/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	8
Unit III. Database Management System. Traditional file Environment. Identification of Relevant data. Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	12
Unit IV: Information Systems Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding information. Basics of information systems: Meaning, Need of an efficient information System.	12

Unit V: IS planning Type of Information system; Information requirement for Planning, Coordination, and control for various levels in Business. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	12
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Text books:

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

Reference books and supplementary resources:

1. Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information Systems, TMH.

BBAF2014: MACRO ECONOMICS

Course Description: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Course Outcomes:

On completion of this course, the students will be able to:

1. Inspect how economy as a whole in a country operates and who are the economic agents for the whole economy
2. Measure macroeconomic variables and National Income Accounts.
3. Grasp the meaning of Keynesian theory of Income and employment.
4. Analyze the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate etc.
5. Explain the working and measurement of major macro variables in an open economy such as Balance of Payment, Current and Capital accounts.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Basic issues studied in macroeconomics; stock and flow concept, circular flow of economic activity, economic agents; static, comparative static and dynamic.	5
Unit II: National Income Accounting Measurement of gross domestic product; income, expenditure. Real versus nominal GDP; price indices.	10
Unit III: The Closed Economy in the Short Run Classical and Keynesian systems; simple Keynesian model of income determination; multiplier, IS-LM model	10
Unit IV: Inflation Inflation: meaning, demand and supply side factors, consequences of inflation, anti- inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)	10
Unit V: Open Economy National Income Accounting for an open economy; Balance of payments: Current and Capital accounts.	5

Text books:

1. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers

Reference books and supplementary resources:

1. Froyen, R.P. (2011) Macroeconomics-theories and policies (8th ed.). Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill

BBAF 2015: QUANTITATIVE TECHNIQUES

Course Description: This course aims at familiarizing the students with quantitative tools and techniques, which are frequently applied to business decision-making & to provide a formal quantitative approach and an intuition about situations where such an approach is appropriate.

Course outcomes:

On completion of this course, the students will be able to:

1. Explain the optimization techniques and models for taking the managerial decision.
2. Develop the fair degree of proficiency in formulating and solving transportation problems with the help of mathematical tools.
3. Construct the technique for calculating the minimum project cost.
4. Identify the decision-making techniques under risk, uncertainty situation and making decisions more objectively and efficiently.
5. Build the mathematical framework to get optimal outcomes and make strategic and tactical decisions.

Course Contents:

Units	Number of Lectures
Unit I: Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming	10
Unit II: Elementary Transportation: Formulation of Transport Problem, Solution by N.W Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment).	10
Unit III: Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing.	5
Unit IV: Decision Theory:	10

Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information. Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis).	
Unit V: Introduction to Game Theory: Pay off Matrix- Two-person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2, $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation.	5

Textbooks:

1. J. K. Sharma, Operations Research Theory & Applications, Macmillan India Limited.

Reference books and supplementary resources:

- 1. N. D. Vohra, Quantitative Management, Tata McGraw Hill**
- 2. P. K. Gupta, Man Mohan, KantiSwarup, Operations Research, Sultan Chand.**
- 3. V. K. Kapoor, Operations Research, Sultan Chand & Sons.**

BBAF2016: INTERNATIONAL FINANCE

Course Description: This course aims to develop an awareness among students about the concepts, importance and dynamics of international finance and to discuss theoretical foundations of international business and finance.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze the multinational financial and international flow of fund and scope of International Finance.
2. Understand the working of forex exchange market.
3. Evaluate the financial management of Multinational firms.
4. Learn the various functional area of a multinational corporation including country risk analysis.
5. Discuss the Swaps, options and depository receipts as risk management tools.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of International Finance, International Business activities and methods, International Financial Management Vs Domestic Financial Management, Issues in functioning of Multinational Corporations, Balance of Payment, Debit and Credits.	5
Unit II: Exchange Rate Determination and Management of Foreign Exchange Exposure Functions of Foreign Exchange market, Bid Price, Ask price, spread, cross rates, spot rates and reciprocal rates in Foreign Exchange market. Theories of Foreign Exchange rate – Purchasing power parity, Interest rate parity, International fisher effect, Foreign exchange risk – Transaction exposure, Translation exposure, Economics exposure and their management.	10
Unit III: Financial Management of Multinational Firm Foreign Direct Investment (FDI), Factors affecting FDI, cost of capital. Multinational capital Budgeting – application and interpretation, multinational cash management	10
Unit IV: Country Risk Analysis	10

Nature of Country risk, objectives of Country risk rating, techniques to assess of country risk, economic risk indicators, raters of country risk, Management of Country Risk.	
Unit V: Managing Foreign Operations Derivatives, Swaps – Interest rate and currency swaps, foreign currency options and futures, Depository receipts – ADR and GDR and Eurocurrency markets.	5

Text books:

1. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi

Reference books and supplementary resources:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.
2. Machiraju, H.R , International Financial Management, Himalayan Publishing House, New Delhi.
3. Siddaiah, T., International Financial Management, Pearson Education.
4. Shapiro, Allen C., Multinational Financial Management, J. Wiley& Sons.

BBAF 2017: FINANCIAL ECONOMETRICS

Course Description: This course provides a comprehensive introduction to basic econometric concepts and techniques. It covers estimation and diagnostic testing of simple and multiple regression models.

Course outcomes:

On completion of this course, the students will be able to:

1. Comprehend basics of financial econometrics concepts and its application.
2. Evaluate and apply different econometrics techniques when there is violation of certain assumption of multiple regression models.
3. Demonstrate knowledge of econometric methods such as time series analysis.
4. Estimate non-linear models of regression analysis based on time series, and use of dummy variables in it.
5. Identify and apply probit and logit binary regression models in econometrics.

Course contents:

Units	Number of Lectures
Unit I: Introduction to econometrics and regression model Introduction to Econometrics and an overview of its applications; Simple Regression with Classical Assumptions; Least Square Estimation And BLUE, Properties of estimators, Multiple Regression Model and Hypothesis Testing Related To Parameters – Simple and Joint.	8
Unit II: Modelling Issues in regression analysis Violations of Classical Assumptions; their identification, their impact on parameters; tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions; methods to take care of violations of assumptions, goodness of fit.	8
Unit III: Regression with stationary time series data Time Series Models: Test of stationary- Unit Root Test: Intercept Stationarity, Trend Stationarity, and Difference Stationarity. Weak Stationarity and Strong Stationarity.	8
Unit IV: Regression with non-stationary time series data Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy	8

Variables to model qualitative/Binary/Structural changes, Other Functional Forms.	
Unit V: Regression Models with binary Dependent Variables Qualitative Response Regression Models or Regression Models with Limited Dependent Variables - Use of Logit, and Probit Models.	8

Recommendation:

Computer Package to be used: Most of Financial data estimation revolves around Timeseries Estimation and Forecasting. Using software like E Views, SPSS and STATA solving real life problems and checking assumptions and taking care of assumptions violations and testing goodness of fit

Text books:

1. John Campbell, Andrew Lo, Archie MacKinlay, The Econometrics of Financial Markets, Princeton University Press

Reference books and supplementary resources:

1. Pindyck, Robert S. and Daniel L. Rubinfeld (1997) Econometric Models and Economic Forecasts. (3rd ed.).Singapore: McGraw Hill.
2. Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.) Thomson South Western
3. Christopher Dougherty (2007). Introductory Econometrics (3rd ed.). Oxford University Press.
4. Gujarati, Damodar and Sangeetha (1995). Basic Econometrics (4th ed.). New Delhi: McGraw Hill.

BBAF2018: FINANCIAL STATEMENTS INTERPRETATION AND REPORTING

Course Description: In a developing economy like India, financial statements and their interpretation and reporting has been acknowledged by all. Convergence of the reports with international standards is the need of the day. As a result, the knowledge of such standards has become absolutely necessary. In view of this, the subject interpretation and analysis of financial statements has gained importance.

