

2017



**Centurion**  
**UNIVERSITY**  
*Shaping Lives...*  
*Empowering Communities...*

**COURSE BOOK**

**Bachelor of Business Administration**

**Choice Based Credit System**

**(BBA – Financial Services)**

**School of Management**

**Centurion University of Technology & Management**

**HIG-5, Phase-1, BDA Duplex, Pokhariput, Bhubaneswar-751020**

**<http://www.cutm.ac.in>**

**Preface**

This Program is designed to enable the students to develop practically applicable knowledge of finance through an enhanced approach to both risk and business management. The program develops a broad array of analytical skills in business, as well as more specialized skills in finance through the study of accounting, business economics, securities markets, commodity and currency market, mutual funds, financial planning and analysing & interpreting financial statements. Students will also receive classroom-based training, practical training and preparation for various industry certifications if they opt. Our programs address the educational needs of those seeking successful careers in institutional finance which includes careers in banking, brokerage, insurance, and other financial fields.

**Programme objectives:**

The objective of financial courses is to prepare a select cadre of future-ready professionals who will not only be efficient & effective managers but also inspirational & innovative leaders with a particular emphasis on creative & refreshing approach to business problems resolution and identifying & tapping new opportunities in the market place.

The program is designed to familiarize students with the financial services operating in the country and also how financial markets work. The curriculum provides an integral part of the education for students looking for finance positions in financial institutions as well as Corporate houses and Business.

**Programme Features:**

- Job oriented curriculum
- 99% Practical Training
- Projects & Presentation
- Training on latest Accounting Software
- Internship
- Hands on training using Simulation Software
- Regular seminars and grooming sessions

**Career Opportunity:**

- After the completion of the BBA course, a student can qualify for Analyst, Associate, Consultant, Private Banker, Relationship Manager, Financial Planner, Equity Research, Private Equity & Venture Capital, Sales and Trading, Finance and Business Entrepreneurship etc. In addition, the student can pursue higher studies.

**Eligibility for Admission:**

10+2 (Senior Secondary) or its equivalent public examination conducted by any recognised Board of Education in India or abroad.

**Programme Structure**

This Program is of three years duration. Each year shall be divided into two semesters. First, Third & Fifth semester shall ordinarily begin in July and end in November. Second, Fourth & Sixth semester shall begin in December and end in April. **Total Credit: 148**

**Scheme of Examination:**

Internal Examination: 40%

University End-semester examination: 60%

**BBA COURSE OUTLINE (2017) Total Credits: 148**

First year of study:

**SEMESTER-I Total Credit = 24**

Sl. No.	Paper Code	Subject	(L+T+P)	Credit
1	BBAR1101	Proficiency in English	1+0+1.5 (Workshop Mode)	2
2	BBAR1102	Basic Financial Accounting	3+1+3	6
3	BBAR1103	Management Principles and Applications	3+1+0	4
4	BBAR1104	Micro Economics	3+1+0	4
5	BBAR1105	Computer Application in Business	2+0+3	4
6	BBAR1106	Business Mathematics	3+1+0	4
Total				24

**SEMESTER-II Total Credit = 28**

Sl. No.	Paper Code	Subject	(L+T+P)	Credit
1	BBAR1201	Reading to Writing	1+0+1.5 (Workshop Mode)	2
2	BBAR1202	Organisational Behaviour	4+0+0	4
3	BBAR1203	Business Statistics	3+1+3	6
4	BBAR1204	Macro Economics	3+1+0	4
5	BBAR1205	Introduction to Banking	3+1+0	4
6	BBAR1207	Business Regulatory Framework	3+1+0	4
7	BBAR1206	Business Environment	3+1+0	4
Total				28

Second Year of Study:

**SEMESTER-III** Total Credits – 28

Sl. No.	Paper Code	Subject	(L+T+P)	Credits
1	BBAR2101	Human Resource Management	4+0+3	6
2	BBAR2102	Principles of Marketing	4+0+3	6
3	BBAR2103	Taxation	4+0+3	6
4	BBAR2104	Tally.ERP 9	4+0+3	6
5	BBAR2105	Cost & Management Accounting	3+0+1.5	4
<b>Total</b>				<b>28</b>

**SEMESTER-IV**

Total Credits – 26

Sl. No.	Paper Code	Subject	Credit (L+T+P)	Credits
1	BBAR2203	Financial Management	4+0+3	6
2	BBAR3202	Entrepreneurship Development	4+0+3	6
3	BBAR2205	E-Commerce	3+1+0	4
4	BBAR2207	Quantitative Techniques for Business	3+0+1.5	4
5	BBAR2204	Corporate Finance	3+1+0	4
6	BBAR2206	Business Ethics & Governance	3+1+0	4
<b>Total</b>				<b>28</b>

Third Year of Study:

**SEMESTER-V**

Total Credits-20

<i>Sl. No.</i>	<i>Paper Code</i>	<i>Subject</i>	<i>L+T+P</i>	<i>Credits</i>
1	BBAR3101	Corporate Accounting	3+1+0	4
2	BBAR3102	Financial Market Operation	3+1+0	4
3	BBAR3103	On Job Internship	0+0+18	12
<b>Total</b>				20

**SEMESTER-VI**

Total Credits-20

<i>Sl. No.</i>	<i>Paper Code</i>	<i>Subject</i>	<i>L+T+P</i>	<i>Credits</i>
1	BBAR3201	Global Finance	3+1+0	4
2	BBAR3202	Banking Law & Practice	3+1+0	4
3	BBAR3203	On Job Internship	0+0+18	12
<b>Total</b>				20



Methods of computing depreciation (straight line method and diminishing balance method only) **Inventories Valuation Methods:** FIFO, LIFO and Weighted Average.

