



CHRIST

UNIVERSITY

B A N G A L O R E , I N D I A

Declared as Deemed to be University under Section 3 of UGC Act 1956

**Department of Professional Studies
Deanery of Commerce & Management**

**Hosur Road
Bangalore-560029**

**Syllabus for BBA (F&A)
2012-13**

Proposal for Course Program –BBA (F&A)
(Under the Deanery of Commerce & Management)

A. Proposal Summary:

Proposed by	Department of Professional Studies
Course Level/Duration/System	Under Graduate – Three years - Six Semesters
Course Name	BBA (F&A)
Proposed Start Date	Academic Year 2012-13
Proposed Strength	60 Students per Batch
No. of Batches	One
Eligibility for admission	60% (Aggregate) in PUC or equivalent
Method of selection	Aptitude Test ,GD and Interview
Subject wise Course Syllabi	As given in Annexure B

B. Background:

Department of Professional Studies(DPS) was established in the year 2002 as Centre for Career Advancement to promote higher learning for career advancement. Goals perceived by the Department include:

- Professional training aimed at higher career placement
- Professionalisation of academic programs particularly in commerce, to suit placement requirements of the industry, to enhance higher-level job potential for undergraduate students.
- Creation of course programs to cater to new generation business needs.
- Industry specific job orientation cum training programs

The Department currently offers two undergraduate programs in Commerce - B.Com (Professional) and B.Com (Finance & Accountancy). DPS is an accredited coaching centre of CIMA (UK), ICAI (India) and ICSI (India) for its examinations. In addition the department provides specialized coaching for Civil Services Examinations and for Management Aptitude Tests (CAT, MAT & GMAT), through its innovative programme namely – ICCE (Integrated Coaching for

The uniqueness of the Courses offered by the Department lies in the Curriculum standards and the pedagogic practices. Teaching of core subjects is done by experienced practising professionals from the industry and from the profession, specialized in the relevant area. Practical training on selected subject areas is done as classroom experiments, such as mock company meetings, statistical research, group behaviour etc during all the three years. Regular sessions of current affairs and co curricular activities are held every week as part of personality & communication skill development and confidence building exercise. Students are given practical exposure by availing industry orientation and industry training. In addition students are also offered special training in business accounts related software packages. Further students are guided to do a research project during their third year of study, on topics of contemporary significance. Students who have passed out of these Courses are either in higher stages of acquiring professional qualification or are gainfully employed at executive levels.

C. Need for an Under Graduate Professional Level Program.

The Department of Professional Studies over the years has received informal requests to introduce higher level programs that will support specialized fields of study like Global accounting, financial Reporting, Performance Management, Corporate Governance, Risk Analysis, Portfolio Management etc. Need is also felt to provide opportunities in non-routine specializations to widen the career options such as Licentiate, associate ship in Insurance to have a comprehensive exposure in risk and insurance management. The opportunities available specifically to professionals like Chartered Accountants and Cost Accountants remain vacant due to lack of availability of qualified personnel and through the proposed programme of BBA(F&A) with ACCA qualification such vacancies could be effectively tapped. Global Accounting firms are keen to absorb students with the proposed qualification.

BBA (F&A) with specialization in accounting and auditing is proposed with a view to create talents of competency to handle theory and practice of the subject which will be immense value to accounting firms and large business undertakings with substantial global exposure and also for pursuit of higher education. The Course is finalized in collaboration (MoU) with the the Association of Chartered certified Accountants (ACCA), the pioneer institution in UK with 147000 members and over 424000 students world over. BBA (F&A) is the first of its kind where ACCA is making a substantial exemption for its qualification with an Indian University programme.

D. Objectives of the Program:

Important objectives of the program – (BBA F &A) are as follows:

- a. To provide specialized skills in the field of Global finance and Auditing with balanced higher knowledge in Commerce.
- b. To create professional competence to take up independent positions in the areas of Accounting, Auditing & Risk Management in different industry sectors.
- c. To inculcate initiative and professional outlook in students for better industry acceptance.
- d. To create higher levels of specialized career opportunities.
- e. To create a stronger foundation for taking up specialized education and research.

E. Curriculum Design and Teaching Methodology:

- a. Course curriculum for the program has been designed to meet the course objectives.
- b. The subjects chosen are **based on its' requirements in business in general and accounting practices in particular.**

- c. Syllabus is designed duly **considering its utility value** for business application with special reference to international accounting and auditing practices.
- d. Teaching methods for the program will be **combination of conceptual lectures, case study analysis and Practical**. In-house practical followed by on the job industry training are intended to augment the application capability of the students.
- e. Curriculum includes training in relevant areas of **information technology, Research work and Presentation Skills**.
- f. The quality of **examinations would match with professional standards** to call for more directed efforts on the part of the students.
- g. The Faculty resource for the Course will be predominantly from the industry by eminent senior professionals.

F. Features:

- a. Full time Course specialized in the faculty of Accounting and Auditing with well researched curriculum.
- b. Course Syllabus approved by the ACCA(UK)
- c. Exemption of Nine papers of ACCA programme.
- d. Students taking BBA F&A should compulsorily do ACS or licentiate/ Associate program of Insurance
- e. Wide opportunity for Placements in global accounting firms and for related positions in large corporate organisations.
- f. Opportunity for academic advancement & Research.

G. Resources and capability at the Department of Professional Studies:

The Department has organized itself in to a fully equipped study group specializing in academic programs of professional standard. It has full time faculty members and a team of dedicated qualified professionals from the industry on support.

Faculty Resources:

Details of faculty resources are as under:

Sl.	Name	Qualification	Designation	Experience -Industry	Experience -Teaching	Subject Specialization
1	Prof.J.Subramanian	B.Com, LL.B, CAIIB. ACA.AICWA, ACS, PGDM (AIMA) (Mgt.Consultant)	DEAN – Commerce & Management.	Over 35 years	18 Years (Part-time)	Finance, Costing, Banking, Insurance Management Accounting
2	Prof.Biju Toms	MA, MHRM	HOD	Over 12 years	4 years	HR Mgt; OB
3	Prof. Anusha George	M.A. (Eco) M.Phil	Faculty Member	Over 8 years	Over 7 years	Economics Research Methods
4	Prof.Rejoice Thomas	BE MBA (Ph.D)	Faculty Member	Over 3 Years	3 years	Operations Management, Systems

5	Prof. Shiju Sebastian	MBA, M.Phil (Ph.D)	Faculty Member	Over 5 years	5 years	Marketing; Management
	Prof. Bina Joseph	Mphil	Faculty Member			Human Resource Management
6	CA. Nayaz Pasha	B.Com; ACA Practicing CA	Faculty Member	Over 10 years	5 years (Part-time)	Accounting Taxation
7	CA. Elangovan	FCA Practicing CA	Faculty Member	Over 25 years	3 years (Part-time)	Auditing Accounting
8	CS. Jose Thomas	ACS, LL.B (Practising CS & HR Consultant)	Faculty Member	Over 12 years	4 years	Capital Markets Investment
9	CA Vijay Krishna Dharani	B.Com (Hon) ACA	Faculty Member	Over 8 years	3 years (Part-time)	Financial Management, Insurance
10	CS Nagendra DRao	B.Com LL.B,FCS (Practising CS)	Faculty Member	Over 15 years	8 years (Part-time)	Corporate Law & Governance
11	Sachin Kothari	ACA	Faculty Member	Over 8 years	3 years (Part-time)	Banking, Finance Control Systems
12	Piyush Surana	ACA, PWC	Faculty Member	Over 2 years	1 year (part time)	Corporate Accounting
13	Raghavendra Prabhu	ACA	Faculty Member	Over 2 years	1 year (part time)	Cost Accounting

In addition, service of Experts from the Insurance Industry will be outsourced for specific Papers on Insurance.

H. Performance Capability & facilitation:

The Department of Professional Studies has produced creditable results for all its Courses. The students have done exceedingly well in the Professional Examinations of ICAI, ICSI and CIMA. The Department has established useful links with banks, insurance companies, mutual fund organizations, manufacturing companies, service organizations and the like for imparting the industry orientation, training and placement. The feedback from these organizations in respect of the batches sent for training has been encouraging and supportive. The University has large collection of Books and Journals including online subscriptions in its well equipped Library and Knowledge Centre with access to internet facility. The Department also maintains an in house library. Need based time allocation in the Computer Labs of the University is also available for the Department for the use of the students. The Department will create a separate Insurance Business Lab for the intended practical demonstration to the students of the Program.

COURSE STRUCTURE & SYLLABUS

BBA (F&A) of Christ University

Sem	Ref Code	Paper Code	Title Of The Paper	Hours Per Week	Maximum Marks	Credits
I	ENG	131	Language: English	04	100	3
	LAN	131	Language: Kannada/Additional English / Hindi	04	100	3
	BBF	131	Business Economics and Environment	04	100	3
	BBF	132	Business Management	04	100	3
	BBF	133	Management Accounting	04	100	3
	BBF	134	Financial Accounting 1	04	100	3
	BBF	115	Holistic Development - I	02	-	1
			Total	26	600	19
II	ENG	231	Language: English	04	100	3
	LAN	231	Language: kannAda/ Additional English / Hindi	04	100	3
	BBF	231	Business Maths and Statistics	04	100	3
	BBF	232	Marketing Management	04	100	3
	BBF	233	Indian Financial System and Corporate Finance	04	100	3
	BBF	234	Business And Industrial Law	04	100	3
	BBF	215	Indian Constitution	02		1
	BBF	216	Union Budget& the Finance Act	02		1

			Total	28	600	20
III	ENG	331	Language: English	04	100	3
	LAN	331	Language: (Including communication) Kannada/Additional English / Hindi	04	100	3
	BBF	331	Banking Theory , Law and Practice	04	100	3
	BBF	332	Human Resources Management	04	100	3
	BBF	333	Global Law	04	100	3
	BBF	334	Financial Accounting II	04	100	3
	BBF	335	Organisational Behaviour	04	100	3
	BBF	315	Holistic Development – II	02	--	1
			Total	30	700	22
	ENG	431	General English	04	100	3
IV	BBF	431	Business Communication & Inter Personal Skills	04	100	3
	LAN	431	Language: (Including Communication) Kannada/Additional English / Hindi	04	100	3
	BBF	432	E commerce	04	100	3
	BBF	433	Corporate Law	04	100	3
	BBF	434	Performance Management	04	100	3
	BBF	435	Exim Trade and Forex Management	04	100	3
	BBF	416	Computer Fundamentals	02	--	1

			Total	30	700	22
V	BBF	531	Auditing	04	100	3
	BBF	532	Financial Reporting	04	100	3
	BBF	533	Insurance Management	04	100	3
	BBF	534	Taxation	04	100	3
	BBF	535	Financial Management I	04	100	3
	BBF	536	Business and Accounting Information Systems	04	100	3
	TAL LY	517	Skill Development-Accounting Software Certification (30 hrs)	-	-	2
	BBF	518	Right to Information Act	02	--	2
			Total	26	600	22
VI	BBF	631	Investment Management	04	100	3
	BBF	632	Financial Management II	04	100	3
	BBF	633	Advanced Financial Accounting	04	100	3
	BBF	634	Corporate Accounting	04	100	3
	BBF	635	Research Methodology	02	50	1
	BBF	687	Research Project (Team Work)/ VIVA	04	100	2
	BBF	668	Industry Training Report (Team Work)	--	50	1
	BBF	619	Environmental Management	02	--	1

			Total	24	600	17
			Grand Total		3800	122

SEMESTER 1

BBF 131: BUSINESS ECONOMICS & ENVIRONMENT

OBJECTIVES:

The objective of this paper is to make the student to understand how the business organizations apply economic principles in the environment affecting business.