Course Outcomes

On completion of this course, the students will be able to:

1. Explain financial reporting scenario in international markets and its differences with India
2. Define framework for International Financial Reporting Standards
3. Develop understanding about conceptual knowledge of IFRS 2 to 13
4. Develop understanding about recent developments in financial reporting standards
5. Interpret financial Statements, viz., Income statements, Balance sheets and Cash flow statements

Course Contents:

Units	Number of Lectures
Unit I: Financial Reporting An Introduction Introduction, Causes of International Differences, Major differences in Financial Reporting, Indian GAAP, US GAAP, IAS and IFRS, International organizations engaged in accounting harmonization. International Classification of Financial Reporting, International Harmonization of Accounting, The Requirements of International Accounting Standards, Role of IFRS in Cross Border Capital Allocation.	8
Unit II: IFRS Framework International Financial Reporting Standard (IFRS) meaning of standardization. The structure of IFRS. Process of IFRS Standard Setting, Constraints, Hierarchy of Standards. IFRS adoption or convergence in different countries, IFRs 1 (First time adopters).	8
Unit III: IFRS Coverage International Financial Reporting Standards 2 – 13 (a brief study), Case studies on compliance with IFRS by Indian Companies and MNCs.	8
Unit IV: Developments In Financial Reporting Value Added Statement, Economic Value Added, Market Value Added, Shareholder's Value Added, Human Resource Reporting (conceptual framework only).	8
Unit V: Interpreting Financial Statements	8

Interpreting Financial Statements: interpreting Income statements, interpreting Balance sheets and interpreting Cash flow statements.	
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Text Books

1. Mehra, A; Seth, S.; “Financial Statements interpretation and reporting”; Kalyani Publishers.

Note: Latest edition of text book may be used.

Reference Books and supplementary resources:

1. Buffet, Warren; “Interpretation of Financial statement”; Mary Buffet Publications
2. Morley, Mike; “IFRS Simplified: A fast and easy-to-understand overview of the new International Financial Reporting Standards”.
3. Tiffin, Ralph; “The Complete Guide to International Financial Reporting Standards “; Viva Publications.

BBAF2019: INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Description: This course familiarizes the students with the understanding of provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop knowledge of and ability to use various laws relating to employees
2. Evaluate the functioning of ESI corporation and how it regulates working of companies
3. Develop an understanding of payment of wages act and compensation to employee's act.
4. Demonstrate an ability to analyze and evaluate calculation of bonus, the disqualifications under it, set on and set off provisions etc.
5. Examine the payment of gratuity act and employer's duty to determine and pay.

Course Contents:

Units	Number of Lectures
Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952 Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.	4
Unit II: Employees State Insurance Act, 1948 Objects and Applicability of the Schemes; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.	8
Unit III: Payment of Wages Act, 1936 Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages, Fines	5
Unit IV: The Payment of Bonus Act, 1965	10

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.	
Unit V: Payment of Gratuity Act, 1972 and Employee's Compensation Act, 1923 Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties. Employee's Compensation Act, 1923 Definitions: dependent, employer, partial and total disablement, workmen, injury, occupational disease; accident; employer's liability for compensation; amount of compensation; contracting; commissioner; case laws	13

Text books:

1. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi

Reference books and supplementary resources:

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd

BBAF 2020: RESEARCH METHODOLOGY

Course Description: This course provides an exposure to the students about the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners.

Course Outcome:

On completion of this course, the students will be able to:

1. Define the basic framework of research.
2. Analyse the various research designs used in the research.
3. Identify the various sources of data collection.
4. Explain the different scaling techniques to conducting research.
5. Demonstrate the techniques of data analysis in research more appropriately.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of Business Research – Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem.	5
Unit II: Research Design Research Design: Exploratory, Descriptive & Causal. Validity in experimentation-internal validity and external validity. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India).	5
Unit III: Primary Data Collection Survey Vs Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques.	10
Unit IV: Measurement & Scaling Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Fundamentals of Scale Evaluation-Reliability, Validity and Generalizability Sampling: Sampling techniques, determination of sample size using statistical techniques, Cronbach's Alpha test for reliability (using the software).	10
Unit V: Data and the Methods of Analysis Data and the Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi-square test (goodness of fit). Multivariate Data	10

Analysis: Factor Analysis(Principal Component Analysis), Discriminant Analysis. The above statistical test also to be explained using statistical software packages.	
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Text Books:

- 1.Chawla, D, &Sondhi,N. (2011) Research Methodology Concepts and Cases (1st ed.), Vikas Publishing House.**
- 2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.), Pearson, Prentice Hall of India.**

Reference books and supplementary resources:

- 1.Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013) Business Research Methods (9th ed.), Cengage Learning.**
- 2.Johnson, R.A. &Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.), John Wiley & Sons.**
- 3.Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.), McGraw Hill Education.**

BBAF 2021: ADVANCED ACCOUNTING

Course Description: Accounting plays a vital role as an information system for monitoring, problem-solving and decision-making. However, the first step is to generate and present information in a manner that is useful. In recognition of this, the advanced accounting course focuses on the accounting for more advanced aspects of accounting & preparation of necessary ledger for recording business transactions.

Course Outcomes

On the successful completion of the course, the student would be able to:

1. Prepare necessary ledger accounts under depreciation accounting by different methods
2. Analyze necessary ledger accounts under Single-entry, Hire-purchase & Installment-payment system.
3. Prepare necessary ledger accounts for Non-Profit Organizations
4. Prepare necessary ledger accounts under partnership accounts – I, i.e., admission, retirement & death of partner
5. Interpret necessary ledger accounts under partnership accounts – II, i. e., dissolution of a firm

Course Contents:

Units	Number of Lectures
Unit I: Depreciation, Provisions and Reserves Depreciation: Meaning, Causes, Objects of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of providing depreciation: Straight line method, Diminishing Balance Method. Provisions and Reserves: Reserve Fund, Different Types of Provisions and Reserves.	6
Unit II:Accounts from Incomplete Records Single Entry System: Features, Books and Accounts maintained, Recording of transactions, Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features, Accounting Treatment in the Books of Hire Purchaser and Hire Vendor, Default and Repossession. Installment Purchase System: Difference between Hire purchase and Installment Purchase Systems, Accounting Treatment in the books of Purchaser and Vendor.	10
Unit III:Accounting of Non-Profit Organizations Non-Profit Entities: Features of Non-Profit Entities, Accounting process, Preparation of summaries, Receipts and Payments Account: Meaning and special features, Procedure for preparation, Uses and limitations. Income and Expenditure Account: Features, Procedure for preparation- Preparation of Balance Sheet.	8
Unit IV:Partnership Accounts Legal provisions in the absence of Partnership Deed Fluctuating Capitals, Preparation of final accounts Treatment of Goodwill and	8

Admission of a partner. Accounting treatment of Retirement and Death of a Partner	
Unit V:Dissolution of Firm Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).	8

Text books:

1. Gupta, V. K., “Principles & Practice of Accountancy”, S Chand & Co, New Delhi.

Note: Latest edition of book can be used.

Reference books and supplementary resources:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy”, Vol. I & II, S Chand & Co, New Delhi
2. Gupta, R. L. &Radheswamy, M., “Advanced Accountancy” Vol. I & II, S Chand & Co, New Delhi
3. Maheshwari, S.N. &Maheshwari, V.L., “Advanced Accountancy” Vol. I & II, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sehgal, A. &Sehgal, D., “Advanced Accountancy” Vol. I & II, Taxmann Publication Pvt. Ltd, New Delhi.
5. Sinha, G., “Accounting Theory & Management Accounting”, PHI Learning Pvt. Ltd., New Delhi

BBAF2022: HUMAN RESOURCE MANAGEMENT

Course Description: The purpose of this course is to bring out issues involved in the management of human resources (HRM), both from current theory as well as practice. The course will examine individuals at work and discuss various aspects which are basic to human motivation at work and in fulfilling career aspirations within organizations. Human resource management involves various issues right from selection-placement to performance appraisal, salary-career management, and training, etc. of employees in organizations.