**Unit 4: Accounting for Partnership:**

Basic and Simple Problems only **Accounting for Partnership Firm:** Preparing Accounts of Partnership firm, Admission, and Retirements

**Unit 5: Accounting for Companies**

Preparation of profit and loss account and balance sheet of corporate entities; **Share Capital & Debentures:** Issue, forfeiture and reissue of forfeited shares: Issue of rights and bonus shares; Buy back of shares; Issue of Debentures

**Books Recommended:**

- i. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
- ii. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
- iii. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
- iv. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
- v. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
- vi. Tulsian, P.C. *Financial Accounting*, Pearson Education.
- vii. **We will provide study materials prepared in –house to the students**

Paper-3

**MANAGEMENT PRINCIPLES & APPLICATIONS**  
**Code: BBAR1103**

**Credits:4**

**Course Contents:**

- Unit-1:** Evolution of Management: - Contribution of Taylor, Mayo & Fayol, Different approaches of management, role of manager, tasks of a professional manager, Management & its functions. Level of Management, managerial skills at various levels. Planning & Decision making: - Definition, Nature for planning, importance, Process of planning, decision making, nature importance & process, types of plans.
- Unit 2:** Organization & staffing: - Definition, organizing process, importance of organizing, Departmentation manpower planning, Recruitment, Selection, Training& promotion. Directing & Leadership:- X Theory, & Y Theory, Hawthorne & Tinstone studies Leadership. Definition, Stogdill trait theory, Managerial grid, Fiedlers contingency approach.
- Unit 3:** Motivation – Meaning, Missions, Herzberg’s theory, V Room’s expectancy theory & Porter & Lawler model of Motivation. Communication & control Communication Definition, importance, process, types, factors affecting communication methods, barriers & remedies.

**Books Recommended:**

1. Principles & Practice of Management – L. M. Prasad
2. Management – Theory & Practice – C. B. Gupta
3. **We will provide study materials prepared in –house to the students**

**Course Objective:**

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

**Course Contents:**

**Unit-I:** **Introduction :** Demand, Supply and Market, The use of Microeconomics : Theory versus Normative Analysis. The Basic of Demand and Supply. The Demand curve, Elasticity of Demand, Supply curve, Market Equilibrium, understanding and predicting the Effects of changing Market conditions.

**Unit-II:** **Consumer Behavior :** Concept of utility and preference, The difference curve characteristics of indifference curve, Marginal rate of Substitution, Budget constraints, effects of changes in income and prices, Income and substitution effects, consumer surplus, Empirical Estimation of Demand.

**Unit-III:** **Production Function :** The technology of production isoquants, fixed and variable inputs, Short Run and Long Runs. The production functions. The Geometry of Average and Marginal Product Curve, Total Average and Marginal Products. The stages of production, Production with one variable input production with variable inputs, Returns to Scale.

**Unit-IV:** **Cost Measuring Costs:** Which cost in the short run cost in the long run? Economies of scale, Diseconomies of scale, Production and cost theory, A mathematical treatment on cost minimization, marginal rate of technical substitution, The Cobb -Douglas production function.

**Unit-V:** **Market Structure and Comparative Strategy :** Perfectly Competitive Market Structure, Short run and long run equilibrium of firm and industry, Monopoly power, Price dissemination, Transfer Pricing.

**Books Recommended :**

1. Gupta G.S. Managerial Economics. TMH
2. John Gould Jr. Edward P. Lazear-Micro-Economic Theory Richard D.Lawn The Publication.
3. Robert S. Pindyek. Daniel L. Rubinfeld - Micro -Economics Prentice Hall of Indian Publication
4. A. Koutsoyornnis - Modern Micro Economics. Macmillan and Co. India
5. C.E. Eerguson Jon R.Gould - Microeconomics Theory, Richard D, Irwin Publication
6. Dholakia Oza - Microeconomics for Management Students. Oxford University Press.
7. **We will provide study materials prepared in –house to the students**

**Course Contents:**

**Unit-I:** Word processing Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders. Working with tables: Creating tables, modifying table layout and design, sorting,



inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents. Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style ,using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

**Unit-II:** Spreadsheets Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define. Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

**Unit-III:** PowerPoint presentation Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images. Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

### **Books Recommended:**

1. Alexis Leon and Mathews Leon: Fundamentals of information technology, Leon Techworld Pub.
2. Sinha, Computer Fundamentals, BPB Pub
3. Malhotra, Computer Applications in Business
4. Saxena, Sanjay, “*A First Course in Computers*”, Vikas Publishing House.
5. **We will provide study materials prepared in –house to the students**

Paper-6

**BUSINESS MATHEMATICS**

Credit - 4

Code: BBAR1106

**Course Objectives:**

To understand the underlying principles of equation, calculus, matrices and determinants with set theory.

**Course Contents:**

**Unit 1: Theory of Equations**

Meaning, types of equations –simple linear and simultaneous equations, Quadratic equation factorization and formula method, problems on commercial application

**Unit 2: Matrix and Determinants**

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

**Unit 3: Elementary Calculus**

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

**Unit 4: Mathematics of Finance**

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

**Unit 5: Set Theory**

Definition, Presentation of sets, Different types of sets, Set operations, Laws of algebra of sets

**Unit 6: Logarithm**

Definition, Base and index of logarithm, general properties of logarithm, Common problems

**Books Recommended:**

1. M. Raghavachari, Mathematics for Management, Tata McGraw-Hill

2. S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
3. R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
4. P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Publishers
5. **We will provide study materials prepared in –house to the students**

## **SEMESTER-II**

Paper – 1

### **READING TO WRITING** **CODE: BBAR1201**

**Credit: 2**

(Workshop Mode)

#### **Course Contents:**

##### **Unit 1: Understanding Reading Skills**

Reading Skills: Concept and sub-skills of reading, Mechanics of Reading Skills, Reading Speed , Practice on the Development of Reading Skills

##### **Unit 2 : Developing Writing Skills**

Writing Skills: Concept and Process Writing , Paragraph Writing , Slogan Writing, Letter Writing , Report Writing, Proposal Writing

##### **Unit 3: From Reading to Writing Skills**

Reading Newspapers to Writing Letters to the Editors, Reading Business Case Studies to Writing Precis/E-mails, Reading Novels to writing book reviews

#### **Books Recommended:**

- 1 An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press
- 2 Communicative English For Engineers And Professionals, Bhatnagar Nitin
- 3 English for Business Studies Student's Book: A Course for Business Studies, By Ian MacKenzie

Paper – 2

### **ORGANISATIONAL BEHAVIOUR** **Code: BBAR1202**

**Credit-4**

#### **Course Contents:**

**Unit-I:** The study of organizational behaviour: Focus and purpose, Nature, scope and development, OB models and Models of main research in OB.

