



GALGOTIAS UNIVERSITY

Syllabus of **B. B. A. (FIA)**

Name of School: School of Finance and Commerce

Department: Finance and Commerce

Year: 2019-20

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

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.

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 (FIA) 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

**COURSE STRUCTURE UNDER CHOICE BASED CREDIT
SYSTEM for
Bachelors of Business Administration (Financial Investment
Analysis)**

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	Version	Course Prerequisite
BBAF 1001	Environmental Science	3	0	0	3	Ability Enhancement Course	1.0	
BBAF 1002	Financial Accounting & Analysis	3	1	0	4	Core Discipline	1.0	
BBAF 1003	Managerial Economics	3	0	0	3	Core Discipline	1.0	
BBAF 1013	E-Commerce	3	0	0	3	Ability Enhancement - Compulsory	1.0	
--	Any One from the first four subjects in the list of Generic Elective / Interdisciplinary Courses	3	0	0	3	Elective Course – Generic/ Interdisciplinary	1.0	
	Total				16			

SEMESTER-II

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
BBAF 1005	Business Communication	3	0	0	3	Ability Enhancement Course	1.0	
BBAF 1006	Statistics for Business Decisions	3	1	0	4	Core Discipline	1.0	
BBAF 1007	Cost & Management Accounting	3	1	0	4	Core Discipline	1.0	
BBAF 1008	Contemporary Accounting	3	1	0	4	Core Discipline	1.0	
--	Any One from the first four subjects in the list the List of Generic Elective / Interdisciplinary Courses	3	0	0	3	Elective Course – Generic/ Interdisciplinary	1.0	
	Total				18			

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
BBAF 2009	Income Tax	3	1	0	4	Core Discipline	1.0	
BBAF 2010	Corporate Finance	3	1	0	4	Core Discipline	1.0	
BBAF 2011	Indirect Taxes	3	1	0	4	Core Discipline	1.0	
BBAF 2012	IT Tools for Business	3	0	0	3	Skill Enhancement Course	1.0	
BBAF 2013	IT Tools for Business (Lab)	0	0	2	1	Skill Enhancement Course	1.0	
--	Any One from the last four subjects in the List of Generic Elective / Interdisciplinary Courses	3	0	0	3	Elective Course – Generic / Interdisciplinary Skill Enhancement Course	1.0	
	Total				19			

SECOND YEAR- SEMESTER-IV

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
BBAF 2014	Macro Economics	3	0	0	3	Core Discipline	1.0	
BBAF 2015	Quantitative Techniques	3	1	0	4	Core Discipline	1.0	
BBAF 2016	International Finance	3	1	0	4	Core Discipline	1.0	
BBAF 2017	Financial Econometrics	3	1	0	4	Core Discipline	1.0	
BBAF 2018	Financial Statement, Interpretation and Reporting	3	0	0	3	Skill Enhancement Course	1.0	
--	Any One from the last four subjects in the List of the List of Generic Elective / Interdisciplinary Courses	3	1	0	4	Elective Course – Generic / Interdisciplinary	1.0	
	Total				22			

PART III: THIRD YEAR

Third Year Part III examination shall comprise of two semesters:

THIRD YEAR- SEMESTER-V

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
BBAF 3019	Investment Analysis & Portfolio Management	3	1	0	4	Core Discipline	1.0	
BBAF 3020	Financial Derivatives	3	0	0	3	Core Discipline	1.0	
BBAF 3021	Entrepreneurship and New Ventures	3	0	0	3	Core Discipline	1.0	
--	Elective – I	3	1	0	4	Discipline Specific Elective	1.0	
--	Elective – II	3	1	0	4	Discipline Specific Elective	1.0	
BBAF 3022	Industry Internship *	0	0	0	4	Core Discipline	1.0	
	Total				22			