Course Outcomes

On completion of this course, the students will be able to:

1. Describe the scope and applications of Human resource Management.
2. Explain the various dimensions related to management of Human Resources.
3. Analyze the strategic role of human resource management in organizations and develop an insight into the managerial skills required to effectively manage people in an organization.
4. Demonstrate the knowledge of compensation plans and benefit programs appropriate for various types of organizations.
5. Identify and describe the context in which unions and employers meet to organize, bargain, and resolve disputes.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature, scope, role, importance and functions of HRM, Evolution of HRM, Personnel Management vs. HRM, Challenges and New trends in HRM, Strategies for the New Millennium: Role of HRM in Strategic Management.	6
Unit II: Acquiring Human Resources Objectives and Process HR Planning, Job Analysis – Job Description and Job Specification, Recruitment – Sources and Process, Selection Process – Tests and Interviews, Placement and Induction, Job Changes – Transfers, Promotions/Demotions, Separations.	8
Unit III: Developing Human Resources Concept, Importance and Types of Training, Methods of Training, Designing a Training Programme, Evaluation of Training Effectiveness, Performance and Potential Appraisal – Concept and Objectives, Traditional and Modern Methods for Evaluation of Employee Performance, Limitations of Performance Appraisal Methods.	8
Unit IV: Compensation and Industrial Relations Types of Compensation, Job Evaluation – Concept, Process and Significance, Components of Employee Remuneration – Base and Supplementary. Dynamics of Industrial Relations, Discipline and Grievance Management, Collective Bargaining.	12
	6

Unit V: Current issues in HRM Human Resource Outsourcing, Work-life balance, International HRM, Managing Inter Country Differences, Dual Career Couples, Employee and Ergonomics.	
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Text Books

1. Aswathappa, K., Human Resource Management, McGraw Hill Education.

Reference Books and Supplementary Resources

1. Durai, P. (2013). Human Resource Management, Pearson Education.
2. Rao, V.S.P. Human Resource Management: Text and Cases. Excel Books.
3. Bohlander, Snell & Sherman (2012). Human Resource Management. Thomson Press.

BBAF 3019: INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Course Description: The aim of this course is to provide a conceptual framework for investment analysis and construction of Portfolios with references related from both the Indian and the International financial system.

Course Outcomes:

1. Discuss the basics of financial investments and the risk and return relationships of securities.
2. Apply the valuation models of Bonds and Equity for decision making.
3. Examine the theories, tools and techniques related to security analysis.
4. Analyze and learn how to construct portfolios with reference to risk and return framework as per the Markowitz Model of Portfolio Analysis.
5. Differentiate between Markowitz Model of Portfolio Analysis and Capital Asset Pricing Model.

Course Contents:

Units	Number of Lectures
Unit I: Basics of Risk and Return Concept of returns, application of standard deviation, coefficient of variation, beta, alpha.	10
Unit II: Valuation of Securities Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio.	10
Unit III: Fundamental analysis and Technical Analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes.	10
Unit IV: Portfolio Analysis Portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier.	10
Unit V: Capital Asset Pricing Model (CAPM):	10

Efficient frontier with a combination of risky and risk-free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets.	
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Text books:

1. **Prasanna Chandra: Investment Analysis and Portfolio Management; Tata Mcgraw Hill Education Private Limited**

Reference books and Supplementary Resources:

1. **Fischer, D.E. & Jordan, R.J.”Security Analysis & Portfolio Management” ; Pearson Education.**

BBAF 3020: FINANCIAL DERIVATIVES

Course Description: This course is an introduction to derivative assets, financial engineering and risk management, the course covers the pricing of these derivative assets and further explores risk management strategies of static and dynamic hedging. Applications will be considered from equity, commodity, bond, and mortgage-backed markets.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basics of derivative and its use to hedge risk
2. Comprehend the functioning of the forward and future contract and its valuation.
3. Explain Index Derivatives and its uses
4. Analyse the types of option and option valuation models.
5. Explain the swap contract and its implications.

Course Contents:

Units	Number of lectures
Unit I: Introduction Meaning and purpose of Derivatives, History of Derivative market, Derivative product, OTC, exchanged traded, Participants, Derivative Market in India - Present position in India- regulation; working and trading activity.	6
Unit II: Forward &Future Contract Features of forward contract, pricing of forward contract, settlement, cash & carry arbitrage, Reverse cash & carry arbitrage, future v/s forward, mark to market, open interest, volume, tick size, pricing of future, investment v/s consumption assets, interest yield and convergence.	8
Unit III: Index Futures Features and specification of index futures, contract size, contract value, pricing of index future, fair value, hedging with index futures, optimum hedge ratio.	10
Unit IV: Options Types of options; options trading; margins; valuation of options; Binomial option Pricing Model; Black-Schole model for Call/Put	10

option; valuation of option, Index option; Option Markets- exchange traded option, over the counter option, quotes, trading, margins.	
Unit V: Swaps Mechanism of interest rate Swaps, Valuation of interest rate swaps; currency swaps and its valuation; credit risk and swaps, Credit default swaps.	6

Text Books:

1. Srivastava, rajiv. (2017). Derivatives and risk management. New delhi: oxford university press.
2. Chance, Don M: An Introduction to Derivative; Dryden Press, International Edition.

Reference books and Supplementary Resources:

6. Hull, J., Option: Future and other Derivative, Prentice hall, New Delhi.
7. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
8. Chew, Liian; Managing Derivative Risk, John Wily, New Jersey.
9. Das, Satyajit: SWAP and Derivative Financial Probus.
10. Kolb. Robert W.,: Understanding Future Markets, Prentice Hall Inc.

BBAF3021 ENTREPRUNERSHIP AND NEW VENTURES

Course Description: This course discusses the basics every manager needs to know to setup successful entrepreneurial firms. Major topics include development of entrepreneurship in India, understanding of economic environment and how to scan the opportunities for entrepreneurship. It also provides an understanding of small-scale industries in India and further on helps students to understand preparation of a business plan.

Course Outcomes

On completion of this course, the students will be able to:

1. Explore the role of innovation and entrepreneurship in Indian society.
2. Identify the determinants and importance of entrepreneurship.
3. Conceptualize the importance and role played by Small Scale Industry in the development of the Indian economy.
4. Apply models and theories of entrepreneurship and innovation to real life examples at the individual, organizational and institutional levels.
5. Identify and explain overview of the steps involved in starting a business venture.

Units	No. of Lectures
Unit I: Introduction: Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.	8
Unit II: Entrepreneur and his environment Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self-competency and its development	8
Unit III: Small Scale Industries: Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.	8
Unit IV: Exploration to start a new business	8

Starting a Small Industry -Understanding a business opportunity, scanning the environment for opportunities, understanding the impact of technical disruption, Industry 4.0, methods to raise funds, evaluation of alternatives and selection	
Unit V: Setting up a new business venture An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project, making a business plan.	8

Text Books

1. Dollinger M.J. Entrepreneurship Strategies and Resources. Pearson Education, New Delhi, 3/e.

Reference books and supplementary sources

1. Pareek, U., and Rao, T. V., eds., “Developing Entrepreneurship: Handbook”, 1978, Indian Institute of Management (IIM), Ahmedabad.

2. Sharma S.V.S., “Entrepreneurial Development-SIET’s Experience in Developing Entrepreneurship: Issues and Problems”, (1980), Small Industries Development Training Institute, Hyderabad.

3. Srivastava, S.B., “A Practical Guide to Industrial Entrepreneurs”, 1980, Sultan Chand & Sons, New Delhi.

4. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher, New Delhi.

