



**REGULATIONS 2016**

**CURRICULUM AND SYLLABI**

**B.B.A**

**FINANCIAL SERVICES**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in Engineering, Science, Technology and Management and to play a vital role in the Socio-Economic progress of the Country.

### **MISSION**

- To blossom into an internationally renowned Institution
- To empower the youth through quality education and to provide professional leadership
- To achieve excellence in all its endeavors to face global challenges
- To provide excellent teaching and research ambience
- To network with global institutions of Excellence, Business, Industry and Research Organizations
- To contribute to the knowledge base through Scientific enquiry, Applied research and Innovation



## **VISION AND MISSION OF THE DEPARTMENT OF MANAGEMENT**

### **VISION**

Department of Management Studies aspires to become Management Institution of national repute, providing industry-oriented, socially-responsible & research inclined management professionals.

### **MISSION**

- To offer UG and research programmes of industrial and social relevance
- To provide functional specific knowledge through industry scenario study and analysis / multiple pedagogies
- To enhance managerial and soft skill that augment the overall professional development
- To encourage and support in fulfilling the drive for teaching and research
- To pursue consultancy projects and collaborative research

**PROGRAMME EDUCATIONAL OBJECTIVES:**

- To provide necessary ambiance for a holistic teaching-learning approach to match the international standards of education.
- To provide strong foundation in Management of Financial Services and to enable comprehensive understanding and application of the concepts applied in financial service industry.
- To equip students with managerial skills like teamwork, leadership, communication and analytical skills for performing functional tasks efficiently and effectively.
- To equip the students with essential knowledge from other relevant disciplines of management in order to infuse a multi-disciplinary approach.

**PROGRAMME OUTCOMES:**

On successful completion of the programme, the graduates will be able to:

- Identify and analyse issues in the organization at basic level.
- Apply functional knowledge in completing routine tasks of the organization.
- Classify financial information into parts for further analysis.
- Display effective presentation skills, communication skills and team work.
- Display understanding of the functioning of financial services sector at basic level.
- Display analytical skills and competency in the application of financial tools.
- Display awareness on contemporary issues and concerns of the business and society

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY****REGULATIONS -2016****FOR****BACHELOR OF COMPUTER APPLICATIONS (B.C.A)/****BACHELOR OF SCIENCE (B.Sc)/****BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)/****BACHELOR OF COMMERCE (B.Com)****DEGREE PROGRAMME (Semester Scheme)****(Candidates to be admitted from the academic year 2016-2017 onwards)****1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means Under Graduate Degree Programme (B.C.A/B.Sc/B.Com/B.B.A).
- ii) **"Course"** means a theory or practical subject that is normally studied in a semester.
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science & Technology.
- iv) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- v) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- vi) **"Controller of Examinations"** means the Controller of Examination of B.S. Abdur Rahman Crescent Institute of Science & Technology, who is responsible for conduct of examinations and declaration of results.

**2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA****2.1 U.G. Programmes Offered**

<b>Degree</b>	<b>Mode of Study</b>
B.C.A	Full Time
B.Sc	Full Time
B.B.A	Full Time
B.Com	Full Time

**2.2 Duration of the Programme**

The duration of the undergraduate program shall be six semesters (three

academic years).

## 2.3 Eligibility Criteria

**2.3.1** Students for admission to the first semester of the under graduate degree programme must have passed the Higher Secondary Certificate examination or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No	Programme	Eligibility Criteria
1	B.C.A	10 +2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc Computer Science	10 +2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc Bio Technology	10 +2 (Higher Secondary) with Chemistry as one of the subjects.
4	B.B.A (Financial Services)	10 +2 (Higher Secondary) with any stream or equivalent
5	B.Com General	10 +2 (Higher Secondary) with Mathematics, Physics and Chemistry/Physics, Chemistry, Botany and Zoology /Commerce /Statistics as subjects.
6	B.Com (Accounts and Finance)	

**2.3.2** Eligibility conditions for admission such as marks obtained, number of in the qualifying examination and physical fitness will be as prescribed by this Institution from time to time.

## 2.4 Streams of Study

Taking into consideration the rapid developments in technology and to cater the needs of the industry, the following programmes are offered

S.No	Program	Streams of Study
1.	B.C.A	i. specialization in Cloud Technology and Information Security ii. specialization in Mobile Applications and Information Security



		iii. specialization in Big Data Analytics
2.	<b>B.Sc</b>	i. Computer Science ii. Bio Technology
3.	<b>B.B.A</b>	i. Financial Services
4.	<b>B.Com</b>	i. General ii. Accounts and Finance

### 3.0 STRUCTURE OF THE PROGRAMME

3.1 The UG Programme consists of the following components as prescribed in the curriculum

- Core Courses
- Allied Courses
- Elective Courses
- Laboratory courses
- Laboratory integrated theory courses
- Value added Courses
- Project Work

3.2 The curricula and syllabi of all UG programmes shall be approved by Board of Studies of the respective department and Academic Council of this Institution.

3.3 Each course is normally assigned certain number of credits :

- One credit for one lecture period per week.
- One credit for one tutorial period per week.
- One credit each for lab sessions/project of two or three periods per week.
- One credit each for value added courses of two or three periods per week.

3.4 The medium of instruction, examinations and project report shall be English, except for courses in languages other than English.

3.5 The minimum number of credits to be earned for the successful completion of the program shall be normally in the range as follows:

S.No	Programme	Credits
1	B.C.A (Cloud Technology and Information Security)	120 - 126

2	B.C.A (Mobile Applications and Information Security )	120 - 126
3	B.C.A (Big Data Science)	120 - 130
4	B.Sc. (Computer Science)	120 – 126
5	B.Sc. (Bio Technology)	145 – 150
6	B.B.A (Financial Services)	120 - 125
7	B.Com	150 – 158
8	B.Com ( Accounts and Finance)	150 – 158

**3.6** The number of credits registered by a student in non-project semester and project semester shall be normally in the range as follows:

Non Project Semester: 20-28

Project Semester: 19-27

**3.7** Elective courses from the curricula are to be chosen with the approval of the Head of the Department/ Dean of School

#### **4.0 DURATION OF THE PROGRAMME**

**4.1** The minimum and maximum periods for the completion of the UG programmes are three years (6 semesters) and five years (10 semesters) respectively.

**4.2** Each semester shall consist of a minimum of 90 working days.

**4.3** Semester end examination will normally follow within a week after the last working day of the semester.

#### **5.0 CLASS ADVISOR AND FACULTY ADVISOR**

##### **5.1 Class Advisor**

A faculty member will be nominated by the HOD/Dean of School as Class Advisor for the class throughout the period of study.

The Class Advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

##### **5.2 Faculty Advisor**

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective

courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

## **6.0 COURSE COMMITTEE**

Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean of School / Dean (Academic Affairs) depending upon whether all the teachers teaching the common course belong to a single department or to several departments. The Course Committee shall meet as often as possible and ensure uniform evaluation of the tests and arrive at a common scheme of evaluation for the tests. Wherever it is feasible, the Course Committee may also prepare a common question paper for the test(s).

## **7.0 CLASS COMMITTEE**

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the head of the department.

**7.1** The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
- Faculty members of all courses of the semester
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

**7.2** The class committee shall meet at least four times during the semester. The first meeting will be held within two weeks from the date of commencement of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment will be decided for the first and second assessment. The second meeting will be held within a week

after the date of first assessment report, to review the students' performance and for follow up action. The third meeting will be held within a week after the second assessment report, to review the students' performance and for follow up action.

**7.3** During these three meetings the student members representing the entire class, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process.

**7.4** The fourth meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

## **8.0 REGISTRATION AND ENROLMENT**

**8.1** Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.

**8.2** From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.

**8.3** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.

**8.4** A student should have registered for all preceding semesters before registering for a particular semester.

## **9.0 COURSE CHANGE/ WITHDRAWAL**

### **9.1 Change of a Course**

A student can change an enrolled course within 10 working days from the

commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

## 9.2 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

## 10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME

A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail the break of study before the start of first assessment of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 4.1). If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only.

## 11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall have a total of three assessments during a semester as given below:

Type of Assessment	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Exam	Full course	3 hours	50%

11.2 The components of continuous assessment for theory/practical/laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.3 Appearing for semester - end examination for each course is mandatory and a

student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

- 11.4** Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a minimum of 50% of the marks in the semester end practical examination.
- 11.5** For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.
- 11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7** In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- 11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured

during the course of study shall be ignored.

## **12.0 SUBSTITUTE EXAMINATIONS**

**12.1** A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However, permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.

**12.2** A student who misses any continuous assessment test in a course shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of missed assessment test. However the Substitute Examination will be conducted after the last working day of the semester and before Semester End Examination.

## **13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

**13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded "I" grade in that course. For the courses in which "I" grade is awarded, the student shall register and repeat the course when it is offered next.

**13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.

**13.3** A student who has obtained 'I' grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the courses of the semester in the subsequent academic year.

**13.4** A student should register to re-do a core course wherein "I" or "W" grade is

awarded. If the student is awarded, "I" or "W" grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.

- 13.5** A student who is awarded "U" grade in a course will have the option either to write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment during the redo classes shall be considered for grading along with the marks scored in the semester-end (redo) examination. If any student obtained "U" grade in the redo course, the marks scored in the continuous assessment test (redo) for that course will be considered as internal mark for further appearance of arrear examination.
- 13.6** If a student with "U" grade, who prefers to redo the course, fails to earn the minimum 75% attendance while redoing that course, then he / she will not be permitted to write the semester end examination and his / her earlier "U" grade and continuous assessment marks shall continue.

#### **14.0 REDO COURSES**

- 14.1** A student can register for a maximum of two redo courses per semester in the evening after regular college hours, if such courses are offered by the concerned department. Students may also opt to redo the courses offered during regular semesters.
- 14.2** The Head of the Department, with the approval of Dean Academic Affairs, may arrange for the conduct of a few courses during the evening, depending on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.3** The number of contact hours and the assessment procedure for any redo course will be the same as those during regular semesters except that there is no provision for any substitute examination and withdrawal from an evening redo course.

#### **15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course will be made on absolute marks basis. The Class Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all



assessments of a course and award suitable letter grades. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	0
I	0
AB	0

**"W"** denotes withdrawal from the course.

**"I"** denotes inadequate attendance and hence prevention from semester-end examination

**"U"** denotes unsuccessful performance in the course.

**"AB"** denotes absence for the semester-end examination.

- 15.2** A student who earns a minimum of five grade points in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.
- 15.3** The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of Schools and the results shall be declared by the Controller of Examinations.
- 15.4** Within one week from the date of declaration of result, a student can apply for reevaluation of his / her semester-end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to Controller of Examination. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a reevaluation committee consisting of Chairman of the Class Committee as Convener, the faculty member of the course and a senior member of faculty knowledgeable in that course. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for

consideration and decision.

**15.5** After results are declared, grade sheets shall be issued to each student, which will contain the following details:

- credits for each course registered for that semester.
- performance in each course by the letter grade obtained.
- total credits earned in that semester.
- Grade Point Average (GPA) of all the courses registered for that semester and the Cumulative Grade Point Average (CGPA) of all the courses taken up to that semester.

If  $C_i$  is the number of credits assigned for the  $i^{\text{th}}$  course and  $GPI$  is the Grade Point in the  $i^{\text{th}}$  course, GPA will be calculated according to the formula

$$GPA = \frac{\sum_{i=1}^n (C_i)(GPI)}{\sum_{i=1}^n C_i}$$

Where  $n$  = number of courses

The Cumulative Grade Point Average CGPA shall be calculated in a similar manner, considering all the courses enrolled from first semester.

**"I" and "W"** grades will be excluded for calculating GPA.

**"U", "I", "AB" and "W"** grades will be excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage Equivalent of Marks = CGPA X 10

**15.6** After successful completion of the programme, the Degree will be awarded with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the Prescribed period of 6 semesters.
First Class	6.50 and above, having completed within a period of 8 semesters.
Second Class	Others

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should

have completed the U.G. programme within 6 semesters (except break of study). To be eligible for First Class, a student should have passed the examination in all the courses within 8 semesters reckoned from his/her commencement of study. For this purpose, the authorized break of study will not be counted. The successful students who do not satisfy the above two conditions will be classified as second class. For the purpose of classification, the CGPA will be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three decimal places.

## **16.0 ELECTIVE CHOICE:**

**16.1** Apart from the various elective courses listed in the curriculum for each programme, the student can choose a maximum of two electives from any stream of the same program during the entire period of study, with the approval of the Head of the parent department and the Head of the other department offering the course.

## **16.2 Online / Self Study Courses**

Students are permitted to undergo department approved online/ self study courses not exceeding a total of six credits with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. In case of credits earned through online mode ratified by the respective Board of Studies, the credits may be transferred following the due approval procedures. The students shall undergo self study courses on their own with the mentoring of a member of the faculty. The online/ self study courses can be considered in lieu of elective courses.

## **17.0 SUPPLEMENTARY EXAMINATION**

Final Year students can apply for supplementary examination for a maximum of two courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results.

## **18.0 PERSONALITY AND CHARACTER DEVELOPMENT**

**18.1** All students shall enroll, on admission, in any of the personality and character development programmes, NCC / NSS / NSO / YRC / Rotaract and undergo practical training.

- **National Cadet Corps (NCC)** will have to undergo specified number of parades.
- **National Service Scheme (NSS)** will have social service activities in and around Chennai.
- **National Sports Organization (NSO)** will have sports, games, drills and physical exercises.
- **Youth Red Cross (YRC)** will have social service activities in and around Chennai.
- **Rotaract** will have social service activities in and around Chennai.

## **19.0 DISCIPLINE**

**19.1** Every student is required to observe disciplined and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to affect the prestige of the Institution.

**19.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean will be referred to a Discipline and Welfare Committee nominated by the Vice-Chancellor, for taking appropriate action.