THIRD YEAR- SEMESTER-VI

Course Code	Course Title	L	T	P	C	Category	Version	Course Prerequisite
BBAF 3023	Corporate Restructuring	3	1	0	4	Core Discipline	1.0	
--	Elective – III	3	1	0	4	Discipline Specific Elective	1.0	
--	Elective – IV	3	1	0	4	Discipline Specific Elective	1.0	
BBAF 3024	Field Project **	0	0	0	6	Core Discipline	1.0	
	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 total environment and its allied problems. To gain a variety of experiences and acquire a basic understanding of environment i.e., physical, biological, social and cultural aspects of life. 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 elements of ecosystem and bio-diversity.
3. Analyze the causes of catastrophic geological hazards.
4. Analyze the environmental degradation in the form of pollution on the planet.
5. Determine personally and professionally to preventing and rectifying 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 governing the behaviour of pollutants in the atmosphere. Methods of monitoring and control	8

<p>of air pollution SO₂, 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.</p>	
<p>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.</p>	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.

BBAF 1002: FINANCIAL ACCOUNTING & ANALYSIS

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 focused on keeping accounting records and preparing the financial statements for analyzing.

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. Demonstrate 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 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.	10

<p>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>	
<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.

BBAF1013 : 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

<p>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.)</p>	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, ecommerce, 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 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 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.	8

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 databased on correlation, regression and time-series.
4. Evaluate data, results and its findings.
5. Demonstrate with various statistical tools 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 estimate. Analysis of Time Series: Meaning and significance. Utility, Components of time series.	8
Unit IV: Testing of Hypothesis Models (Additive and Multiplicative). Introduction to testing of Hypothesis: Concept; Level of Significance; Process of testing; Test of	8

hypothesis concerning Mean; Test of hypothesis concerning Proportion. Z test.	
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 Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles. Contemporary Issues in Management Accounting: Target Costing.	8

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, 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	10

<p>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.</p>	6
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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. LuthansFred, 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, the marketing truth and discrimination.
5. Appraise various alternatives 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 Concept of two-way communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving communication; Transactional analysis in communication.	6

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: 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

<p>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.</p>	5
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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 equip students with application of principles and provisions of Income-Tax Act, 1961. This 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-1 Income from Salaries; Income from house property	10
Unit III: Computation of Income under different heads-2 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. 1. Finance Act for relevant Assessment Year.
5. 2. CBDT Circulars (latest)
6. 3. Latest court judgements.

BBAF 2010: CORPORATE FINANCE

Course Description: This course acquaints students with the techniques of financial management and 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. Demonstrate the various costs of capital and its calculation.
4. Understand the various capital structure theories and its relevance.
5. Examine the importance of working capital management and to know various ways to reach 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, Profitably 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) approach, Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General,	10

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 designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System along with the decade existing indirect tax laws.

Course Outcomes:

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

1. Describe basic knowledge on 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 understanding of 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 Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.	10

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 enables understanding of 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, 1stEdition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).

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. 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 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 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. To acquaint students with the construction of mathematical models for managerial decision situations.

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: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and	10

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: The objective of the course is to develop awareness among students toward 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 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 Derivatives, Swaps – Interest rate and currency swaps, foreign currency options and futures, Depository receipts – ADR and GDR and Eurocurrency markets.	5
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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.

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. The course also covers application in Accounting and Finance

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
<p>Unit I: Introduction to econometrics and regression model</p> <p>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.</p>	8
<p>Unit II: Modelling Issues in regression analysis</p> <p>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.</p>	8
<p>Unit III: Regression with stationary time series data</p> <p>Time Series Models: Test of stationary- Unit Root Test: Intercept Stationarity, Trend Stationarity, and Difference Stationarity. Weak Stationarity and Strong Stationarity.</p>	8
<p>Unit IV: Regression with non-stationary time series data</p> <p>Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy Variables</p>	8

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 Interpreting Financial Statements: interpreting Income statements, interpreting Balance sheets and interpreting Cash flow statements.	8

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 aims at familiarizing 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 employees' 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 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	10

surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.	
<p>Unit V: Payment of Gratuity Act, 1972 and Employee's Compensation Act, 1923</p> <p>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.</p> <p>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</p>	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. To give them an understanding of the basic techniques and tools of business research.

