

Bachelor of Business Administration (Banking & Finance)

Syllabus - First Semester

FINANCIAL ACCOUNTING

Course Code: MBF2103

Credit Units: 03

Course Objective:

To understand the basics of accounting and concepts of double entry system. The students will be given a detailed grounding on recording of transactions and preparation of final accounting statements for business organizations.

Course Contents:

Module I: Introduction to Accounting

Understanding the meaning, nature, functions and usefulness of accounting, branches of Accounting, Accounting Equation, Accounting Concepts and Generally Accepted Accounting Principles. Difference between Indian GAAP and US GAAP

Module II: Recording of Transactions and Subsidiary Books

Concept of Double Entry System. Understanding the Accounting cycle, Preparation of Voucher, Journal, Ledger and Trial Balance and Numerical on the Same. Preparation of subsidiary Books including Purchase Book, Sales Book, Purchase Returns Book and Sales Return Books (and numerical on the same), Cash book, types of cash book and balancing of cashbook. Numerical on single column cashbook, Double column cashbook, triple column cashbook and petty cash book.

Module III: Reconciliation of Bank Accounts

Causes for difference in the Balance as per Pass book and balance as per cashbook, Procedure for preparation of bank reconciliation statement when there is favorable balance and in case of overdraft (and numerical on the same).

Module IV: Financial Statements

Preparation of Trading Account, Manufacturing Account, Profit And Loss Account and balance sheet along with adjustments (and numerical on the same) and non-profit making organizations an overview. AS-1, AS-21 (no numerical)

Module V: Accounting For Partnership

Introduction to Partnership Accounts, Partnership Deed. **Admission of a new partner**- Revaluation account, Computation of New Profit Sharing Ratio and Sacrificing Ratio, Proportionate Capital, Treatment of goodwill in partnership accounts and its valuation. **Retirement and Death of a partner**: Determining the gaining ratio, Revaluation of assets and liabilities, Reserve, Final payment to retiring partner, Treatment and adjustment of goodwill. Numericals on preparation of various accounts in case of retirement and death of a partner. **Dissolution of the firm**: Circumstances leading to dissolution of partnership, Settlement of the accounts, Capital ratio on insolvency, Insolvency of all partners and Garner Vs Murray decision.

Examination Scheme:

Components	CT	HA	C	P	A	EE
Weightage (%)	10	5	5	5	5	70

(C - Case Discussion/ Presentation; **HA** - Home Assignment; **V** - Viva; **CT** - Class Test; **P** - Project A - Attendance; **EE** - End Semester Examination)

Text & References:

Text:

- Maheshwari, S.N., Advanced Accountancy Volume-I, Ninth Edition, Vikas Publishing House Pvt. Ltd.

References:

- Grewal, T. S., Shukla, M .C, Advanced Accountancy, Sixteenth Edition, Sultan Chand and Sons.
- Tulsian, P.C (2009), Financial Accounting 2nd Edition, Pearson Education.
- Narayanaswamy, R. Financial Accounting- A Managerial Perspective, Second Edition, Prentice Hall India.
- Ramachandran, N., Kakani, R.K., Financial Accounting for Management, Tata McGraw Hill Publishing Company Limited.

MARKETING MANAGEMENT

Course Code: MBF2201

Credit Units: 03

Course Objective:

The main objective of this course is to give students an elementary knowledge of the fundamentals in the field of marketing. The focus will be both on developing and helping them imbibe basic marketing principles and establishing an appreciation of contemporary realities.

Course Contents:

Module I: Introduction to Marketing

Meaning of marketing, Core concepts of marketing, Evolution and its role in the changing business environment, various marketing management philosophies, viz., the production concept, the product concept, selling concept and the marketing concept, Newer definitions of marketing- societal marketing and relationship marketing, Strategies planning in marketing, Formulation of marketing plan.

Module II: Analyzing Marketing Opportunities

Internal and External Marketing Environment Analysis, Introduction to Marketing Information System and Marketing Research, BCG matrix, GE 9 cell model.

Module III: Studying Consumer Behaviour and Selecting Markets

Buying Behaviour for Consumer Markets and Industrial Markets, Types of Buying Situations, Buying Decision Process and Factors Affecting Buyer Behaviour, Consumer Adoption Process, Concept of Market Segmentation, Bases for segmenting Consumer and Business markets, Approaches for Targeting, Differentiation and Positioning.