**Unit-II:** **Personality :** Determinants of personality, Theoretics of personality, Individual difference Matching personality and jobs, Personality and organization, Perception - Meaning, Perceptual process, Perception and OB.

**Unit-III:** **Learning and Behaviour Modification :** Learning process, Theories of learning and Organizational Behaviour, behaviour modifications, Attitude - Characteristics and components of attitude, Attitude and behaviour attitude, Formation, Measurement of attitude, Attitude & Productivity, Cognitive dissonance theory, Attitude values and Job satisfaction.

**Unit-IV:** **Motivation :** Nature of Motivation, Motivation process, Theories of motivation, Need, Priority model, Theory X & Theory Y, Two factors' theory, ERG model, Achievement theory and power motivation, Expectancy theory, Equities theory, Z- theory, Contingency model, limitations and criticism of motivations' theories.

**Unit-V:** **Communication :** Importance, Bases of communication, Communication Problems. Steps for improving communication, Transactional analysis, Non-verbal communication, Assertiveness.

#### **Books Recommended**

1. Stephen P. Robbins - Organizational Behaviour, PHI
2. L.M. Prasad - Organizational Behaviour, Sultan Chand & Sons.

3. R. Aswathappa - Organizational Behaviour, Himalaya Pub. House.

**Paper- 3**

**BUSINESS STATISTICS**

**Credit-6**

**Code: BBAR1203**

**Course Objective:**

The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

**Course Contents:**

- Unit-I:** Statistics: Definition, scope and its limitations. Introduction to sampling, Random sampling vs. non-random sampling, Types of sampling, Simple random sampling, stratified random sampling, systematic cluster sampling, Distributions, standard error, sampling from normal production. Classification and tabulation of data.
- Unit-II:** Measures of Central Value: Introduction, Definition and Objectives, Requisites of a Good Average. Types of Averages: Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean, advantages and limitation. Which average to use?
- Unit-III:** Measures of Dispersion: Introduction, Dispersion Defined, Properties of Good Measure of Variation. Methods of Studying Variation: Absolute and Relative Measure of Variation, Range, The Interquartile Range, The Quartile Deviation, The Mean Deviation, The Standard Deviation, Lorenz Curve, Which Measure of Dispersion to Use?
- Unit-IV:** Regression and Correlation analysis: Introduction: Significance of the Study of Correlation, Types of Correlation, Methods of Studying Correlation. Use of Regression Analysis: Difference between Correlation and Regression Analysis, Regression Lines, Regression Equations.
- Unit-V:** Testing hypothesis- Introduction, procedure of testing hypothesis, concept type I and II errors. Two tailed and one-tailed Tests of Hypothesis. Introduction to chi-square tests and goodness of fit, uses of chi-square tests.

**Books recommended :**

1. Chandrajit S. Statistics For Business & Economics. Vikas
2. Statistics for Management - Levin and Rubbin, Prentice Hall Of India.
3. Fundamentals of Statistics ( Vol-I & Vol-II) Goon, Gupta, Dasgupta, World Press Pvt. Ltd.
4. A First Course In Statistics With Applications - A.K. P.C. Swain, Kalyani Publishers.
5. Quantitative methods, Millhad Saha & Chakrabarti, TMH
6. Statistical Methods- S. P. Gupta

**Paper – 4**

**MACRO ECONOMICS**

**Credit - 4**

**Code: BBAR1204**

**Course Objectives:**

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

### Course Contents:

**Unit-I:** Economics aggregate and relationship, Macro-economic performance and policy, Measurement of national income and related Wholesale price index . Consumers' price index. **Index** -GDP at market price, GDP at Factor cost, G.N.Pat factor cost, National income and aggregate, Saving and capital formation, Real income, National defaulter and price indices .

**Unit--II:** **Consumption and Investment :** Aggregate Demand, Aggregate Supply, Interest rate, Consumption function for Indian economy, Demand for money and money supply, Investment behaviour , Fixed investment ,Capital stake and output, Desired stake, Inventory investment .

**Unit-III:** **Demand and Supply of Money:** Demand of money , Trasaction demand and income velocity, speculative demand portfolio. Theory of Inflation and money demand, Precautionary demand, Money supply analysis, Money multiplier, Determinants of money multiplier, Control of high powered money, RBI credit to Government, RBI credit to Banks, RBI credit to commercial sector .

**Unit-IV:** **Money and Fiscal Policy :** Fiscal Policy, Tax policy and structure, Tax rate, Government expenditure, Center State fiscal relation, Instruments of monetary policy and stabilization, Monetary policy and long term growth, Inflation demand pull and cost push.

**Unit-V:** **Financial System and Money Market :** Financial System, Bull Bear, Financial institutions, capital market, Banking system, Public financial system, Securities market. **Money Market:** Call money market, Treasury bills, loans, Commercial paper, Certificate of deposit, Exchange rate regime and Exchange control in India.

### Books Recommended:

1. Macro Economics - G.S. Gupta THM
2. Macro Economics - D.N. Dwivedi, THM
3. Macro Economics - M.L. Jhingani & M.L. Seth
4. Macro Economics - S.B. Gupta
5. Macro Economics - Edward Shappiro
6. Macro Economics - P.G. Aptie

**Paper-5**

### INTRODUCTION TO BANKING

**Credit - 4**

**Code: BBAR1205**

### Course Objectives:

To provide the student an understanding of banking system in India and its different products.