BBAF3023: CORPORATE RESTRUCTURING

Course Description: This course is designed to provide an understanding of the essential elements of Corporate Restructuring and covers aspects of firm valuation, post-merger valuation, methods of payment and financing options at local and global level

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of various form of corporate restructuring and its impact on shareholders wealth maximization
2. Demonstrate various ways in which synergy is created and examine various forms of takeover defenses
3. Identify Factors affecting valuation and develop a mechanism of choosing between various methods of valuation.
4. Evaluate financially, the post-merger performance and its impact on company valuation
5. Appraise various alternatives to an M & A and evaluate various methods of financing an M & A

Course Contents:

Units	Number of Lectures
Unit I: Introduction Corporate Restructuring: Concept & Meaning, Need & Types, Structures & Problems. Some relevant case studies.	5
Unit II: Mergers & Acquisitions Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Synergy and Its Valuation Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies.	10

Unit III: Valuation Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination.	10
Unit IV: Post Merger Evaluation and Integration Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.	10
Unit V: Alternatives to an M & A Alternatives to an M & A- Joint Ventures and Strategic alliances with relevant case studies.	5

Text books:

1. Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education
2. Gupta, Manju (2010): Contemporary Issues in Mergers and Acquisitions. Himalaya Publishing

Reference books and supplementary resources:

1. Sundarsanam (2006); Creating Value from Mergers and Acquisitions, (1st ed.) Pearson Education
2. Ramanujan. S. (1999); Mergers: The New Dimensions for Corporate Restructuring, McGraw Hill
3. Narayankar, Ravi, (2013): Merger and Acquisitions Corporate Restructuring, Strategy and Practices, (2nd ed.). International Book House Pvt. Ltd.
4. www.mergersindia.com

BBAF 3025: INVESTMENT BANKING & FINANCIAL SERVICES

Course description: This course covers different aspects of Investment banking, mergers and acquisition and associated regulatory aspects.

Course outcomes:

On completion of this course, the students will be able to:

- 1. Analyze concepts and significance of investment banking in Indian financial system.**
- 2. Evaluate the issue management process of raising fund from market and regulatory concerns.**
- 3. Compare and contrast concepts related to leasing, hire purchase, factoring and housing finance arrangement in financial system.**
- 4. Appraise the need and importance of venture capital as one of the financial services**
- 5. Develop an understanding of the process and significance of credit rating**

Course contents:

Units	Number of Lectures
UNIT- 1: Introduction of Financial system Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue	8
UNIT-II: Issue Management Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters	10
UNIT –III: leasing and hire purchase Leasing and Hire Purchase : Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire	10

Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.	
UNIT-IV: Venture Capital Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.	7
Unit V: Credit Ratings Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.	5

Text Books:

1. Khan, M.Y., Financial Services, Tata McGraw Hill.

Reference Books and supplementary resources:

1. M.Y.Khan, 'Financial Services', Tata McGraw –Hill.
2. Machiraju, 'Indian Financial System', Vikas Publishing House, 2 nd Edition.
3. J.C.Verma, 'A Manual of Merchant Banking', Bharath Publishing House, New Delhi,
4. K.Sriram, 'Hand Book of Leasing, Hire Purchase & Factoring', ICFAI, Hyderabad.

BBAF3026: CORPORATE ANALYSIS AND VALUATION

Course Description: This course will enable the students to analyze the overall health of a company through their annual reports and will equip them to understand how to determine its value. It also enables the students to to analyse a firm's financial statements when undertaking corporate valuations, including how to derive underlying earnings and cash flow, ratio analysis, including profitability, performance, leverage, liquidity, returns to firm and equity. The impact on valuation of debt, financial assets, quasi-debt, provisions, deferred taxes, off balance sheet liabilities and other factors is further studied

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the financial statements for analysis.
2. Apply appropriate tools for executing the financial analysis.
- 3 Develop an understanding of the Discounted Cash flow valuation methodology
4. Comprehend the methodology of relative valuation and draw a comparison with the DCF methodology
5. Assess the factors impacting firm valuation

Course Contents:

Units	Number of Lectures
Unit I: Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company. Understanding financial statements of manufacturing and service organizations. Common size analysis and relevant ratios.	8
Unit II: Introduction to Valuation: Value and price, Balance sheet-based methods, Income statement-based methods, Multiples, Goodwill-based methods. Cash flow discounting-based methods.	8
Unit III: Discounted Cash flow Valuation: Deciding the appropriate cash flow for discounting The free cash flow to the firm, free cash flow to equity . Forecasting Cash flows: simple model for forecasting income and cash flows. Earnings, Tax effect, Reinvestment needs, dividend.	8
Unit IV: Relative Valuation: Valuation of a company with no growth, constant growth, variable growth and infinite life. Estimating discount rates-cost of equity, cost of equity, cost of debt, tax shield, weighted average cost of capital. The estimation of equity risk premium, calculation of beta, instability of beta, adjusted beta, levered and unlevered beta, bottoms up beta.	8
Unit V: Company Valuation and its various associated factors:	8

<p>Standard multiples, comparable companies, potential pitfalls; estimating multiples using regression. Valuation of brands and intellectual capital. Interest rates and company valuation. Impact of inflation on valuation. Reconciling relative and discounted cash flow valuation.</p>	
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Text books:

1. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH

Reference books and supplementary resources:

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.

Pablo Fernandez, Valuation and Common Sense, free download from

BBAF 1012: PRODUCTION & OPERATIONS MANAGEMENT

Course Description: This course introduces the students to the theory and practice of production management as a functional area in the management of business enterprise. It also includes the methods, strategies, and application of various economical and mathematical tools in solving the production and operation related problems.

Course Outcomes:

On the successful completion of the course, the student would be able to:

6. Define the roles/functions of production management in the context of business enterprise
7. Develop an ability to apply operations management concepts for forecasting.
8. Identify the problems and opportunities faced by the operations manager in manufacturing and service operations.
9. Build the skills to plan for effective production management.
10. Apply the control instruments to improve the efficiency in the quality processes.

Course contents:

Units	Number of Lectures
<p>Unit I: Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organization. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attributes. Maintenance Management: Need of maintenance management, equipment life cycle (Bathhtub curve), measures for maintenance performance (MTBF, MTTR, and availability).</p>	10

Unit II : Forecasting- Definition, types, qualitative (grassroots, market research, and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD.	10
Unit III: Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM). Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout).	10
Unit IV: Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan, and mixed plan, keeping in mind demand, workforce and average inventory).	5
Unit V: Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables.	5

Textbooks:

1. Chase R B, Aquilano N J, Jacobs F R, and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill.

Reference Books and supplementary resources:

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry, Production & Operations Management, Pearson Education
3. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.

BBAF2009: INCOME TAX

Course Description: This course provides basic knowledge and equips students with application of principles and provisions of Income-Tax Act, 1961. The course will acquaint students with the Income tax structure and its implications of tax planning.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the way in which taxation law is administered in relation to Basic concepts of income and Agricultural income.
2. Apply the method of computing the income under the head 'salary' and 'house property'.
3. Apply the method of computing the income under the head 'Profit and gains from business and profession' and 'Capital gains'.
4. Evaluate and develop conceptual understanding of Clubbing of income, set-off and carry forward of losses.
5. Learn and apply the ways of filing of return of income through software and Assessment procedure.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Residential status; Scope of total income on the basis of residential status Exempted income under section 10	10
Unit II: Computation of Income under different heads of Income Income from Salaries; Income from house property	10
Unit III: Computation of Income under different heads of Income Profits and gains of business or profession; Capital gains; Income from other sources	10
Unit IV: Computation of Total Income and Tax Liability Clubbing of income, set-off and carry forward of losses, Deductions under Chapter VI-A, Partial Integration of Agricultural income, rebates and reliefs, Computation of total income and tax liability of individuals & Partnership firm.	5
Unit V: Preparation of Return of Income Preparation and filing of return of income through software, Provision & Procedures of compulsory online filing of returns for specified assesses. Assessment procedure. Introduction of Direct Tax Code.	5

Text books:

1. **Dr. Vinod K. Singhania and Dr. Monica Singhania; Students guide to income tax, Taxmann Publications.**

Reference books and supplementary resources:

1. **Girish Ahuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.**
2. **Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.**
3. **S.P Goyal; Direct tax planning: Sahitya Bhawan.**
4. **CBDT Circulars (latest)**

BBAF 2010: CORPORATE FINANCE

Course Description: This course acquaints students with the techniques of financial management & Corporate Finance and related applications for business decision making.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze the importance of time value of money and relationship of owners with other stakeholders.
2. Evaluate the various long-term financial decisions.
3. Comprehend the various costs of capital and its associated calculation.
4. Develop an Understanding of the various capital structure theories and its relevance.
5. Examine the importance of working capital management and to know various ways to obtain minimum cost.