Unit 1: Business Economics

3hrs

Meaning- characteristics – distinction between business economics and pure economics – scope of business economics – uses/objectives of business economics –role and responsibilities of business economist.

Unit 2: Consumer

10hrs

Meaning- Economics of Consumer Behaviour - Consumer sovereignty-limitations.
Approaches to the study of consumer behaviour-cardinal approach-the law of equi-marginal utility, indifference curve analysis-properties –consumer surplus – meaning-analysis-limitations

Unit 3: Demand And Supply

15hrs

Law of demand and Supply - meaning- determinants of supply and its influence on cost of production. Production function- Laws of Production; Determination of equilibrium price in an open market system. Elasticity of demand - Price, Income, Cross - Promotional elasticity of demand – its measurement and its application in business decisions. Demand forecasting: Survey and statistical methods

Unit 4: Market Structure

6hrs

Features of perfect competition and monopoly - Concepts of price discrimination - equilibrium under dumping. Features of Monopolistic competition. Oligopoly - Price indeterminateness – Cartel formation. Different forms of price leadership

UNIT 5: Business Cycles

3hrs

Phases of business cycle - effects of business cycle –measures to control the business cycle.

Unit 6: Business Environment

Business Structure:

(03+10+10) 23hours

Evolution from local to global state- Changing Scenario since liberalization – Concept of Business Structure- Structural relationship of Business components – like trade, Industry, commerce & services – role of business associations

Business Environment:

Concept & Significance - Economic - political - Social -Technological - Legal - Cultural & Ecological Environment. Inter - dependence of Business& Environment- National priorities & fiscal concessions International Environment:

International trading environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth; International **Economic** groupings; International economic institutions - GATT, WTO. UNCTAD, World Bank, IMF, GSTP; Counter trade.

Skill development:

Chart out the factor influencing pricing policy.

Present a diagram showing business cycles.

Student to choose a product and apply price elasticity in real situation.

Evaluate the various factors of Business Environment prevailing in India.

Books for reference:

- Joel Dean: Managerial Economics
- Sankaran: Business Economics
- Varsheney and Maheswari: Managerial Economics
- K K Dewett: Economnic Theory
- Petersen & Lewis: Managerial Economics
- Mote V L peul. S & Gupta G S: Managerial Economics TMH
- Chopra BS. Business Environment in India –
- Dholakia. R & Oza. A: Micro Economics for Management Students
- Mathew MJ: Business Environment –
- Niravathi & C Ramani Nair: International Economics

BBF 132: BUSINESS MANAGEMENT

OBJECTIVES:

To familiarise the students with concepts and principles of Management as applied in business organizations, organizational behavior and entrepreneurial skills.

Unit – 1: Management& Principles

12hrs

Management: Meaning, nature and characteristics - Scope and functional areas of management - Management as a science art or profession - Management & Administration – Management Process-Management Principles-evolution of-System Approach to management in detail (in domestic & international context) planning, organizing, staffing, Directing, coordination, controlling and innovation (creativity)

Unit – 2: Planning

6hrs

Nature importance and purpose of planning - Planning process, Objectives - Types of plans - Nature & hierarchy of objectives. Management by objectives. Management by exceptions, Management by moving around. Decision-making – importance & steps.

Unit – 3: Organisation

10hrs

Organizing: Nature and purpose of organization, Principles of organization - Types of organization – Formal and Informal-- Centralization Vs decentralization of authority and responsibility - Span of Control – Organizational Behaviour – nature and significance.

Unit – 4:Directing

14hrs

Meaning and nature of directing - Leadership styles - Theory X and Y; Management of productivity-an overview-Concept & application in manufacturing & service industries application in different areas. Decision analysis & potential Analysis. Practical Application with case studies, Creativity Based Techniques – Brainstorming. Whole brain thinking, Nominal Group techniques, use in creative problem solving with practical applications. Learning Curves – Concept of learning curve, its applicability, barriers to its application.

Unit – 5: Control

4hrs

Meaning and importance -Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control (in brief).

Unit-6: total quality management

6hrs

Importance & relevance in the context of globalization of Indian economy. Techniques used to inculcate the quality approach in an organization-role of organizational behaviour-Quality Standards-ISO 9000/14000, SQC ERP MRP/MRP II (Brief introduction)

Unit- 7:Entrepreneurship

8hrs

Introduction - the entrepreneur; Definitions; Emergence of entrepreneurial class; Characteristics of entrepreneur. Leadership; Risk taking; Decision-making and business planning. Self-actualization. Management of conflicts, stress & time. Psychology of winning -Entrepreneurial Development Programmes (EDP)- their role, relevance, and achievements- EDP & Strategic Management

Skill development:

- Preparation of Organization Chart depicting Line & Staff Relationship
- Chart of Delegated Authority in a Bank, Insurance Company and a Manufacturing Company- clearly stating functional roles.
- Chart on sources of recruitment.
- Draft Control chart for different industry / business groups.
- Quality Control specification in a service organization
- ISO 9000 Application form filling.

Books for reference:

- Koontz & O'Donnell, Management.
- L M Prasad, Principles of management.
- Rustum & Davan, Principles and practice of Management.
- Srinivasan & Chunawalla, Management Principles and Practice.
- Shrinivasan. - Entrepreneurial Development -.
- Lal-Sudarshan. How to start your own -small Industrial unit.
- Fred Luthans Organizational Behaviour - McGraw Hill, New York
- Louis A. Allen: Management and Organization - - McGraw Hill, Tokyo

BBF 133: MANAGEMENT ACCOUNTING

Objective:

To enable students to have an in depth understanding of various management activity techniques used in business enterprises

Unit - 1 : The Nature, Source And Purpose Of Management Information 12hrs

Role of cost and management accounting – comparison of financial accounting with cost and management accounting – data and information – sources of data – sampling techniques – cost classification - cost behavior – cost objects, cost units and cost centres –presenting information

Unit - 2 : Cost Accounting Methods And Systems 10hrs

Accounting for materials , labour and overheads – absorption and marginal costing - job and batch costing – process costing – service / operation costing – alternative costing principles

Unit - 3 : Budgeting 14hrs

Nature and purpose of budgeting - statistical techniques – high low method – linear regression analysis – moving averages – time series analysis – index numbers – budget preparation – sales budget- functional budgets – cash budgets – flexible budgets – capital budgeting and discounted cash flows – budgetary control and reporting – behavioral aspects of budgeting

Unit - 4 : Standard Costing 14hrs

Standard costing techniques – difference between standard , marginal and absorption costing – variance calculations and analysis –sales price , volume variance – labour total, rate and efficiency variance – materials total, price and usage variance – variable and fixed overhead total , expenditure and efficiency variance – reconciliation of budgeted and actual profit

Unit - 5: Performance Measurement 10hrs

Performance measurement overview – performance measurement – application – cost reductions and value enhancement – monitoring performance and reporting.

SKILL DEVELOPMENT

1. Prepare a model cash budget for a SME unit based on hypothetical data.
2. Make a report on the various data sampling techniques that can be used in management accounting
3. Make a comparative study on the various costing techniques to have an understanding with respect to their utility in planning process.

Books For Reference

- | | |
|--|------------------------------|
| 4. Management Accounting | Dr. R. P. Rustagi |
| 5. Management Accounting | S.M.Inamdar |
| 6. Management Accounting : an active learning approach | Peter Attrill, Eddie McLaney |
| 7. Principles of Management Accounting | Manmohan and Goyal |
| 8. Introduction to Management Accounting | Horngreen and Sundlem |

BBF 134: FINANCIAL ACCOUNTING – I

OBJECTIVE:

The objective of this course is to acquaint students with diverse accounting requirements in select business organizational forms and situations.

UNIT: 1: Fundamentals (REVISION): **10hrs**
Accounting Concepts, Accounting Standards and Accounting Policies – introduction and principle of disclosure.

UNIT: 2: Trial Balance & Bank Reconciliation: (Revision) **10hrs**
Meaning - Errors in Trial Balance – Rectification journal entries- Suspense account. Bank Reconciliation statements- advanced problems.

UNIT: 3: Bills Of Exchange: (Revision) **10hrs**
Recording of Bills discounted, endorsed and dishonored in the books of the drawer and drawee.

Unit 4 : The Qualitative Characteristics Of Financial Information **10hrs**
Comparability, dependability, uniformity, understandability

UNIT 5 : Preparing basic financial statements **10hrs**
Statement of financial position – income statement and statement of comprehensive income – disclosure notes – events after the reporting period- statement of cash flows – incomplete records

UNIT 6 : Interpretation of financial statements **10hrs**
Importance and purpose of analysis of financial statements – ratios – analysis of financial statements

Skill development

- Collection and recording of Royalty agreement with regard to any suitable situation.
- Collection and recording of relevant details for admission of a new partner.
- Prepare a scheme of amalgamation of two independent firms with imaginary details.
- Prepare a scheme for conversion of a partnership firm to a limited company and list the required legal compliances.

Books for reference:

- Dr. S.N. Maheswari, Financial Accounting
- Grewal and Shukla, Advanced Accounting
- P.C. Tulasian, Pearson Editions, Introduction to Accounting
- Jain & Narang. Financial Accounting
- Accounting Standards - Institute of Chartered Accountants of India

SEMESTER 2

BBF 231: BUSINESS MATHEMATICS AND STATISTICS

OBJECTIVE:

To provide basic knowledge of mathematics and Statistics and its' application in solving business / commercial situations.

The paper will have two parts for 50 marks each for Business Mathematics and Business Statistics.

UNIT – 1: Theory of Equations **8hrs**

Meaning, types of equations –simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) problems on commercial application.

Unit – 2: Matrix and determinants

8hrs

Meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixes – problems, transpose and determinant of a square matrix- minor of an element co-factor of an element of a determinants. Application of determinants in business problems, adjacent of a square matrix, singular and non singular matrixes – inverse of square matrix, solutions of system of linear equations in two variables using Cramer’s rule

Unit: 3. Elementary calculus

10hrs

Introduction to functions and limit (concept only). Differentiation. Derivatives of x^n , e^x , a^x , $\log x$. Laws of derivatives for sum, product and quotient of two functions of x .. Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics, Commerce and Management.

Unit-4. Mathematics of finance

4hrs

Simple and Compound Interest. Concept of present value. Types of annuities. Present values and accumulated values of these annuities. Applications to Investment decisions. Valuations of simple loans and debentures. Problems relating to sinking funds.

Unit 5:Presentation Of Data

3hrs

Construction of table.- simple and compund-Univariate frequency distribution of discrete and continuous variables. Cumulative frequency distribution. Graphical representation of frequency distribution by Histogram, Frequency polygon. Frequency curve and Ogives. Representation of data using Bar diagrams. Pie chart and Rectangle.