### Course Contents:

#### **Unit 1: Introduction to Banking**

Definition, Functions of bank, Structure of Banking Sector in India; **Deposits:** Classification of bank accounts, Savings, Current, Recurring and Fixed Deposit Account, Calculation Interest on Deposits; **Loans and Advances:** Merits and Principles of Granting Loan, Personal Loan, Home Loan, Loan against property, Car Loan, Education Loan, Business Loan; **Business Loans:** Types of Business Loan, Process of obtaining Business Loan, Documents needed for securing a business loan, Steps of obtaining loans, Securities needed for loan, Creation of charge, Calculate interest on C/C Loan

#### **Unit 2: Cards and Banking Instruments**

Debit Card, ATM Card, Credit Card, Calculation of Interest on Credit Card, Cheque, NEFT, RTGS, IMPS, Internet Banking

**Unit 3: Letter of Credit & Bank Guarantee**

Elements of a Letter of Credit, Parties to a Letter of Credit, Letter of Credit Documents, Process of Letter of Credit, Bank Guarantee (BG), Classification of BG, Execution of BG, Letter of Credit vs Bank Guarantee

**Unit 4: Bank Rates in India**

CRR, SLR, Repo Rate, Reverse Repo Rate

**Unit 5: Accounting Treatment for banking transactions & Asset classification of a bank**

Performing Asset, NPA, Provision on types of assets

**Books Recommended:**

1. Bedi H.L & Hardikar V.K : Practical Banking
2. Sheldon H.P : Practice and Law of Banking.
3. Bedi. H.L : Theory and Practice of Banking.
4. Kothari N. M: Law and Practice of Banking
5. **We will provide study materials prepared in –house to the students**

**Course Objectives:**

This course is aimed at teaching the laws within which any business in India is supposed to operate and which defines the nature and enforceability of business Transactions

**Course Contents:****Unit 1: The Indian Contract Act, 1872**

Agreement, Contract, Offer, Acceptance, Consideration, Void agreements, Voidable agreement, Essentials of a contract, Kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, Communication, Acceptance and Revocation of contract, Capacity to Contract, Consideration, Free Consent, Void Agreements, Indemnity, Guarantee, Bailment and Pledge, Agency

**Unit 2: The Sale of Goods Act, 1930**

Definitions, Formalities of the contract of sale, Distinction between 'sale' and 'agreement of sale', Distinction between 'sale and hire-purchase agreement', Conditions and Warranties, Transfer of property as between the seller and the buyer, Rights of an unpaid seller

**Unit 3: Indian Partnership Act, 1932**

Definition, Essentials, Types, Test of partnership, Sharing of profits is not the real test of partnership, Partnership deed, property of the firm, Dissolution of the firm

**Unit 4: Limited Liability Partnership Act, 2008**

Limited Liability Partnership, 2008 - Definitions, Body corporate, Business, Partner, Nature of LLP, Extent and limitation of liability of LLP, Winding up and dissolution

**Unit 5: The Negotiable Instruments Act, 1881**

Definition, features; Promissory Note, Bill of Exchange and Cheque – essential elements; distinction between Promissory Note, Bill of Exchange and Cheque; types of cheques – modes of crossing cheques; inchoate stamped instrument; accommodation bill; fictitious bill, Endorsement – types of endorsement, Holder and Holder in Due Course: rights of holder in due course, Dishonour of Negotiable Instruments: modes of dishonour; consequences; notice of dishonour; Noting; Protest

**Books Recommended:**

1. Tulsian,P.C., Business LawTMH
2. Chandra P.R., Business Law, Galgotia
3. Mathur, Satish B., Business Law, TMH
4. Kapoor, N.D., Business Law, Sultan Chand
5. **We will provide study materials prepared in –house to the students**



**Course Objectives:**

To understanding the environment within which the business has to operate is very important for running a business unit successfully at any place.

**Course Contents:**

**Unit 1: Business Structure**

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

**Unit 2: Business Environment**

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

**Unit 3: International Environment**

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

**Books Recommended:**

1. Pandey GN, Environment Management, Vikas Publishing, New Delhi
2. Paul Justin, Business Environment: Text and Cases, Tata McGraw Hill, New Delhi
3. Saleem Sheikh, Business Environment, Pearson Education, New Delhi
4. Vivek Mittal, Business Environment, Excel Books, New Delhi
5. **We will provide study materials prepared in –house to the students**

## **SEMESTER-III**

Paper – 1

### **HUMAN RESOURCE MANAGEMENT**

Credit – 6

**Code: BBAR2101**

#### **Course Contents:**

- Unit-I:** Concept Nature and scope of Human Resource Management vis-a-vis Personnel management. Growth in and development of human resources management in India, Role and functions of personnel manager.
- Unit-II :** Human Resource planning, Labour market consideration, Characteristics of Indian labour market, Recruitment and selection, The employment exchange (compulsory notification of vacancies) Act, 1959, Sources of labour Supply, Selection procedure, Tests and interview, Induction.
- Unit-III:** Promotion : Purpose, Types of promotion, Promotion policies. Programme and procedure, Seniority vs. Merit, Transfer, Purpose, Transfer policy and procedure.
- Unit-IV:** Training in organization : Its objectives, Methods of assessment of training needs. Different types of training programmes. On the job and off the training. Purpose training policy procedure.
- Unit-V:** Performance Appraisal : Its objectives, uses and methods, Traditional vs. Modern methods, Management by Objectives (MBO), Quantity Management TQM, Kaizn, JIT, QC and BPR.