Module IV: Product Mix Strategy

Product: concept & levels, Classification of consumer and industrial products, Product Differentiation, Product Mix, Product Life Cycle and various strategies, Branding: concept and challenges, Brand decisions, Packaging and Labeling.

Module V: Product Development Decision and Pricing

Product Line Decisions, New Product Development: Challenges & Process; Consumer Adoption Process, Diffusion of Innovation, Pricing Strategies; Setting the price, Understanding various pricing strategies and their application.

Module VI: Distribution and Logistics Decision and Integrated Communication Mix

Nature of Marketing Channels, Channel Functions and Flows, Channel Design and Management Decisions, Channel Dynamics, Introduction to Wholesaling, Retailing and Logistics, Marketing communication mix and Introduction to various elements of integrated marketing communications briefly

Module VII: Emerging Marketing Paradigms

E-marketing, Global marketing, Mobile marketing, Kiosk marketing, Green marketing, Tele marketing, Multi level marketing, Rural marketing.

Examination Scheme:

Components	CT	HA	C	V	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:***Text:***

- Kotler, Philip & Armstrong, Gray, Principles of Marketing, 10th Edition, Pearson Education.
- Saxena, Rajan (2008), Marketing Management, 3rd Edition, McGraw Hills Education.

References:

- Ramaswamy and Namkumar, S (2009), Marketing Management Global Perspective: Indian Context, McMillion, New Delhi.
- Kumar, Arun and Meenakashi, N (2009), Marketing Management, Vikas Publishing House.
- Russel, Wines, Marketing Management, 3rd Edition, Pearson Education.
- Kotler, Koshi Jha (2009), Marketing Management, 13th Edition, Pearson Education.

BUSINESS STATISTICS

Course Code: MBF2203

Credit Units: 03

Course Objective:

The objective of this course is to familiarize the students with various statistical tools which can help them in analysis and interpretation of business data. This course will provide students with hands-on experience to promote the use of statistical thinking and techniques to apply them to make educated decisions whenever there is variation in business data. Therefore, it is a course in statistical thinking via a data-oriented approach.

Course Contents:

Module I: Introduction to Statistics

Definitions, Functions of Statistics, Statistics and Computers, Limitation of Statistics, Application of Statistics.

Module II: Data Collection and Analysis

Methods of Data Collection, Primary and Secondary Data, Graphic Representation of Data, Measures of Dispersion-Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.(Absolute & Relative Measure of Dispersion), Skewness-Karl-Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Kurtosis.

Module III: Correlation Analysis and Regression Analysis

Introduction-Importance of Correlation, Types of Correlation, Scatter Diagram Method, Karl Pearson's coefficient of Correlation (Grouped and Ungrouped). Spearman's Coefficient of Rank Correlation, Rank Correlation for Tied Ranks, Regression Analysis- Concepts of Regression, Difference b/w Correlation and Regression, Regression Lines.

Module IV: Time Series Analysis

Meaning and Significance, Components of Time Series, Trend Measurement, Moving Average Method, Least Square Method (Fitting of Straight Line Only).

Module V: Probability

Introduction, Terminology used in Probability, Definitions of Probability, Mathematical, Statistical and Axiomatic Approach to Probability, Probability Rules-Addition Rule, Multiplication Rule of Probability, Conditional Probability- Bayes Theorem, Problems on Bayes Theorem.

Module VI: Probability Distribution

Discrete Probability Distributions-Binomial Probability Distribution, Poisson Probability Distribution, Properties, Applications, Continuous Probability Distributions-Normal Probability distribution, Properties of the Normal Curve, Applications, Relation b/w distributions.

Examination Scheme:

Components	CT	HA	Q	V	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:***Text:***

- Aditham B Rao, Quantitative Techniques in Business, Second Edition, Jaico Publications

References:

- Gupta S P, Statistical Methods, S. Chand & Co. New Delhi.
- Kapoor & Sancheti, Business Statistics, Sultan Chand & Sons, New Delhi.
- Khanna K K, Prof. Jagjit Singh & Dr. Chandan J S, Business Statistics, Second edition, Vikas Publishing House
- Anderson Sweeney Williams, Statistics for Business and Economics, Eighth edition, Thomson
- Kothari C R, Quantitative Techniques, Third edition, Vikas Publishing House
- Aggarwal B M, Business Statistics, S. Chand & Co.
- Hooda R P, (2002), Introduction to Statistics, Macmillan
- Rubin & Levin, Statistics for Management, Seventh edition, Pearson, Prentice Hall of India.