Course Contents:

Units	Number of Lectures
Unit I: Nature of Financial Management Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organization of finance function; Concept of Time Value of Money, present value.	5
Unit II: Capital Budgeting Long-term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method.	10
Unit III: Cost of Capital Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.	10
Unit IV: Capital Structure Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage analysis. Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM)	10

approach, Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model.	
Unit V: Working Capital Management Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Determination of Working Capital. Cash management technique (Lock box, concentration banking), Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost.	5

Text books:

1. Khan & Jain, Financial Management, Tata McGraw Hill Publishing Co. Ltd.

Reference books and supplementary resources:

2. Rustogi, Financial Management
3. L.J. Gitman & C.J. Zutter, Managerial Finance.
4. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty, Principles of Corporate Finance.
5. J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management.

BBAF2011: INDIRECT TAX

Course Description: Tax laws in India are reincarnated after introduction of Goods and Services Tax Laws in India. Appreciating this changing facade of indirect tax system in India, this course has been designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System along with the related existing indirect tax laws.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe basic knowledge of the provisions of Goods and Services Tax Act along with the previously prevailing indirect tax laws in India.
2. Apply working knowledge regarding Legal Framework of Goods & Services Tax Act in India.
3. Demonstrate tax liability pertaining to these laws.
4. Apply knowledge of Assessment, Filing of Returns and E-filing as per GST Act.
5. Develop an understanding of the processes related to Inspection, Search, Seizure and Arrest, Demands and Recovery, Liability to Pay in Certain Cases.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Legal Framework of Goods & Services Tax Act In India, Terminology, Comparison Between Indirect Tax System and Goods & Services Tax System in India, Administration, and Registration.	6
Unit II: Estimation of Tax Liability & Documentation Levy and Collection of Tax, Time and Value of Supply, Input Tax Credit, Tax Invoice, Credit and Debit Notes, Accounts and Records.	8
Unit III: Tax Procedures-I Assessment, Filing of Returns, E-filing, Payment Of Tax, Refunds and Audit.	8
Unit IV: Tax Procedures-II Inspection, Search, Seizure And Arrest, Demands And Recovery, Liability To Pay In Certain Cases, Advance Ruling, Appeals And Revision, Offences And Penalties, Transitional Provisions, Miscellaneous Provisions.	8
Unit V: Other Legislations Customs Laws- Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping	10

Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.	
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Text Books:

1. Datey, V.S. (2018). Indirect Tax Law and Practice. Taxman Publications Pvt. Ltd., Delhi.

Reference Books and Supplementary Resources:

1. Bare Act, The Central Goods And Services Tax Act, 2017.
2. **GST Law and Analysis with Conceptual Procedures: By Bimal Jain and Isha Bansal.**
3. S.S Gupta, “GST: How to meet your obligations”, Taxman Publications.

BBAF 2012: IT TOOLS FOR BUSINESS

Course Description: This course aims at understanding emerging technological issues facing management so that students can effectively manage information systems in the organization and to play active role in applying technology through the analysis, design and implementation of multiuser systems that will meet the information needs of the organization.

Course outcomes:

On completion of this course, the students will be able to:

1. Determine IT is a major resource and can be used to make major improvements in the organization.
2. Develop sufficient familiarity with the technology to able to make good management decisions.
3. Analyze the ways of database management system
4. Evaluate the role of managers in Information Technology and will be able to use technology to transform organizations.
5. Determine the Planning, Coordination, and control for various levels in Business Management Information System.

Course contents:

Units	Number of Lectures
Unit I: Computer Fundamentals Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor-made software.	8
Unit II: Networks and Internet Introduction to networking; Importance of networking; Communication devices such as Modem and WIFI/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	8
Unit III. Database Management System. Traditional file Environment. Identification of Relevant data. Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	12
Unit IV: Information Systems Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding information. Basics of information systems: Meaning, Need of an efficient information System.	12
Unit V: IS planning	12

Type of Information system; Information requirement for Planning, Coordination, and control for various levels in Business. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	
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Text books:

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

Reference books and supplementary resources:

1. Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information Systems, TMH.

BBAF2014: MACRO ECONOMICS

Course Description: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Course Outcomes:

On completion of this course, the students will be able to:

1. Inspect how economy as a whole in a country operates and who are the economic agents for the whole economy
2. Measure macroeconomic variables and National Income Accounts.
3. Grasp the meaning of Keynesian theory of Income and employment.
4. Analyze the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate etc.
5. Explain the working and measurement of major macro variables in an open economy such as Balance of Payment, Current and Capital accounts.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Basic issues studied in macroeconomics; stock and flow concept, circular flow of economic activity, economic agents; static, comparative static and dynamic.	5
Unit II: National Income Accounting Measurement of gross domestic product; income, expenditure. Real versus nominal GDP; price indices.	10
Unit III: The Closed Economy in the Short Run Classical and Keynesian systems; simple Keynesian model of income determination; multiplier, IS-LM model	10
Unit IV: Inflation Inflation: meaning, demand and supply side factors, consequences of inflation, anti- inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)	10
Unit V: Open Economy National Income Accounting for an open economy; Balance of payments: Current and Capital accounts.	5

Text books:

1. N Gregory Mankiw (2010). Macroeconomics (7thed.). Worth Publishers

Reference books and supplementary resources:

3. Froyen, R.P. (2011) Macroeconomics-theories and policies (8th ed.). Pearson:
4. Dornbusch and Fischer (2010). Macroeconomics (9thed.). Tata McGraw Hill

BBAF 2015: QUANTITATIVE TECHNIQUES

Course Description: This course aims at familiarizing the students with quantitative tools and techniques, which are frequently applied to business decision-making & to provide a formal quantitative approach and an intuition about situations where such an approach is appropriate.

Course outcomes:

On completion of this course, the students will be able to:

1. Explain the optimization techniques and models for taking the managerial decision.
2. Develop the fair degree of proficiency in formulating and solving transportation problems with the help of mathematical tools.
3. Construct the technique for calculating the minimum project cost.
4. Identify the decision-making techniques under risk, uncertainty situation and making decisions more objectively and efficiently.
5. Build the mathematical framework to get optimal outcomes and make strategic and tactical decisions.

Course Contents:

Units	Number of Lectures
Unit I: Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming	10
Unit II: Elementary Transportation: Formulation of Transport Problem, Solution by N.W Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment).	10
Unit III: Network Analysis:	5

Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing.	
Unit IV: Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information. Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis).	10
Unit V: Introduction to Game Theory: Pay off Matrix- Two-person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2, $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation.	5

Textbooks:

1. J. K. Sharma, Operations Research Theory & Applications, Macmillan India Limited.

Reference books and supplementary resources:

1. N. D. Vohra, Quantitative Management, Tata McGraw Hill
2. P. K. Gupta, Man Mohan, KantiSwarup, Operations Research, Sultan Chand.
3. V. K. Kapoor, Operations Research, Sultan Chand & Sons.

BBAF2016: INTERNATIONAL FINANCE

Course Description: This course aims to develop an awareness among students about the concepts, importance and dynamics of international finance and to discuss theoretical foundations of international business and finance.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze the multinational financial and international flow of fund and scope of International Finance.
2. Understand the working of forex exchange market.
3. Evaluate the financial management of Multinational firms.
4. Learn the various functional area of a multinational corporation including country risk analysis.
5. Discuss the Swaps, options and depository receipts as risk management tools.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of International Finance, International Business activities and methods, International Financial Management Vs Domestic Financial Management, Issues in functioning of Multinational Corporations, Balance of Payment, Debit and Credits.	5
Unit II: Exchange Rate Determination and Management of Foreign Exchange Exposure Functions of Foreign Exchange market, Bid Price, Ask price, spread, cross rates, spot rates and reciprocal rates in Foreign Exchange market. Theories of Foreign Exchange rate – Purchasing power parity, Interest rate parity, International fisher effect, Foreign exchange risk – Transaction exposure, Translation exposure, Economics exposure and their management.	10
Unit III: Financial Management of Multinational Firm Foreign Direct Investment (FDI), Factors affecting FDI, cost of capital. Multinational capital Budgeting – application and interpretation, multinational cash management	10
Unit IV: Country Risk Analysis	10

Nature of Country risk, objectives of Country risk rating, techniques to assess of country risk, economic risk indicators, raters of country risk, Management of Country Risk.	
Unit V: Managing Foreign Operations Derivatives, Swaps – Interest rate and currency swaps, foreign currency options and futures, Depository receipts – ADR and GDR and Eurocurrency markets.	5

Text books:

2. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi

Reference books and supplementary resources:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.
2. Machiraju, H.R , International Financial Management, Himalayan Publishing House, New Delhi.
3. Siddaiah, T., International Financial Management, Pearson Education.
4. Shapiro, Allen C., Multinational Financial Management, J. Wiley& Sons.