#### **Books Recommended:**

1. Pattanaik B - Human Resource Management, PHI
2. E.B. Flippo-Personnel Management
3. C.B. Mamoria - Personnel Management.
4. C.S. Venkata ratnam & B. K. Srivastava - Personnel Management Human Resources
5. R. Armstrong- Human Resources Management
6. Fisher Schenfeldt & Shaw - Huamn Resource Management
7. P. Subba Rao - Human Resources Management - Texts & Cases.
8. **We will provide study materials prepared in –house to the students**

Paper-2

### **PRINCIPLES OF MARKETING**

Credit: 6

**Code: BBAR2102**

#### **Course Contents:**

- Unit-I:** Concept of Marketing Nature, Scope, Relevance and Applicability, Core concepts of marketing, Marketing management-nature and scope, Company orientation towards the market place. Market vs. Selling, a brief idea about marketing mix.
- Unit-II:** The marketing environment with special focus on Indian marketing environment, Analyzing Marketing environment, its importance and major techniques followed. Understanding the Buyer, Buying decision - making process. Characteristics of the Indian consumer. Determinants of buying behavior, A sample model of buyer behavior cases.
- Unit-III:** Marketing mix. Marketing Strategy, Market segmentation, Targeting and positioning.
- Unit-IV:** Product-mix decisions, planning and development of new product, Basic knowledge of

packaging and branding, Product life cycle concept and its implications in marketing the product.

**Unit-V:** Pricing - Role and objectives, Pricing processes, Pricing strategies for new products. Distribution strategy, Channel management, Elementary knowledge of promotion - Mix- personal selling, advertising sales promotion cases.

**Books Recommended:**

1. Philip Kotler - Marketing Management -Millenium PHI
2. Ranjan Saxena - Marketing Management, Tata Mc Graw Hill
3. Ramaswamy & Nam Kumari - Marketing Management, Macmilla

**Periodicals:**

A & M, Business Today, Business World, Brand equity (Economic Times) Strategist (Business Standard)

We will provide study materials prepared in –house to the students

**Paper-3**

**TAXATION**

**Credit - 6**

**Code: BBAR2103**

**Course Objectives:**

To provide the student an understanding of Income Tax and GST provisions and computation of income under Indian Taxation Laws and applicability of GST Provisions

**Course Contents:**

**Unit 1: Basic Concepts**

Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning, Residential Status and Incidence of Tax, Incomes which do not form part of Total Income, **Heads of Income and Provisions governing Heads of Income:** Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains. Income from Other Sources; **Income of other Persons included in Assessee's Total Income:** Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor

**Unit 2: Set off and Carry Forward of Losses**

Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses; **Deductions from Gross Total Income**

**Unit 3: Computation of Total Income and Tax Payable**

Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company; **Provision for Filing of Return:** Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Online application of PAN, E-filing of ITR; **Assessment of Return:** Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144; **Advance Tax:** When liable to pay, due dates and computation of advance tax; **Interest:** Interest u/s 234A, 234B, 234C; **TDS:** Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return

**Unit-4 Goods and Service Tax**

**Introduction:** About GST | Objectives of implementation of GST | Benefits of GST | Components of GST | Present Tax Structure vs GST Structure | Important Definitions | Meaning and Scope of supply

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**Unit 5: Levy and Collection of Tax**

Definition of Supply | Scope of supply | Tax liability on Composite and Mixed Supply | When GST will be levied on Goods and Services | Rules regarding small supplier (Composition Levy) and conditions and restrictions thereof | Composition rate of tax | When supply is exempt from tax

### **Unit 6: Time and Place of Supply**

How to determine the time of supply of goods | How to determine the time of supply of services | Determination of time of supply in case of reverse charge | How to determine the time of supply when there is a change in rate of tax | Determination of place of supply

### **Unit 7: Valuation of Supply**

How to determine the value of supply where the consideration is not wholly in money | Determination of value of supply between distinct or related person | How to determine the value of supply through an agent | Determination of value of supply when the value is not determinable | Determination of value of supply in relation to purchase or sale of foreign exchange | Value of supply of services in relation to booking of tickets for travel by air | Value of supply of services in relation to life insurance business | Determination of value of supply in case of pure agent

### **Unit 8: Input Tax Credit**

Eligibility and Conditions for entitlement of Input Tax Credit | When ITC will be reversed | What if depreciation has been claimed on the tax component of the cost of capital goods | Entitlement of ITC in case the invoice or debit note for supply after the due date of furnishing of the return | Documentary requirements for claiming input tax credit | Apportionment of credit for goods or services used partly for business purpose and partly for other purposes | How to claim credit by a banking co. / financial institution | ITC claim in respect of motor vehicles, food and beverages, rent-a-cab etc. | ITC entitlement on sale, merger, amalgamation, lease or transfer of a business | Matching of claim of ITC

### **Unit 9: General Procedures**

When a person is liable for registration | When a person is not liable for registration | When registration is compulsory | How to apply for registration | Registration in case a person has multiple business verticals within a state | Special provisions relating to casual and Non-resident taxable person | How to amend the registration certificate | Procedure for cancellation of registration

Who can issue Tax Invoice | How to prepare tax invoice | Issuance of tax invoice in case of continuous supply of services | Issuance of tax invoice where the goods being sent or taken on approval for sale or return | Contents of tax invoice | When to issue tax invoice | When to issue debit and credit notes | When to issue supplementary tax invoice | ISD invoice in case of Input Service Distributor | Cases where issuance of tax invoice is not required

Records to be maintained | Period of retention of accounts

Filing of Returns | Form and manner of furnishing outward and inward supplies | Form and manner of submission of monthly return | Submission of return by non-resident taxable person | How to file Annual Return | When late fee is charged

How to pay tax | Electronic Credit Ledger | Electronic Cash Ledger | Interest on delayed payment of tax | TDS & TCS

### **Unit 10: Transitional Provisions**

Migration of existing taxpayers | Carry forward of Cenvat Credit | When credit is not allowed | Unavailed cenvat credit in respect of capital goods | Cenvat credit in respect of inputs held in stock, semi-finished and finished goods | Return of Duty paid goods | Transitional provisions relating to Job Work | Credit distribution by ISD | Branch Transfer | Goods sent on approval basis

### **Unit 11: IGST Act**

Important Definitions | When IGST is levied | Determination of inter-state supply | Determination of intra-state supply | How to determine the place of supply | Place of supply of goods imported into or exported from India | Zero rated supply | Apportionment of tax | Transfer of ITC

**Unit 12: Featured Segment**

Composition Scheme | Job Work | Reverse Charge | Input Service Distributor | Discount | Composite & Mixed Supply | Electronic Commerce | Works Contract | Construction Services | Renting | Leasing