CORPORATE ACCOUNTING

Course Code: MBF2204

Credit Units: 03

Course Objective:

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents:

Module I

Statutory records to be maintained by a company, Accounting standards - relevance and significance; National and international accounting standards.

Module II

Accounting for share capital transactions - issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; buy-back of shares; redemption of preference shares - Statutory requirements, Disclosure in balance sheet; Rights issue, Underwriting.

Module III

Issue of debentures - accounting treatment and procedures; Redemption of debentures; Conversion of debentures into shares.

Module IV

Preparation and presentation of final accounts of joint stock companies as per company law requirements; Provisions and reserves; Determination of managerial remuneration; Appropriation out of profits; Transfer of profits to reserves; Payment of dividend, Transfer of unpaid dividend to Investor Education and Protection Fund; Bonus shares and payment of interest out of capital.

Module V

Holding and subsidiary companies - Accounting treatment and disclosures; Consolidation of accounts.

Module VI

Valuation of goodwill and shares

Good will – Meaning, Definition, Elements, Types and Methods of Valuation of Goodwill, Methods of share valuation (Equity & preference shares).

Module VII

Accounting treatment for amalgamation, Absorption and reconstruction of companies; Internal and external reconstruction, Liquidation- Preparation of liquidators statement & affairs, Deficiency/surplus statement, Calculation of pro rata treatment of uncalled capital.

Examination Scheme:

Components	HA	CT	C	A	EE
Weightage (%)	5	10	10	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:

Text:

- Maheswari, S.N. (2009), Principles of Management Accounting, Sultan Chand & Sons, N Delhi.

References:

- Tulsian, P C, (2009), Financial Accounting, 2nd Edition, Pearson Education.
- Rajasekran, (2010), Financial Accounting, 1st Edition, Pearson Education.
- Narayanaswamy, Financial Accounting
- SP Iyengar, Advanced Accountancy
- RL Gupta, Advanced Accountancy
- Jain and Narang, Corporate Accounting

Syllabus – Third Semester

FINANCIAL MANAGEMENT

Course Code: MBF2302

Credit Units: 03

Course Objective:

To take decisions which are effective, a manager in any of the functional areas be it Marketing, HR or IT requires a thorough cost and benefit analysis and a feel for Finance so as to look at the long term implications of his/her decision. This course is a "nut and bolts" course on Finance where the basic Financial decisions will be explained through problems and exercises, thus giving the student an understanding and a feel for Financial decision making.

Course Contents:

Module I: Introduction to Financial Management

Evolution of Financial Management, Key activities of Finance Manager Changing Role of Finance Managers, Key Decision Areas in Financial Management, Objectives of the firm.

Module II: Financial Statement Analysis

Introduction, objectives of financial statement analysis, Techniques-Ratio analysis, Comparative analysis and limitations of financial statement analysis, AS-20 (no numerical)

Module III: Valuation Concepts

Concept of Time value of Money, Process of Compounding and Discounting, Future Value of a Single amount, Future Value of an Annuity, Present Value of a Single Amount, Present Value of an Annuity, Cost of capital, Weighted average cost of capital, Leverage Analysis

Module IV: Financing Decision

Capital structure, Factors affecting Capital Structure decisions, Theory of Capital Structure Decisions, MM Theory, NI, NOI and Traditional theory, Pecking order theory.

Module V: Investment Decision

Basics of Capital Budgeting, Types of capital budgeting decisions, Estimating cash flows for project appraisal, Green capital budgeting, Non-discounted Cash Flow Techniques: Payback Period, ARR, Discounted Cash Flow Techniques: NPV, IRR, PI. Risk Analysis of Capital Budgeting: Risk adjusted discount rate, Certainty Equivalent Approach.