BBAF 2017: FINANCIAL ECONOMETRICS

Course Description: This course provides a comprehensive introduction to basic econometric concepts and techniques. It covers estimation and diagnostic testing of simple and multiple regression models.

Course outcomes:

On completion of this course, the students will be able to:

1. Comprehend basics of financial econometrics concepts and its application.
2. Evaluate and apply different econometrics techniques when there is violation of certain assumption of multiple regression models.
3. Demonstrate knowledge of econometric methods such as time series analysis.
4. Estimate non-linear models of regression analysis based on time series, and use of dummy variables in it.
5. Identify and apply probit and logit binary regression models in econometrics.

Course contents:

Units	Number of Lectures
Unit I: Introduction to econometrics and regression model Introduction to Econometrics and an overview of its applications; Simple Regression with Classical Assumptions; Least Square Estimation And BLUE, Properties of estimators, Multiple Regression Model and Hypothesis Testing Related To Parameters – Simple and Joint.	8
Unit II: Modelling Issues in regression analysis Violations of Classical Assumptions; their identification, their impact on parameters; tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions; methods to take care of violations of assumptions, goodness of fit.	8
Unit III: Regression with stationary time series data Time Series Models: Test of stationary- Unit Root Test: Intercept Stationarity, Trend Stationarity, and Difference Stationarity. Weak Stationarity and Strong Stationarity.	8
Unit IV: Regression with non-stationary time series data Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy	8

Variables to model qualitative/Binary/Structural changes, Other Functional Forms.	
Unit V: Regression Models with binary Dependent Variables Qualitative Response Regression Models or Regression Models with Limited Dependent Variables - Use of Logit, and Probit Models.	8

Recommendation:

Computer Package to be used: Most of Financial data estimation revolves around Timeseries Estimation and Forecasting. Using software like E Views, SPSS and STATA solving real life problems and checking assumptions and taking care of assumptions violations and testing goodness of fit

Text books:

1. John Campbell, Andrew Lo, Archie MacKinlay, The Econometrics of Financial Markets, Princeton University Press

Reference books and supplementary resources:

2. Pindyck, Robert S. and Daniel L. Rubinfeld (1997) Econometric Models and Economic Forecasts. (3rd ed.).Singapore: McGraw Hill.
3. Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.) Thomson South Western
4. Christopher Dougherty (2007). Introductory Econometrics (3rd ed.). Oxford University Press.
5. Gujarati, Damodar and Sangeetha (1995). Basic Econometrics (4th ed.). New Delhi: McGraw Hill.

BBAF2018: FINANCIAL STATEMENTS INTERPRETATION AND REPORTING

Course Description: In a developing economy like India, financial statements and their interpretation and reporting has been acknowledged by all. Convergence of the reports with international standards is the need of the day. As a result, the knowledge of such standards has become absolutely necessary. In view of this, the subject interpretation and analysis of financial statements has gained importance.

Course Outcomes

On completion of this course, the students will be able to:

1. Explain financial reporting scenario in international markets and its differences with India
2. Define framework for International Financial Reporting Standards
3. Develop understanding about conceptual knowledge of IFRS 2 to 13
4. Develop understanding about recent developments in financial reporting standards
5. Interpret financial Statements, viz., Income statements, Balance sheets and Cash flow statements

Course Contents:

Units	Number of Lectures
Unit I: Financial Reporting An Introduction Introduction, Causes of International Differences, Major differences in Financial Reporting, Indian GAAP, US GAAP, IAS and IFRS, International organizations engaged in accounting harmonization. International Classification of Financial Reporting, International Harmonization of Accounting, The Requirements of International Accounting Standards, Role of IFRS in Cross Border Capital Allocation.	8
Unit II: IFRS Framework International Financial Reporting Standard (IFRS) meaning of standardization. The structure of IFRS. Process of IFRS Standard Setting, Constraints, Hierarchy of Standards. IFRS adoption or convergence in different countries, IFRs 1 (First time adopters).	8
Unit III: IFRS Coverage International Financial Reporting Standards 2 – 13 (a brief study), Case studies on compliance with IFRS by Indian Companies and MNCs.	8
Unit IV: Developments In Financial Reporting Value Added Statement, Economic Value Added, Market Value Added, Shareholder's Value Added, Human Resource Reporting (conceptual framework only).	8
Unit V: Interpreting Financial Statements	8

Interpreting Financial Statements: interpreting Income statements, interpreting Balance sheets and interpreting Cash flow statements.	
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Text Books

1. Mehra, A; Seth, S.; “Financial Statements interpretation and reporting”; Kalyani Publishers.

Note: Latest edition of text book may be used.

Reference Books and supplementary resources:

1. Buffet, Warren; “Interpretation of Financial statement”; Mary Buffet Publications
2. Morley, Mike; “IFRS Simplified: A fast and easy-to-understand overview of the new International Financial Reporting Standards”.
3. Tiffin, Ralph; “The Complete Guide to International Financial Reporting Standards “; Viva Publications.

BBAF2019: INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Description: This course familiarizes the students with the understanding of provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop knowledge of and ability to use various laws relating to employees
2. Evaluate the functioning of ESI corporation and how it regulates working of companies
3. Develop an understanding of payment of wages act and compensation to employee's act.
4. Demonstrate an ability to analyze and evaluate calculation of bonus, the disqualifications under it, set on and set off provisions etc.
5. Examine the payment of gratuity act and employer's duty to determine and pay.

Course Contents:

Units	Number of Lectures
Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952 Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.	4
Unit II: Employees State Insurance Act, 1948 Objects and Applicability of the Schemes; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.	8
Unit III: Payment of Wages Act, 1936 Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages, Fines	5
Unit IV: The Payment of Bonus Act, 1965	10

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.	
Unit V: Payment of Gratuity Act, 1972 and Employee's Compensation Act, 1923 Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties. Employee's Compensation Act, 1923 Definitions: dependent, employer, partial and total disablement, workmen, injury, occupational disease; accident; employer's liability for compensation; amount of compensation; contracting; commissioner; case laws	13

Text books:

2. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi
Reference books and supplementary resources:

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd

BBAF 2020: RESEARCH METHODOLOGY

Course Description: This course provides an exposure to the students about the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners.

Course Outcome:

On completion of this course, the students will be able to:

1. Define the basic framework of research.
2. Analyse the various research designs used in the research.
3. Identify the various sources of data collection.
4. Explain the different scaling techniques to conducting research.
5. Demonstrate the techniques of data analysis in research more appropriately.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature and Scope of Business Research – Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem.	5
Unit II: Research Design Research Design: Exploratory, Descriptive & Causal. Validity in experimentation-internal validity and external validity. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India).	5
Unit III: Primary Data Collection Survey Vs Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques.	10
Unit IV: Measurement & Scaling Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Fundamentals of Scale Evaluation-Reliability, Validity and Generalizability Sampling: Sampling techniques, determination of sample size using statistical techniques, Cronbach's Alpha test for reliability (using the software).	10
Unit V: Data and the Methods of Analysis Data and the Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi-square test (goodness of fit). Multivariate Data	10

Analysis: Factor Analysis(Principal Component Analysis), Discriminant Analysis. The above statistical test also to be explained using statistical software packages.	
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Text Books:

- 1.Chawla, D, &Sondhi,N. (2011) Research Methodology Concepts and Cases (1st ed.), Vikas Publishing House.**
- 2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.), Pearson, Prentice Hall of India.**

Reference books and supplementary resources:

- 1.Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013) Business Research Methods (9th ed.), Cengage Learning.**
- 2.Johnson, R.A. &Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.), John Wiley & Sons.**
- 3.Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.), McGraw Hill Education.**

BBAF 2021: ADVANCED ACCOUNTING

Course Description: Accounting plays a vital role as an information system for monitoring, problem-solving and decision-making. However, the first step is to generate and present information in a manner that is useful. In recognition of this, the advanced accounting course focuses on the accounting for more advanced aspects of accounting & preparation of necessary ledger for recording business transactions.