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 Analysis: Factor Analysis (Principal Component Analysis), Discriminant Analysis. The above statistical test also to be explained using statistical software packages.	10

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 Admission of a partner. Accounting treatment of Retirement and Death of a Partner	8
Unit V: Dissolution of Firm	8

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).	
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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 humans at work and discuss various aspects which are basic to human motivation at work and in fulfilling career aspirations within organizations. HRM involve 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 scope of Human resource Management.
2. Explain the various dimensions of the 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
Unit V: Current issues in HRM	6

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 analysis from an investor’s perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian 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 the portfolio in terms of risk and return framework as per 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 such as futures, forwards, swaps, and options, financial engineering, risk management, and mortgage and credit derivatives. We will cover the pricing of these derivative assets as well as securities that contain embedded options. We will consider risk management strategies such as 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 control the risk factor.
2. Define the forward and future contract and its valuation.
3. Explain the future contract on index 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, 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 option; valuation	10

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 how the entrepreneurship in Indian economic environment and how to scan the opportunities for entrepreneurship. It also provides and understanding of small-scale industries in India. The course 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.

BBAF3023: CORPORATE RESTRUCTURING

Course Description: This course is designed to provide an understanding of the essential elements of Corporate Restructuring with the basic methods of valuation, post-merger valuation, methods of payment and financing options at 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: The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

Course outcomes:

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

1. Analyze concept and significance of investment banking in Indian financial system.
2. Evaluate issue management in process of raising fund from market and regulatory concern.
3. Compare and contrast on concept, process of leasing, hire purchase, factoring and housing finance arrangement in financial system.
4. Appraise venture capital, as one of the financial services options in financial market for raising fund for project.
5. Investigate credit rating system an option available for integration of finance and credit process.

Course contents:

Units	Number of Lectures
<p>UNIT- 1: Introduction of Financial system</p> <p>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</p>	8
<p>UNIT-II: Issue Management</p> <p>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</p>	10
<p>UNIT –III: leasing and hire purchase</p> <p>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 Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing</p>	10

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 Paper 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

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 measures for executing the financial analysis.
3. Make fundamental analysis through financial statement analysis
4. Translate the understanding for business valuation
5. Interpret the statements for managerial decision-making

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 organisations. Common size analysis and relevant ratios.	8
Unit II: Introduction to Valuation: Value and price, Balance sheet-based methods, Incomes 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: 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.	8

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.
3. Pablo Fernandez, Valuation and Common Sense, free download from SSRN

BBAF3027: BUSINESS 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 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 during corporate restructuring and corporate management.
5. Evaluate the relief available to assessee 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.	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.

BBAF 3028: INTERNATIONAL TRADE BLOCKS AND MULTILATERAL AGENCIES

Course Description: This course is designed to acquaint the students with the latest developments related to international business and understand India's relations with different international agencies with respect to international trade and funding.

Course Outcomes:

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

1. Evaluate the importance of doing international business for a country with reference to various theories on international trade.
2. Analyse the emergence of various trade blocks in international economic environment and India's trade relations with each of them.
3. Identify the different modes of international investment and the factors affecting it.
4. Summarize the role of different economic institutions in facilitating foreign trade.
5. Appraise the role of international relations in facilitating major Indian projects with real life case studies.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Review of economic theory on international trade: Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy; Importance, nature and scope of international relation, modes of entry into international business, internationalization process and managerial implications; Domestic, foreign and global environments and their impact on international business decision; Growing concern for green trades.	10
Unit II: International economic & trading environment Regional integration and trade blocks, regionalism v/s. multilateralism; European union, integration of developing countries - BRICS, ASEAN, SAARC, SAFTA, NAFTA, G-20; India's role in facilitating trade relations under BRICS, SAARC, SAFTA, ASEAN and to WTO.	10
Unit III: International investment Types and significance of foreign investments; Factors affecting international investment; Growth and dispersion of FDI.	6
Unit IV: Economic institutions International Monetary Funds (IMF), World Bank (IBRD, IDA, IFC), Asian Development Bank, BRICS Development Bank, Bilateral funding arrangements with special reference to Japan International Cooperation Agencies (JICA), agencies of USA;	8
Unit V: Bilateral Financing arrangements of Indian projects:	6

Case studies on bilateral financing arrangements of Indian projects like Delhi Metro, Dedicated Freight corridor, Nuclear Power Plant etc.	
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Text books:

1. Roger, Bennet (1999). International Business, Financial Times. London, Pitman Publishing
2. Charles, W.L. Hill and Jain, Kumar, Arun. International Business, Tata McGraw Hill.