Module VI: Working Capital Management

Meaning and importance of adequate working capital, Excess or Inadequate working capital, Determinants of working capital requirement, Cash management, Receivable management and Inventory management – Sources of working capital.

Module VII: Dividend Decisions

Importance of dividend decisions, Theories of Dividend decisions: Irrelevance theory, Optimal dividend decision, Relevance theory, Determinants of dividend policy: Bonus Shares, Stock Splits & Buyback of shares. Tax considerations.

Examination Scheme:

Components	CT	HA	C	V	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:

Text:

- Pandey, I. M, (2010), Financial Management. 10th Edition, Vikas Publishing House Pvt. Ltd.

References:

- Van Horne, J.C (2008), Financial Management & Policy, 13th Edition, Prentice Hall
- Chandra, P., Fundamentals of Financial Management, Sixth Edition, Tata McGraw Hill.

- Brearly R.A. and Myers, S.C. Principles of Corporate Finance, 8th Edition, Tata Mc-Graw Hill.

COMPUTERS & MANAGEMENT INFORMATION SYSTEMS

Course Code: MBF2303

Credit Units: 03

Course Objective:

This course focuses on the relationships among management, information, and systems as well as the relationship between a manager's need for information and his/her position in the organization, how hardware, software, data, people, and procedures are combined to form an information system, how information technology can be used by a business organization to gain a competitive advantage why a knowledge of information systems is crucial to anyone who plans a career in business Organization.

Course Contents:

Module I: Organizations, Management and Information

Meaning of MIS, Components of MIS, IS in Business, Data Information and knowledge, Characteristics of Information in context, Issues with Information, System and Subsystems, Organization as a System, Different Organizational Structures: Hierarchical Structure – (Different Levels of Management, Information disposition at different levels), Matrix Structure, Business Process (Management, Operational and Support).

Module II: Information Technology Architecture

Managing Hardware Assets – Considerations in Procurement and installation, Managing Software Assets – Consideration in procurement and configuration, Data Resource Management (Database Management System – Types and Structure of Database, Data Warehousing – Phases in building Data Warehouses in an organization, Data Mining – Data Mining Applications, Data Banking)

Module III: Management and Organizational Support Systems for the Firm

Information, Decision and Management, Decision Support System (Phases in Decision Making, Problems and Decision Types, DSS components, and Analytical Models in Decision Making), Executive Information System – Characteristics and benefits, Managing Knowledge (Knowledge Engineering, Knowledge Management Activities and Knowledge Representation Methodologies), Artificial Intelligence (Domains of AI, AI in Business), Expert System (Components, Benefits and Limitations, Suitability Criteria for ES)

Module IV: Building Information Systems in the Digital Firm

Organizational Planning – Planning at distinct Managerial Levels, Approaches in Planning (Top Down, Bottom Up, Planning through CSF), IT and IS Planning – Prerequisites and factors, IT and IS Architecture (Centralized, Decentralized and Distributed), Implementing IT and IS (Factors and Resistance in implementation), Change Management with BPR, System Development (System Development Life Cycle-Overview, Prototyping), Evaluating Factors for IT and IS services.

Module V: Managing Information Systems in the Digital Firm

Managing Security (Security Challenges of IT, Business and Technological Ethics), Computer Crime (Tools for Computer Crime, Tools for Security Management), IS Security Management Control (Information System Control, Auditing the Security), Managing World Wide Information System (Managing Multi Site IT and IS – Cultural and Technical Differences), World Wide IT and IS Strategies (Multinational, International and Global Strategies)

Module VI: Key System Applications for the Digital Age

Enterprise Systems – Supply Chain Management & Customer Relationship Management Systems, Using Enterprise Applications and Achieving Operational Excellence & Customer Intimacy, E-Commerce: Digital Market & Digital Goods, M-Commerce: Services & Applications, Enterprise Applications: New Opportunities and Challenges.

Examination Scheme:

Components	CT	HA	C	V	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; **HA** - Home Assignment; **P** - Project; **S** - Seminar; **V** - Viva; **Q** - Quiz; **CT** - Class Test; **A** - Attendance; **EE** - End Semester Examination

Text & References:**Text:**

- Housley, Trevor, Data Communication and Teleprocessing System, (Digitalised in 2010) Prentice Hall.