Unit 6:Measures Of Dispersion

5hrs

Mean Deviation – Standard Deviation and Coefficient of Variation; Skewness-Coefficients-Karl Pearson & Bowley measures. -Business related problems in decision-making

Unit 7:Correlation And Regression Analysis

6hrs

Meaning – Types – Probable error – Karl Pearson’s & Rank Correlation (Excluding bivariate and Multi correlation). Regression equation and coefficients-properties-coefficient of determination.

Unit 8:Index Numbers

6hrs

Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher Ideal method including Time and Factor Reversibility tests – Consumer Price Index.

Unit 9: Probability And Distributions

10hrs

Random experiment, sample space and event. Addition and multiplication rules of probability-Random Variable-discrete and continuous-Expectation-Binomial Poisson and normal distributions Sampling Distribution. Chi Square and F distributions- application to simple business related problems.

Skill development

Develop an amortization table for loan amount – EMI Calculation.

Prepare overhead Machine/ Labour hour rate through matrices.

Study Correlation and establish Regression Equation for relevant corporate data for 5 years.

Prepare a cost of living Index for employee wage payment.

Books for reference:

Dr. A.K ARTE & R V PRABHAKAR: A textbook of Business Mathematics.

SANCHETHI AND KAPOOR: Business Mathematics.

ZAMIRUDDING KHANNA: Business Mathematics.

S.P.GUPTA: Statistical Methods- SULTAN CHAND, Delhi.

ELHANCE: Statistical Methods/Fundamentals of Statistics.

Dr.Sancheti & Kapoor: Statistics Theory, Methods and Applications.

BBF 232: MARKETING MANAGEMENT

OBJECTIVES:

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

Unit 1: Introduction **12hrs**

Nature and scope of marketing- Importance of marketing as a business function - and in the economy - Marketing concepts -Traditional and Modern, Selling V/S marketing - Marketing Environment – Retail Marketing-types-Marketing department-Marketing outsourcing.

Unit 2: Markets and Segmentation **10hrs**

Meaning of Market - Various types of markets and their characteristics. Concept of market segmentation and its Importance - bases for market segmentation. Target marketing and positioning-types of positioning-product differentiation.

Unit 3: Product & Price **8hrs**

Concept of product - consumer and Industrial goods -product planning and development packaging - role and functions - Brand name and Trademark - after sale service - product life cycle concept. Importance of price in the marketing mix, factor affecting price of a product / service,

Unit 4: Marketing / Distribution Channels **6hrs**

Concept and role - types of distribution channels - Factors affecting choice of a distribution channel-Retail Network- Promotion: Method of promotion - optimum promotion mix. -Sales Coordination

Unit 5: Customer **6hrs**

Meaning and importance-customer value and satisfaction-meaning and methods-retaining customers-customer profitability-customer relation management.

Unit 6: Consumer Behaviour **4hrs**

Nature, scope & significance of consumer behavior - factors affecting consumer behavior.

Unit 7: Salesmanship & Selling Process **4hrs**

Salesman - qualities of successful salesman - functions of a salesman - selling process.

Unit 8: Advertising And Publicity **6hrs**

Meaning - importance of advertising -advertising medias - ethics of good advertising.

Unit 9: Marketing Research & MIS **4hrs**

Meaning - steps involved in marketing research- areas of marketing research. Marketing Information System (MIS): Need, Importance - Elements of good MIS - components of MIS.

Skill development:

- Draw a plan of distribution network for a consumer product.
- Prepare a marketing organization chart and specify roles of each position.
- Develop a media plan for introducing a new product.
- Develop a unique plan for CRM.

Books for reference:

- Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
- Marchand & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, New Delhi.
- Maurice & Mondell & Larry Rosenberg - Marketing: Prentice Hall of India Ltd. New Delhi.
- Mohammad Amanatullah: Principles of Modern Marketing. Kalyani Publications New Delhi.
- Dr. C. N. Sontakki: Marketing Management Kalyani Publications New Delhi.

BBF 233: INDIAN FINANCIAL SYSTEM & CORPORATE FINANCE**OBJECTIVES:**

1. To familiarize the students with regard to structure, organization and working of financial system in India.
2. To educate the students on the various aspects of corporate finance operated through IFS.

Unit 1:Financial System**4hrs**

Introduction –Meaning, objectives and importance, saving, investment and economic growth-Components-functions, including policy frame work and role of Government-Planning Commission, Ministry of Finance; financial markets and Institutions. FDI. (Brief)

Unit 2:Money Market**4hrs**

Meaning-Functions-players and intermediaries-instruments: treasury bills, commercial paper, commercial bills, certificate of deposit-money market derivatives-call money market-corporate funding through money market-Credit rating in respect of money market instruments- (meaning and brief explanation)

Unit 3:Capital Market**3hrs**

Meaning- relevance of capital market to corporate finance- components of capital market.

Unit 4:Primary Market**14hrs**

Meaning- constituents –instruments-equity and Debt- financial intermediaries-role of commercial banks, investment banks and mutual funds- merchant banking procedures-issue process-free pricing-book building and its process-on-line IPO, sourcing from international capital markets (brief)- Corporate requirements of listing and other issue procedures and regulations as prescribed under Companies Act and SEBI Regulations (brief) – Different types of Prospectuses used in corporate IPO-Marketing initiatives for IPO-investor meet-Dematerialization of securities-depositories- meaning-functional role and advantages-depositories in India.

Unit 5:Secondary Market**12hrs**

Meaning-background of development of secondary markets in India-Constituents stock exchanges and its functions- listing compliances as per SEBI guideline-brokers- functions of-trading and settlement procedure-Stock Exchanges in India-BSE, NSE, OCEI-Internet trading.

Unit 6:Derivatives Market**3hrs**

Meaning of Derivatives-need and role-Derivatives market in India-Forwards and futures-Options-trading strategies and process.

Unit 7:Development Financial Institutions**12**

IFCI, IDBI, ICICI, SFCS, SIDCS and NBFCs -Constitution, objectives and functions – role played with reference to IFS.

Unit 8:Financial Regulation**8hrs**

Regulatory Institutions – RBI – Organization, Objectives, Role and Functions, Monetary Policy and control of RBI, The Securities and Exchange Board of India (SEBI)-organization, objectives, role and functions.

Skill development:

Draft a chart showing the Financial services in the Indian Financial System.

Prepare a chart showing the Instruments traded in the Financial Market.

Prepare a book building plan for an imaginary IPO

Collect all business forms used by a Broker and record the contents. (Bought Note, Sold Note etc.)

List down all the guidelines issued by SEBI. And highlight the contents.

Books for reference:

Bharati V.Pathak, Indian Financial System-Pearson Education Delhi

E Gardon & K Natarajan: Financial Markets & Services.

Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill

Vasantha desai: The Indian Financial System, HPH

P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons

E Gardon & K Natarajan: Financial Markets & Services.

BBF 234: BUSINESS & INDUSTRIAL LAW**OBJECTIVE:**

To impart essential knowledge about relevant laws concerning and affecting business Organizations in operation, including industrial law.

To familiarize the student with certain statutes that may apply in the context.

Unit – 1. Indian contract act, 1872**14hrs**

Definition – Agreement, Contract, Proposal, Promise: Types of Contracts, Essential elements of a Valid Contract: Offer and essential of valid offers: Acceptance and essentials of Acceptance: Communication of Offer and Acceptance: Revocation of Offer and Acceptance: Consideration and Essentials of Consideration: Exception to the concept – No Consideration no Contract: Contractual Capacity Effects of Minors, Persons of Unsound mind, Persons disqualified from contracting by any other law: Free Consent, Coercion, Undue Influence,.Fraud,Misrepresentation,Mistake.Legality of Object and Consideration. Contingent Contract and Essentials of Contingent Contract: Performance of Contract. Discharge of Contract - By Agreement, By Operation of law, By Breach, By Performance, By Impossibility, By Lapse of time. Wagering Agreement and Quasi Contract. Breach of Contract and Remedies for Breach of Contract.

Unit – 2. Sale of goods act, 1930**9hrs**

Definitions.: Buyer and Seller, Goods / Existing Goods / Future Goods / Specific Goods, Document of Title to goods, Mercantile Agent. Contract of Sale and Essentials of Contract of Sale; Sale and Agreement to Sell; Price and mode of fixing of Price; Conditions and Warranties Essentials of Conditions and Warranties; Caveat Emptor and Exceptions to the Rule of Caveat Emptor; Transfer of

Ownership and Rules regarding Passing of Property; Sale by Non – Owners; Unpaid Seller and Rights of Unpaid Seller; Rights of a buyer.

Unit – 3.Limited Liability Partnership Act,2008 And The Partnership Act, 1932 **6hrs**

Definitions: Partnership, Partner, Firm. Essential elements of Partnership Firm; Types of Partners; Minors Position in Partnership; Rights of Partners; Duties of Partners; Liability of Partners; Limited Liability Partnership Act,2008

Unit – 4 The Competition Act, 2002 **8hrs**

Object of the Act.; Competition Act Vs The Monopolistic Restrictive Trade Practices Act, Transition stage.; Definitions: Acquisition, Agreement, Cartel, Commission, Consumer, Enterprise, Price, Relevant, market Trade ,Turnover' Prohibition of certain agreements, abuse of dominant position and regulation of combinations; Establishments of Competition Commission; Duties Powers and Functions of Commission.

Unit – 5. The foreign exchange management act, 1999 **8hrs**

Object, Definitions: Adjudicating Authority, Authorized Person, Capital Account Transaction, Current Account Transaction, Currency, Currency Notes, Foreign Currency Foreign Exchange, Person Resident In India Person Resident outside India.

Current Account Transactions – Compliances - Government of India Rules, Prohibited List, matters which requires approval from Government of India and/or RBI, Compliance

Capital Account Transactions - Compliances - Permissible Transactions by Persons resident outside India. Prohibition on Investment Outside India of Capital Account Transaction,

Unit-6.Industrial Law **15hrs**

The Industrial Disputes Act, 1947, Employees Provident Fund and Miscellaneous Provisions Act,1952, Employee State Insurance Act,1948

Skill development:

- Draft simple contract for supply of goods, renting a godown etc showing the essential elements.
- Prepare a contract of guarantee.
- .Prepare a partnership deed for an imaginary business.
- .Discuss the trade practices of FMCG companies and assess its validity under the Competition Act
- Discuss an Industrial Dispute

Books for reference:

- Mercantile Law - Avatar Singh
- Elements of Mercantile Law – N.D.Kapoor
- Industrial Law -P.L. Malik
- Relevant Bare Acts.

SEMESTER 3

BBF 331 BANKING LAW & PRACTICE:

OBJECTIVE:

The objective of this course is to acquaint students with the theoretical, legal and practical aspects of modern banking.