Reference books and supplementary resources:

1. Sharan, Vyuptakesh (2003). International Business (2nd ed.). India: Pearson Education.
2. Krueger, Anne O. (2002). Economic Policy Reforms and the Indian Economy. OUP.
3. Velasquez, Manuel G. (2012). Business Ethics Concepts and Cases (7th ed.). PHI

BBAF3029: CORPORATE ACCOUNTING

Course Description: The course aims at providing a sound understanding to the students of corporate accounting. It dwells into core concepts of accounting for share capital, joint stock company, goodwill and amalgamation of companies. The course equips students to explain various aspects of capital structure and issue of shares.

Course Outcomes

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

1. Explain various issues involving accounting for share capital
2. Prepare financial statements of joint-stock companies
3. Explain valuation of corporate goodwill
4. Describe valuation of shares
5. Make accounting statement for amalgamation of companies

Units	No. of Lectures
<p>Unit I: Accounting for Share Capital Equity Share Capital – Issue, Forfeiture, and Re-issue of Forfeited Shares; Issue of Bonus Shares and Right Shares; Buy-back of Shares. Concept of Book Building, Dematerialization, and Employees Stock option Scheme. Issue of Shares to Vendors, Promoters, and Issue of Sweat Equity Shares. SEBI Guidelines. Issue and Redemption of Preference Shares. Accounting for Debentures: Types of Debentures; Issue and Redemption of Debentures – Sinking Fund Method, Redemption by Purchase in Open Market; Concept of Cum-Interest and Ex-Interest quotations.</p>	10
<p>Unit II: Preparation of Financial Statements of a Joint Stock Company Preparation of Profit & Loss Account and Balance Sheet. Treatment of Taxation and Provision for Taxation in Final Accounts of Companies. Treatment of Dividend and Bonus to Shareholders. Treatment of Pre-incorporation Profit or Loss. Form of Balance Sheet as per the Companies Act.</p>	10
<p>Unit III: Valuation of Goodwill Meaning and Features; Types of Goodwill; Factors affecting Goodwill; Goodwill Valuation Methods- Valuation based on Average Profits and Super Profits.</p>	4
<p>Unit IV: Valuation of Shares Valuation of Shares: Concept of Valuation of Shares; Need for Valuation; Factors affecting Valuation of Shares; Valuation of Equity Shares based on Net Assets and Profitability; Net Asset Valuation of Participating Preference Shares; Fair Value of a Share.</p>	6
<p>Unit V: Accounting for Amalgamation of Companies</p>	10

Meaning; Types of Amalgamation; Calculation of Purchase Consideration; Accounting Treatment in the books of Transferor and Transferee Companies. Accounting for Reconstruction of a Company: Accounting for External Reconstruction; Alteration of Share Capital; Reduction of Share Capital; Accounting for Internal Reconstruction; Reconstruction through Re-issue of Surrendered Shares.	
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Text Books

1. Monga, J.R., Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.

Reference books and supplementary sources

1. Sehgal, Ashok and Deepak Sehgal, Corporate Accounting, Taxman Publication, New Delhi.
2. S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House.

BBAF 3030: STRATEGIC CORPORATE FINANCE

Course Description: The objective of this course is to acquaint students with corporate finance and the strategies involved in the corporate decisions.

Course outcomes:

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

1. Develop an understanding of corporate finance.
2. Demonstrate various ways in which cost can be minimized.
3. Identify Factors affecting capital structure.
4. Evaluate financial position under different circumstances.
5. Evaluate the types of risk and their management.