References:

- Uyles D. Black, Data Communication and Distributed Networks.

COST ACCOUNTING

Course Code: MBF2304

Credit Units: 03

Course Objective:

To get an expert knowledge in the area of cost management and cost control to enable effective management decisions.

Course Contents:

Module I: Cost Accounting

Introduction – Meaning of Cost, costing and Cost Accounting, Comparison between Financial Accounts and Cost Accounts, Application of Cost Accounting, Designing and installing a Cost Accounting system, Cost concepts and Classification of Costs, Cost Module, Cost Center, Elements of Cost, Preparation of cost sheet, Tenders and Quotations, Problems.

Module II: Material Costing

Classification of materials, Material Control, Purchasing procedure, store keeping, techniques of Inventory control, Setting of stock levels, EOQ, Methods of pricing materials issues, LIFO, FIFO, Weighted Average Method, Simple Average Method, Problems.

Module III: Labour Costing

Control of labour cost, Labour Turn Turnover, Causes and effects of labour turnover, Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking, Idle time, causes and treatment, Overtime, Methods of Wage Payment, Time rate and Piece Rate, Incentive Schemes.

Module IV: Overhead Costing

Definition, Classification of overheads, Procedure for accounting and control of overheads, Allocation of overheads, Apportionment of overheads, Apportionment of Service department costs to production departments, Repeated Distribution method, Simultaneous equation method, absorption of OH's, Methods of Absorption, Percentage of direct material cost, Direct Labour Cost, Prime Cost, Direct Labour hour rate and Machine Hour Rate, Problems.

Module V

Costing Methods Introduction, Job Costing, Batch Costing, Contract Costing, Process Costing, principles, distinction between Process and Job, Preparation of process accounts, treatment of normal loss, abnormal loss, abnormal gain, Joint and By-products, Service costing.

Module VI

Reconciliation of Cost and Financial Accounts, Need for reconciliation, Reasons for difference in profits, Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

Examination Scheme:

Components	A	CT	C	H	EE
Weightage (%)	5	15	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:

Text:

- N.K. Prasad, Cost Accounting
- Nigam & Sharma, Advanced Cost Accounting, 5th edition, Himalaya Publishing House

References:

- Khanna Pandey & Ahuja: Practical Costing
- M.L. Agarwal, (2010), Cost Accounting, Sahitya Bhawan.
- Jain & Narang, Cost Accounting, Kalyani Publishers.
- S.N. Maheshwari: Cost Accounting
- M. N. Arora: Cost Accounting

CORPORATE TAX PLANNING

Course Code: MBF2306

Credit Units: 03

Course Objective:

To provide understanding of Direct Tax including Rules pertaining there to and application to different business situations. To understand principles underlying the Service Tax and concepts of VAT.

Course Contents:

Module I: Introduction to Tax Management

Concept of tax planning, Tax avoidance and tax evasions, Corporate taxation.

Module II Income from Business

Residential Status of companies, Taxable income under Business and Profession, Computation of Profit and Gains from business profession, Deemed business profits, Assessment of Retail Business, Deemed incomes (cash credit, unexplained investments, unexplained money and other assets, unexplained expenditures, investments and valuable articles not fully disclosed in books of accounts).

Module III: Deductions Allowed Under Business and Profession

Deduction Expressly allowed section 30-35, Depreciation deduction calculation, Setoff and carry forward of unabsorbed depreciation section 32(2). Determining Actual Cost 43(1), Set-off and Carry Forward Losses, Bonus or commission to employees section, Interest on borrowed capital, Insurance premium 36(1(i)), Employees contribution to provident fund, Bad debts 36, Revenue expenditure incurred by statutory corporation, Banking transaction tax, Security transaction tax, Commodity transaction tax, provision for admissibility of general deduction 37(1),

Module IV: International Accounting and Taxation

Analysis of foreign financial statement, Accounting standard: US GAAP, Indian GAAP, IAS, IFRS. Transfer Pricing – Meaning, measurement, strategic considerations Norms & Practices, tax havens, Double taxation agreement among countries, Tax implication of activities of foreign enterprise in India: Mode of entry and taxation respectively.

Module V: Indirect Tax - Concepts and General Principles

Service tax - Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns.

VAT – Introduction, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures, Central Sales Tax.