UNIT 1: Introduction to Banking

10hrs

Bank-significance of banks-brief history of banking in India- Laws affecting banking- Banking defined-Different types of Banks and functions. Distinction between NBFC and Banks. Brief discussion on commercial banks, Development Banks and Cooperative Banks; Commercial banks-nationalized banks and private banks-types of commercial banking-unit branch-universal-virtual etc. information technology in banking- modern banking services- standing instructions, remittances, core banking, debit credit and branded cards- ATM- Portfolio, investment, insurance, lockers etc-including international practices. (Selective)

UNIT 2: Bank Deposits and Lending

12hrs

Different types of deposits accepted by banks – current-savings-recurring-reinvestment etc. usefulness and usage – Bank Lending-types-Loans, Overdraft and Cash credits- Concept of ‘Loan creates deposits’ – limitation of lending- non funded advances- guarantees and letter of credits –general lending aspects-securities for loans-working capital facilities –margin money and drawing power-export credits (brief)-RBI role in control of banking operations-credit control and types of (brief) (overlapping of topics covered in COP233 must be avoided)

UNIT 3: Bank Management (Statutory Regulations)

2hrs

Demand and Time Liabilities and Reserve Ratios- Tier system of Capital- Basel Committee norms- Non- performing Assets

UNIT 4: Banker & Customer

14hrs

Banker and Customer- meaning and definitions-relevant provisions of Banking Regulations Act – Case Laws applicable- Relationships between-general and special (all specifics)-rights and duties of banker and customer- cessation of relationship-types of account holders-and account opening- special considerations in opening and operating of accounts of individuals-firms-HUF- trusts-clubs-receivers-companies; minors, mentally and physically challenged-operating procedures in the event of death, insanity and insolvency of the customer-Non Resident accounts-Bank Pass books and statements-effect of entries there on – Bankers book of evidence. Simple case related problems on any of the topics.

UNIT 5: Negotiable Instruments

10hrs

Meaning of – meaning of negotiation and its features – characteristics of negotiable instruments – Cheque and its distinction from bill of exchange and promissory note- truncated instruments- quasi negotiable instruments-relevant sections of the negotiable instruments Act – Endorsements - -types of and effect of endorsements – crossing of Cheques – types and effect of crossing-practices- case laws.

UNIT 6: Paying Banker

6hrs

Meaning of paying banker – duty of a paying banker- payment in due course – grounds for dishonor of Cheques- stop payment and garnishee order- protection to a paying banker under the negotiable instruments Act for open and crossed Cheques- conditions to be satisfied- marking of Cheques- case Laws- simple case related problems on any of the topics

UNIT 7: Collecting Banker**6hrs**

Meaning of Collecting Banker – duties of collecting banker- liability for conversion Holder, Holder in due course and Holder for value – privileges of a Holder in DueCourse-protection to a collecting banker under the Negotiable Instruments Act- Case Laws. Simple case related problems on any of the topics.

Skill development:

- List down with features, the different Credit Cards offered by two different banks.
- Trace the history of development of Credit Cards.
- Analyze the Balance Sheet of a Bank and its major sources of income.
- Compare A/c opening form for SB A/c and Current A/c of two different Banks.
- Assuming you be a banker list down the questions you will ask a prospective customer seeking a business loan.
- Draw specimen of Cheques with different types of crossing and endorsements.
- Collect loan applicant form of a bank (for at least two types of loans) and list down significant information required therein.

Books For Reference

1. Tannan M.L: Banking Law and Practice in India
2. Bedi h.l & Haridar V.K: Practical Banking Advances
3. Sheldon H.P: Practice and Law of Banking.
4. Bedi H.L: Theory and Practice of Banking
5. Shekar K.C: Banking Theory Law and Practice
6. Varshaney: Banking Law and Practice.

BBF 332 HUMAN RESOURCES MANAGEMENT:**Objective:**

To understand the basic concepts or Human Resource Management and its relevance in corporate world. The course explores the present national and International scenario.

UNIT-1 : Perspectives in human Resource management**10hrs**

Meaning and definition of HRM – Purpose and Role of HRM – HR policies- traditional role of HR.

UNIT-2 : Meeting Human Resource requirements**10hrs**

Job Analysis, Job Description, Human Resource Planning, Recruitment, Sources of Recruitment, selection Process, Methods – Interview, placement and Induction separation.

UNIT-3 :Training and developing Employees**10hrs**

Training needs assessment, methods of training, types of training, development, performance appraisal, and various types of performance appraisal, career development

UNIT-4 : Motivation and leadership**10hrs**

Motivation-moral-theories of motivation-Leadership-theories of Leadership-promotion-transfer Deviant workplace behaviour-attrition.

UNIT-5 : Labour relations**10hrs**

Overview of Industrial Relation- Industrial disputes- Negotiation-Discipline-Dispute settlement.

UNIT-6 : Recent Challenges in HR**10hrs**

Recent developments in HR-Strategic Human resource Management- Global trend & their influence on Practices.

Skill development:

- Prepare a chart comparing the methods of recruitment done in two different companies.
- Compile a list of companies where freshers with Commerce and Management background apply to kick-start their career. Analyse the jobs they do, minimum years spent with the first company.
- Study the process of performance appraisal done in a company. Report the commensurate improvements if any after the appraisal on the employees.
- Identify the measures adopted by the BPO and IT sector to check the level of attrition.
- Prepare a list of all the finance officials in a company; enlist their roles, write down their job description, approx. salary. Also compare specifically the changes in job description and remuneration package with respect to last five years.

Books for reference

- Edwin Flippo Personal management.
- Dr. C.B Gupta Human Resource Management.
- V.S.P Rao Human Resource Management.
- Gray Dessler.

Suggested Readings:

- Pramod Verma: Personnel Management in the Indian Organizations Oxford & IBM Publishing Co. Ltd.
- Sadri s: A case study Approach to HRM
- S.S Khanna Human Resource Management (Text and Cases)

BBF 333: GLOBAL LAW**Objective**

To provide basic understanding of the legal framework in which commercial organisations are undertaking business in a globalised environment.

UNIT 1 : Essential elements of legal system**12hrs**

Court structure – types of law – operations of court and tribunal system – sources of law – human rights – Human Rights Act 1998 – impact of Human Rights law

UNIT 2 : Law of Obligations**12hrs**

Formation of contract – acceptance and consideration- Doctrine of Privity - contents of contract – breach of contract and remedies – rules relating to award of damages - The Law of Torts – personal negligence

12hrs**UNIT 3 : Employment law**

Contract of employment – dismissal and redundancy – distinction between wrongful and unfair dismissal including constructive dismissal - remedies for unfair dismissal and redundancy

UNIT 4 : formation and constitution of business organisations**12hrs**

Agency Law – role of agent – liability of agent and principal – Partnerships – Corporations and legal personality – difference between sole traders , partnerships and companies

UNIT 5 : Governance and ethical issues relating to business**12hrs**

Corporate governance – legal regulation of corporate governance – fraudulent behavior – nature and legal control over insider trading and money laundering – difference between fraudulent and wrongful trading

Skill Development

To draft an employment contract for a software company operating in EU.

Draft a model memorandum and article of association for a UK registered company.

Critically analyse human rights regulation in the European Union in comparison to those prevailing in Sea countries including India.

Book for Reference

The New Global Law Rafael Domingo

Elements of Mercantile Law – N.D.Kapoor

Relevant Bare Acts.

BBF 334: FINANCIAL ACCOUNTING – II**OBJECTIVE:**

The objective of this course is to acquaint students with diverse accounting requirements in select business organizational forms and situations.

UNIT 1: Royalty Accounts**8hrs**

Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short workings – Recoupment of Short working under Fixed Period – Floating Period – Recoupment within the Life of a Lease – Treatment of Strike and Stoppage of work –Accounting Treatment – in the books of Lessee (Tenant) – when royalty is less than Minimum Rent – When royalty is equal to Minimum Rent – When the right of recoupment is lost, when Minimum Rent Account Method is followed – Preparation of ledger accounts – Royalty Account, Landlord Account – Short workings Account - Minimum Rent Account when Minimum Rent Account is followed.

UNIT 2: Partnership Accounts**36hrs**

Admission – goodwill, profit sharing ratio, revaluation account, balance sheet.
Retirement & Death- goodwill profit sharing ration, revaluation, loan and executor's accounts, balance sheet.
Dissolution and piecemeal distribution- insolvency of partners-Garner Vs Murray-applicability in India, deficiency account, treatment of un-recorded assets and liabilities
Amalgamation-Conversion to a limited Company and Sale to a limited Company - all related accounts, journal entries and final balance sheet – treatment of un-recorded assets & liabilities, contingent liabilities, issue of shares/debentures for purchase consideration (conversion/sale to a company)

UNIT 3: Branch Accounts**10hrs**

Introduction – Inland Branches – Types – Dependant – Preparation of Branch Accounts in Head Office Books – Treatment of Cost Price – Invoice Price - Debtors Account – Creditors Account – treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches – preparation of Head Office Account in Branch Books – Branch Account in Head Office Books – Memorandum Trading and Profit and Loss Account in Head Office books - Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries – goods-in-transit - cash-in-transit – depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa – Receipts and payments by Branch on behalf of Head Office and vice versa – Reconciliation of Branch and Head office Current Accounts.

UNIT-4 Departmental Accounts**6hrs**

Meaning, allocation of expenses, interdepartmental transfers, at cost, at invoice price, preparation of departmental final accounts.

Skill Development

- Collection and recording of Royalty agreement with regard to any suitable situation.
- Collection and recording of relevant details for admission of a new partner.
- Prepare a scheme of amalgamation of two independent firms with imaginary details.
- Prepare a scheme for conversion of a partnership firm to a limited company and list the required legal compliances.

Books for reference:

- Dr. S.N. Maheswari, Financial Accounting
- Grewal and Shukla, Advanced Accounting
- P.C. Tulasian, Pearson Editions, Introduction to Accounting
- Jain & Narang. Financial Accounting
- Accounting Standards - Institute of Chartered Accountants of India

BBF 335: ORGANISATIONAL BEHAVIOUR**Objectives:**

This course is designed to give students the basic knowledge of human behavior needed to provide a more effective organizational environment. The three basic elements of the class will be

- 1) The behavior of individuals in organizations,
- 2) Group behavior in organizations, and

3) How these behaviors affect the overall performance of organizations. Particular emphasis will be placed on individual difference, attitude, motivation, job satisfaction, communication, leadership, stress, change, and organizational culture.

- Demonstrate an understanding of the links between individual behavior and its social and organizational context.
- Diagnose and develop constructive proposals for dealing with work issues from an OB perspective.
- Demonstrate research and presentation skills.

Unit 1 :Introduction **6hrs**
Historical development, behavioral sciences and organizational behaviour, Meaning, importance and basic concepts.

Unit 2 :Individual Behaviour **8hrs**
Individual behaviour: foundation of individual behaviour, personality, meaning and importance, development of personality, theories, determinants of personality, relevance of personality to manager

Unit 3 :Perception **8hrs**
Perception: nature, importance, definition, factors of perception, the perceptual process, perceptual selectivity and organization

Unit 4 :Learning **6hrs**
Definition, importance, theories of learning, principles of learning, shaping as managerial tool,

Unit 5 : Attitudes Values And Job Satisfaction **8hrs**
Sources and types of attitudes, attitude formation and change, cognitive dissonance theory, values, meaning importance, sources and types, application in organization.

Unit 6 :Groups And Teams **8hrs**
Meaning of groups, nature of groups- stages of group development, Resources structure and process, task and effect of groups on performance and satisfaction

Unit 7 : Conflicts And Negotiation **8hrs**
Types and natures of conflict, intrapersonal, interpersonal, inter-group and organizational-negotiation: Approaches and skills.