Course Outcomes

On the successful completion of the course, the student would be able to:

1. Prepare necessary ledger accounts under depreciation accounting by different methods
2. Analyze necessary ledger accounts under Single-entry, Hire-purchase & Installment-payment system.
3. Prepare necessary ledger accounts for Non-Profit Organizations
4. Prepare necessary ledger accounts under partnership accounts – I, i.e., admission, retirement & death of partner
5. Interpret necessary ledger accounts under partnership accounts – II, i. e., dissolution of a firm

Course Contents:

Units	Number of Lectures
Unit I: Depreciation, Provisions and Reserves Depreciation: Meaning, Causes, Objects of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of providing depreciation: Straight line method, Diminishing Balance Method. Provisions and Reserves: Reserve Fund, Different Types of Provisions and Reserves.	6
Unit II:Accounts from Incomplete Records Single Entry System: Features, Books and Accounts maintained, Recording of transactions, Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features, Accounting Treatment in the Books of Hire Purchaser and Hire Vendor, Default and Repossession. Installment Purchase System: Difference between Hire purchase and Installment Purchase Systems, Accounting Treatment in the books of Purchaser and Vendor.	10
Unit III:Accounting of Non-Profit Organizations Non-Profit Entities: Features of Non-Profit Entities, Accounting process, Preparation of summaries, Receipts and Payments Account: Meaning and special features, Procedure for preparation, Uses and limitations. Income and Expenditure Account: Features, Procedure for preparation- Preparation of Balance Sheet.	8
Unit IV:Partnership Accounts Legal provisions in the absence of Partnership Deed Fluctuating Capitals, Preparation of final accounts Treatment of Goodwill and	8

Admission of a partner. Accounting treatment of Retirement and Death of a Partner	
Unit V:Dissolution of Firm Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).	8

Text books:

2. Gupta, V. K., “Principles & Practice of Accountancy”, S Chand & Co, New Delhi.

Note: Latest edition of book can be used.

Reference books and supplementary resources:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy”, Vol. I & II, S Chand & Co, New Delhi
2. Gupta, R. L. &Radheswamy, M., “Advanced Accountancy” Vol. I & II, S Chand & Co, New Delhi
3. Maheshwari, S.N. &Maheshwari, V.L., “Advanced Accountancy” Vol. I & II, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sehgal, A. &Sehgal, D., “Advanced Accountancy” Vol. I & II, Taxmann Publication Pvt. Ltd, New Delhi.
5. Sinha, G., “Accounting Theory & Management Accounting”, PHI Learning Pvt. Ltd., New Delhi

BBAF2022: HUMAN RESOURCE MANAGEMENT

Course Description: The purpose of this course is to bring out issues involved in the management of human resources (HRM), both from current theory as well as practice. The course will examine individuals at work and discuss various aspects which are basic to human motivation at work and in fulfilling career aspirations within organizations. Human resource management involves various issues right from selection-placement to performance appraisal, salary-career management, and training, etc. of employees in organizations.

Course Outcomes

On completion of this course, the students will be able to:

6. Describe the scope and applications of Human resource Management.
1. Explain the various dimensions related to management of Human Resources.
2. Analyze the strategic role of human resource management in organizations and develop an insight into the managerial skills required to effectively manage people in an organization.
3. Demonstrate the knowledge of compensation plans and benefit programs appropriate for various types of organizations.
4. Identify and describe the context in which unions and employers meet to organize, bargain, and resolve disputes.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Nature, scope, role, importance and functions of HRM, Evolution of HRM, Personnel Management vs. HRM, Challenges and New trends in HRM, Strategies for the New Millennium: Role of HRM in Strategic Management.	6
Unit II: Acquiring Human Resources Objectives and Process HR Planning, Job Analysis – Job Description and Job Specification, Recruitment – Sources and Process, Selection Process – Tests and Interviews, Placement and Induction, Job Changes – Transfers, Promotions/Demotions, Separations.	8
Unit III: Developing Human Resources Concept, Importance and Types of Training, Methods of Training, Designing a Training Programme, Evaluation of Training Effectiveness, Performance and Potential Appraisal – Concept and Objectives, Traditional and Modern Methods for Evaluation of Employee Performance, Limitations of Performance Appraisal Methods.	8
Unit IV: Compensation and Industrial Relations Types of Compensation, Job Evaluation – Concept, Process and Significance, Components of Employee Remuneration – Base and Supplementary. Dynamics of Industrial Relations, Discipline and Grievance Management, Collective Bargaining.	12
	6

Unit V: Current issues in HRM Human Resource Outsourcing, Work-life balance, International HRM, Managing Inter Country Differences, Dual Career Couples, Employee and Ergonomics.	
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Text Books

2. Aswathappa, K., Human Resource Management, McGraw Hill Education.

Reference Books and Supplementary Resources

- 1. Durai, P. (2013). Human Resource Management, Pearson Education.**
- 2. Rao, V.S.P. Human Resource Management: Text and Cases. Excel Books.**
- 3. Bohlander, Snell & Sherman (2012). Human Resource Management. Thomson Press.**

BBAF 3019: INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Course Description: The aim of this course is to provide a conceptual framework for investment analysis and construction of Portfolios with references related from both the Indian and the International financial system.

Course Outcomes:

1. Discuss the basics of financial investments and the risk and return relationships of securities.
2. Apply the valuation models of Bonds and Equity for decision making.
3. Examine the theories, tools and techniques related to security analysis.
4. Analyze and learn how to construct portfolios with reference to risk and return framework as per the Markowitz Model of Portfolio Analysis.
5. Differentiate between Markowitz Model of Portfolio Analysis and Capital Asset Pricing Model.

Course Contents:

Units	Number of Lectures
Unit I: Basics of Risk and Return Concept of returns, application of standard deviation, coefficient of variation, beta, alpha.	10
Unit II: Valuation of Securities Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio.	10
Unit III: Fundamental analysis and Technical Analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes.	10
Unit IV: Portfolio Analysis Portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier.	10
Unit V: Capital Asset Pricing Model (CAPM): Efficient frontier with a combination of risky and risk-free assets. Assumptions of single period classical CAPM model. Characteristic line,	10

Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets.	
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Text books:

1. **Prasanna Chandra: Investment Analysis and Portfolio Management; Tata Mcgraw Hill Education Private Limited**

Reference books and Supplementary Resources:

1. **Fischer, D.E. & Jordan, R.J.”Security Analysis & Portfolio Management” ; Pearson Education.**

BBAF 3020: FINANCIAL DERIVATIVES

Course Description: This course is an introduction to derivative assets, financial engineering and risk management, the course covers the pricing of these derivative assets and further explores risk management strategies of static and dynamic hedging. Applications will be considered from equity, commodity, bond, and mortgage-backed markets.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basics of derivative and its use to hedge risk
2. Comprehend the functioning of the forward and future contract and its valuation.
3. Explain Index Derivatives and its uses
4. Analyse the types of option and option valuation models.
5. Explain the swap contract and its implications.

Course Contents:

Units	Number of lectures
Unit I: Introduction Meaning and purpose of Derivatives, History of Derivative market, Derivative product, OTC, exchanged traded, Participants, Derivative Market in India - Present position in India- regulation; working and trading activity.	6
Unit II: Forward &Future Contract Features of forward contract, pricing of forward contract, settlement, cash & carry arbitrage, Reverse cash & carry arbitrage, future v/s forward, mark to market, open interest, volume, tick size, pricing of future, investment v/s consumption assets, interest yield and convergence.	8
Unit III: Index Futures Features and specification of index futures, contract size, contract value, pricing of index future, fair value, hedging with index futures, optimum hedge ratio.	10
Unit IV: Options Types of options; options trading; margins; valuation of options; Binomial option Pricing Model; Black-Schole model for Call/Put	10

option; valuation of option, Index option; Option Markets- exchange traded option, over the counter option, quotes, trading, margins.	
Unit V: Swaps Mechanism of interest rate Swaps, Valuation of interest rate swaps; currency swaps and its valuation; credit risk and swaps, Credit default swaps.	6

Text Books:

1. Srivastava, rajiv. (2017). Derivatives and risk management. New delhi: oxford university press.
2. Chance, Don M: An Introduction to Derivative; Dryden Press, International Edition.