## **20.0 ELIGIBILITY FOR THE AWARD OF DEGREE**

**20.1** A student shall be declared to be eligible for the award of 3 year Bachelor provided the student has:

- i) Successfully completed all the required courses specified in the programme curriculum and earned the number of credits prescribed for the specialization, within a maximum period of 10 semesters. from the date of admission, including break of study
- ii) no dues to the Institution, Library, Hostels
- iii) no disciplinary action pending against him/her.

**20.2** The award of the degree must have been approved by the Institution.

## **21.0 POWER TO MODIFY**

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE &  
TECHNOLOGY**

**B.B.A FINANCIAL SERVICES**

**CURRICULUM & SYLLABI, REGULATIONS 2016**

**SEMESTER I**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	MSC 1101	Accounting – I	5	0	0	4
2	MSC 1102	Management Concepts and Practices	4	0	0	3
3	MSC 1103	Fundamentals of Managerial Economics	4	0	0	3
4	MSC 1104	Basic Statistics	5	0	0	4
5	MSC 1105	Corporate Communication	4	0	0	3
6	MSC 1106	IT for Business and Accounting	3	0	0	2
7	MSC 1107	IT for Business and Accounting - Lab	0	0	2	2
						<b>21</b>

**SEMESTER II**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	MSC 1201	Accounting - II	5	0	0	4
2	MSC 1202	Business Mathematics	5	0	0	4
3	MSC 1203	Organizational Behaviour	4	0	0	3
4	MSC 1204	Applied Macro Economics	4	0	0	3
5	MSC 1205	Indian Financial System	4	0	0	3
6	MSC 1206	Excel Applications for Business	2	0	0	2

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7	MSC 1207	Excel Applications for Business - Lab	0	0	4	2	
8	GEC1212	Environmental Studies	2	0	0	2	<b>23</b>

### SEMESTER III

Sl. No.	Course Code	Course Title	L	T	P	C	
1	MSC 2101	Marketing Management	4	0	0	3	
2	MSC 2102	Introduction to Financial Management	5	0	0	4	
3	MSC 2103	Human Resource Management	4	0	0	3	
4	MSC 2104	Introduction to Entrepreneurship	4	0	0	3	
5	MSC 2105	Fundamentals of Foreign Trade	4	0	0	3	
6	MSC 2106	Cost Accounting	5	0	0	4	<b>20</b>

### SEMESTER IV

Sl. No.	Course Code	Course Title	L	T	P	C	
1	MSC 2201	Business Research Methods	5	0	0	4	
2	MSC 2202	Derivatives and Commodity Market	4	0	0	3	
3	MSC 2203	Enterprise Resource Planning	5	0	0	4	
4	MSC 2204	Financial Services	4	0	0	3	
5	MSC 2205	Managerial Accounting	4	0	0	3	
6	MSC 2206	Introduction to Financial Planning	4	0	0	3	<b>20</b>

**SEMESTER V**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	MSC 3101	Introduction to Business Law	5	0	0	4
2	MSC 3102	Business Ethics and Values	5	0	0	4
3	MSC 3103	Insurance and Risk Management	5	0	0	4
4	MSC 3104	Cost Management	5	0	0	4
5	MSC 3105	Fundamental Analysis and Technical Analysis	5	0	0	4
						<b>20</b>

**SEMESTER VI**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	MSC 3201	Fundamentals of Business Taxation	5	0	0	4
2	MSC 3202	Introduction to International Finance	4	0	0	3
3	MSC 3203	Investment Banking and Operations	4	0	0	3
4	MSC 3204	Financial Modelling Using Excel	2	1	0	3
5	MSC 3205	Financial Modelling Using Excel – Lab	0	0	4	2
6	MSC 3206	Project Work	-	-	-	5
						<b>20</b>

**TOTAL CREDITS – 124**

**SEMESTER I****MSC 1101****ACCOUNTING – I****L T P C****4 0 0 4****OBJECTIVES:**

- Acquaint students with the basic knowledge of the accounting principles and the accounting process.
- Familiarize students with subsidiary books and the Bank Reconciliation Statement.
- Demonstrate how final accounts of proprietary concerns are prepared.

**MODULE I INTRODUCTION TO ACCOUNTING 9**

Introduction; Meaning and Definition; Objectives of Accounting; Need for Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles: Accounting Concepts and Accounting Conventions. Indian Accounting Standards and International Financial Reporting Standards – Brief Overview only

**MODULE II JOURNAL, LEDGER AND TRIAL BALANCE 12**

Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Ledger, Posting, Rules Regarding Posting, Balancing Ledger Accounts; Advantages of Ledger, Meaning and Importance of Trial balance, Preparation of the Trial Balance

**MODULE III SUBSIDIARY BOOKS 12**

Meaning and Significance of Subsidiary Books; Types of Subsidiary Books: Purchases Book Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper

**MODULE IV RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT 12**

Meaning of Accounting Errors, Types of Accounting Errors, Rectification of Errors – Before Preparation of Trial Balance and After Preparation of Trial Balance



Meaning and objective of bank reconciliation statement; Importance of bank reconciliation statement; Causes of difference between cash book balance and pass book balance; Techniques of preparing bank reconciliation statement

## **MODULE V            FINAL ACCOUNTS OF PROPRIETARY CONCERNS            15**

Final Accounts: Trading Account, Profit & Loss Account and Balance Sheet; Preparation of Trading Account, Profit & Loss Account and Balance Sheet with the adjustments relating to: closing stock, outstanding expenses, prepaid expenses, accrued incomes, unearned incomes, depreciation, bad debts, provision for bad debts, provision for discount on debtors, interest on capital, and interest on drawings

**TOTAL HOURS – 60**

### **REFERENCES:**

1. S. N. Maheshwari and S. K. Maheshwari., "An Introduction to Accountancy", Vikas Publishing House, 2016.
2. R. L. Gupta and V. K. Gupta., "Financial Accounting: Fundamentals", Sultan Chand Publishers, 2016.
3. Rajesh Agarwal and R Srinivasan., "Accounting Made Easy", McGraw Hill, 2014.

### **OUTCOMES:**

At the end of this course, the student will be able to:

- Apply the basic accounting principles and identify the steps in the accounting process.
- Prepare subsidiary books and the Bank Reconciliation Statement.
- Prepare final accounts of proprietary concerns.

**MSC 1102****MANAGEMENT CONCEPTS AND PRACTICES**

L	T	P	C
3	0	0	3

**OBJECTIVES:**

- Explain the concept and nature of Management and state various perspectives on management given by famous authors.
- Discuss the evolution and process of management stated by famous management authors.
- Explain the concept of principles of management and its application in the present business scenario.
- Illustrate the role of effective communication in management.

**MODULE I INTRODUCTION TO MANAGEMENT 9**

Introduction and Nature of Management, Definition & Meaning-By P. F. Drucker, Koontz O'Donnell, S. George, Management as an Art, Science and Profession, Distinction between Administration and Management, Importance & Functions of Management

**MODULE II EVOLUTION OF MANAGEMENT 9**

Evolution of Management- Thought, Pre Scientific Management era, Scientific Management & Contribution of F. W. Taylor, Process Management & contribution of Henri Fayol, HR movement - Hawthorne experiments, Contributions of Behavioral scientists- Abraham Maslow, Peter Drukker, Douglas Mc. Gregor

**MODULE III PLANNING AND DECISION MAKING 9**

Nature & Definition of Planning- Koontz o'Donnell, Hart, Alfred & Beaty, Importance and limitations, Planning process, Types of Plans- on the basis of use, functions, time (meaning only), Meaning of Decision making, Steps in decision making, Types of decisions- Programmed-Non-programmed; Strategic-tactical, Individual-Group, Policy Operation, Organizational-Personal

**MODULE IV ORGANIZING & DEPARTMENTATION 9**

Meaning & Definition- Koontz O'Donnell & McFarland, Organizing - Nature, Purpose & Principles, Types of Organization (Formal & Informal), Types of Authority relationships- Line, Functional, Line& staff, Committees, Meaning and

types of Departmentation, Centralization and De-centralization (Meaning Only)

**MODULE V                    ELEMENTS OF DIRECTING, CO-ORDINATION AND                    9**  
**CONTROL**

Meaning & Importance of Directing, Leadership: Meaning & Styles, Motivation: importance & Theories (Maslow, Herzberg, McGregor), Communication- Meaning, Objectives & Types of communication, Meaning, Principles and techniques of Co-ordination, Meaning, Need & steps in Controlling

**TOTAL HOURS – 45**

**REFERENCES:**

1. Dr P. N. Reddy, Prof H R Appannaiah, P C Tripathi., “Essentials of Management”, Himalaya Publications, 2014.
2. L. M. Prasad., “Principles and Practice of Management”, Sultan Chand & Sons, 2015
3. R. Srinivasan and S. A. Chunawalla., “Management: Principles and Practice”, Himalaya Publications, 2014.
4. P. C. Tripathi and P. N. Reddy., “Principles of Management”, Tata McGraw Hill, 2015

**OUTCOMES:**

At the end of this course, the student will be able to:

- Outline the concept and nature of Management and recognize various perspectives on management given by famous authors.
- Identify the steps involved in the process of management.
- Apply the principles of management in the present business scenario.
- Analyse the role of effective communication in management.

<b>MSC 1103</b>	<b>FUNDAMENTALS OF MANAGERIAL ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Outline the concept of Economics, Managerial Economics and the role of a manager in using the concept of economics in managerial decision making.
- Explain the concept and application of Law of Demand, Demand Forecasting, Supply Management, Consumption, Production and Cost.
- Describe the tools and techniques used for forecasting demand, production levels and identifying the cost.
- Illustrate the functioning of different market structures and its application in the present business scenario.

**MODULE I INTRODUCTION TO MANAGERIAL ECONOMICS 9**

Meaning & Definition, Features of Managerial Economics, Scope of Managerial Economics, Objectives and practical uses of Managerial Economics, Role and Responsibilities of Business Economist to modern Business Management

**MODULE II THEORY OF DEMAND AND DEMAND FORECASTING 9**

Meaning- determinants - demand schedule - demand curve, Law of Demand- exceptions- shifts in demand and movements in demand, Elasticity of demand- meaning- types, Price elasticity of demand- meaning-degrees-measurement: Total outlay- Point Method, Income elasticity of demand, Cross elasticity of demand, Demand Forecasting- Meaning- levels- objective, Method of estimation-Survey Method and Statistical method, Forecasting for a new product

**MODULE III THEORY OF CONSUMPTION 9**

Consumption - meaning, features –types, Role of consumer under open and closed economy, Theory of consumer Behaviour, Cardinal Approach: Gossen first law and second law, Concept of consumer surplus, Ordinal approach – Hicks and Allen model, Meaning of ICA properties - consumer's equilibrium, Concept of MRS– substitution effect- Income effect -price effects, Concept of Engle's law

**MODULE IV THEORY OF PRODUCTION AND COST 9**

Meaning of production function- classification- fixed factors-variable factors, Law of



**MSC 1104****BASIC STATISTICS**

L	T	P	C
4	0	0	4

**OBJECTIVES:**

- Make students familiar with the measures of central tendency and dispersion.
- Enable students to analyse bi-variate and uni-variate data.
- Provide basic knowledge of quantitative tools and their applications in business and management.

**MODULE I                    INTRODUCTION TO STATISTICS & ORGANIZATION                    12**  
**OF DATA**

Definition of Statistics, Functions, Limitations, Scope of statistics in Business, Industry and Economics, Concept of Data, Variable population, Sample, Concept of Classification of data - Types, Frequency distributions, Tabulation of Data, Parts of table, Requisites of a good table

**MODULE II                    ANALYSIS OF UNI-VARIATE DATA                    15**

Measures of Central Tendency: Introduction, Types of Central Tendency Measures, qualities of good measure of Central tendency, Arithmetic mean – Computation using Direct shortcut and step-deviation method, problems on missing frequencies (one or two), properties of AM, problems on combined Mean, corrected Mean, Weighted AM – Simple problems of Weighted AM, Median – computation for raw data, discrete and continuous data, problems on missing frequencies, Mode – computation of mode for raw data, discrete and continuous data – for Uni-modal distribution, problems on Grouping and analysis table; Measures of Dispersion: Introduction, Types of dispersion measures – concept absolute and relative measures, Qualities of good measure of dispersion, Range – Concept and simple problems, Quartile deviation – computation of QD and its coefficient for raw, discrete and continuous data, Standard Deviation – Computation of SD and its coefficient for raw, discrete and continuous data

**MODULE III                    TIME SERIES ANALYSIS                    9**

Objectives and uses of Time series analysis, Components of Time series, Measurement of Trend by Moving averages method and Least squares method to Linear

**MODULE IV ANALYSIS OF BI VARIATE DATA- CORRELATION 12**

Correlation – Meaning & Types, Spearman’s Rank correlation, Karl Pearson’s coefficient of correlation, Probable error, Concurrent deviation method

**MODULE V ANALYSIS OF BI VARIATE DATA- REGRESSION 12**

Regression – Meaning, Regression lines, Properties of Regression lines and regression coefficient, Related problems on regression lines and Regression coefficient

**TOTAL HOURS – 60**

**REFERENCES:**

1. Sancheti D. C. & Kapoor V. K., “Business Mathematics”, Sultan Chand & Sons, 2015.
2. V. K. Khanna, Qazi Zameeruddin, S. K. Bhambri., “Business Mathematics”, Second Edition, Vikas Publishing House Pvt Limited, 2009.
3. R. S. Soni., “Essential Business Mathematics & Business Statistics”, ANE Books, 2012.
4. J. K. Singh., “Business Mathematics”, Second Edition, Himalaya Publishing House, 2012.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Compute the measures of central tendency and dispersion.
- Analyse bi-variate and uni-variate data.
- Apply quantitative tools and techniques in business and management.

<b>MSC 1105</b>	<b>CORPORATE COMMUNICATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Introduce students to the communication process.
- Familiarize students with different methods, models and theories of communication.
- Enable students to understand different types of business correspondence and write business reports.