**Unit 13: Industry Specific Analysis**

IT | FMCG | E-Commerce | Telecom | Automobiles | Media | Insurance | Manufacturing

**Unit 14: GSTN**

About GSTN | Enrolment of existing taxpayers | Hands on practice with live examples | GST Suvidha Provider

**Books Recommended:**

1. Dr. Vinod K. Singhania : Direct Taxes – Law and Practice, Taxmann publication
2. B.B. Lal : Direct Taxes, Konark Publisher (P) Ltd
3. GST Ready Reckoner – V S Datey
4. Handbook of GST in India – Rakesh Garg
5. **We will provide study materials prepared in –house to the students**

**Paper-4****TALLY.ERP 9****Credit - 6****Code: BBAR2104****Course Objectives:**

To be familiar with Tally accounting software, keeping books of accounts using Tally and generate various reports

**Course Contents:****Unit 1: Tally Accounting**

Introduction to Tally and Company Creation, Company Info and Account Info, Bill Allocation, Cash & Bank Voucher, Cost Centre & Cost Categories and B.R.S., Stock Info and Goods Transfer, Purchase Order, Challan, Bill and Return, Sales Order, Challan, Bill, Return and Batch, Stock Behavior and Additional Features, Voucher Class and Interest Calculation, Manufacturing, Price List And Stock Adjustment, Unconventional Voucher, Scenario and Budget, Account Confirmation and Export, Import, User Maintenance, Tally Audit

**Unit 2: GST using Tally**

Basic Concepts of GST, GST Sales & Purchase Bills in Tally, GST Input Credit, Return and Payment

**Unit 3: TDS using Tally**

Concept of TDS & Enabling TDS in Tally, Master, Deduction, Payment & Challan, TDS on Advance, Commission & Rent

**Unit 4: Payroll using Tally**

Basic Concepts of PF & ESI, Employee Category, Group & Employee Creation, Payroll Unit,

Attendance & Production type and Earning Pay Head Creation, Employees PF & ESI Deduction Pay head, Employer's PF & ESI Contribution Pay Heads and PF Admin Chargers, Attendance & Production Entry, Salary, PF, PF Admin Charges & ESI Processing and Salary, PF & ESI Payment, Payment Advice, PF & ESI Challan, Generation of Pay Slip

**Books Recommended:**

1. Accounting By Tally Illustrated - by Lalitha B Singh, Vishnu Priya Singh
2. Accounting With Tally - by Nandhani Kk
3. Tally 9.0 - by Dinesh Maidasani
4. Learn Ultimate Business Accounting Tally 9 - by Vishnu Priya Singh

**We will provide study materials prepared in –house to the students**

**Paper-5**

**COST AND MANAGEMENT ACCOUNTING**

**Credit - 4**

**Code: BBAR2105**

**Course Objectives:**

To equip the students with managerial accounting techniques of cost analysis & cost control for decision making.

**Course Contents:**

**Unit 1: Introduction to Cost Accounting**

Objectives and scope of Cost Accounting, Cost centres and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.

**Unit 2: Cost Ascertainment**

Material Cost, Labour Cost & Overheads

**Unit 3: Job Costing, Batch Costing, Contract Costing and Process Costing**

Job Costing - Ascertainment of Job based Cost, Attributing overhead costs to jobs,

Batch Costing - Ascertainment of Batch based cost

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries

Process Costing - Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts, Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method

**Unit 4: Marginal Costing**

Marginal Cost, Contribution, P/V ratio, Break Even Point, Production or Buy decision

**Unit 5: Budgetary Control**

Budget and Budgetary Control, the budget manual, principal budget factor, preparation and monitoring

procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget

**Books Recommended:**

1. B.Banerjee, Cost Accounting, PHI
2. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. R.Anthony, Management Accounting, Taraporewala

**We will provide study materials prepared in –house to the students**

**SEMESTER-IV**

**Paper-1**

**FINANCIAL MANAGEMENT**  
**Code: BBAR2203**

**Credit- 6**

**Course Objective:**

To familiarize the students with the principles and practices of financial management.

**Course Contents:**

**Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

**Unit 2: Investment Decisions**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Books Recommended:**

- (i) James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- (ii) Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- (iii) Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
- (iv) Khan and Jain. *Basic Financial Management*, McGraw Hill Education
- (v) Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
- (vi) Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
- (vii) Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- (viii) Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
- (ix) Pandey, I.M. *Financial Management*. Vikas Publications.
- (x) Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

**Paper-2**

**ENTREPRENEURSHIP DEVELOPMENT**  
**Code: BBAR3202**

**Credit-6**

**Course Contents:**

- Unit-I:** Entrepreneurship: General concept, Definition, Entrepreneurial, culture, Theory of entrepreneurship, Types of entrepreneurship, entrepreneurial trade and motivation, Entrepreneur and professional manager.
- Unit-II:** Environment and entrepreneurial development: Entrepreneur environment, process of entrepreneurial Development, training of entrepreneur institutions, producing aids for an entrepreneurial development.
- Unit-III:** Project Appraisal and Management search for business ideas, project identification and formulations, project appraisal, Profitability and risk analysis, and Sources of finance, Role of consultancy organization.
- Unit-IV:** Legal and statutory Environment in setting of a small industry, Basics of vacancies Act, our job laws, government set up in promoting small financial institution, export - import rules.
- Unit-V:** Location of an enterprise, Factane design and layout, Setting quality standard steps in starting a small industry, incentive and subsidies, Problems in small enterprise Management, Sickness and Preventions.

**Books Recommended:**

1. Dynamics of Entrepreneurial Development and Management, Vasanta Desai HPH
2. Entrepreneurship Development, Colombo Plan Staff College of Technical Education (Adapted By Center for research and Industrial Staff Performance, Bhopal) Tata Mcgraw Hill. New Delhi -1998.