Course contents:

Units	Number of lectures
Unit I: Introduction Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition.	8
Unit II: Strategic Cost Management Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs Vs Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing.	8
Unit III: Capital Structure Fundraising: identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition.	8
Unit IV: Company Valuation Company Valuation: an overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance. Due Diligence: financial due diligence for both purchasers and financial institutions.	8
Unit V: Risk Management Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.	8

Textbook:

1. Aswath Damodaran: Corporate finance theory and practice; John Willey & Sons, Inc.

Reference books and supplementary resources:

1. Damodaran: Strategic Risk Taking: A Framework for Risk Management ; Prentice Hall.
2. I M Pandey: Financial Management; Vikas Publishing House

BBAF3031: MANAGEMENT OF FINANCIAL INSTITUTIONS

Course Description: This course is designed to provide an understanding of the essential elements of Management of financial institutions with basics of financial intermediaries, financial markets, market risk and flow of funds in market.

Course Outcomes:

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

1. Develop an understanding of various form of management of financial institutions.
2. Demonstrate various ways in which synergy is created and examine various form of flow of funds.
3. Identify Factors affecting institutional risk management.
4. Evaluate financially, the credit and risk management techniques.
5. Appraise various alternatives available for measurement of risk.

Course Contents:

Units	Number of Lectures
<p>Unit I: Introduction</p> <p>Financial Intermediation; Kinds of Intermediation; Financial Institution and its kinds; An overview of the Indian financial system; Regulation of Banks, NBFCs & FIs; Products offered by Banks and FIs. CRR & SLR management; Capital Adequacy: Capital adequacy norms; Basel agreement-II&III; effect of capital requirements on bank operating policies.</p>	10
<p>Unit II: Flow of Funds in Financial Market</p> <p>Statement of Financial Sector: Flow of Funds Accounts – Sectorwise and Instrument wise. Statements of Financial Institution: Analyzing Bank's Financial Statement: The balance sheet; income statement; Cash Flow Statement; profitability, liquidity and solvency analysis; Performance Analysis of banks: CAMELS Risk system; KPIs; Data Envelopment Analysis. Asset Liability Management: RBI guidelines on asset liability management.</p>	7
<p>Unit III: Institutional Risk</p> <p>Institutional Risk Management: Interest Rate Risk; Market Risk; Credit Risk; Liquidity Risk; Operational Risk. Determination of Interest Rate. Theories of Interest Rates: Classical Theory; Loanable Funds Theory; Liquidity Preference Theory; Term Structure of Interest Rates. Interest Rate Risk Management: Measurement of Interest Rate Risk; Duration and its kinds; Convexity. Managing Interest Rate Risk:</p>	10

Repricing Gap Model, Maturity Matching Model, Duration Gap Model, Cash Flow Matching Model; Convexity Adjustments.	
Unit IV : Risk Management Credit & Liquidity Risk Management: Types of Assets, NPA & its types, Management of NPA, Measurement of Credit Risk – Qualitative and Quantitative models. Modelling Credit Risk; Term Structure of Credit Risk; Managing Credit Risk: Credit Analysis and kinds of Loans; Pricing of Loans.	7
Unit V: Liquidity Risk Management Liquidity Risk Management: Measurement of Liquidity Risk; Measures of Liquidity Exposure; Causes of Liquidity risk: Asset-Side and Liability-Side; Managing Liquidity Risk: Purchased Liquidity management and Stored Liquidity management; Liquidity Planning; Deposit Insurance; Discount Window.	6

Text Books:

1. Saunders & Cornett – “Financial Institutions Management – A risk management approach” Tata McGraw Hill
2. Resti & Sironi – “Risk management and shareholders’ value in banking” John Wiley
3. Rose & Hudgins – “Bank management and financial services”

Reference books and supplementary resources:

1. IIBF- “Bank Financial Management”
2. Paul & Suresh – “Management of Banking and Financial Services”
3. Subramanyam – “Investment Banking”
4. Madhuvij -- “Management of financial institutions”