**MODULE I COMMUNICATION IN BUSINESS 6**

Introduction, Communication Process, Essentials of Business Communication, Barriers to Business Communication

**MODULE II METHODS, MODELS AND THEORIES OF COMMUNICATION 12**

Models of communication, Shannon's Model of the communication Process, Derivative Models of the Communication Process, New Model of the Communication Process, Defining Communication Theories. Types of Communication: Verbal Communication, Nonverbal Communication, Types of Communication Based on Style and Purpose

**MODULE III ENGLISH GRAMMAR 9**

Remedial English - I: Parts of Speech (Nouns, Pronouns, Adjectives, Verbs, Adverbs, Prepositions, Conjunctions, and Interjections) Reading Skills – II: Sentences, Subject-Verb Agreement, Active and Passive Voice, Direct and Indirect Speech

**MODULE IV BUSINESS CORRESPONDENCE 9**

Communication in an Organization: Types of Communication Meetings, Memo, Circulars and Notices Business Correspondence: General Rules for All Business Correspondence, Guidelines for the Basic Cover Letter, Guidelines for Information Interviewing, Networking Letters, Guidelines for Thank You Letters, Guidelines for Job Offer, Acceptance Letters, Guidelines for Letters Declining a Job Offer, Style in Business Correspondence



**MODULE V BUSINESS REPORT WRITING****9**

Cover Letters, Business Report Writing, The purpose of statistical studies, sample of business correspondence

**TOTAL HOURS – 45****REFERENCES:**

1. Varinder Kumar and Bodh Raj, "Business Communication", Kalyani Publishers, 2014.
2. "Business Communication". ICMR Publications.
3. Mary Ellen Guffey , "Essentials of Business Communication" with Student CD-ROM, South-Western Educational Publication, 2003.
4. John M. Penrose, Robert J. Myers, Robert W. Rasberry., "Business Communication for Managers: An Advanced Approach", South Western Educational Publishing, 2003.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Identify the steps in the communication process.
- Apply different methods, models and theories of communication.
- Make different types of business correspondence and write business reports.

<b>MSC 1106</b>	<b>IT FOR BUSINESS AND ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

- Introduce students to the basics of information technology and fundamentals of computer .
- Familiarize students with data organization, Data Base Management System, data communication and computer networks.
- Enable students to understand the Computerised Accounting System.

**MODULE I                   BASICS OF INFORMATION TECHNOLOGY (IT)                   6**

Concepts of data, information and computer based information system. Deployment of IT in various business sectors (Banking, Travel & Tourism, Retailing and Insurance); Impact of information technology on business (business data processing and storage, intra-organisational and inter-organisational communication by using network technology, business process and knowledge process outsourcing); Information system – Definition, Framework and features, Types of Information System -Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS); Application of information system(s) at managerial level (operational, tactical and strategic); Basic concepts of Cloud computing – Definition, types of cloud (public cloud & private cloud), applications (types of industries preferring cloud computing), types of security involved in cloud computing).

**MODULE II                   FUNDAMENTALS OF COMPUTER                   6**

Hardware specifications of a digital computer system: processor, cores, screen resolutions, types of monitor, primary and secondary memory; Software; Application and system software – definition and examples. Programming Languages and their features –procedural, object-oriented, scripting, mark-up; Computer codes– ASCII, UNICODE; Operating systems [characteristics & functions]; Problem-solving Tools – Flow chart – Concept, Advantages and disadvantages

**MODULE III                   DATA ORGANIZATION AND DATA BASE MANAGEMENT SYSTEM                   6**

Data organization – character, field, record, file and database; Types of Data

Processing System [Serial, Batch, Real-time, Online, Centralized, Distributed] Data Base Management System: Limitations of Traditional file organization. Concept of Data Base Management System, Types of database model [E-R Model, Relational and Object-oriented]; Important terms of DBMS [Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Relation, Views, SQL, Data Dictionary, Metadata, Entity-Relationship Diagram]. SQL commands – DDL, DCL DML, Significance of SQL as programming language

#### **MODULE IV DATA COMMUNICATION AND COMPUTER NETWORKS 6**

Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex] Types of Data Transmission [Serial, Parallel, Synchronous, Asynchronous], Communication Media [Guided & Unguided], Network components – Hub, Bridge, Switch, Router, Gateway.

Computer Networks: Concepts of Internet, Intranet and Extranet, Network Architecture [P2P, Client-Server], Various Topologies: Bus, Star, Ring, Mesh, Tree; Types of network [LAN, WAN, MAN, VAN, SAN, VPN]

Basic concept of web technology: Network Addressing Concept - IP address (IPV4, IPV6). Protocol Models [OSI, TCP/IP]; Important Terms [URL, Domain Name System; UDP, HTTP, FTP, TELNET, HTML, DHTML AND XML]

#### **MODULE V COMPUTERISED ACCOUNTING SYSTEM 6**

Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting, Advantages of Computerised Accounting System, Limitations of Computerised Accounting System, Sourcing of Accounting Software, Accounting Packages: Ready to use, Customised, Tailored; Generic Considerations before Sourcing an Accounting Software; Generic Considerations before Sourcing an Accounting Software

**TOTAL HOURS – 30**

#### **REFERENCES:**

1. Turban, Rainer and Potter, "Introduction to Information Technology", Wiley India, 2002.
2. "Introduction to Information Technology" – ITLESL, Pearson Education, 2012.
3. Asok K. Nadhani, "Mastering Tally ERP 9: Basic Accounts, Invoice,

Inventory”, 2012.

4. Sinha and Sinha, “Fundamentals of Computers”, BPB Publication, 2004.
5. K. Nadhani and K. K. Nadhani, “Implementing Tally 9 Comprehensive Guide”, 2nd Edition, Bpb, 2007.

**OUTCOMES:**

- Understand the basics of information technology and fundamentals of computer.
- Familiarize students with data organization, Data Base Management System, data communication and computer networks.
- Enable students to understand the Computerised Accounting System.

<b>MSC 1107</b>	<b>IT FOR BUSINESS AND ACCOUNTING –</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>LAB</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

- Introduce students to the MS Word and Power Point .
- Familiarize students with the techniques of Data Base Management Systems.
- Enable students to understand the fundamentals of Tally.

**MODULE I INTRODUCTION TO MS WORD AND POWER POINT 9**

Getting Started with Ms-Word, Main Menu Options, Format, Insert, Design and Page Layout; Getting Started with Power Point, Developing onscreen presentations for business projects including- automatic slide transition and custom animation

**MODULE II DATABASE MANAGEMENT SYSTEM 9**

Creation of Tables, Constraints Specification, Multiple Table, Handling-Defining Relationship [Foreign Key], Generating simple and conditional Queries, Types of queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands

**MODULE III FUNDAMENTALS OF TALLY 6**

Overview, Installation, Getting Functional, Creation/Setting Up Company

**MODULE IV BOOKS OF ACCOUNTS IN TALLY 9**

Charts of Accounts, Accounting Masters, Voucher Entry, Day Book Summaries, Bank Reconciliation Statement

**MODULE V FINAL ACCOUNTS IN TALLY 12**

Trial Balance, Profit and Loss Statement, Balance Sheet

**TOTAL HOURS – 45**

**REFERENCES:**

1. Turban, Rainer and Potter, "Introduction to Information Technology", Wiley In, 2002.
2. ITLESL, "Introduction to Information Technology", Pearson Education, 2012.

3. Sinha & Sinha, "Fundamentals of Computers", BPB Publication, 2004.
4. Asok K. Nadhani. Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory 2012.
5. Ramesh Bangia, "Learning Tally 9, Including Version 2.1", 1st Edition, Khanna Book Publishing Co (p) Ltd, 2007.
6. Rita Bhargava, "Tally 7.2 Including VAT TDS under New Tax System", 2nd Edition. Cyber Tech Publications, 2006.
7. Dinesh Maidasani, "Straight to the Point Tally 9/0", 1st Edition. Laxmi Publications, 2008.
8. A. K. Nadhani and K. K. Nadhani, Implementing Tally 9 Comprehensive Guide, 2nd Edition, Bpb, 2007.
9. Asok K. Nadhani, "Simple Tally 9", 1st Edition. BPB Publications, 2007.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Prepare reports using MS Word and Power Point Presentations.
- Apply the techniques of Data Base Management Systems.
- Prepare books of accounts using Tally.

**SEMESTER II**

<b>MSC 1201</b>	<b>ACCOUNTING– II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- Acquaint students with the basic understanding of accounting for share capital and debentures
- Demonstrate preparation of Company final accounts and Cash flow statement
- Familiarize students with valuation of shares and goodwill

**MODULE I                      ACCOUNTING FOR SHARE CAPITAL                      12**

Share and share capital: nature and types; Accounting for share capital: issue and allotment of equity shares, private placement of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at par and at premium and at discount, Calls in advance and arrears; Issue of shares for consideration other than cash; Accounting treatment of forfeiture and re-issue of shares; Disclosure of share capital in company's Balance Sheet only

**MODULE II                      ACCOUNTING FOR DEBENTURES                      12**

Debentures: Issue of debentures at par, at premium and at discount; Issue of debentures for consideration other than cash; Debentures as collateral security; Interest on debentures; Redemption of debentures: Lump sum, draw of lots and conversion

**MODULE III                      COMPANY FINAL ACCOUNTS                      12**

Statutory Provisions regarding preparation of Company Final Accounts; Treatment of Special Items: Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures; Dividends, Rules regarding payment of dividends; Transfer to Reserves; Preparation of Profit and Loss Account and Balance Sheet as per Companies Act 2013

**MODULE IV                      CASH FLOW STATEMENT                      12**

Meaning, Advantages and Disadvantages of Cash Flow Statement, Cash flow from operating activities, Cash flow from investing activities, Cash flow from financing activities, Preparation of Cash Flow Statement as per AS-3.

**MODULE V VALUATION OF GOODWILL AND SHARES 12**

Valuation of Goodwill: Meaning – Circumstances of Valuation– Factors influencing Valuation – Methods of Valuation: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method  
Valuation of shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares.

**TOTAL HOURS – 60****REFERENCES:**

1. S.N. Maheswari, Suneel K Maheshwari, Sharad K Maheswari, “An Introduction to Accountancy”, 2016.
2. S. P. Jain and K. L. Narang, “Corporate Accounting”, 2016.
3. S.P. Iyengar, “Advanced Accountancy”, 2015.
4. R. .L Gupta, “Advanced Accountancy” 2016.
5. V.K. Goyal, “Corporate Accounting”, 2015.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Record the transactions relating issue of shares and debentures and the redemption of debentures.
- Prepare company final accounts and the cash flow statement.
- Compute the value of shares and goodwill.





term of GP and sum of n terms of GP and insertion of Geometric Mean .

**TOTAL HOURS – 60**

**REFERENCES:**

1. Saha, "Mathematics for Cost Accountants", Central Publishers, 2016.
2. R.G. Saha & Others, "Methods & Techniques for Business Decisions", VBH, 2016.
3. Dr. Sancheti & Kapoor, "Business Mathematics and Statistics", Sultan Chand, 2016.
4. Zamarudeen, "Business Mathematics", Vikas Publications, 2015.
5. R.S Bhardwaj, "Mathematics for Economics & Business", 2014.
6. Madappa, Mahadi Hassan, M. Iqbal Taiyab, "Business Mathematics", Subhash Publicaions, 2016.
7. G.R. Veena and Seema, "Business Mathematics and Statistics", I.K. Intl Publishers, 2014.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Identify the number system and apply the theory of equations.
- Apply matrices and determinants algebra to business scenarios.
- Understand the application of commercial arithmetic and progressions in business.

MSC 1203	ORGANISATION BEHAVIOUR	L	T	P	C
		3	0	0	3

**OBJECTIVES:**

- Introduce the idea of how individual behaviour affects organizational behaviour
- Help the students understand the crucial role of people in any business
- Explore different aspects of organizational behaviour

**MODULE I INTRODUCTION 9**

Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.

**MODULE II INDIVIDUAL BEHAVIOUR 9**

Individual behaviour, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory

**MODULE III BEHAVIOUR DYNAMICS 9**

Interpersonal behaviour, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and Prevailing Leadership styles in Indian Organisations.

**MODULE IV GROUP BEHAVIOUR 9**

Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter group problems in organizational group dynamics, Management of conflict.

**MODULE V MANAGEMENT OF CHANGE 9**

Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisational Quality of work life, recent advances in OB.

**TOTAL HOURS – 45****REFERENCES:**

1. K. Aswathappa, "Organizational Behaviour", Himalaya Publications, Ninth

Revised and Enlarged Edition, 2016.

2. Fred Luthans, "Organizational Behaviour", 12<sup>th</sup> Edition, Tata McGraw Hill Publications, 2010.
3. Seema Sanghi, "Human Resource Management", First Edition, Macmillan India Limited, 2012.
4. Cynthia D. Fisher , Lyle F. Schoenfeldt , James B. Shaw, "Human Resource Management", Dreamtech Press, 2008.
5. UdayPareek, "Understanding Organizational Behaviour", Third Edition, Oxford Press, 2012.

### **OUTCOMES:**

At the end of this course, the student will be able to:

- Identify how individual behaviour affects organizational behaviour
- Understand the crucial role of people in any business
- Analyse different aspects of organizational behaviour

**MSC 1204****APPLIED MACRO ECONOMICS**

L	T	P	C
3	0	0	3

**OBJECTIVES:**

- Explain the various approaches to economic theory and the concept of circular flow of Income.
- State the concept and use of the Public finance and its role in Economy of the country.
- Describe the concept of Inflation and the role of Monetary and Fiscal Policy in managing inflation in the economy.
- Outline the concept of Balance of Payment, Foreign trade, Business Cycle and its impact on the economy.