**Paper-3**

**E-COMMERCE**  
**Code: BBAR2205**

**Credit - 4**

**Course Objectives:**

To equip the student with the necessary skills required to view knowledge as the industrial revolution and to provide glimpses of worldwide development



## **Course Contents:**

### **Unit 1: Introduction**

Meaning, features, Elements of Ecommerce, Types of electronic commerce, E-commerce in India, Internet, World Wide Web. Web based tools for electronic commerce, intranet

### **Unit 2: E-Commerce Business**

Types of Ecommerce- B2B, B2C and intra business, Retailing through internet, Direct Online Sales model, online advertising sales model, online commission model, E business models- manufacture model, advertising model, value chain model, brokerage Model, Marketing on the web, marketing strategies, creating web presence, advertising, customer service and support, web branding strategies, web selling models

### **Unit 3: E-Commerce Tools**

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

### **Unit 4: Payment System**

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

### **Unit 5: E-Commerce Laws**

E-security, Need for security , security concepts, Attacking methods – Cyber crimes, Cryptology, hacker, encryption, e-commerce security solutions- e-locking techniques e locking product, e locking services, Net Scape security solutions Risks & e payment system- Data protection, risk from mistakes & disputes – consumer protection, management information privacy, managing credit risk, Information technology Act, Cyber laws relating to E- Commerce, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and private key cryptography, digital signatures, digital certificates, security protocols over public networks HTTP ,SSL, Firewall as security control, public key infrastructure (PKI) for security prominent cryptographic applications. World Wide Web and security, Encryption, Transaction security, Secret Key Encryption, Public Key Encryption, Virtual Private Network (VPM)

## **Books Recommended:**

1. S. Jaiswal, Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business), Galgotia Publications.
2. P. T. Joseph, E-Commerce An Indian Perspective, S.J., PHI.
3. Kenneth C. Laudon, Carol Guerico Traver, 3.E-Commerce Business.Technology, Society, Pearson Education.
4. Schneider, E-Commerce, Thomson Publication

**We will provide study materials prepared in –house to the students**

**Course Objectives:**

To familiarize the student with the theoretical foundation of qualitative business research. To familiarize the students with different statistical techniques used in business decisions.

**Course Contents:****Unit 1: Linear Programming**

Introduction, Mathematical Formulation of LPP, Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual

**Unit 2: Transportation Problem**

Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method, Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems

**Unit 3: Assignment Problem**

Introduction, Assignment algorithm, Unbalanced assignment problems

**Unit 4: Game Theory**

Basic Concept and Definitions. Two Person Zero Sum Game, Saddle point, Pure and Mixed Strategies, Reducing the size of the game using dominance property, Optimum Solution to a 2x2 game without saddle point, Graphical solution to 2xn and mx2 games

**Unit 5: Project Analysis**

Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade – Off Analysis for CPM Networks

**Unit 6: Simulation**

Introduction, Monte Carlo Simulation, Simulation and inventory control

**Books Recommended:**

1. Balwani Nitin *Quantitative Techniques*, Excel Books, New Delhi.
2. Bhardwaj R.S., *Business Statistics*, Excel Books.
3. Guilford J.P., *Fundamental Statistics in Psychology and Education*, Mc Graw
4. Gupta S.P., *Statistical Method*, Sultan Chand and Sons, New Delhi, 2008.

**We will provide study materials prepared in –house to the students**

### **Course Objectives:**

This course provides students with practical and succinct advice on how to do corporate finance rather than debate theory.

### **Course Contents:**

**Unit 1: Introduction to Corporate Finance** - Meaning, nature and scope

**Unit 2: Valuation of the Firm** – Dividend Valuation Model

**Unit 3: Investment Decision** - Investment Analysis – Risk Analysis Probability Approach

**Unit 4: Dividend Policy** – Walter Model – Gordon Model – Payment Ration divided as a residual payment – M.M. Irrelevance Doctrine

**Unit 5: Role of Financial Institution**

**Unit 6: Capital Markets** – Fiscal Policies, Government Regulations affecting Capital Market – Role of SEBI – Stock Markets

**Unit 7: Business Failures, Mergers, Consolidations and liquidation**

**Unit 8: Lease Financing, Venture Capital, Mutual Funds**

**Unit 9: Inflation and Financial Decisions**

**Unit 10: Foreign Collaboration** – Business Ventures Abroad

**Unit 11: International Financial Institutions & Multinational Corporations**

### **Books Recommended:**

1. Fundamentals of Corporate Finance - Bradford D. Jordan, Randolph Westerfield, and Stephen Ross
2. Corporate Finance For Dummies - Michael Taillard
3. Principles of Corporate Finance - Franklin Allen and Richard A. Brealey
4. Corporate Finance: Theory and Practice - Aswath Damodaran

**We will provide study materials prepared in –house to the students**

**Paper-6**

**BUSINESS ETHICS AND GOVERNANCE Credit - 4**

**Code: BBAR2206**

### **Course Objectives:**

To acquire knowledge of ethics, emerging trends in good governance practices and sustainability.

### **Course Contents:**

**Unit 1: Introduction to Business Ethics**

Definition, Role in various types of business structures, responsibilities and obligations, Structure of business ethics

**Unit 2: Ethics in the Workplace**

Small Business Ethics, Codes of Conduct, Code of Ethics, Corporate Responsibility

**Unit 3: Corporate Compliance**

Definition, Responsibility, Laws and Regulations

**Unit 4: Social Responsibility**

Business accountability, Ethical Values, Environment

**Unit 5: Ethics' Positive Impact on Business**

Employee rights, Productivity, Legality Issues

**Unit 6: Business Ethics and the Financial World**

Various examples of Insider Trading, Junk Bonds and Leveraged Buyouts

**Books Recommended:**

1. Business Ethics and Corporate Governance (Principles & Practice) – Khanka S S
2. Case Studies in Business Ethics and Corporate Governance – Mohapatra / Sreejesh
3. Governance, Ethics & Social Responsibility of Business – Neeru Vasishth Namita
4. Ethics in Business and Corporate Governance – S K Mandal