Module VI: Tax Planning and Financial Management Decisions

Tax planning relating to capital structure decision, Dividend policy, Inter – corporate, dividends and bonus shares, Tax provisions relating to free trade zones, Infrastructure sector and backward areas, Tax incentives for exports. Tax deductions and collection at source, Advance payment of tax.

Examination Scheme:

Components	CT	HA	Q	C	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & Reference:

Text:

- Lal & Vashisht, Direct Taxes, 29th Edition, Pearson

References:

Singhania & Singhania, Income Tax, 39th Edition, Taxmann

Syllabus – Fourth Semester

MANAGEMENT ACCOUNTING

Course Code: MBF2401

Credit Units: 03

Course Objective:

To provide the students knowledge about the use of costing data for planning, control and decision making.

Course Contents:

Module I: Management Accounting

Meaning and Definition, Nature & Scope: Objectives of Management Accounting, Management Accounting and Financial Accounting, Management Accounting and Cost Accounting, Utility of Management Accounting, Limitations of Management Accounting, Position of Management Accountant in the Organization.

Module II: Cash Flow Analysis

Distinction of Cash from Funds, Utility of Cash Flow Statement, Construction of Cash Flow Statement

Module III: Budgets and Budgetary Control

Concept of Budgets and Budgetary Control, Nature and Objectives of Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a system of Budgetary Control, Preparation of Sales Budget, Selling and Distribution Cost Budget, Production Budget, Purchase Budget, Cash Budget, Flexible Budgets and Master Budgets.

Module IV: Responsibility Accounting

Concept of Responsibility Accounting, Cost Centers and Profit Centers, Contribution by Segments

Module V: Marginal Costing

Meaning, assumptions, cost- volume profit analysis, Break- Even analysis, Decision making areas- product mix, make/ buy, pricing decision.

Examination Scheme:

Components	A	CT	C	H	EE
Weightage (%)	5	10	10	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:

Text:

- Maheswari, S.N., (2009) Principles of Management Accounting, Sultan Chand & Sons
- Sexana, Management Accounting

References:

- Made Gowda, Management Accounting
- S.N. Goyal and Manmohan, Management Accounting
- B.S. Raman, Management Accounting
- R.S.N. Pillai and Bagavathi, Management Accounting
- Sharma and Gupta, Management Accounting, 1st Edition, Kalyani Publisher
- J. Batty, Management Accounting
- Foster, Financial Statement Analysis, Pearson.
- PN Reddy & Appanaiah, Essentials of Management Accounting
- Saxena, V.K. and Vashist, Cost Accounting, Sultan Chand & Sons, new Dwlhi

RESEARCH METHODOLOGY AND REPORT PREPARATION

Course Code: MBF2403

Credit Units: 03

Course Objective:

To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of marketing research. To train the students in evaluating and developing the marketing information system.

Course Contents:

Module I: Introduction

Nature and scope of marketing research, Marketing research as input in decision making process, Marketing research and marketing information system. Applications of marketing research, Planning a research project, Problem identification and formulation of Research Design, introduction to Research Design, Market research on the Internet.

Module II: Data collection methods

Attitudes measurement and scaling techniques, Ratio, Interval, Ordinal and Nominal scales, Likert's scale, Thurstone scale, Semantic differentiation method, Observation methods and questionnaire method, Questionnaire design, Steps in constructing a questionnaire, Types of questions, introduction to Projective techniques and perceptual mapping.

Module III: Sampling

Sampling decisions, Sampling frame, Sample selection methods - Probability and non probability, Sample size, sampling error, Application of sampling methods to marketing problems.

Module IV: Data Collection Field Force

Data collection field force, Fieldwork procedure, common sources of error in the fieldwork, minimizing fieldwork errors, Tabulation of collected data.

Module V: Data Analysis

Data analysis-I, Test of significance Z, t, F and chi-square, Data analysis-II, Correlation and Regression techniques, Data analysis – III – Cluster Analysis, Introduction to Statistical Package

Module VI: Report Writing

Research presentation and research process examination; Report writing - Types of research report. Examination of the research procedure, Selected applications of marketing research, identifying market segments, Product research, Advertising research.