Unit 8 :Change Management **8hrs**
Change management: meaning and types of change managing organizational change, resistance to change, and overcoming resistance to change.

Skill Development

- Group presentations on various topics pertaining to individual and organizational behaviour.
- Role plays on different topics and issues in organization.
- Case studies
- Inventory tests on personality and attitude.

Prescribed Texts

Robbins, S. (2006). Organizational Behavior (12th Edition). Englewood Cliffs, NJ: Prentice-Hall.
Stephen P. Robbins, Essentials of Organizational Behavior, 8th edition. (Pearson/Prentice Hall 2005)

Books for Reference:

Fred Luthans, Organisational behaviour (10th Edition), New York Mc-Graw Hill
K. Aswathappa, Organisational behaviour, Himalaya Publishing House
Gangadhar Rao, VSP Rao & Narayan, Organisation behaviour: Text and Cases(1st Edition)
Konark Publishers

SEMESTER 4

BBF 431 BUSINESS COMMUNICATIONS & INTER PERSONAL SKILLS:

Objective:

To provide knowledge and impart structured experiences that will give edge by developing their individual strength which will enhance and equip their skills to deal in day to day business

UNIT 1

2hrs

Vocabulary and language skills- choice of words, grammar, spellings and pronunciation, punctuation marks, Tenses.

UNIT 2

4hrs

Meaning and definition of communication. Business Communication, Means and mode of Communication, Requirement of effective Communication, importance of communication in business, Communication Process Models, Barriers to Communication, Essentials of effective Communication, Communication Flows.

UNIT 3

2hrs

Business Letters and Personal Letters, Functions Of Business letters, Parts of business Letters. Format of Business Letters.

UNIT 4

7hrs

Purchase Correspondence- Enquiries, Practical requirement for drafting a letter of enquiry, Types of enquiries, Purpose of enquiries and Enquiry Letters/ QUOTATION, Reply to the quotation/ enquiry letter, Tender notices. Limited Tender, Tabulated Tender, Status Enquiries and replies. Letter to Banker for ascertaining Credit worthiness, letters for third party seeking opinion. Reference letters. Letters from bank. Complaint letters. Inability to execute orders. Complaint regarding bad quality of goods supplied

UNIT 5

6hrs

Sales Correspondence- Sales letters- Sales circular, Circular informing seasonal discount, announcement of Special incentive Schemes, circular informing increase in the price of goods, circular informing special concessions. Circular informing prize scheme, Franchising, sole selling agency distributorship.

UNIT 6 **5hrs**
Bank Correspondence – Opening of Bank account, Applying for various loan, Stop payment of Cheques, Reply letters from the Bank. Sanction letter from the bank, Request for overdraft facility, Letters on overdrawing of account, Request letter for issue of drafts. Letter enquiring from the bank about position of a party. Delay in sanctioning loan.

UNIT 7 **5hrs**
Secretarial Correspondence – Non receipt of Share certificate, letter complaining that no allotment of shares was made, Letters regarding non receipt of refund orders, letters regarding non – receipt of Dividend Warrant/ Balance sheet, Letter for dematerialization / Re materialization of shares .

UNIT 8 **6hrs**
Interdepartmental Communication – Memos, Internal Memos, Office Circulars, Office Orders, Office Notes.

UNIT 9 **7hrs**
Reports and Presentation – Meaning, Objectives of report, Features of Report, Business Reports, Types of Business Reports, Steps in preparing the report, Sales Report, Financial Report.

UNIT 10 **4hrs**
Personnel Correspondence – interview letters, Appointment letters, Confirmation letters, Showcase notice, Charge sheets, letter of dismissal

UNIT 11 **3hrs**
Personality Skills – Communication skills in letter writing. Equipments in modern communication – telegraphic messages, Email, Fax messages, Short Messaging Service , Representations, Public Notices, Invitation.

UNIT 12 **3hrs**
Communication Styles – International communication styles by Mr. Norton and Mr. Comstock and Higgins.

UNIT 13 **6hrs**
Development of Soft skills – Meaning of soft skills. Types of soft skills, Personal skills, interpersonal skills, Cross – cultural skills, Corporate skills, English Language skills. How to improve soft skills at work, Areas to provide training for soft skills.

Book for reference

C.S Rayudu, “ Communication” HPH
Myer& Myer Communication Mcgraw Hill.
Rai & Rai, Business Communication – HPH

BBF 432 E.COMMERCE:

Objectives:

By the end of this course, the student should:

- Have an awareness about role of IT in business

- Gain an understanding of the theories and concepts underlying e-commerce
- Be aware of different types of e-commerce web sites and different modes of payments
- Be aware of security and legal issues in e-commerce
- Familiarize themselves with current challenges and issues in e-commerce

Unit 1: Introduction To E-Commerce

10hrs

E-commerce- Meaning definition, classification, concepts, features , scope and evolution, advantages and significance in modern business, E-commerce practices v/s traditional practices, limitations of e-commerce. Brief history of Ecommerce. Elements of Ecommerce- website promotion, online catalog, purchase delivery support. Types of electronic commerce, Value chains in electronic commerce. E-commerce in India. Internet, World Wide Web. Web based tools for electronic commerce, intranet, composition of intranet, Business Applications on Intranet Electronic data interchange components of Electronic Data interchange forces behind E-commerce industry frame work

Unit 2: Retailing And Business E-Commerce

15hrs

Types of Ecommerce- B2B, B2C and intra business.

Retail Ecommerce – Retailing through internet, Direct Online Sales model, online advertising sales model, online commission model, Product Selections.

Business Models for e commerce- meaning definition importance.

E business models based on the relationships of transaction types- manufacture model, advertising model, value chain model, brokerage Model

Marketing on the web, marketing strategies, creating web presence, advertising, customer service and support, web branding strategies, web selling models

Unit 3: Tools Of The E-Trade

20hrs

Setting up a online store. Digital certificates, online transactions providing, shopping cart software , internet merchant bank account, payment gateways, safety precautions for sellers and buyers, logistics of Ecommerce business, Web hosting.

Business Models& Revenue Models over internet, emerging trends in e- business, e-governance, digital commerce, mobile commerce, and strategies for business over Web, internet based Business Models.

Concept of Money. Electronic Payment system, types of electronic payment systems, smart cards and Infrastructure issues in EPS, Electronic Fund Transfer, Digital Token based Electronics payment system, credit card/ debit card based EPS, Emerging financial instruments, home banking, online banking.

Digital Signatures – Legal positions of digital signatures, how digital signature technology Works.

Ebanking- introduction concepts & meaning, Electronic CRMC, Need for electronic CRM, CRM Areas – CRM Components, CRM architecture. Electronic CRM Applications

Unit 4: E-Commerce – Risks And Laws

15hrs

e-security- introduction, Need for security , security concepts, Attacking methods – Cyber crimes, Cryptology, hacker, encryption,ecommerce security solutions- e locking techniques e locking product, e locking services, Net Scape security solutions

Risks & e payment system- Data protection, risk from mistakes & disputes – consumer protection, management information privacy, managing credit risk

EDA,EDI Application in Business, Legal requirement in E- Commerce

Information technology Act, Cyber laws relating to E- Commerce, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and private key cryptography, digital signatures, digital certificates, security protocols over public networks HTTP ,SSL, Firewall as security control, public key infrastructure (PKI) for security prominent cryptographic applications.

World Wide Web and security, Encryption, Transaction security, Secret Key Encryption, Public Key Encryption, Virtual Private Network (VPM)
Implementation management issues.

Skill Development

Identify two e-commerce sites that you believe are effective and analyse both in terms of design, technology used, marketing strategy, security, user friendliness etc.

List down the challenges that Indian companies with an ecommerce strategy for business are likely to face.

Choose one facet of life (like banking, buying books. Buying music etc) that has undergone a change since the advent of ecommerce. List out some of the changes in customer behaviour ecommerce has brought about. What are the pitfalls of ecommerce in your chose area of life?

Talk to people around you in business and professional work environments and come up with a list of 10 companies that have moves one process or the other of their business over the net.

Ecommerce has allowed companies to be more efficient in their B2B interactions like purchase, customer service and feedback. Knowledge dissemination, customer lead generation etc. Browse through some of the popular B2B sites and comment on the e commerce initiatives you observe.

Prepare a list of goods and services that you think will be good candidates for e-commerce in India

BOOKS FOR REFERENCE:

Whitley, David (2000). E-commerce strategy, technologies and Applications. Tata Mcgraw Hill.

Greenstein and Feinman, :E-Commerce”, TMH

Ecommerce : An Indian persoective, 2nd Ed. PT Joseph, SJ

BBF 433: CORPORATE LAW

Objective:

To acquaint students with legal and practical aspects of company management and to make them aware of various statutory authorities under companies Act

Unit 1 : Introduction To Companies

10hrs

Meaning of limited liability companies – types of companies – effect of separate personality – instances where separate personality will be ignored

Unit 2 : Company Formations

12hrs

Role and duties of company promoters – procedure for registration of private and public companies – statutory books, records and returns relating to companies – Articles of Association and its amendment

Unit 3 : Capital And Financing Of Companies

14hrs

Meaning of share capital – classes of shares – loan capital – difference between loan capital and share capital – company charges – distinction between fixed and floating charges – Doctrine of Capital maintenance and capital reduction – effect of issue of shares at discount or premium – Dividend law

Unit 4 : Management , Administration And Regulation Of Companies 14hrs

Role of Directors – duties and powers of Board of Directors , Managing Directors and individual director – Company secretary – duties and powers of auditors – types of company meetings– procedure for conducting a company meeting – types of resolutions

Unit 5: Legal Implications Relating To Companies In Difficulty Or In Crisis 10hrs

Insolvency of companies – meaning and procedure for voluntary liquidation – meaning and procedure for compulsory liquidation – administration as an alternative to winding up.

Skill Development

- Prepare annual Return for a listed company
- Draft minutes of Annual general Meeting of a private Limited company.
- Prepare statutory Report for a public limited.
- Analyse different situation that may lead to oppression and management in a company.
- Analyse advantage of a postal Ballot for of a retail Shareholder.

Books For Reference

- N.D. Kapoor: Elements of Company Law.
- M.C Bhandari: Guide to companies act.
- Mamta Bhargava: Guide to the companies ACT.

BBF 434 : PERFORMANCE MANAGEMENT

Objective:

To make students familiar with modern costing technique adopted in industry.