**MODULE I                    APPROACHES TO ECONOMIC THEORY                    9**

Classical Vs. Modern Economic approach, Micro and Macro Meaning, Circular flow of Income- Concept of National Income: GNP, NNP, GDP, NDP, PI, DPI, PCY; National Income at factor cost and Market price, Estimation of National income- Product-Income-Expenditure, Difficulties of Estimation, National income and economic welfare

**MODULE II                    PUBLIC FINANCE                    9**

Public Finance: Budget – Types, Public revenue - Tax and Non-tax, Public Expenditure- Heads of expenditure, Public Debt: Classification, Deficit financing - Taxable capacity - factors influencing taxable capacity, Quasi-government institutions finance

**MODULE III                    MACRO ECONOMIC ENVIRONMENT                    9**

Meaning of Inflation - causes and effect, Cost push and demand pull inflation, Deflation – Meaning and causes, Phillips curve- stagflation- M1 and M3, Measures to control inflation - Role of Monetary policy, Fiscal policy- Instruments

**MODULE IV                    BALANCE OF PAYMENTS AND BUSINESS CYCLES                    9**

Meaning- Difference- Types, Component of BOP- Current and Capital Account, Unfavourable BOP- causes, Monetary and Non-Monetary Measures, Business cycle: Meaning- definition- features, Stages of Business Cycle, Effects and

Measures to control cyclical fluctuation

**MODULE V FOREIGN TRADE & DEVELOPMENT 9**

Role of External Trade in Economic Development, Terms of Trade: NBTOT – GBTOT, Exchange rate- spot and forward exchange rate, Foreign capital – Role of foreign aid – types

**TOTAL HOURS – 45**

**REFERENCES:**

1. D. M. Mithani, "Business Economics", Himalayan Books, 2016.
2. M. L. Jhingan, "International Economics", 6<sup>th</sup> edition, Vrinda Publications, 2009.
3. Niravathi & C Ramani Nair, "International Economics", 1<sup>st</sup> edition, Interline Publishing Pvt Ltd, 2003.
4. Joel Dean, "Managerial Economics", 1<sup>st</sup> edition, PHI Learning Private Limited, 2009.
5. Varshney and Maheswari, "Managerial Economics", Prentice-Hall of India Pvt. Ltd, 2016.
6. J. D. Varma, K. K. Dewett., "Elementary Economic Theory", 1<sup>st</sup> edition, S. Chand, 2011.
7. Petersen & Lewis, "Managerial Economics", 4<sup>th</sup> edition, Pearson, 2005.
8. G. S. Gupta, "Managerial Economics", 4<sup>th</sup> edition Deep & Deep Publication, 2011.
9. A. Koutsoyiannis, "Modern Micro Economics", 2<sup>nd</sup> edition, Macmillan, 2008.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Illustrate the concept of GNP, NNP, GDP, NDP, PI, DPI, PCY and its relation with macro economics.
- Discuss the role of Monetary and Fiscal Policy in managing Inflation in an economy.
- Discuss the concept of Public Finance and Balance of Payment.
- Infer different market structures and its impact on the business of the organisation.

**MSC 1205****INDIAN FINANCIAL SYSTEM**

L	T	P	C
3	0	0	3

**OBJECTIVES:**

- Acquaint students with the components of the Indian financial system
- Familiarize students with various financial assets
- Enable students to understand the role and responsibilities of various market intermediaries
- Introduce students to different regulatory authorities operating in the Indian financial system

**MODULE I INTRODUCTION TO INDIAN FINANCIAL SYSTEM 9**

Financial System: Meaning and Functions; Saving-Investment Process; Components of the Financial System; Growth and Trends in Indian Financial System; Financial Sector Reforms in India, Role of Indian Financial System in Indian Economic Development

**MODULE II FINANCIAL ASSETS 9**

Meaning and Features of Financial Assets; Financial Assets Vs. Real Assets; Classification of Financial Assets; Equity Shares; Preference Shares, Debentures, Innovative Debt Instruments; Derivative Instruments; Non-Marketable Financial Assets, Money Market Instruments

**MODULE III FINANCIAL MARKETS 9**

Meaning and Functions of Financial Markets; Classifications of Financial Markets; Money Market and Capital Market; Debt Market and Equity Market; Primary Market (IPO and Book Building) and Secondary Market; Spot Market and Forward Market; Exchange Traded Market and Over the Counter Market

**MODULE IV FINANCIAL INTERMEDIARIES 9**

Meaning of Financial Intermediation; Functions of Financial Intermediaries; Major Financial Intermediaries and Their Roles: Commercial Banks, Non-Banking Financial Companies, Mutual Funds, and Insurance Companies, Financial Institutions, Non-Banking Financial Services Companies

**MODULE V REGULATORY AUTHORITIES****9**

Regulators of Indian Financial System; The Reserve Bank of India – Organization, Roles and Functions, Monetary Policy, Techniques of Monetary Control; The Securities and Exchange Board of India – Organization, Objectives, Roles, Functions and Power; Insurance Regulatory and Development Authority of India - Organisation, Power, Scope, and Functions

**TOTAL HOURS – 45****REFERENCES:**

1. Pathak, "Indian Financial System", 4<sup>th</sup> Edition, 2014.
2. M. Y. Khan, "Indian Financial System", 2013.
3. Gomez, "Financial Markets Institutions and Financial Services", 1<sup>st</sup> edition, PHI Learning, 2008.
4. Bhole and Mahakud, "Financial Institutions and Markets", 5<sup>th</sup> edition, McGraw Hill, 2009.
5. Ramesh Babu, "Financial Markets and Institutions", 1<sup>st</sup> edition, Concept publishing company, 2006.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Identify the components of the Indian financial system.
- Compare the distinguishing features of various financial assets.
- Understand the role and responsibilities of various market intermediaries.
- Recognize the roles of different regulatory authorities operating in the Indian financial system.



<b>MSC 1206</b>	<b>EXCEL APPLICATIONS FOR BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

- Familiarize students with basic and advanced Excel functions
- Enable students to understand the application of Excel for business activities.

**MODULE I INTRODUCTION TO EXCEL 6**

Excel Introduction, Understanding Workbooks and Worksheets, Introducing the Ribbon, Using Shortcut Menus, Working with Dialog Boxes, Using the Task Pane, Creating Excel Worksheet, Entering and Editing Worksheet Data, Essential Worksheet Operations

**MODULE II ADVANCED EXCEL 1 6**

Working with Cells and Ranges, Introducing Tables, Worksheet Formatting, Using Custom Number Formats, Understanding Excel Files, Using and Creating Templates, Printing Your Work, Working with Dates and Times

**MODULE III ADVANCED EXCEL 2 6**

Introducing Formulas and Functions, Creating Formulas That Count and Sum, Creating Formulas That Look Up Values, Creating Formulas for Financial Applications, Introducing Array Formulas, Visualizing Data Using Conditional Formatting, Using Data Validation

**MODULE IV CREATING CHARTS AND GRAPHICS 6**

Understanding How Excel Handles Charts, Understanding Chart Types, Understanding Chart Elements, Modifying the Chart Area, Modifying the Plot Area, Working with Chart Titles, Working with a Legend, Working with Gridlines, Working with Data Series, Creating Chart Templates

**MODULE V ANALYZING DATA WITH EXCEL 6**

Introducing Pivot Tables, Analyzing Data with Pivot Tables, Understanding Slicers and Slicer properties

**TOTAL HOURS –30**

**REFERENCES:**

1. John Walkenbach, Excel 2013 Bible, Wiley, PAP/CDR edition, 2013
2. JohnWalkenbach, Excel 2013 Power Programming with VBA. (Mr. Spreadsheet's Bookshelf) Wiley; PAP/CDR edition, 2013

**OUTCOMES:**

At the end of this course, the student will be able to:

- Use basic and advanced Excel functions to achieve efficiency in repetitive computations
- Apply Excel for creating tables, charts, and other reports useful for business activities.

<b>MSC 1207</b>	<b>EXCEL APPLICATIONS FOR BUSINESS –</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>Lab</b>				
		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

- Provide students with hands-on experience of working with basic and advanced Excel functions
- Enable students to use Excel for creating tables, charts, and other reports useful for business activities.

**MODULE I INTRODUCTION TO EXCEL 9**

Excel Introduction, Basic formulae: Entering and editing data, Creating and copying formulae, Creating functions easily, Formatting: Inserting/deleting rows/columns, Changing fonts, Colors and borders, Merging and aligning cells, Printing: Page break preview, Using page layout view, Headers and footers, Freezing print titles, Charts: Selecting data, Quick ways to create charts, Formatting your chart, Basic tables: Table styles, Using calculated columns, Header rows and total rows, Case Exercises/ Practical Assignments/Activities

**MODULE II ADVANCED EXCEL 1 9**

Sorting and filtering lists/tables of data, custom sort, Number formatting: Creating custom formats, The four parts of a format, Scaling numbers, Dates and times: How dates and times are stored, Useful date/time functions, Formatting dates and times, Case Exercises/ Practical Assignments/Activities

**MODULE III ADVANCED EXCEL 2 9**

Conditional formatting: Creating/using cell rules, Data bars and colour sets, Styles and themes, How themes work, Using the default styles, Creating custom styles, Validation and protection: Setting cell validation, Protecting cells/worksheets, Grouping and outlining, Cell comments, Range names and absolute references: Absolute references (\$ symbol), Fixing only the row/column, Creating range names, Labelling ranges automatically

**MODULE IV EXCEL FUNCTIONS 9**

Excel Functions: Introduction to Mathematical Functions, Introduction to Text Functions, Introduction to Logical & Reference Functions, Introduction to Date &



**GEC 1212****ENVIRONMENTAL STUDIES****L T P C****2 0 0 2****OBJECTIVES:**

The student will be conversant with the

- various natural resources, availability, utilisation and its current scenario
- different ecosystems, energy transfer, values, threats and conservation of biodiversity
- levels of different pollutants and its impact and the causes and effects of natural disasters
- impacts of human population, impact assessment, human rights and environmental acts and sustainable development

**MODULE I****NATURAL RESOURCES****8**

Land resources: land degradation, soil erosion and desertification - Forest resources: use and over-exploitation, deforestation - Water resources: use and over-utilisation of surface and ground water, conflicts over water (inter-state and international), dams (benefits and problems), water conservation (rainwater harvesting and watershed management) - Mineral resources: use and exploitation, environmental effects of extracting and using mineral resources, mining - Food resources: world food problems, changes in land use by agriculture and overgrazing, modern agriculture and its effects, fertilizer and pesticide problems, water logging and salinity - Energy resources: increasing energy needs, renewable and non-renewable, use of alternate energy sources.

**MODULE II****ECOSYSTEM AND BIODIVERSITY****8**

**Ecosystem-** energy flow in the ecosystem - food chains, food webs and ecological pyramids - characteristics, structure and function of (a) Terrestrial ecosystems (forest, grassland, desert) and (b) Aquatic fresh water ecosystems (pond, lake, river) (c) Aquatic salt water ecosystems (ocean, estuary) - ecological succession.

**Biodiversity** - genetic, species and ecosystem diversity – hot-spots of biodiversity – biogeographic classification of India - endangered, endemic, extinct and invasive species of India - red data book - values of biodiversity: consumptive, productive, social, ethical, aesthetic and option values - threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts - conservation of biodiversity: in-situ and

ex-situ conservation of biodiversity

**MODULE III ENVIRONMENTAL POLLUTION AND NATURAL DISASTER 8**

Definition, cause, effects and control measures of (a) air pollution (b) water pollution (c) soil pollution (d) marine pollution (e) noise pollution (f) thermal pollution (g) nuclear hazards - ill-effects of fireworks and upkeep of clean environment - solid waste management: types (urban, industrial, biomedical and electronic wastes), collection, processing and disposal (incineration, composting and land-fill) - natural disaster and management: flood, cyclone, drought, landslide, avalanche, volcanic eruptions, earthquake and tsunami.

**MODULE IV HUMAN POPULATION, HEALTH AND SOCIAL ISSUES 6**

Population and population growth, population variation among nations, population explosion, family welfare programme.

Human health: air-borne, water borne diseases, infectious diseases, risks due to chemicals in food and environment.

Sustainable development - environmental legislation and laws: water act, air act, wildlife protection act, forest conservation act, environment protection act - environmental impact assessment, steps in EIA - human rights - women and child welfare.

**Case studies related to current situation**

**TOTAL HOURS – 30**

**TEXT BOOKS:**

1. Erach Bharucha, Textbook for Environmental Studies For Undergraduate Courses of all Branches of Higher Education for University Grants Commission, Orient Blackswan Pvt Ltd, Hyderabad, India, 2013.
2. Benny Joseph, Environmental Studies, Tata McGraw-Hill Education, India, 2009.
3. Ravikrishnan A, Environmental Science and Engineering, Sri Krishna Publications, Tamil Nadu, India, 2015.
4. Raman Sivakumar, Introduction to Environmental Science and Engineering, McGraw Hill Education, India, 2009.
5. Venugopala Rao P, Principles of Environmental Science and Engineering, Prentice Hall India Learning Private Limited; India, 2006.

6. Anubha Kaushik and Kaushik C.P., Environmental Science and Engineering, New Age International Pvt Ltd., New Delhi, India, 2009.

**REFERENCES:**

1. Masters G.M., Introduction to Environmental Engineering and Science, Prentice Hall, New Delhi, 1997.
2. Henry J.G. and Heike G.W., Environmental Science and Engineering, Prentice Hall International Inc., New Jersey, 1996.
3. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. Boston, USA, 2016.

**OUTCOMES:**

The student will be able to

- predict the scenario of various natural resources and suggest remedies to curb the exploitation of these resources.
- identify food chain and web and its role in various ecosystems, assess the impacts on biodiversity and provide solutions to conserve it.
- analyse the impacts of pollutants in the environment and propose suitable method to alleviate the pollutants and the natural disasters.
- assess on the impact of human population and the health related issues and the ethics to be followed for sustainable life.

**SEMESTER III**

<b>MSC2101</b>	<b>MARKETING MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Familiarize students with the all-pervasive nature of markets and their transformation across decades
- Explore the rational, sensory & emotional triggers in consumer buying & selling habits
- Provide students with the latest information about marketing developments & practices to inculcate managerial approach to marketing problems

**MODULE I INTRODUCTION TO MARKETING MANAGEMENT 9**

Introduction – Meaning and nature of marketing management, objectives and importance of marketing management, marketing concepts.