Examination Scheme:

Components	CT	HA	C	V	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:

Text:

- Malhotra, Naresh, (2008), Marketing Research, 5th Edition, Pearson Education.
- Luck, David J and Rubin, Ronald S., Marketing Research, Seventh edition, Prentice Hall of India

References:

- Aaker, David A; Kumar V and George S., Marketing Research, Sixth edition, John Wiley & Sons
- Boyd, Harper W, Westphall, Ralph & Stasch, Stanely F, Market Research – Text & Cases,
- Sekaran, Uma (2003), Research Methods for Business 4th Edition, Willey.

Syllabus – Fifth Semester

ENTREPRENEURSHIP DEVELOPMENT

Course Code: MBF2503

Credit Units: 03

Course Objective:

The objective of the course is to provide students an understanding of entrepreneurship & the process of creating and growing a new venture. The course also focuses on giving the students the concept of an entrepreneur who is willing to accept all the risks & put forth the effort necessary to create a new venture.

Course Contents:

Module I: Basic Concepts

Qualities, Characteristics of an entrepreneur, Venture idea generation, Ideas and the entrepreneurship, Women entrepreneurs, Preliminary Screening, Drawbacks or Problems of entrepreneurship, Reasons of failure, Overview of setting up an enterprise with organizational forms – MSMED Act and SMERA Overview.

Module II: Project Appraisal

Pre-feasibility Report, Project Report, Comparative Rating of Product ideas, Cash Flow, Financial Analysis and Planning, Sources of Finance, Stages of Project Feasibility Analysis-Market, Technical, Financial, Social Analysis, Project Implementation Stages

Module III: Financial Analysis

Financing the project, Sources of finance, Venture Capital Sources, What Investor looks in the Investment Proposal, Outline for a Venture Capital Proposal, Sources of finance from different banks, Proposal with IDBI etc.

Module IV: Market and Materials Management Analysis

Vendor development, vendor selection decision factors, methods of price determination, direct and hidden cost in material management, market development, market feasibility, activities and decisions in materials management – International Markets.

Module V: Project Management

Steps and procedure for setting up small scale, Role of Banks and Financial Institutions in Development, E-Commerce, E-Business, E-Auction, Project management problems. SEZ, Cluster Development.

Examination Scheme:

Components	CT	HA	C	V	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; **HA** - Home Assignment; **P** - Project; **S** - Seminar; **V** - Viva; **Q** - Quiz; **CT** - Class Test; **A** - Attendance; **EE** - End Semester Examination

Text & References:

Text:

- Developing Entrepreneurship, Udai Pareek Sanjeev & Rao T.V, Printers, Ahmedabad
- Issues and Problems: Small: 1, Sharma, S.V.S., Industry Extension Training Institute, Hyderabad

References:

- A Practical Guide to Industrial Entrepreneurs; Srivastave, S.B., Sultan Chand & Sons
- Entrepreneurship Development; Bhanussali, Himalaya Publishing, Bombay

SUMMER INTERNSHIP EVALUATION

Course Code: MBF2535

Credit Units: 06

Objective:

The basic objective of a summer internship is to provide first hand practical exposure of the corporate functioning and to acquaint students with the culture of corporate. The summer training will also provide an opportunity to the students to apply their theoretical understanding while working on the concerned project in the industry. Thus, this summer internship programme is an attempt to bridge the gap between theory and practice. This will also enhance the students' intellectual ability and attributes related to data handling, decision making, report writing, oral presentation and imbibing an interdisciplinary approach.

General Guidelines:

Every student of under graduate courses will be required to undergo a practical training in a corporate organization approved by the Institute for eight weeks, normally in the Summer Vacation, after the end of the fourth semester examinations. The candidates shall be required to undergo training in the various areas of the organization concerned. The organization may assign a specific project to the candidate, which will be completed by him/her during the period of training. The work done by the candidate during the training period shall be submitted in the form of a report as per the guidelines provided by the Department.

Chapter Scheme for the SIP Report:

Chapter I: Introduction	- 20 marks
Chapter II: Conceptual Framework/National/International Scenario	- 5 marks
Chapter III: Presentation, Analysis and Findings	- 35 marks
Chapter IV: Conclusion and Recommendations	- 15 marks

The report has to be written in font Times New Roman, 12 points, 1.5 line spacing on both sides of the paper, Spiral Bound. The report should comprise of a maximum of 70 pages and has to be submitted in two copies.