Unit 1 : Specialist Cost And Management Accounting Techniques 13hrs

Activity Based Costing (ABC) – ABC vs traditional methods of overhead absorption –target costing – life cycle costing in manufacturing and service industries – throughput accounting – throughput accounting ratio (TPAR) – environmental accounting

Unit 2 : Decision Making Techniques 13hrs

Relevant cost analysis – concept of opportunity costs – Cost Volume Profit (CVP) analysis – break even point – margin of safety – contribution to sales ratio – limiting factors – pricing decisions - price strategies – make or buy and other short term decisions –dealing with risk and uncertainty in decision making – simulation, expected values and sensitivity

Unit 3 :Budgeting**10hrs**

Objectives – budgetary systems – types of budgets – Quantitative analysis in budgeting – behavioural aspects of budgeting

Unit 4 : Standard Costing And Variances Analysis**12hrs**

Budgeting and standard costing – flexed budgeting – basic variances and operating statements – material mix and yield variances – sales mix and quantity variances – planning and operational variances - behavioral aspects of standard costing

Unit 5 : Performance Measurement And Control**12hrs**

The scope of performance measurement – divisional performance and transfer pricing – Return On Investment (ROI) and Residual Income (RI) - Performance analysis in not for profit organisations and the public sector – external considerations and behavioral aspects

SKILL DEVELOPMENT

1. Make a critical study of the environmental accounting policy adopted in Indian Industry.
2. Make a critical appraisal of the progress in implementation of ABC in Indian Industry.
3. Explain the role of costing techniques in facilitating pricing policies of the organisation

Books For Reference

Performance Management Herman Aguinis

Performance Management : Concepts, Skills and Exercises(Second Edition) Robert L Cardy, Brian

LeonardProgram evaluation and Performance Measurement James. C. David, Laura.R.C.Hawthron

BBF 435 EXIM TRADE & FOREX MANAGEMENT:**Objectives:**

At the end of the course, the student should be able to appreciate:

- The basics of international trade and its implications on the country
- EXIM policy and its implications on industry and the country
- Forex and balance of trade fundamentals

Unit 1 : Foreign Exchange and balance of payments**12hrs**

Balance of payment, balance of trade, components of balance of payments, balance of payment disequilibrium, methods of correcting disequilibrium (brief)-fixation of exchange rates-fixed, currency-exchange control, objectives and methods-currency convertibility-current account-capital account.

Unit 2: Foreign Trade Control And Exim Policy**14hrs**

Objectives and strategies of foreign trade policy- special focus initiatives taken by the government of India-ECGC, Export Promotion Council EXIM regulations-foreign trade policy-EXIM bank-objectives role safeguards required in EXIM business import regulations (brief) –export and import of goods and services-realisation and repatriation of foreign exchange procedure for payment of import

Unit 3 : Export Marketing And Management**10hrs**

Introduction-definition and segmentation importance of export marketing potential benefits from export marketing, export market planning and strategy, demand management-obstacles to exporting pricing, Simple exercises in export pricing. Forward- Hedging-Speculation-hedging-speculation-emergence of currency market in India Case studies.

Unit 4 : Foreign Exchange Management In India**12hrs**

Export finance-pre-shipment finance-post shipment finance –packing credit documentary letters of credit. Revocable and irrevocable, Acceptance credit, Anticipatory L.C.

Export samples and price quoting-Deferred payment terms-Quality control, pre-shipment Inspections-Types-consignment wise, self certification scheme, packing and packaging-marking labeling.

Unit 5: Export Documentation**12hrs**

Export order-Order acceptance-letter of credit, Mates receipt, Transport documents- excise clearance bill of lading, bill of exchange, Insurance policy, Certificate of origin, Export documentation (GR form, PR form, SDF, SOFTEX), certificate of Inspection – shipping bill

Skill development

Trace India's BOP situation (including \$ reserves) from immediately preceding liberation to the current period. Find out whether liberalization helped the BOP situation for India.

Identify three major

items export/import from/to India. Estimate the value/quantity for this period 2006-2011

Books for reference:

International Trade – theory and policy M . Chacholidas (McGraw)

International Trade- Selected Reading J. Bhagwati (Cambridge University Press)

International Economics Bo Soderston

International Trade and Export Management Francis Cherunilam

Export do it yourself-M I Mahajan snow-white publications.

Export Management D G Kapoor Vikas publishing house.

SEMESTER 5**BBF 531: AUDITING****Objective:**

Unit 1: Audit Framework And Regulation**12hrs**

The concept of audit and other assurance engagements – concepts of accountability , stewardship and agency – elements of assurance agreement – statutory audits – International Standards on Auditing (ISAs) – corporate governance – Structure and roles of audit committees – internal control and risk management – Professional ethics and ACCA’s Code of Ethics and Conduct

Unit 2: Internal Audit**8hrs**

Internal audit and corporate governance – differences between the external auditor and the internal audit function – the scope of internal audit function – internal audit assignments

Unit 3: Planning And Risk Assessment**10hrs**

Overall objectives of the auditor – need to conduct audit – assessing the risks of material misstatement – understanding the entity and its environment – materiality, fraud, laws and regulations - analytical procedures – planning an audit – planning an audit – audit documentation

Unit 4: Internal Control**8hrs**

Internal control systems – the use of internal control systems by auditors – transaction cycles – tests of control – the evaluation of internal control components – communication on internal control

Unit 5: Audit Evidence**10hrs**

The use of assertions by auditors – audit procedures – the audit of specific items – receivables , inventory, payables, accruals, provisions and contingencies, bank and cash, tangible NCA , share capital, reserves and directors emoluments – audit sampling and other means of testing – computer assisted audit techniques – not-for-profit organizations

Unit 6: Review**6hrs**

Subsequent events – going concern – written representations –audit finalization and the final review

Unit 7: Reporting**6hrs**

Audit reports – reports to management – internal audit reports, reports to shareholders, type of audit reports, CARO 2003 report

Skill Development

Power point presentation of different Audit Standards

Drafting of internal Control Questionnaire.

Draft Audit Programme.

Comparative Study of significant Legal Decisions regarding Auditor.

Write a Tax Audit Report under Income Tax Act.

Recommended Books

Fundamentals of Auditing by Kamal Gupta, Ashok Arora published by Tata McGraw Hill.

Auditing by B N Tandon published by S Chandra & Co. Ltd, Delhi

Auditing and Assurance by Aruna Jha Published by Taxmann Publications Pvt. Ltd.

BBF 532 : FINANCIAL REPORTING

Objectives:

To familiarise the student with the regulatory and managerial aspects of financial reporting.

Unit 1 : A Conceptual Framework For Financial Reporting **10hrs**

The need for a conceptual framework – Understandability , relevance , reliability and comparability – recognition and measurement – legal versus the commercial view of accounting – alternative models and practices – the concept of faithful representation

Unit 2 : A Regulatory Framework For Financial Reporting **10hrs**

Reasons for the existence of a regulatory framework – the standard setting process – specialized , not-for-profit, and public sector entities

Unit 3 : Non – Current Assets **10hrs**

Tangible noncurrent assets – distinction between capital and revenue items – depreciation computation – revaluation - intangible assets - impairment test relating to goodwill – accounting for research and development

Unit 4 : Financial Statements **10 hrs**

Statement of cash flows – Accounting for inventory – Financial assets and financial liabilities – Leases – Provisions – contingent assets and contingent liabilities – statement of changes in equity

Unit 5 : Reporting Financial Performance **10hrs**

Regulatory requirements relating to the preparation of financial statements – taxation - structure and contents of financial statements presented under IFRS –identifying and reporting the results of discontinued operations – Earnings per share

Unit 6 : Analysing And Interpreting Financial Statements **10hrs**

Limitations of financial statements – Computation of financial ratios – analysis and interpretation of an entity's financial statements – limitations of interpretation techniques – specialized, not-for-profit and public sector entities

Skill Development

Study the Financial Reporting pattern adopted by 5 listed companies in India.

Compare the financial ratios of 5 software companies and interpret the results.

Companies in an element industry.

Books for Reference

Financial Accounting and Reporting Collins.B and Mckeith.J

Financial Reporting and Analysis (3rd edition) Daniel.W. Collins, W.Bruce Johnson

BBF 533 INSURANCE MANAGEMENT

Objective:

To provide an in-depth understanding of insurance service and to make students appreciate the role of insurance companies in the economic system.

Unit 1 : Introduction To Insurance**10hrs**

Insurance-Meaning-nature -Origin-evolution and scope of insurance-role and significance of insurance in personal and business activities-classification of insurance-principles of insurance-History of life and general insurance business in India -FDI in insurance sector-Changing role of Government as an insurance service provider in the economic system.

Unit 2 : Insurance Policies**8hrs**

Introduction to insurance policies-the concept of insurable interest- laws affecting insurance and salient features of insurance policy-types and functions of various insurance policies -modalities-choice of insurance policy-calculation of premium claims and procedures-rejection of claims- special conditions.

Unit 3 : Life Insurance**10hrs**

Laws relating to life insurance-general principles of life insurance-proposals and policy-assignment and nomination-titles and claims-concept of trusts in life policy- LIC-laws relating to general insurance-types of general insurance
Case Study: Comparative study of salient feature of insurance policies of various life insurance companies in India .

Unit 4: General Insurance**12hrs**

General Insurance: Concept of General insurance-Types of general insurance Fire insurance :Nature-disclosure-terms and conditions-claims and recovery- Marine Insurance , Nature-disclosure-terms and conditions-claims and recovery .Moter insurance, Nature-disclosure-terms and conditions-claims and recovery, Third party insurance-compulsory motor vehicle insurance-accident insurance-Medical Insurance-Role of Third Party Administer in Medical insurance.
Case Study: Comparative study of salient feature of General insurance policies of various general insurance companies in India .

Unit 5 : Deposit And Credit Insurance**6hrs**

Nature-terms and conditions-claims and recovery-public liability insurance-emergency risk insurance

Unit 6:Regulatory Frame Work**6hrs**

IRDA- Brief profile, functions & powers , An appraisal of the role performed by IRDA in regulating insurance industry in India.

Unit 7 :Insurance Management**8hrs**

Insurance intermediaries and professionals-salient features of insurance management for user and provider- key controls exercised by insurance companies for operational safety and profitability.

Skill development:

Design a suitable insurance policy suitable for a 25 year old Doctor.

Design a suitable insurance management scheme for a manufacturing company

Appraise the role of insurance companies as catalyst for economic development in India.

Book for References:

Nandan Singh, New Insurance Law, University Book Publishers

Dr.P.K.Gupta & K.P.Singh, Insurance Fundamentals,Environment and Procedures, Deep & Deep Publications, New Delhi

Mathew M.J; Insurance Principles and Practice, RBSA Publishers, Jaipur

M.N. Srinivasan; Principles of Insurance Law, Wadhwa and company Law Publisher

Mishra M.N; Insurance,Principles and Practice, Sarmaha Books

BBF 534 TAXATION

Objective:

To have working knowledge of application, taxability, sources and computation of income as per Income Tax Act.

UNIT 1: The tax system

6hrs

Function and purpose of taxation in a modern economy – types of taxes – principal sources of revenue law and practice – tax avoidance and tax evasion

UNIT 2: Income tax liabilities

7hrs

Scope of income tax – income from employment – income from self employment- property and investment income – computation of taxable income and income tax liability – exemptions and reliefs

UNIT 3: Corporation tax liabilities

10hrs

Scope of corporation tax – taxable total profits – the comprehensive computation of corporation tax liability – effect of a group corporate structure for corporation tax purposes – use of exemptions and reliefs in deferring and minimizing income tax liabilities

UNIT 4: Chargeable gains

9hrs

Scope of taxation of capital gains – computation of gains and losses – gains and losses on disposal of movable property, immovable property, shares and securities – use of exemptions and reliefs in deferring and minimizing tax liabilities arising on disposal of capital assets

UNIT 5: Inheritance tax

8hrs

Scope of inheritance tax – basic principle of computing transfers of value – liabilities arising on chargeable lifetime transfers and on the death of an individual – use of exemptions in deferring and minimizing inheritance tax liabilities

UNIT 6: National Insurance Contributions

6hrs

Scope of NIC – Class 1 and Class 1A contributions for employed persons – Class 2 and Class 4 contributions for self employed persons

UNIT 7: Value Added Tax

6hrs

Scope of VAT – Registration requirements – computation of VAT liabilities

UNIT 8: Obligations of taxpayers

8hrs

Systems for self assessment and the making of returns – time limits for submission of information, claims and payment of tax – procedures relating to enquiries, appeals and disputes, penalties for non compliance.