Consumer Needs, Wants, and Consumer Insights: Introduction, Needs and Wants, Using Needs/Wants Insight in Marketing, Benefits Sought By Consumers, The Impact of Emotional Benefits, Consumer Insight, Possible Sources of Insights, Using Insights, Finding and Developing an Insight , The Role of an Insight in Product Development and Marketing.

**MODULE II SEGMENTATION TARGETING AND POSITIONING (STP) 9**

Market Segmentation and Product Positioning: Introduction, Market Segmentation, Market Targeting, Target Market Strategies, Product Positioning and Differentiation, Choosing a Differentiation and Positioning Strategy, Changing the Product Positioning, USPs.

**MODULE III MARKETING MIX: PRODUCT AND PRICE 9**

Products and Services: Introduction, Levels of Product and Services, Classifications, Product and Service Decisions. Branding, New Product Development and Product Life Cycle (PLC), Services Marketing: The Nature and Characteristics of a Service, Marketing Strategies for Service Firms. Pricing: Introduction - factors influencing pricing decisions and Pricing Strategies.

**MODULE IV MARKETING MIX: PROMOTION 9**

Marketing Communication, Integrated Marketing Communications (IMC), and Promotion Mix Strategies – Push and Pull Strategy, Advertising and Public





<b>MSC2102</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OBJECTIVES:**

- Familiarize students with the goals of financial management.
- Provide insights into concepts such as, leverages, cost of capital, capital budgeting, and capital structure.
- Enable students to understand the techniques of estimating working capital and dividend policies and decisions.

**MODULE I INTRODUCTION TO FINANCIAL MANAGEMENT 9**

Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.

**MODULE II CAPITAL STRUCTURE, LEVERAGES AND COST OF CAPITAL 15**

Meaning of Capital Structure, factors determining capital structure, capital structure planning and policy, approaches to establish target capital structure; Different sources of Long-term Finance; Leverages: Operating leverage, financial leverage and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC.

**MODULE III TECHNIQUES OF CAPITAL BUDGETING 12**

Capital Budgeting – Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria.

**MODULE IV DIVIDEND POLICIES AND DECISIONS 12**

Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Relevance V/s Irrelevance of Dividends (Relevant Theory: Walter's Model, Gordon's Model; Irrelevant Theory: MM's Approach).

**MODULE V MANAGEMENT OF WORKING CAPITAL 12**

Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, Balanced working capital position,

Determinants of working capital, Issues in working capital management, Estimating working capital requirement.

**L – 60; Total Hours –60**

**TEXT BOOKS:**

1. Khan M. Y. and Jain P. K., “Financial Management”, McGraw Hill 2016.

**REFERENCES:**

1. I.M. Pandey, “Financial Management”, Vikas Publishing House.11<sup>th</sup> Edi, 2016.
2. Prasanna Chandra, “Financial Management Theory and Practice”, McGraw Hill, 2016.
3. Michael C. Ehrhardt and Eugene F. Brigham, “Corporate Finance”, 1<sup>st</sup> ed., South-Western Publication. 2016.
4. Richard A. Brealey, Stewart Myers and Franklin Allen, “Principles of Corporate Finance” 11<sup>th</sup>ed, McGraw Hill, 2013.

**OUTCOMES:** At the end of this course, the student will be able to:

- Identify the goals of financial management.
- Understand important concepts such as, capital structure, leverages, cost of capital, and capital budgeting.
- Estimate the working capital requirement for a firm and understand dividend policies and decisions of a firm.

<b>MSC2103</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- State the meaning, role and importance of Human Resource Management in an Organisation.
- Explain the concept of Human Resource planning and the process of recruitment, and selection of prospective employees in an organisation.
- State the purpose, need and benefits of training, induction and mentoring.
- Outline the process of Performance appraisal and its role in Compensation Management.

**MODULE I                    INTRODUCTION TO HUMAN RESOURCE                    9**  
**MANAGEMENT**

Meaning - definitions, objectives and importance of HRM, functions of HRM – managerial functions – operative functions – nature and scope of HRM – HR manager, Role, qualification and qualities.

**MODULE II                    HUMAN RESOURCE PLANNING, RECRUITMENT                    9**  
**AND SELECTION**

Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, Methods of Recruitment and Selection - Uses of tests in selection, Problems involved in placement.

**MODULE III                    TRAINING, INDUCTION AND HRM STRATEGIES                    9**

Meaning of Training and Induction, Objective and purpose of induction, Need for training, benefits of training, Identification of training needs, methods of training. HRM Strategies - Human capital – emotional quotient –mentoring.

**MODULE IV                    PROMOTION AND TRANSFERS                    9**

Meaning of promotion-Purposes and types – promotion policy – bases of promotion – seniority v/s merit– transfer, need –purposes –types of transfers- demotion –causes of demotion.

**MODULE V                    PERFORMANCE APPRAISAL AND COMPENSATION                    9**

Meaning - objectives of performance appraisal, 360-degree appraisal, other methods of performance appraisal and limitations. Principles - techniques of wage fixation, job evaluation, compensation -meaning of compensation,

objectives and importance of compensation.

**L – 45; Total Hours –45**

**TEXT BOOKS:**

1. P. Subba Rao, "Personnel and Human Resource Management", Himalaya Publishing House, 2015.

**REFERENCES:**

1. C.B.Gupta, "Human Resource Management", Sultan chand and sons, 2014.
2. P. N. Reddy and H. R. Appannaiah, "Personnel Management", Himalaya Publishing House, 2012.

**OUTCOMES:** At the end of this course, the student will be able to:

- Describe the meaning, role and importance of Human Resource Management in an Organisation.
- Identify the purpose, need and benefits of training, induction and mentoring.
- Discuss the concept of Human Resource planning and the process of recruitment, and selection of prospective employees in an organisation.
- Relate the process of Performance appraisal and its role in Compensation Management.

<b>MSC2104</b>	<b>INTRODUCTION TO ENTREPRENEURSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Familiarise the students with the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment.
- Help students understand the theories of entrepreneurship, entrepreneurial motivation.
- Provide insights into preparation of business plan, business growth, and global entrepreneurs.

**MODULE I THEORIES OF ENTREPRENEURSHIP 9**

Who is an Entrepreneur?, Theories of Entrepreneurship, Economic Entrepreneurship Theories, Psychological Entrepreneurship Theories, Personality Traits theory, Locus of Control, Need for Achievement theory, Traits of Successful Entrepreneurs, Types of Entrepreneurs, Clarence Danhof Classification, Arthur H. Cole Classification, Classification on the Basis of Ownership, Classification Based on the Scale of the Enterprise.

**MODULE II ENTREPRENEURIAL MOTIVATION 9**

Entrepreneurial Motivation, the Needs Framework, Entrepreneurship Development Programmes (EDPs), The Kakinada Experiment, Objectives of Entrepreneurship Development Programmes (EDPs), The Entrepreneurship Development Programme Model in India, Criteria for the Evaluation of EDPs.

**MODULE III FORMING A BUSINESS PLAN 9**

Forming a Business, Business Structure, Creating a Business Plan, Market Size Analysis, Funding a Business Plan, Regulations and Laws, Sustaining a Business, Customer Satisfaction, Commerce Bank, Customer Service scenario in India, Managing cash flows, Employee Buy-in, HCL, Government Incentives and Resources.

**MODULE IV GROWING THE BUSINESS 9**

Growing the Business, Managing Creativity, Innovation and the Sense of Ownership in a Growing Organization, Creativity and Innovation, Strategies for Growth, Organic and Inorganic Growth, Growing the business across geographical borders.

**MODULE V THE GLOBAL ENTREPRENEUR****9**

Laws and regulations that govern entrepreneurship, Things to know and plan before setting up a venture for the global market, Ideas to arrange for finances, Support system for entrepreneurs, Identifying opportunities in the global market, Case studies.

**L – 45; T – 15; Total Hours –60****TEXT BOOKS:**

1. Hatten, Timothy S., “Small Business Management: Entrepreneurship and Beyond”, Mason, Cengage Learning, 2011.

**REFERENCES:**

1. Bansal, Rashmi, “Connect the Dots”, New Delhi, Westland, 2016.
2. Bansal, Rashmi, “Stay Hungry, Stay Foolish”, New Delhi, Westland, 2014.
3. Hisrich, Robert, Michael Peters and Dean Shepherd., “Entrepreneurship”, Tata McGraw-Hill Education, 2006.
4. Bohoney, Jason., “The Entrepreneurship Toolkit: Successful Approaches to Fostering Entrepreneurship”, Weidemann Associates Inc., Washington, 2011.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Understand the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment.
- Apply the theories of entrepreneurship and entrepreneurial motivation.
- Prepare a business plan and understand the requirements of growing a business globally.

<b>MSC2105</b>	<b>FUNDAMENTAL OF FOREIGN TRADE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Explain students the framework of Export Import trade.
- Illustrate various documents related to procedures in exporting and importing.
- Outline the levels of economic integration and the importance of international agreements.
- Present the regulations applicable in international business.

**MODULE I AN OVERVIEW ON FOREIGN TRADE 9**

Importance - nature and scope of International business; Modes of entry into International Business; Internationalisation process and managerial implications.

**MODULE II CONDUCTING BUSINESS IN MULTIPLE COUNTRIES 9**

Framework for analysing international business environment – Domestic, foreign and global environments and their impact on international business - UNESCO guidelines

**MODULE III ECONOMIC INTEGRATION AND AGREEMENTS 9**

Levels of Economic integration, NAFTA, SAFTA, ASEAN, EU and recent multilateral agreement in India's foreign trade.

**MODULE IV JOINT VENTURES AND FOREIGN COLLABORATIONS 9**

Joint Ventures and other forms for strategic alliances: Traditional and emerging reasons for forming strategic alliances: Pitfalls in strategic alliances; Making cross-cultural alliances work.

**MODULE V REGULATIONS FOR FOREIGN TRADE 9**

India Laws and Regulations Governing International Business Transactions, Taxation of foreign income; foreign investment; Setting up offices and branches abroad.

**L – 45; Total Hours –45**

**TEXT BOOKS:**

1. Ghanshyam Sharma, "*International Trade Theory and Practice*", Centrum Press, 2016.

**REFERENCES:**

1. M.L. Varma, "*Foreign Trade Management*", Government of India, 2012.
2. Vaish, M.C., "*Macro Economics*", Vikas Publishing House, 2002.



3. Daniels, Radebaugh and Sullivan, "International Business", Pearson Publications, 2015.

**OUTCOMES:** At the end of this course, the student will be able to:

- Identify the different modes available for entering international markets.
- State the documents required for international business.
- Understand the implications of international agreements.

**MSC2106****COST ACCOUNTING**

L	T	P	C
4	0	0	4

**OBJECTIVES:**

- Familiarize students with different cost concepts and the cost sheet.
- Provide insight into different techniques of material costing, labour costing, and overhead costing.
- Describe the techniques of job costing and batch costing.

**MODULE I INTRODUCTION TO COST ACCOUNTING 9**

Introduction, Meaning and Definition of Cost, Costing and Cost Accounting; Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System; Cost Concepts, Classification of Costs, Cost Unit, Cost Centre; Elements of Cost; Preparation of Cost Sheet ;Tenders and Quotations

**MODULE II MATERIAL COSTING AND CONTROL 15**

Meaning, Types: Direct Material, Indirect Material; Material Control, Techniques of Inventory Control: Levels settings, EOQ, ABC Analysis, VED Analysis, Just In-Time, Perpetual Inventory System; Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method.

**MODULE III LABOUR COST 12**

Meaning, Types: Direct Labour, Indirect Labour; Timekeeping, Time booking, Idle Time, Overtime, Labour Turn Over, Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems: Halsey plan, Rowan Plan & Taylor's differential Piece Rate System.

**MODULE IV OVERHEADS 12**

Meaning and Definition; Classification of Overheads; Allocation of Overheads, Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Equations Method, Absorption of Factory Overheads, Methods of Absorption, Machine Hour Rate.

**MODULE V JOB AND BATCH COSTING 12**

Definition and Features of Job cost; Pre requisites of Job costing; Source documents, Preparation of job cost sheet; Definition of Batch costing and its

accounting procedure; Determination of economic batch size, Preparation of batch cost sheet.

**L – 60; Total Hours –60**

**TEXT BOOKS:**

1. S P Jain and K L Narang, “Cost and Management Accounting”, Jain book agency, 2016.

**REFERENCES:**

1. Shashi K. Gupta and R. K. Sharma, “Management Accounting”, Kalyani Publishers / LyallBk Depot, 2014.
2. Khan and Jain, “Management Accounting Text Problems & Cases”, Tata Mcgraw Hill Publishing Co Ltd, 2016.
3. M. N. Arora, “Accounting for Management”, Himalaya Publishing House, 2016.
4. M. E. Thukaram Rao, “Management Accounting”, 1st edition, New Age International Ltd. , 2009.
5. Alexander, David and Britton Anne., “Financial Reporting” 4<sup>th</sup>ed., International Thomson Business Press, 2014.
6. Anthony, Robert N. and Reece, James., “Accounting Principles”, 6<sup>th</sup>ed., Aitbs Delhi, 2010.
7. Ormiston Aileen and Fraser Lyn M., Understanding Financial Statements, 9th ed., Prentice-Hall, 2010.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Understand different cost concepts and prepare cost sheet.
- Identify different techniques of material costing, labour costing, and overhead costing.
- Prepare job cost sheet and batch cost sheet.

**SEMESTER IV**

<b>MSC 2201</b>	<b>BUSINESS RESEARCH METHODS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- Outline the concept and types of research.
- Explain the difference between research methods and methodology.
- Construct hypothesis and research design.
- Describe different data collection methods.
- Apply statistical tools available for the analysis of data.
- Compile the results of a research in the form of report.