THE COMPONENTS OF A SIP REPORT

The outcome of Summer Internship is the Project Report. A project report should have the following components:

- 1) Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
- 2) Acknowledgement:** Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.
- 3) Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.
- 4) Body of the Report:** The body of the report should have these four logical divisions
 - a. Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
 - b. Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).
 - c. Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).
 - d. Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.
- 5) Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
- 6) Annexure:** Questionnaires (if any), relevant reports, etc.

Evaluation Scheme:

SIP Report	Power Point Presentation & Viva
75 marks	25 marks

Syllabus – Sixth Semester

ADVANCED CORPORATE FINANCE

Course Code: MBF2604

Credit Units: 03

Course Objective:

The basic objective of this course is to acquaint the students with the latest developments in the field of corporate finance. This course will be a step above Financial Management II where they will learn advanced topics related to behavioural finance, corporate restructuring & corporate governance

Course Contents:

Module I: Introduction

Objectives of Corporate finance, Shareholder wealth maximization, Agency Problems, Management Compensation & measurement of Performance

Module II: Valuation Concepts

Valuation Models, Application of Valuation Model, EVA/MVA, Balanced scorecard and other methods/measures of financial performance.

Module III: Corporate restructuring

Differential Efficiency & Financial Synergy: Theory of Mergers, Operating Synergy & Pure Diversification: Theory of mergers, Costs and Benefits of Merger, Evaluation of Merger as a Capital Budgeting Decision, Poison Pills, Turnaround Strategies, Tax Planning relating to mergers and Amalgamation

Module IV: Corporate Governance & Business Ethics

Implementation of Corporate Governance, Ethics and finance, Ethical practices in market place, Corporate Responsibility, Social Audit and Ethical Investing.

Module V: Behavioural Finance

Introduction and Expected Utility, Non-Expected Utility Preferences, A review of classical probability theory, Beliefs, Biases and Heuristics, Preferences and Anomalies in the Financial markets

Module VI: Strategic Cost management

Financial aspects of Supply Chain Management, Operations management perspective on Costs, Strategic cost analysis (using activity based costing, target costing and life cycle costing) and Product pricing at Different stages of product's life cycle.

Examination Scheme:

Components	CT	HA	Q	C	A	EE
Weightage (%)	10	5	5	5	5	70

C - Case Discussion/ Presentation; HA - Home Assignment; P - Project; S - Seminar; V - Viva; Q - Quiz; CT - Class Test; A - Attendance; EE - End Semester Examination

Text & References:

Text:

- Brealey and Myers, Principles of Corporate Finance, Eighth Edition, Tata McGraw Hill Publishing Company Limited.

References:

- Ross, Westerfield and Jaffe, Seventeenth Edition, Tata McGraw Hill.
- Quiry, P., Dallocochio, M., YannLE Fur, Antonio Salvi, Seventh Edition, John Wiley and Sons

PROJECT WORK/ DISSERTATION

Course Code: MBF2637

Credit Units: 09

Objectives:

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree. The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction	- 10 marks
Chapter 2: Conceptual Framework/ National/International Scenario	- 5 marks
Chapter 3: Presentation, Analysis & Findings	- 25 marks
Chapter 4: Conclusion & Recommendations	- 10 marks

THE COMPONENTS OF A PROJECT REPORT

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

- Introduction:* This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
- Conceptual Framework / National and International Scenario:* (relating to the topic of the Project).
- Presentation of Data, Analysis and Findings:* (using the tools and techniques mentioned in the methodology).
- Conclusion and Recommendations:* In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

THE STEPS OF PROJECT WORK

STEP I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

STEP II: Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

STEP III: Collection of information and data relating to the topic and analysis of the same.

STEP IV: Writing the report dividing it into suitable chapters, viz.,
Chapter 1: Introduction,
Chapter 2: Conceptual Framework / National & International Scenario,
Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

STEP V : The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Annexures, References / Bibliography

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she have to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.
- A candidate has to qualify in the Project Work separately, obtaining minimum marks of 40 (Project Report and Viva-Voce taken together).

Evaluation Scheme:

Dissertation	Power Point Presentation & Viva
75 marks	25 marks