Skill development:

- Analysis in detail of latest Finance Bill
- Analysis of competence to levy taxes as per constitution
- Preparing Form – 16

Books for reference

Students guide to income tax – Vinod k Singhanian, Taxmann publications
Students hand book on income tax – T.N.Manoharan, Snowwhite Applications
Income Tax Act, 1961

BBF 535: FINANCIAL MANAGEMENT - 1

Objective:

To provide an in –depth understanding of management tools and techniques used in Financial Management of organizations.

Unit 1: Financial Management Function

12hrs

The nature and purpose of financial management – relationship between financial management and management accounting – financial objectives and the relationship with corporate strategy – stakeholders and their objectives – ways of measuring achievement of corporate objectives - financial and other objectives in not-for-profit organisations

Unit 2 : Financial Management Environment

12hrs

Economic environment for business - macro economic policies – government economic policy and business decision making – the nature and role of financial markets and institutions – functions of a stock market and a corporate bond market – nature and features of different securities in relation to the risk/return trade-off

Unit 3 : Working Capital Management

10hrs

The nature , elements and importance of working capital – cash operating cycle – management of accounts payable and accounts receivable – management of inventories – EOQ and JIT techniques- cash management models – determining working capital needs and funding strategies

UNIT 4 : Investment Appraisal

8hrs

The nature of investment decisions and the appraisal process – role of investment appraisal in the capital budgeting process – stages of capital budgeting process

Unit 5 : Techniques Of Investment Appraisal

10hrs

Non – Discounted Cash Flow techniques - payback period – accounting rate of return – Discounted Cash Flow techniques – concepts of interest and discounting – Net Present Value – Internal Rate of Return –superiority of DCF methods over non DCF methods – allowing for inflation and taxation in DCF

Unit 6 : Ris And Uncertainty

8hrs

Difference between risk and uncertainty – sensitivity analysis – simulation – adjusted payback period – risk adjusted discount rates – specific investment decisions - lease or buy, asset replacement, capital rationing

Skill development:

Design a working capital policy suitable for a manufacturing unit.

Study the wealth maximization techniques adopted by various corporates in India.

Compare the performance of a highly leveraged and a low leverage

Books for Reference:

M.Y. Khan &P.K Jain: Financial Management -Tata Mcgraw-Hill publishing company

James C.Van Horne: Fundamentals of Financial Management,- Prentice- Hall India.

Ravi.M.Kishore: Financial Management-Taxman Publications

Institute of Company Secretaries of India: Financial Treasury and Forex Management.

BBF 536: BUSINESS & ACCOUNTING INFORMATION SYSTEMS

Objective

This subject deals with the basic concepts of Information Systems and its applications in different areas of management. The subject starts with an introduction to different types of Information systems, their functions and its applications. The subject exposes the students to the detailed knowledge of implementation of the MS Office Package. The discussion of AIS and the practical implementation of accounting package are dealt here.

UNIT I

12 hrs

Fundamentals of Information Systems, Systems approach to problem solving, Developing is solutions. Corporate databases & database management Data Organization, Data models, Data security & Information quality.

UNIT 2

12 hrs

Transaction Processing Systems, Executive information Systems, Decision Support Systems, Expert Systems, Information Systems in marketing, manufacturing, HRM, Accounting and Finance.

UNIT 3

10 hrs

Ms-Word: Formatting text and paragraph –Using Tabs, Tables, and Other Features - Using Mail Merge and Other Features. MS – Excel : Formatting a worksheet –using formulae and functions in excel – Pivot Table. MS – PowerPoint: Presentation with custom animations.

UNIT 4

12 hrs

Accounting Information Systems(AIS) Concepts - Accounting Information Systems and the Accountant - What are AISs – Accounting and IT – AISs and IT – Importance of IT to Accountants – Documenting Accounting Information Systems - Hardware – Software – Data Communication and networks –

UNIT 5

14 hrs

Accounting Software: Using Tally Software: Introduction and Installation - Required Hardware - Preparation for Installation of Tally Software – Installation - Working in Tally - Opening New Company - Safety of Accounts or Password – Characteristics - Making Ledger Accounts, Writing Voucher - Voucher Entry - Making Different Types of Voucher - Correcting Sundry Debtors and Sundry Creditors Accounts - Preparation of Trail Balance - Accounts Books - Cash Book - Bank Books - Ledger Accounts - Group Summary - Sales Register and Purchase Register - Journal Register - Statement of Accounts & Balance Sheet.

Books for Reference:

1. Burch, John and Grudnitski Gary. Information Systems: Theory and Practice. 5th ed., New York, John Wiley.
2. David, Van Over. Foundations of Business Systems. Fort Worth, Dryden.
3. George M. Marakas, "Decision Support System", Prentice Hall, India, 2003.
4. Implementing Tally 9: Comprehensive Guide For Tally 9 & 8.1 - A. K. Nadhani, K. K. Nadhani, BPB Publishers, New Delhi.
5. Peter Norton, Introduction to Computers, Sixth Edition, McGraw Hill Publications.
6. Brein James O. Management Information Systems, Seventh Edition, McGraw Hill Publications.
7. Parker C.S.-Management Information Systems-Strategy and Action.

SEMESTER 6

BBF 631: INVESTMENT MANAGEMENT

Objectives

- Understand the meaning, nature and role of investment companies/mutual funds..
- Understand how mutual funds are organized
- Understand the process of computation of net asset value
- Understand the portfolio management process in investment companies
- Understand the marketing aspects of management of investment companies
- Understand the regulatory environment of investment companies

UNIT 1: INVESTMENT

06 Hours

Attributes - Factors influencing the investment decision - Qualities for successful investment.
Disadvantages of Investment

UNIT 2 : INVESTMENT SCHEMES, RISK, RETURN CONCEPT

14 Hours

Different Investment Schemes-Risk in investment- Risk-meaning,-Risk and Uncertainty— Causes for risk – Systematic and Unsystematic risk sources of risk or different kinds of risk-interest rate risk , market risk ,inflation risk ,business risk ,financial risk ,liquidity risk ,exchange rate risk , political risk - The Expected risk return trade-off, Components return – yield, capital gain-expected return and realized return.

UNIT 3: SECURITY ANALYSIS AND SECURITY VALUATION

12 Hours

Concept in valuation- time value of money, time preference rate, discounting- Valuation of bond: Bond with a maturity period, bond value with half yearly interest, perpetual bond, Equity valuation: Book value, liquidation value, dividend discount model-single period valuation model, multi period valuation model, constant growth model, variable growth dividend model, valuation of rights, valuation (With Simple Example)- of shares based on market price.

UNIT 4 : FUNDAMENTAL ANALYSIS

08 Hours

Economy. Industry and Company Analysis

UNIT 5 : TECHNICAL ANALYSIS

08Hours

Theory and methods of Technical Analysis

UNIT 6 : PORTFOLIO MANAGEMENT

10 Hours

Meaning – Importance of Portfolio Management
– Portfolio Management Process –. Selection of Asset Mix – Stocks, Bonds, Long term, Short term, Investment goals, and Investment horizon. Formulation of Portfolio Strategy – Active Portfolio Strategy, Passive Portfolio Strategy. Selection of Securities - Selection of Bonds – Selection of Stocks. Portfolio Execution; Portfolio Revision – Portfolio rebuilding – portfolio up gradation; Performance Evaluation – Rate of Return, Performance Measure – Treynor ratio, Sharp Measures and Jensen Measures-Capital Asset Pricing Model (CAPM).

UNIT 7 : SECURITY CREDIT RATINGS

02 Hours

Introduction-Definition of Credit Rating-Functions, benefits, disadvantages of Credit Ratings 'Factors affecting Credit Rating-Types of Credit Rating-Credit Rating agencies in India: CRISIL, ICRA, CARE. Rating of public issues.

Skill Development:

1. Group presentations on various investment schemes with detailed description of type of investment, purpose, features, scope and analysis on the parameters of risk, return, liquidity and tax benefit.
2. Technical Analysis chart of NIFTY chart for a computation of 'F' score and 'G' score values selected NIFTY stocks.

Books for Reference:

1. Prasanna Chandra., 'Investment Analysis and Portfolio Management. 2002. New Delhi: Sultan Chand, 2003. Print
2. Preethi Singh, 'Portfolio Management', Place: Himalaya Publication 2007. 3. Advani, Investment Management
4. Bhalla. V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Chand, New Delhi
5. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi
6. Fuller, Russell J. and Farrell, James L. Modern Investment and Security Analysis, McGraw Hill, New York .
7. Kevin S., Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
8. Alexander, Gordon J. and Sharpe William F. : " Fundamentals of Investments 2. Elton, Edwin Jand Gruber, Martin J. Modern : "Portfolio Theory and Investment Analysis "
9. Lee Cheng F. etc : " Security Analysis and Portfolio Management " 4. Amling, Frederic., Investment - An Introduction to Analysis and Management, Prentice Hall of India, New Delhi
5. Parthieswara Rao.B., Portfolio Management, Excel Books, New Delhi
10. Herry. M. Markowitz., Portfolio Selection - Effective Diversification of Investments, John Wily, New York .
11. Huang, Stanley S C and Randall, Naury R. Investment Analysis and Management, London, Allyn and Bacon, London
12. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi
13. Ranganathan, M. & Madhumathi, R., Investment Analysis and Portfolio Management, Pearson Education, New Delhi
14. William F Sharp., Portfolio Theory and Capital Markets, McGraw Hill, New York

BBF 632 : FINANCIAL MANAGEMENT II

Objective:

To provide an in –depth understanding of management tools and techniques used in financial and project Management of corporates.

UNIT 1 : Business Finance

12hrs

Sources of and raising short term finance – sources of and raising long term finance – raising short and long term finance through Islamic Financing – concept of interest and returns with respect to Islamic financial securities – internal sources of finance and dividend policy – finance for small and medium sized entities (SMEs)

UNIT 2: Cost of Capital

12 hrs

Sources of finance and their relative costs – estimating cost of equity – Capital Asset Pricing Model (CAPM) , its assumptions and components - cost of debt and other capital instruments – estimating overall cost of capital – distinction between average and marginal cost of capital – Weighted Average Cost of Capital (WACC) – advantages of CAPM over WACC

UNIT 3 : Capital structure theories and practical considerations

10hrs

Traditional view of capital structure and its assumptions – Miller and Modigliani approach – relevance of pecking order theory to the selection of sources of finance

UNIT 4 : Business Valuations

14 hrs

Nature and purpose of the valuation of business and financial assets – information requirements for valuations – models for valuation of shares – Asset based valuation models – income based valuation models – cash flow based valuation models – valuation of debt – Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares

UNIT 5 – Risk management

12hrs

The nature and types of risk – foreign currency risk – interest rate risk – causes of exchange rate differences and interest rate fluctuations – hedging technique for foreign currency risk – foreign currency derivatives – hedging techniques for interest rate risk – interest rate derivatives

Skill Development:

- 1.Prepare a term loan application for a manufacturing Unit.
- 2.Prepare a project Report for any Service Industry undertaking.
- 3.Design a dividend policy suitable for software companies.