**MODULE I INTRODUCTION TO BUSINESS RESEARCH 9**

Research: Meaning, Purpose, Motivations; Types of research; Research Approaches; Significance of research; Research methods versus methodology; Research and scientific method; Research process; Scope of business research; Review of literature: Need and Purpose

**MODULE II RESEARCH PROBLEM AND RESEARCH DESIGN 12**

Selection and formulation of a research problem; Formulation of hypothesis, Operational definition of concepts; Sampling techniques; Research Design: Meaning, Nature; Components of research design

**MODULE III METHODS OF DATA COLLECTION 12**

Meaning and Types of Data, Collection of Primary Data; Observation Method; Interview Method; Collection of Data through Questionnaires and Schedules; Other Methods of Primary Data Collection; Collection of Secondary Data; Selection of Appropriate Method for Data Collection

**MODULE IV PROCESSING AND ANALYSIS OF DATA 15**

Processing Operations; Problems in Processing; Types of Analysis; Statistics in Research; Measures of Central Tendency, Dispersion, Asymmetry, and Relationship; Other Measures for Analysis of Data; Testing of Hypothesis

**MODULE V INTERPRETATION AND REPORT WRITING 12**

Meaning and Need for Interpretation; Techniques of Interpretation; Meaning and Significance of Report Writing; Different Steps in Report Writing; Layout of Research Report; Types of Report; Mechanics of Writing Research Report

**L – 60; Total Hours –60****TEXT BOOKS:**

1. Kothari, C. R., “Research Methodology - Methods and Techniques”, New Age International, 2016.

**REFERENCES:**

1. Chawla, Sondhi., “Research Methodology”, Vikash Publication, 2015.
2. Tony Proctor, “Essentials of Marketing Research”, 4<sup>th</sup>ed., Prentice Hall,

**OUTCOMES:** At the end of this course, the student will be able to:

- Outline the concept of research and identify different types of research.
- Formulate hypothesis and research design.
- Select the data collection methods appropriate for the research.
- Interpret the results from the data analysis.
- Write a research report.

<b>MSC 2202</b>	<b>DERIVATIVES AND COMMODITY MARKET</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Explain the concept of derivative and functioning of derivative market.
- Describe different types of derivative contracts.
- Elucidate the mechanism and pricing of derivative products.
- Explain the mechanism of commodity derivatives in India.
- State the role of the derivative exchanges in India.

**MODULE I INTRODUCTION TO DERIVATIVES 9**

Meaning of Derivatives, Types of Derivative Contracts, History of Financial Derivatives Markets, Exchange-traded Markets and OTC Markets, Participants in a Derivative Market, Economic Function of Derivative Market, Overview of Indian Derivative Market

**MODULE II FUTURES CONTRACTS, MECHANISM AND PRICING 9**

Forward Contracts, Limitations of forward markets, Introduction to Futures, Distinction between Futures and Forwards Contracts, Futures Terminology, Futures Payoffs, Pricing Stock Futures, Applications of Stock Futures

**MODULE III OPTIONS CONTRACTS, MECHANISM AND APPLICATION 9**

Option Terminology, Comparison between Futures and Options, Options Payoffs, Application of Options, Variables affecting Option Pricing, The Black Scholes Merton Model for Option Pricing, The Greeks

**MODULE IV COMMODITY DERIVATIVES 9**

Introduction, Meaning, Definitions, Commodity Exchange, Role of Commodity Exchanges, Commodity Derivative Markets in India, Latest Developments

**MODULE V THE DERIVATIVE EXCHANGES IN INDIA – NCDEX & MCX 9**

Introduction, Meaning, Structure of NCDEX, Spot Pricing Polling, Exchange Membership, Commodities Traded on the NCDEX Platform, Trading and Instruments of Trading, Pricing Commodity – Futures, Using commodity Futures, Clearing and Settlement System.

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**L – 45; Total Hours –45****TEXT BOOKS:**

1. Dr. Manu Sharma, “Financial Derivatives”,2015.

**REFERENCES:**

1. NCFM study materials.Latest Editions.
2. John CHull , “Options, Futures, and Other Derivatives”, 9th Edition, Pearson. 2016.
3. Sunil Parameswaran, “Fundamentals of Financial Instruments: An Introduction to Stocks, Bonds, Foreign Exchange and Derivatives”, 2012.

**OUTCOMES:** At the end of this course, the student will be able to:

- Outline the concept of derivative and functioning of derivative market.
- Identify different types of derivative contracts.
- Perform valuation for different derivative products.
- Explicate the mechanism of commodity derivatives in India.
- Recognize the role of the derivative exchanges in India.

<b>MSC 2203</b>	<b>ENTERPRISE RESOURCE PLANNING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- Describe the meaning, evolution, Growth and importance of ERP.
- State the requisites for implementing ERP in an Organisation.
- Explain various technologies used in ERP.
- Elucidate ERP system and its application.

**MODULE I INTRODUCTION TO ERP 9**

Evolution of ERP; what is ERP? Reasons for the Growth of ERP; Scenario and Justification of ERP in India; Evaluation of ERP; Various Modules of ERP; Advantage of ERP, An Overview of Enterprise

**MODULE II AN OVERVIEW OF ENTERPRISE 12**

Integrated Management Information; Business Modelling; ERP for Small Business; ERP for Make to Order Companies; Business Process Mapping for ERP Module Design; Hardware Environment and its Selection for ERP Implementation.

**MODULE III ERP AND RELATED TECHNOLOGIES 12**

Business Process Reengineering (BPR); Management Information System (MIS); Executive Information System (EIS); Decision support System (DSS); Supply Chain Management (SCM).

**MODULE IV ERP SYSTEM 15**

Introduction; Finance, Plant Maintenance, Quality Management, Materials Management, Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA); QAD; A Comparative Assessment and Selection of ERP Packages and Modules.

**MODULE V ERP IMPLEMENTATION LIFECYCLE 12**

Issues in Implementing ERP Packages; Pre-evaluation Screening; Package Evaluation; Project Planning Phase; Gap Analysis; Reengineering; Configuration; Implementation; Team Training; Testing; Going Live; End-User Training; Post Implementation (Maintenance Mode).



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**L – 60; Total Hours –60****TEXT BOOKS:**

1. Khalid Sheikh, "Manufacturing Resource Planning (MRP II) with Introduction to ERP; SCM", McGraw-Hill, 2002.

**REFERENCES:**

1. K.B. Hendricks, V.R. Singhal, and J.K. Stratman., "The Impact of Enterprise Systems on Corporate Performance: A study of ERP, SCM, and CRM System Implementations, Journal of Operations Management", Elsevier, 2015.
2. Christian N. Madu, "ERP and Supply Chain Management", CHI, 2005.
3. Glynn C. Williams, "Implementing SAP ERP Sales & Distribution", McGraw-Hill, 2008.

**OUTCOMES:** At the end of this course, the student will be able to:

- Recall meaning, evolution and growth of ERP applications.
- Select among the related technologies used in ERP.
- Demonstrate the application of ERP in an organization.

**MSC 2204****FINANCIAL SERVICES**

L	T	P	C
3	0	0	3

**OBJECTIVES:**

- Outline the concept of financial services and classify financial services.
- Differentiate between Leasing and Hire Purchase Financing.
- State the procedure of factoring and other fund based services.
- Describe the services provided by Merchant Bankers.
- State the role of Depositories and Credit Rating Agencies in India.

**MODULE I INTRODUCTION TO FINANCIAL SERVICES 9**

Meaning, nature, scope of financial Services, Types of financial services: Fund based and Fees based services, Need and the market of various financial Services, Growth of Financial Services in India, Problems faced in financial services sector

**MODULE II LEASING AND HIRE-PURCHASE FINANCING 9**

Leasing: Conceptual framework, Types, Legal framework, Tax aspects of leasing and Financial Evaluation: Perspectives of both Lessee and Lessor; Hire-Purchase Financing: Conceptual framework, Legal framework, and Financial Evaluation

**MODULE III FACTORING AND OTHER FUND-BASED SERVICES 9**

Factoring: Meaning, Concept and evolution of Factoring; Functions of a Factor; Types of Factoring; Factoring Vs Bills discounting; Advantages of Factoring: Forfeiting – an overview; Venture Capital Financing: Concept, Features, Need, Stages of financing, Exit Route; Consumer Credit and Housing Finance-An overview

**MODULE IV MERCHANT BANKING SERVICES 9**

Concept, Growth, Merchant Banking in India, Policy measures, Institutional Structure, Legal and Regulatory Frameworks, Role of Merchant Banker in Appraisal of Projects, Designing Capital Structure and Instruments, Issue Pricing, and Preparations of Prospectus

**MODULE V CREDIT RATING AND OTHER FEE-BASED SERVICES 9**

Introduction, Regulatory Framework, Credit Rating Agencies, Rating Process and Methodology, Rating Symbols and Grades; Overview of Stock Broking,

## Depository Services, Custodial Services, and Corporate Restructuring

**L – 45; Total Hours –45****TEXT BOOKS:**

1. Khan, M .Y., “Financial Services”, 4<sup>th</sup> Edition, Tata McGraw Hill, 2013.

**REFERENCES:**

1. Dr. Gurusamy, “Merchant Banking and Financial Services”, 2<sup>nd</sup> Edition, Tata McGraw Hill, 2009.

**OUTCOMES:** At the end of this course, the student will be able to:

- Identify different types of financial services.
- Illustrate the difference between Leasing and Hire Purchasing.
- List the features of factoring and other fund based services.
- Explain the functions of Merchant Bankers in India.
- List Credit Rating Agencies and the services provided by them.

**MSC 2205****MANAGERIAL ACCOUNTING**

L	T	P	C
3	0	0	3

**OBJECTIVES:**

- Explain management accounting and its role in a business organisation and
- State the difference between Cost accounting, Management accounting and Financial accounting.
- Demonstrate the application of marginal costing for managerial decision making.
- Elucidate the concept of budgetary control, classify the budgets and apply the concept for preparing various budgets.
- Describe the application of standard costing and variance analysis.  
Elucidate financial statements analysis.

**MODULE I INTRODUCTION TO MANAGERIAL ACCOUNTING 9**

Meaning, nature and scope of management accounting, Goals of management accounting, Role of Management Accountant, Installation of the Management Accounting System, Tools of Management Accounting, Limitations of Management Accounting, Difference between cost accounting and Management accounting, difference between management accounting and financial accounting

**MODULE II MARGINAL COSTING 9**

Meaning, need and features of marginal costing, Marginal Costing Vs. Absorption Costing, Contribution, P/V ratio, Computation of profit using marginal costing and absorption costing, Break-even point, Break even chart, Angle of incidence, Margin of safety, Applications of Marginal Costing for Managerial Decision Making

**MODULE III BUDGETARY CONTROL 9**

Meaning - budget and budgetary control, objectives, advantages and limitations of budgetary control, Classification of budgets, Preparation of flexible budget, Sales budget and Cash budget

**MODULE IV STANDARD COSTING 9**

Meaning of standard cost and standard costing - Application of standard costing, Advantages and Disadvantages of standard costing, Variance analysis: Material and Labour variances only

**MODULE V FINANCIAL STATEMENT ANALYSIS 9**

Understanding Financial Statements and their inter-links; Meaning and Importance of

Financial Statement Analysis, Techniques of Financial Statement Analysis: Horizontal Analysis, Vertical Analysis, Trend Analysis, Ratio Analysis-Meaning and Importance, Classification of ratios: Liquidity ratios, Solvency/Capital Structure Ratios, Turnover ratios, Profitability ratios, Valuation ratios

**L – 45; Total Hours –45**

**TEXT BOOKS:**

1. Khan & Jain, "Management Accounting", Tata Mcgraw Hill, 2016.

**REFERENCES:**

1. M. N. Arora, "Management Accounting", Himalaya Publisher, 2016.
2. Shashi K. Gupta, "Management Accounting", Kalyani Publishers, 2014.
3. Maheshwari, "Management Accounting", Vikas Publishers, 2016.

**OUTCOMES:** At the end of this course, the student will be able to:

- Recognize the importance of management accounting and its role in a business.
- Compare Cost Accounting, Management Accounting and Financial Accounting.
- Apply marginal costing techniques for managerial decision making.
- Prepare different types of budgets.
- Apply techniques of standard costing and variance analysis.
- Analyse the financial statements using ratio analysis.

**MSC 2206****INTRODUCTION TO FINANCIAL  
PLANNING****L T P C  
3 0 0 3****OBJECTIVES:**

- Explain the concept of financial planning, process of financial planning and the role of financial planner.
- Describe the procedure of retirement planning and the factors considered for it.
- Elucidate Investment planning, strategies used in investment planning and the role of return analysis in decision making.
- Introduce the concept of risk management and the application of tools used in risk management.
- Explain the concept of insurance, different types of insurance and their uses in financial planning.

**MODULE I OVERVIEW OF FINANCIAL PLANNING 9**

Meaning and Importance of Financial Planning; Major Areas of Financial Planning; Growth of Financial Planning Profession in India; Role of a Financial Planner; Financial Planning Process: Establishing and Defining Client Relationship; Collecting Client Information; Analyzing Client's Financial Status, Risk Profile, and Determining Financial Goals; Developing and Presenting Financial Planning Recommendations; Implementing Financing Planning Recommendations; Monitoring and Reviewing Client's Situation

**MODULE II RETIREMENT PLANNING 9**

Introduction to Retirement Planning, Analysis of Client's Life Cycle, Factors Considered in Retirement Planning, Analysis of Client's Retirement Needs, Factors and Principles of Wealth Creation, Retirement Planning Process, Pre-retirement Strategies, Post-Retirement Strategies

**MODULE III INVESTMENT PLANNING I 9**

Array of Investment Products, Types of Investment Risk, Product Profiling based on Inherent Risk and Tenure, Risk Profiling of Investors, Financial Asset Allocation Strategies, Investment Planning for Achieving Financial Goals, Analysis of Return: Time Weighted Return, Rupee Weighted Return, Real Return, Nominal Return, Holding Period Return, Compounded Annual Growth Rate, Yields.