Reference books and Supplementary Resources:

1. Hull, J., Option: Future and other Derivative, Prentice hall, New Delhi.
2. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
3. Chew, Liian; Managing Derivative Risk, John Wily, New Jersey.
4. Das, Satyajit: SWAP and Derivative Financial Probus.
5. Kolb. Robert W.,: Understanding Future Markets, Prentice Hall Inc.

BBAF3021 ENTREPRUNERSHIP AND NEW VENTURES

Course Description: This course discusses the basics every manager needs to know to setup successful entrepreneurial firms. Major topics include development of entrepreneurship in India, understanding of economic environment and how to scan the opportunities for entrepreneurship. It also provides an understanding of small-scale industries in India and further on helps students to understand preparation of a business plan.

Course Outcomes

On completion of this course, the students will be able to:

1. Explore the role of innovation and entrepreneurship in Indian society.
2. Identify the determinants and importance of entrepreneurship.
3. Conceptualize the importance and role played by Small Scale Industry in the development of the Indian economy.
4. Apply models and theories of entrepreneurship and innovation to real life examples at the individual, organizational and institutional levels.
5. Identify and explain overview of the steps involved in starting a business venture.

Units	No. of Lectures
Unit I: Introduction: Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.	8
Unit II: Entrepreneur and his environment Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self-competency and its development	8
Unit III: Small Scale Industries: Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.	8

Unit IV: Exploration to start a new business Starting a Small Industry -Understanding a business opportunity, scanning the environment for opportunities, understanding the impact of technical disruption, Industry 4.0, methods to raise funds, evaluation of alternatives and selection	8
Unit V: Setting up a new business venture An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project, making a business plan.	8

Text Books

1.Dollinger M.J. Entrepreneurship Strategies and Resources. Pearson Education, New Delhi, 3/e.

Reference books and supplementary sources

1. Pareek, U., and Rao, T. V., eds., “Developing Entrepreneurship: Handbook”, 1978, Indian Institute of Management (IIM), Ahmedabad.

2. Sharma S.V.S., “Entrepreneurial Development-SIET’s Experience in Developing Entrepreneurship: Issues and Problems”, (1980), Small Industries Development Training Institute, Hyderabad.

3. Srivastava, S.B., “A Practical Guide to Industrial Entrepreneurs”, 1980, Sultan Chand & Sons, New Delhi.

4. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher, New Delhi.

BBAF3023: CORPORATE RESTRUCTURING

Course Description: This course is designed to provide an understanding of the essential elements of Corporate Restructuring and covers aspects of firm valuation, post-merger valuation, methods of payment and financing options at local and global level

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of various form of corporate restructuring and its impact on shareholders wealth maximization
2. Demonstrate various ways in which synergy is created and examine various forms of takeover defenses
3. Identify Factors affecting valuation and develop a mechanism of choosing between various methods of valuation.
4. Evaluate financially, the post-merger performance and its impact on company valuation
5. Appraise various alternatives to an M & A and evaluate various methods of financing an M & A

Course Contents:

Units	Number of Lectures
Unit I: Introduction Corporate Restructuring: Concept & Meaning, Need & Types, Structures & Problems. Some relevant case studies.	5
Unit II: Mergers & Acquisitions Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Synergy and Its Valuation Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies.	10
Unit III: Valuation Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added	10

(EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination.	
Unit IV: Post Merger Evaluation and Integration Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.	10
Unit V: Alternatives to an M & A Alternatives to an M & A- Joint Ventures and Strategic alliances with relevant case studies.	5

Text books:

1. Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education
2. Gupta, Manju (2010): Contemporary Issues in Mergers and Acquisitions. Himalaya Publishing

Reference books and supplementary resources:

1. Sundarsanam (2006); Creating Value from Mergers and Acquisitions, (1st ed.) Pearson Education
2. Ramanujan. S. (1999); Mergers: The New Dimensions for Corporate Restructuring, McGraw Hill
3. Narayankar, Ravi, (2013): Merger and Acquisitions Corporate Restructuring, Strategy and Practices, (2nd ed.). International Book House Pvt. Ltd.
4. www.mergersindia.com

BBAF 3025: INVESTMENT BANKING & FINANCIAL SERVICES

Course description: This course covers different aspects of Investment banking, mergers and acquisition and associated regulatory aspects.

Course outcomes:

On completion of this course, the students will be able to:

- 1. Analyze concepts and significance of investment banking in Indian financial system.**
- 2. Evaluate the issue management process of raising fund from market and regulatory concerns.**
- 3. Compare and contrast concepts related to leasing, hire purchase, factoring and housing finance arrangement in financial system.**
- 4. Appraise the need and importance of venture capital as one of the financial services**
- 5. Develop an understanding of the process and significance of credit rating**

Course contents:

Units	Number of Lectures
UNIT- 1: Introduction of Financial system Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue	8
UNIT-II: Issue Management Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters	10
UNIT –III: leasing and hire purchase Leasing and Hire Purchase : Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire	10

Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.	
UNIT-IV: Venture Capital Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.	7
Unit V: Credit Ratings Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.	5

Text Books:

1. Khan, M.Y., Financial Services, Tata McGraw Hill.

Reference Books and supplementary resources:

1. M.Y.Khan, 'Financial Services', Tata McGraw –Hill.
2. Machiraju, 'Indian Financial System', Vikas Publishing House, 2 nd Edition.
3. J.C.Verma, 'A Manual of Merchant Banking', Bharath Publishing House, New Delhi,
4. K.Sriram, 'Hand Book of Leasing, Hire Purchase & Factoring', ICFAI, Hyderabad.

BBAF3026: CORPORATE ANALYSIS AND VALUATION

Course Description: This course will enable the students to analyze the overall health of a company through their annual reports and will equip them to understand how to determine its value. It also enables the students to to analyse a firm's financial statements when undertaking corporate valuations, including how to derive underlying earnings and cash flow, ratio analysis, including profitability, performance, leverage, liquidity, returns to firm and equity. The impact on valuation of debt, financial assets, quasi-debt, provisions, deferred taxes, off balance sheet liabilities and other factors is further studied

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the financial statements for analysis.
2. Apply appropriate tools for executing the financial analysis.
- 3 Develop an understanding of the Discounted Cash flow valuation methodology
4. Comprehend the methodology of relative valuation and draw a comparison with the DCF methodology
5. Assess the factors impacting firm valuation

Course Contents:

Units	Number of Lectures
Unit I: Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company. Understanding financial statements of manufacturing and service organizations. Common size analysis and relevant ratios.	8
Unit II: Introduction to Valuation: Value and price, Balance sheet-based methods, Income statement-based methods, Multiples, Goodwill-based methods. Cash flow discounting-based methods.	8
Unit III: Discounted Cash flow Valuation: Deciding the appropriate cash flow for discounting The free cash flow to the firm, free cash flow to equity . Forecasting Cash flows: simple model for forecasting income and cash flows. Earnings, Tax effect, Reinvestment needs, dividend.	8
Unit IV: Relative Valuation: Valuation of a company with no growth, constant growth, variable growth and infinite life. Estimating discount rates-cost of equity, cost of equity, cost of debt, tax shield, weighted average cost of capital. The estimation of equity risk premium, calculation of beta, instability of beta, adjusted beta, levered and unlevered beta, bottoms up beta.	8
Unit V: Company Valuation and its various associated factors:	8

Standard multiples, comparable companies, potential pitfalls; estimating multiples using regression. Valuation of brands and intellectual capital. Interest rates and company valuation. Impact of inflation on valuation. Reconciling relative and discounted cash flow valuation.	
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Text books:

1. **Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH**

Reference books and supplementary resources:

1. **Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd**
2. **Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.**

Pablo Fernandez, Valuation and Common Sense, free download from