Books for Reference:

- 1.M.Y. Khan &P.K Jain: Financial Management -Tata Mcgraw-Hill publishing company
- 2.James C.Van Horne: Fundamentals of Financial Management,- Prentice- Hall India.
- 3.Ravi.M.Kishore: Financial Management-Taxman Publications
- 4.Institute of Company Secretaries of India:Financial Treasury and Forex Management.
- 5.Vasant Desai: Project Management – Himalaya Publishing Company.

BBF 633-ADVANCED FINANCIAL ACCOUNTING

OBJECTIVE:

To acquire knowledge in company accounts

UNIT 1 : Accounts of Banking Companies

14hrs

Introduction and meaning- books of accounts to be maintained by banking companies- special features of bank accounting – items requiring special attention in preparing final accounts rebate on bills discounted statutory reserves statutory liquidity Ratio cash reserve RATION INCOME FORM NON – PERFORMING ASSTES basis of treating a credit facility as NPA assets classification and provisions preparation of final accounts according to the guidelines of RBI and banking regulation Act of 1949. Capital adequacy norms- tier I and II.

UNIT 2: Accounts of Insurance Companies

14hrs

Meaning type of insurance Life insurance general insurance accounts of life insurance business statutory and subsidiary books determination of net liability and amount due to policy holders preparation of revenue accounts and balance sheet according to IRDA guidelines general insurance companies – fire insurance marine insurance and miscellaneous insurance provisions relating to the treatment of reserves fund preparation of revenue account, Profit and loss account, profit and loss appropriation account and balance sheet account to the guidelines of IRDA. Relevant provisions of insurance Act 1938 and IRDA, 1999.

UNIT 3 : Double Account System

12hrs

Introduction characteristics and features of double account system formats differences between double account and single account system advantages and limitations of double account system replacement of account under double account system (journal entries & ledger accounts) Accounting treatment under Double Account System Final Accounts of Electricity Supply Companies Revenue Account Net Revenue Account Capital Account general Balance sheet – important provisions

UNIT 4 : Investment Accounts

10hrs

Types of investments ; AS-13; Simple Problems on Accounting for investment in the books of investor and broker

UNIT 5 : Human Resource Accounting (Theory only)

10hrs

Meaning;Concept;Valuation; Types of Valuation

Skill Development

- i. Collect information regarding under writing terms and clauses and with reference to sebi guidelines by referring the red herring prospectus of recent IPOs.
- ii. Collect information of companies which recently got amalgamated and information of their
 - i. Taxation
 - i. Valuation of shares and terms of merger
 - ii. Balance sheet and profit and loss account after amalgamation
2. Collect information of holding companies, their presentations and formats of financial statements
3. Collect information of items appearing under schedule 12 of banking company balance sheet
4. Analyze schedule 9- advances of any banking companies balance sheet for three years
5. Procure information relating to non performing assets of any banking company
6. Collect information of insurance companies, their presentations and formats of financial statements
7. Collection of details with respect to Indian GAAP and US GAAP and IFRS of Indian companies listed outside India by referring to Financial statements and their reports

BOOKS FOR REFERENCE:

1. Financial Accounting Dr. S.N. Maheswari
2. Advanced Accounting Grewal and Shukla
3. Advanced Accounting P.C.Tulasian
4. Financial Accounting Jain & Narang
5. Accounting Standards Institute of Chartered Accountants of India

BBF 634 CORPORATE ACCOUNTING

Objective:

To familiarise students with Corporate Accounting and enable students to function in a company.

UNIT1 : INTRODUCTION TO COMPANY ACCOUNTING

10hrs

Limited and unlimited liability – share capital and types – types of shares –revenue and capital reserves – bonus issue and rights issue

UNIT 2 : PREPARATION OF FINANCIAL STATEMENTS FOR COMPANIES

10hrs

Presentation of financial statements –income statement and statement of comprehensive income – statement of financial position – notes to financial statements – revenue and measurement of revenue

UNIT 3 : CONCEPT AND PRINCIPLES OF A GROUP

10hrs

Group accounts- subsidiary – associate – group- investment in subsidiaries – investment in associates – consolidated and separate financial statements – content of group accounts and group structure

UNIT 4 : THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

10hrs

Summary of consolidation procedures- cancellation and part cancellation –non- controlling interest – goodwill arising on consolidation- non controlling interest at fair value –intra group trading – intra group sales of NCA – fair values in acquisition accounting

UNIT 5 : THE CONSOLIDATED INCOME STATEMENTS

10hrs

Consolidation procedure- intra group trading – intra group dividend – pre acquisition profits – consolidated statement of comprehensive income – consolidated statement of changes in equity

UNIT 6 : ACCOUNTING FOR ASSOCIATES

10hrs

The equity method – income statement and statement of financial position- upstream and downstream transactions –impairment losses

Skill Development

- Analyse and Present Financial Statements of any listed company.
- Carry out a study on recent Merger of a company.
- Carry out a comparative study on Financial Statements of listed companies.

Books for Reference

- Corporate Accounting Tulsian P.C
- Corporate Accounting Mukherjee and Hanif
- Corporate Accounting Maheshwari S.N

BBF 635 RESEARCH METHODOLOGY

Objective:

To inculcate in the student a structured and scientific approach to conducting research; and to lay the foundation for successful research work for the select few who would need it in their education and/or professional lives.

UNIT 1 Preliminaries to Research

5 hrs

Meaning and definition of research-Criteria of good research- classification of research- meaning of research problem- characteristics of a good research problem - errors in selecting a research problem.

UNIT 2 Hypothesis

5 hrs

Meaning- types- characteristics-sources-framing of hypothesis-errors in hypothesis testing.

UNIT 3 Research Design and Sampling

5hrs

MEANING- definition- factors of research design-steps- Sampling and population-techniques of sampling selection-characteristics of a good sample- sampling errors.

UNIT 4 Tools and Techniques of Data Collection

5hrs

Primary and secondary data-sources-advantages/disadvantages-Observations-survey-interview-panel method-schedule-questionnaire-aspects of framing questionnaire.

UNIT 5 Data Analysis and Interpretation

5hrs

Editing-Coding-Classification-Tabulation-Analysis-Interpretation

UNIT 6 Research Report

5hrs

Types-format-style of writing report-references-bibliography

Skills Development:

1. Appreciation of the basic framework of research work.
2. Ingraining the rigor and discipline for the process of good research
3. Understanding the techniques and tools for good research
4. Interpreting and analyzing the results in the context of the research

Books for Reference:

1. David Dooley, Social Research Methods
2. O. R. Krishnaswamy, Research Methodology
3. C.K Kothari, Research Methodology: Methods and Techniques
4. P. Saravnavel, Research Methodology
5. Freedman P., the Principles of Scientific Research.

B. SCHEME OF EXAMINATIONS AND PASS PERCENTAGES:

1. Examinations, Question Paper Pattern, Question Paper Setting, Pass Mark/Grade.

For all semesters there shall be a Mid Semester Examination (MSE) for 50 marks per subject and an End Semester Examination (ESE) for 100 marks per subject.

Pattern of question paper for 100 marks of 3 hours' duration will be as under:

Section- A: Comprehension :(Objective type questions with multiple choice answers): 15 Marks

This section will have 15 questions testing the general comprehension of the subject taught. The section is Compulsory and will carry 15marks (one each). 25% negative marking will apply for wrong answers.

Section – B: Awareness :(brief answer type/simple problems as applicable): 20 Marks

This section will have 5 questions out of which any 4 has to be answered in not more than 10 sentences. The questions are intended to test the awareness of the subject with reference to fundamentals. Each question will carry 5 marks.

Section – C: Analytical: (Explanatory answer type /complex problems as applicable): 45 Marks

This section will have 5 questions out of which any 3 has to be answered in not more than 3 pages (about 80 sentences). Answers would expect higher analytical and explanatory discussion of the topic with illustrations, diagrams, charts etc. Each question will carry 15 marks.

Section – D: Application :(Case Analysis /Decision making/Advanced problem as applicable): 20 Marks

This section is compulsory (no choice). Answer must demonstrate comprehension, awareness of details, analysis and application of principles. There is no restriction on length of the answers

Question papers for MSE shall be set by departmental examiners and for ESE by three independent external examiners OR three sets by the Question Bank System of the University from which one of the QP shall be picked up at random by COE.

Minimum marks required for passing ESE shall be as under:

SEMESTER I to V1: 40% per paper Aggregate Average 50%

2. Grading Pattern:

Grading pattern will be the same as approved by the University for UG Courses as detailed herein below:

PERCENTAGE	GRADE	GRADE	INTERPRETATION	CLASS
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		POINT		
80 & Above	A+	4.0	OUTSTANDING	DISTINCTION
70 --- 79	A	3.5	EXCELLENT	FIRST CLASS
65 --- 69	B +	3.0	VERY GOOD	FIRST CLASS
60 --- 64	B	2.5	GOOD	FIRST CLASS
55 --- 59	C +	2.0	AVERAGE	SECOND CLASS
50 --- 54	C	1.5	SATISFACTORY	SECOND CLASS
40 --- 49	C -	1.0	EXEMPTED WITH 50% AGGREGATE	PASS CLASS
39 & Below	F	0	Fail	Fail

2. Continuous Internal Assessment (CIA):

The course shall be subject to CIA and will be in the same pattern as approved by the University in respect of other UG Courses. The applicable evaluations are CIA-1 (based on Mid-Sem examination), CIA –2 and CIA –3 based on internals.

CIA evaluation basis would be student performance in the following curricular and co-curricular activities applicable for the course:

2.1. Comprehension Test:

This is a monthly objective type test of 10mts duration testing the comprehension of the students of the subject lectures handled in the previous month. This will form the basis for CIA-3.

2.2. Skill Development Assignments:

For every subject skill development areas have been specified in the syllabus. This refers to selected application skills on the subject. Student will have to do at least two assignments. Performance in this will form 75% basis for CIA-2.

2.3. Current Affairs:

Students in all semesters will have two hours of Current Affairs session every week covering different skills in the form of presentations, discussion, debate etc on cotemporary business related and economic affairs. Perfornance on this will form 25% basis for CIA-2.

2.4. Student Faculty:

Students while in fifth and sixth semester will take classes for the first year B.Com (Professional) or for B.Com (F&A) in relevant subject in the presence of the concerned faculty member. Not less than 10 such classes will be taken and the performance will form 15% basis for CIA-2.

Board of Examiners:

The following external experts will form the Board of Examiners for all core subjects

- 1 Mr. J. Sundharesan, ACS.
- 2 Mr. A. Ramachandran, FCII.