**MODULE IV INVESTMENT PLANNING II 9**

Analysis of Risk: Beta and Portfolio Beta, Standard Deviation, Variance, Semi-Variance, Covariance, and Correlation; Active Investment Strategies, Passive Investment Strategies, Investment Portfolio Management: Risk-Return Relationship, CAPM, CML, SML, Sharpe, Treynor and Jensen Ratios; Revision of Portfolio

**MODULE V INSURANCE PLANNING 9**

**Meaning of Insurance, Role of Insurance in Financial Planning, Different Types of Insurance Used in Financial Planning: Auto Insurance, Homeowners Insurance, Liability Insurance, Life Insurance, Disability Insurance, Health Insurance, Long-Term Care Insurance**

**L – 45; Total Hours –45**

**TEXT BOOKS:**

1. C.E. Scott Brewster, "Financial Planning Handbook", 2015.

**REFERENCES:**

1. Jack R. Kapoor, Les R. Dalai, Robert J. Hughes., "Focus on Personal Finance", 4<sup>th</sup> Revised Edition. McGraw-Hill Education, 2012.
2. S. K. Bagchi, "Wealth Management", 1<sup>st</sup>ed., Jaico Publishing House, 2009.
3. Dun, Bradstreet, "Wealth Management" 1<sup>st</sup>ed., McGraw Hill, 2009.

**OUTCOMES:** At the end of this course, the student will be able to:

- Outline the concept of financial planning, major areas of financial planning and the role of a financial planner.
- Describe the procedure of retirement planning and the factors considered for it.
- Explicate the concept of Investment planning, strategies used in investment planning and the role of return analysis in decision making.
- Explain the concept of risk management and apply different tools of risk management.
- List types of Insurance and its uses in financial planning.





Incorporation by Registration, Partners & their relations

**MODULE V THE INFORMATION TECHNOLOGY ACT 12**

Definition, Digital signature, Electronic governance, Attribution, acknowledgement & dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties & adjudication, Appellate tribunal, offences.

**Total Hours –60**

**TEXT BOOKS:**

1. S.S. Gulshan & G. K. Kapoor, "Business Law Including Company Law", New Age International, 2014.

**REFERENCES:**

1. N. D. Kapoor, "Elements of Mercantile Law", 3rd edition, Sultan Chand and Company, 2006.
2. Satyanarayana G, "Business Law", 3rd edition, Apollo Publishers, 2009..  
Akhileshwar Pathak, "Legal Aspects of Business", Tata Mcgraw Hill, 5<sup>th</sup> Edition, 2013

**OUTCOMES:**

- Identify the relevant provisions of Indian Contract Act and the elements of Indian Contract act.
- State the legal requirement of setting up a partnership firm in India.
- List the documents required for registering a company under Companies Act.
- State the legal requirements for setting up a limited liability company in India.
- Explain the role of Information technology act and the use of Information technology act in Indian Business Environment.

<b>MSC 3102</b>	<b>BUSINESS ETHICS AND VALUES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- State the nature, values and significance of ethics in Business Environment.
- Describe the concept of ethical decision making and the difficulties encountered in its application in business organisations.
- Explain the role and importance of ethical decision making in marketing and accounting.
- Explain the components of Business Etiquette.  
Discuss diverse business environments, challenges in diverse environment and the strategies to overcome the challenges.

**MODULE I INTRODUCTION TO ETHICS AND VALUES 9**

Nature of Business Ethics and Values, Significance and types of values, Ethics and Religion, Culture and Ethics, Social culture and Individual Ethics, Factors Influencing Business Ethics, Ethics as strategy, Ethics of Great Philosophers – Albert.Z.Carr, Aristotle, Niccolo Machiavelli, Karl Marx, Sun Tzu :The art of war of Sun Tzu, Might-equals-right approach of Karl Marx.

**MODULE II ETHICAL DECISION MAKING 12**

Ethical Decision Making, Difficulties in Ethical Decision Making, Power and Politics in organizations: Bases and sources of power, Coalitions, Managing Ethics: Ethics codes –Comparison of codes of Ethics, Codes of Conduct, codes of Practice, Ethics Programs, Kohlberg’s Study and Business Ethics, Laws of Enforcing Ethical Conduct: Laws and Ethics, Justice –Theory of Natural Law, Law as a guide to Moral Choice, Role of the Government of India in Enforcing Ethical Behavior.

**MODULE III ETHICS IN MARKETING AND ACCOUNTING 15**

Ethics in Marketing –Product relative ethics, Competition Relative Ethics: Advertising as a process of competitive strategy, Piracy and predatory as a strategic choice, Ethics in Finance Accounting and Reporting, Insider Trading.

**MODULE IV INTRODUCTION TO BUSINESS ETIQUETTE 12**

Introduction to Business Etiquette, First Impression, Creating Professional Style and Presence, Building an Appropriate Work Wardrobe, Dress Codes, Personal Hygiene and Grooming, The Art of Meeting and Greeting, Body Language,

Remembering Names, The Art of Making Conversations, Sparking A Conversation, Handling Office Conversations, Respecting Ethnic, Cultural, and Gender Differences, Improving Your Telephone Manners, Speaking and Listening on the Phone .

**MODULE V                      HANDLING DIVERSE ENVIRONMENTS                      12**

Etiquette in a Diverse Business Environment, Working in a Diverse Environment, Respecting Physical Differences, Dealing with Specific Disabilities, Respecting Racial and Ethnic Differences, Respecting Gender Differences, Handling Conflicts Introduction, Workplace Dynamics, Handling Problem Personalities, Managing Conflicts, Business Communication and Other Etiquette, Etiquette at Major Events, Travel Etiquette, Women Travellers.

**Total Hours –60**

**TEXT BOOKS:**

1. Dr. Amit Das, “Managing Business Ethics & Compliance”, 2016.

**REFERENCES:**

1. S.K. Sarangi, “Values & Ethics Of Profession & Business”, 2016.
2. Larry Johnson & Bob Phillips, Absolute Honesty, “Building a Corporate Culture That Values Straight Talk and Rewards Integrity”, AMACOM, 2003.
3. Paul J. Zak and Michael C. Jensen, “Moral Markets: The Critical Role of Values in the Economy”, Princeton University Press, 2008.
4. Daniel Freidman, “Morals and Markets: An Evolutionary Account of the Modern World”, Palgrave Macmillan, 2008.

**OUTCOMES:**

- Define ethics, values and its role in business decision making.
- Identify difficulties in ethical decision making.
- Describe the importance of ethical decision making in Marketing and accounting.
- Display the required etiquettes in business organization.
- Locate diverse environments and implement the strategies to manage the diversity.

<b>MSC 3103</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- Outline the concept of Insurance, risk management and the principles of risk pooling.
- Describe Insurance contract and the legal requirements of an Insurance Contract.
- Elucidate the concept of Life Insurance, components of Insurance policies and the procedure for identifying the need for Life Insurance.
- Explain General Insurance, types of general insurance and the need of general insurance in business organisations.
- State the regulatory framework for Insurance business and the role of IRDA in Insurance Industry.

**MODULE I                    INTRODUCTION TO INSURANCE AND RISK                    9**  
**MANAGEMENT**

Introduction to Insurance, Basic Concepts of Insurance, Fundamental Principles of Insurance, Meaning of Risk, Types of Pure Risk, Principle of Risk Pooling, Methods of Handling Risk, Meaning and Objective of Risk Management, Steps in Personal Risk Management, Risk Control and Risk Financing

**MODULE II                    INSURANCE CONTRACT AND LEGAL LIABILITY                    12**

The Insurance Contract, Important Terms in Insurance Contract, Analysis and Selection of Insurance Products, Legal Liability: Intentional Torts, Absolute Liability, Law of Negligence, Special Tort Liability Problems, Civil Justice System

**MODULE III                    LIFE INSURANCE                    12**

Meaning of Life Insurance; Analysis of Life Insurance Needs; Types of Life Insurance Policies: Term Insurance, Whole Life Policy, Endowment Policy, Investment Linked Insurance; Calculation of Claim Amount and other Benefits, Other Provisions of Life Insurance Contracts

**MODULE IV                    GENERAL INSURANCE                    15**

Health Insurance and Accident Insurance: Individual Health Insurance, Group Health Insurance Policies, Personal and Group Accident Insurance; Personal Disability Insurance; Property and Liability Insurance; Other Business Specific Insurance: Keyman Insurance, Professional Indemnity Insurance, Workers'

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Compensation Insurance

**MODULE V REGULATORY FRAMEWORK OF INSURANCE 12**

IRDA Act, 1999; the Insurance Act, 1938; Public Liability Insurance Act, 1991; Employee State Insurance Act, 1948; Agency Law and Functions of an Agent; Doctrines of Waiver and Estoppels

**Total Hours –60**

**TEXT BOOKS:**

1. Dr. Sunil Kumar, "Insurance and Risk Management", Galgotia Publishing Company, 2016.

**REFERENCES:**

1. Burton T. Beam, Jr., Barbara S. Poole, David L. Bickelhaupt, Robert M. Crowe, "Fundamentals of Insurance for Financial Planning" (3rd Edition), American College, 2008.
2. Etti G. Baranoff, Esther Zippora Baranoff. "Risk Management and Insurance", 3rd Edition, Wiley, John & Sons, Incorporated, 2010.
3. E. E. George Rejda, "Principles of Risk Management and Insurance", 3rd Edition, Pearson Education, 2006.
4. Emmett J. Vaughan, Theresa Vaughan, "Risk Management" 3rd Edition, Wiley, John & Sons, Incorporated, 2007.
5. P. S. Palande, R. S. Shah, M. L. Lunawat, "Insurance in India: Changing Policies and Emerging Opportunities", 3rd Edition, SAGE Publications, 2007.
5. R. R. Stephan Leimberg, Robert J. Doyle, "Tools and Techniques of Life Insurance Planning", 3rd Edition, National Underwriter Company, 2004.

**OUTCOMES:**

- Illustrate the concept of Insurance, Risk Management and compare the difference between Life Insurance and General Insurance.
- List the regulatory requirements of Insurance Business and the role of IRDA.

**MSC 3104****COST MANAGEMENT****L T P C****4 0 0 4****OBJECTIVES:**

- Outline the elements of cost and its importance in cost management.
- Explain different methods and techniques of cost control, cost management and cost accounting.
- Describe the concept of Strategic cost, business process reengineering and the strategic management issues in relation to elements of cost.
- Illustrate Activity based costing system and the concept of Life cycle costing.  
Elucidate the concepts of Just in time, Kaizen and lean cost management and their applications in the industry.

**MODULE I COSTING STRATEGY 12**

Influence of different cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

**MODULE II STRATEGIC COST AND PERFORMANCE EVALUATION 12**

Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking.

**MODULE III ACTIVITY BASED COSTING SYSTEM 12**

Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system

**MODULE IV LIFE CYCLE COSTING 12**

Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control, Experience curve in product life cycle costing; Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.

**MODULE V JUST IN TIME AND KAIZEN COSTING 12**

JIT – features, methodology in implementation of JIT, Benefits of JIT. Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.

**Total Hours –60**

**TEXT BOOKS:**

1. Ravi. M. Kishore, “Cost Management”, Taxman, Allied Services (p) Ltd., 2016.

**REFERENCES:**

1. S.K.R. Paul, “Management Accounting”, New Central Book Agency Private Ltd., Calcutta, 2014.
2. Charles T. Horngren, George Foster, Srikant M. Data, “Cost Accounting: A Managerial Emphasis”, Prentice Hall of India, New Delhi.
3. Roger Cowe, “Hand Book of Management Accounting”, A Grower Handbook.
4. S. Mukherjee & A.P. Roy Chowdhury, “Advanced Cost and Management Accountancy”, New Central Book Agency, Calcutta.

**OUTCOMES:**

- List the elements of cost and the areas of cost management.
- Understand cost management, activity based costing, Life cycle costing, and the principles of just in time, kaizen and Lean Management.

<b>MSC 3105</b>	<b>FUNDAMENTAL ANALYSIS AND TECHNICAL ANALYSIS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- Describe the concept and the components of fundamental analysis and technical analysis.
- Explain the elements of macroeconomic industry and company analysis as a part of fundamental analysis.

State the concept of technical analysis, technical indicators and the importance of conducting technical analysis in investment management

**MODULE I INTRODUCTION TO FUNDAMENTAL ANALYSIS 9**

Meaning, Objective, and Components of Fundamental Analysis; Fundamental Approaches to Securities Valuation: Equity Valuation: Discounted Cash Flow Techniques and Relative Valuation Techniques; Introduction to Bond Valuation and Yield Measures

**MODULE II MACROECONOMIC ANALYSIS AND INDUSTRY ANALYSIS 12**

Introduction to Macroeconomic Analysis, Impact of Global Economy and Government Policies, Analysing Macroeconomic Factors, Introduction to Industry Analysis, Components of Industry Analysis: Sensitivity to Business Cycle; Industry Life Cycle Analysis; Analysis of Industry Structure and Characteristics, Profit Potential of Industries: Porter Model

**MODULE III COMPANY ANALYSIS 12**

Introduction to Company Analysis, Strategy Analysis; Accounting Analysis; Financial Analysis: Earning and Dividend Level, Growth Performance, Valuation Multiples; Qualitative Analysis Estimation of Intrinsic Value: Estimating EPS, Establishing PE Ratio, Developing Value Anchor and Value Range, Tools for Judging Mispricing, Obstacles in Fundamental Analysis; Introduction to Equity Research in India, Merger and Acquisition Analysis

**MODULE IV INTRODUCTION TO TECHNICAL ANALYSIS 15**

Meaning and Basic Premises of Technical Analysis, Fundamental Analysis Vs. Technical analysis, Basic Concepts underlying chart analysis; The Dow Theory, Bar and Line Charts, Point and Figure Charts, Moving average analysis, MACD, Relative Strength analysis



**MODULE V TECHNICAL INDICATORS****12**

Introduction, Breadth indicators: New high and lows, Volume; Sentiment indicators: Short-Interest ratio, Mutual fund liquidity, Put/Call ratio, Trin statistics; Open interest in Futures and Options; Testing technical trading rules; Evaluation of technical analysis.

**Total Hours –60****TEXT BOOKS:**

1. Chandra, Prasanna, "Investment Analysis and Portfolio Management", Tata McGraw Hill, 2015.

**REFERENCES:**

1. Thomsett, Michael C. "Mastering fundamental analysis", Dearborn financial publishing, 2008.
2. Thomsett, Michael C. "Getting Started in Fundamental Analysis", John Wiley and sons, 2006.
3. Krantz, Matt. "Fundamental Analysis", Wiley publishing Inc., 2010.
4. Kevin, S., "Security Analysis and Portfolio Management", Prentice Hall of India 2006.  
Murphy, John J., "Technical Analysis of the Financial Markets", New York Institute of Finance, 2008.

**OUTCOMES:**

- Differentiate between fundamental analysis and technical analysis.
- List the components of fundamental analysis.  
Identify technical indicators for conducting technical analysis.

**SEMESTER VI**

<b>MSC 3201</b>	<b>FUNDAMENTALS OF BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>TAXATION</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

- Explain the concept of Taxation and the components of taxation.
- Illustrate the computation of taxable income under different heads of Income.
- Discuss Customs act and Goods and Services Tax applicable in India.

**MODULE I INTRODUCTION TO TAXATION 9**

Introduction, Canons of Taxation, Types of Taxes, Definitions- Income, Person, Assesses, Assessment year, Previous year, Agricultural Income (simple numerical problems). Exempted Incomes, Capital and Revenue Income and expenditure, Residential Status and Incidence of Tax

**MODULE II COMPUTATION OF TAXABLE INCOME UNDER THE DIFFERENT HEADS OF INCOME 15**

Income from Salary- Meaning of salary, Allowances, Perquisites, Deductions from salary (Theory and Problems); Income from House Property - Basis of Chargeability, Annual Value, Self occupied and let out property- Deductions (Theory and Problems); Profits and Gains of Business & Profession -Definitions, Concepts, Practical Aspects - Deductions expressly allowed and disallowed (Theory only); Capital Gains - Chargeability-Definitions-Practical aspects - Cost of Improvement – Indexation - Short term and long term capital gains- Exemptions (Theory only); Income from other sources - Chargeability- Deductions-Amounts not deductible (Theory only)

**MODULE III COMPUTATION OF TOTAL TAXABLE INCOME OF AN INDIVIDUAL 12**

Gross total Income- deductions from GTI, Calculation of tax liability- (Rates applicable for respective Assessment year) Education cesses, Refund of tax

**MODULE IV CUSTOMS ACT 12**

Customs Act - Meaning – Types of Custom Duties – Valuation for Customs Duty, levy and exemption from custom duty. Offences and prosecution, Baggage rules, carrying of currency, gold and goods (Theory only)

**MODULE V                      GOODS AND SERVICES TAX ACT                      12**

Goods and Services Tax Act: Overview, extent and scope, Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person, Power to grant exemption from tax, Remission of tax on supplies found deficient in quantity. Change in tax rates, improvements and critiques of the law. Grievance redressal system, Model tax calculations.

**Total Hours –60**

**TEXT BOOKS:**

1. Singhanian, Vinod K., "Direct Taxes - Law and Practice". Taxmann Publications.

**REFERENCES:**

1. Dr.Mehrotra and Dr.Goyal, "Direct Taxes – Law and Practice", SahityaBhavan Publication.
2. Datey, V. S. "Indirect Taxes – Law and Practice".
3. Pagare, Dinakar, "Law and Practice of Income Tax", Sultan Chand and sons.

**OUTCOMES:**

- State the meaning and components of taxation.
- Solve the problems related to computation of income under different heads.
- Identify the legal requirements of Customs Act and Goods and Services Act in Indian business scenario.

<b>MSC 3202</b>	<b>INTRODUCTION TO INTERNATIONAL FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Describe the concept of International Finance, International Financial Market and Exchange rate determination.
- Elucidate the concepts of Inflation, Interest Rate, Exchange rate, Interest rate parity, Purchasing power parity and International Arbitrage.
- State the role and functioning of Forex Market, Currency Derivatives Markets, Eurocurrency Market, Euro credit Market, Eurobond Market and International Stock Markets

**MODULE I INTRODUCTION TO INTERNATIONAL FINANCE 9**

Meaning, Importance, and Scope of International finance, Goals of MNCs and Potential Conflicts with those Goals, Balance of payments: Current account, capital account & ORA, International Trade flows, International Capital Flows, Agencies facilitating international flows: IMF and World Bank

**MODULE II INTERNATIONAL FINANCIAL MARKET 9**

Needs and Functions of International Financial Market, Euribor and LIBOR, History of foreign exchange, Function and Structure of the FOREX markets, Foreign exchange market participants, Types of transactions and Settlements dates, Exchange rate quotations, Currency Derivatives Markets, Eurocurrency Market, Eurocredit Market, Eurobond Market, International Stock Markets, External Commercial Borrowings

**MODULE III EXCHANGE RATE DETERMINATION 9**

Measuring exchange rate movements, Exchange rate equilibrium, Factors influencing exchange rates, Nominal, Real and Effective exchange rates, Cross Rates, Exchange Rate Systems: Fixed, Floating, Managed Float, Pegged

**MODULE IV INTERNATIONAL ARBITRAGE AND INTEREST RATE PARITY 9**

International Arbitrage: Locational arbitrage, triangular arbitrage, covered interest arbitrage; Determination of forward premium or discount; Interest Rate Parity (IRP): Graphical analysis and interpretation

**MODULE V RELATIONSHIP AMONG INFLATION, INTEREST RATE, AND EXCHANGE RATE 9**

Purchasing Power Parity (PPP): Absolute version and Relative version,

Graphical analysis and Interpretation; Fisher Effect; International Fisher Effect (IFE): Graphical analysis and Interpretation; Comparison of IRP, PPP, and IFE. system, Model tax calculations.

**Total Hours –45**

**TEXT BOOKS:**

1. Alan C. Shapiro, Peter Moles, Dr. Jayanta Kumar Seal., “International Financial Management”, Wiley, 2016.

**REFERENCES:**

1. Jeff Madura, “International Financial Management”, 2<sup>nd</sup> edition, Cengage Learning, 2011.
2. Vyuptakesh Sharan, “International Financial Management” 5<sup>th</sup> ed., PHI, 2011.
3. P. G. Apte, “International Finance Management”, 1<sup>st</sup> edition, McGraw Hill, 2010.
4. John Holland, “International Finance Managemen.,. 2<sup>nd</sup> edition, Oxford, Blackwell Publication, 1997.
5. Shapiro, “International Finance”, 1<sup>st</sup> edition, Wiley India Pvt Ltd, 2008.

**OUTCOMES:**

- Explain the meaning and concept of International Finance, International Financial Market and Exchange rate determination.
- State the meaning of Inflation, Interest Rate, Exchange rate, Interest rate parity, Purchasing power parity and International Arbitrage.
- Describe the role and functioning of Forex Market, Currency Derivatives Markets, Eurocurrency Market, Euro credit Market, Eurobond Market and International Stock Markets.

<b>MSC 3203</b>	<b>INVESTMENT BANKING AND OPERATIONS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

- Outline the concept of Investment banking, functions of Investment Banker and the participants in Investment banking business in India.
- Elaborate on Global Financial Instruments and their features.
- Describe Trade Life Cycle, the trading mechanism and the clearing and settlement process.
- List the components of corporate actions and its implementation in Indian business scenario.
- Describe functions, regulatory and compliance responsibilities under risk management and lending services.

**MODULE I INTRODUCTION TO INVESTMENT BANKING 9**

Introduction to Investment Banking: Meaning, role and functions of Investment Banker, key functions of security trading organization, custodian, depository & securities dealing & investment banking -Various market participants – Hedge fund, Portfolio Managers, Institutional Investors

**MODULE II GLOBAL FINANCIAL INSTRUMENTS 9**

Global Financial Instruments – Equity, Debt, Derivatives, Forex, Commodities, SWAPS, Mortgage Backed Securities, Asset Backed Securities, CDS, Warrants, REITS, LEAPS, STRIPS

**MODULE III INTRODUCTION TO TRADE LIFE CYCLE 9**

Introduction to Trade life cycle- Equity & Debt Understanding the Trade execution, trade capture, trade enrichment, trade confirmation-SWIFT FIX transaction reporting function, Brokerage Calculation, Brokerage Calculation, Settlement Terminologies, Clearing & Settlement process – Settlement instructions- Types of trade settlements, Role of Custodian.

**MODULE IV CORPORATE ACTIONS 9**

Corporate Actions: Introduction to Corporate Actions - Mandatory & Voluntary, Corporate events - Bonus issue, stock split, right issue reverse stock split - Special Corporate action events with options –impact of corporate actions on portfolio statement

**MODULE V RISK MANAGEMENT AND LENDING SERVICES**

Risk Management and lending services: Functions of Treasury Department, Role of Risk Manager, Collateral Management Process, Margin and VAR Calculation, ISDA Norms – Regulatory and Compliance Responsibilities. Security Lending and Borrowing (SLB), Concept of Margin Funding, External – Internal reconciliation and cash management

**Total Hours –45**

**TEXT BOOKS:**

1. Pratap Subramanyam, “Investment Banking”, Latest edition, Tata McGraw-Hill Education.

**REFERENCES:**

1. Pratap Subramanyam, “Investment Banking: Concepts, Analysis & Cases”, Latest edition Tata McGraw-Hill Education.
2. Pratap Giri S., “Investment Banking”, Latest edition, Tata McGraw-Hill Education.

**OUTCOMES:**

- State the concept of Investment banking, functions of Investment Banker and the participants in Investment banking business in India.
- List Global Financial Instruments and their features.
- Explain Trade Life Cycle, the trading mechanism and the clearing and settlement process.
- Discuss the functions, regulatory and compliance responsibilities under risk management and lending services.

<b>MSC 3204</b>	<b>FINANCIAL MODELLING USING EXCEL</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>1</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

- Illustrate the application of Excel for Annuity Functions, Investment Analysis Functions, Bond Functions and Depreciation Functions at basic level.
- Illustrate application of excel in conducting Sensitivity Analysis, Simulation exercises and Financial Models at basic level.

**MODULE I INTRODUCTION 9**

Understanding Finance Functions present in Excel: Annuity Functions, Investment analysis functions, Bond Functions, Depreciation Functions. Making Decisions: Examples of creating Decision making formulas (Income tax calculator), Looking up values and conditional formatting. Analysing databases using Sort, Filter and Pivot Tables

**MODULE II SENSITIVITY ANALYSIS USING EXCEL 9**

Scenario Manager, Other Sensitivity Analysis Features, Goal Seek, Solver, Data Tables

**MODULE III SIMULATION USING EXCEL 9**

Different Statistical Distributions used in Simulation. Generating Random Numbers that follow a particular distribution; Building Models in Finance using Simulation

**MODULE IV FINANCIAL MODELS PART-1 9**

Preparing common size statements directly from Trial Balance, Forecasting Financial Statements using Excel, Analysing Financial Statements by using Spread Sheet Model

**MODULE V FINANCIAL MODELS PART-2 9**

Loan Ammortization Table, Financial Planning & Investments: Retirement Planner, Portfolio Structuring, Bond Pricing

**Total Hours –45**



**TEXT BOOKS:**

1. Chandan Sengupta, Financial Analysis and Modeling using Excel and VBA, Wiley, 2016..

**REFERENCES:**

1. Benninga, S., "Financial Modeling", 3<sup>rd</sup> ed. Massachusetts, MIT Press, 2008.
2. Swan, Jonathan, "Practical Financial Modeling: A Guide to Current Practice", 2<sup>nd</sup> ed. CIMA publishing Publication, 2005.
3. Musiela, Marek and Rutkowski, Marek., "Models in Financial Modeling", 2<sup>nd</sup> ed. Springer, 2005.

**OUTCOMES:**

- Use of Excel for Annuity Functions, Investment Analysis Functions, Bond Functions and Depreciation Functions at basic level.
- Apply Excel tools and techniques in conducting Sensitivity Analysis, Simulation exercises and Financial Models at basic level.

<b>MSC 3205</b>	<b>IT FOR BUSINESS AND ACCOUNTING -</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>LAB</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

- Demonstrate the application of Excel using Annuity Functions, Investment Analysis Functions, Bond Functions and Depreciation Functions at advance level.
- Perform Sensitivity Analysis, Simulation exercises and Financial Modelling using Excel.

**MODULE I FINANCE FUNCTIONS IN EXCEL 9**

Annuity Functions, Investment analysis functions, Bond Functions, Depreciation Functions. Creating Decision making formulas (Income tax calculator), Looking up values and conditional formatting, Analysing databases using Sort, Filter and Pivot Tables

**MODULE II SENSITIVITY ANALYSIS USING EXCEL 9**

Scenario Manager, Goal Seek, Solver, Data Tables

**MODULE III SIMULATION USING EXCEL 9**

Generating Random Numbers that follow a particular distribution, Building Models in Finance using Simulation

**MODULE IV FINANCIAL MODELS PART-1 9**

Preparing common size statements directly from Trial Balance using Excel, Forecasting and Analysing Financial Statements using Excel

**MODULE V FINANCIAL MODELS PART-2 9**

Loan Amortization Table, Portfolio Structuring, Bond Pricing

**Total Hours –45**

**TEXT BOOKS:**

1. Chandan Sengupta, "Financial Analysis and Modeling using Excel and VBA", Wiley, 2016.

**REFERENCES:**

1. Benninga, S., "Financial Modeling", 3<sup>rd</sup> ed. Massachusetts MIT Press, 2008.
2. Swan, Jonathan., "Practical Financial Modeling: A Guide to Current

Practice”, 2<sup>nd</sup> ed. CIMA publishing Publication, 2005.

3. Musiela, Marek and Rutkowski, Marek., “Models in Financial Modeling”, 2nd ed. Springer, 2005.

Sengupta, Chandan, “Financial Analysis and Modeling Using Excel and VBA”, Wiley, 2014.

**OUTCOMES:**

- Apply Annuity Functions, Investment Analysis Functions, Bond Functions and Depreciation Functions available in Excel
- Conduct Sensitivity Analysis, Simulation exercises and Financial Modelling using Excel.