**We will provide study materials prepared in –house to the students**

**SEMESTER-V**

Sl. No.	Paper Code	Subject	Credit (L+T+P)	Category
1	BBAR3101	Corporate Accounting	3+1+0	4
2	BBAR3102	Financial Market Operation	3+1+0	4
3	BBAR3103	On Job Internship	0+0+18	12
<b>Total</b>				20

**Paper-1****CORPORATE ACCOUNTING****Credit - 4****Code: BBAR3101****Course Objectives:**

To understand how to communicate financial information to parties outside the business organization like equity investors, creditors, employees, suppliers and clients

**Course Contents:****Unit 1: Accounting for issue and redemption of Shares**

Issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares, Sweat equity, Right and Bonus Share – Rules, Accounting, Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights, Underwriting of shares and debentures: Rules, Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting, Employee Stock Option Plan – meaning; rules, Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS, Buy Back of shares, redemption of preference shares

**Unit 2: Issue and redemption of debentures**

Issue of debentures, Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

**Unit 3: Company Final Accounts**

Introduction to Schedule III; Treatment of Tax; Rules for and Determination of Managerial Remuneration, compulsory transfer to reserve, Dividend and applicable, tax, Preparation of Profit & Loss A/C and Balance Sheet

**Unit 4: Amalgamation and Reconstruction****Unit 5: Valuation of Shares and Goodwill**

**Books Recommended:**

1. Dr. S.N. Maheswari , Financial Accounting
2. B S Raman, Financial Accounting
3. Grewal and Gupta, Advanced Accounting
4. Radhaswamy and R.L. Gupta, Advanced Accounting

**We will provide study materials prepared in –house to the students**

**Paper-2**

**FINANCIAL MARKET OPERATIONS**

**Credit - 4**

**Code: BBAR3102**

**Course Objectives:**

To provide the student an understanding of financial market, its different products and operations

**Course Contents:**

**Unit 1: Financial System**

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries, the structure of Indian Financial System

**Unit 2: Interest Rate Structure**

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India

**Unit 3: Money Market**

Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets

**Unit 4: Capital Market**

Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs

**Unit 5: Derivative: Futures & Options, Trading, Clearing & Settlement**

**Unit 6: Commodity: Clearing, Settlement & Risk Management of Commodity Trading**

**Unit 7: Mutual Fund Operations:** Introduction, Schemes of Mutual Fund, Return & Tax Relief, AMFI, NAV Calculation

**Unit 8: Financial Services**

Merchant Banking-Functions & Roles, SEBI guidelines, Credit rating-concept & types, Functions & limitations, Profile of Indian Rating Agencies

**Unit 9: Investors' Protection**

Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Role of The SEBI, Company Law Board, Judiciary

**Books Recommended:**

1. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
3. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.
4. Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata

**We will provide study materials prepared in -house to the students**

**SEMESTER-VI**

Sl. No.	Paper Code	Subject	Credit (L+T+P)	Category
1	BBAR3201	Global Finance	3+1+0	4
2	BBAR3202	Banking Law & Practice	3+1+0	4
3	BBAR3203	On Job Internship	0+0+18	12
<b>Total</b>				20

**Course Objectives:**

- To understand the historical perspectives of international monetary system and theories of exchange rate determination
- To learn the most suitable techniques and strategies to be applied for risk management in the foreign exchange market
- To analysis and management of country risk involved in investment decisions at multinational levels

**Course Contents:**

**Unit 1: Introduction**

Meaning – Scope of International Finance – Forms of international business – exports, joint venture, licensing, franchise and other contracts, Factors contributing to growth in International Finance–Recent Changes in Global Financial Markets

**Unit 2: International Business**

International trade and specialization, absolute advantage and comparative cost advantage, factor properties, terms of trade, Balance of payment problems, international finance – disequilibrium, exchange rate determination

**Unit 3: International Monetary System**

Introduction – Exchange rate regime- The International Monetary Fund: Objectives and Funding Facilities – International Liquidity and Special Drawing Rights, International institutions for business advancement – World Bank, GATT and WTO

**Unit 4: Foreign Exchange Market**

Major Participants- Spot market – Forward market, Exchange Rate Quotation, Determination of exchange rates in spot and forward market –Factors influencing exchange rates. types of Foreign Exchange Rates and Interest rate

**Unit 5: Risks Associated**

International Equities- Bonds- Gains from International Market – Short term and Medium term Instruments types of risks and tools

**Unit 6: Multilateral Development Banks**

The World Bank – International Finance Corporation – Asian Development Bank

**Unit 7: Basis of negotiation**

Role of raw material, costs, duties, tariffs, transportation, packaging and foreign exchange variances in negotiation of export prices

**Books Recommended:**

1. International Finance: Theory and Policy - Marc Melitz, Maurice Obstfeld, and Paul Krugman



2. International Finance – Piet Sercu

3. International Finance Regulation: The Quest for Financial Stability - Georges Ugeux

4. International Finance – Keith Pilbeam

**We will provide study materials prepared in –house to the students**

**Paper-2**

**BANKING LAW & PRACTICE**

**Credit - 4**

**Code: BBAR3202**

**Course Objectives:**

The main objective of this course is to provide the student an understanding of legal and regulatory aspects of banking.

**Course Contents:**

**Unit 1: Regulatory Framework and Compliances**

Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002, Government and RBI's Powers Opening of New Banks and Branch Licensing

**Unit 2: Legal Aspects of Banking Operations**

Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application – Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, LC and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities-Lien, Pledge, Mortgage, Hypothecation etc.-Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

**Unit 3: Loans and Advances**

Law, Practice and Policies governing the employment of the funds in the hands of the banker with special reference to the lending banker State Policy on Loans and Advances - Priority sector advances and socioeconomic policies - Financial inclusion - Self- Employment Schemes - Women Entrepreneurs - Small Scale Industries - Agricultural Finance, Export Finance, etc. – Micro Finance - How the banker profitably uses the fund - Call loans and loans repayable at short notice - Loans and advances - Overdrafts - Legal control over bank's deployment of funds.

**Unit 4: Securities for Banker's Loans**

The legal issues involved in and the practice governing different kinds of securities for banker's advances and loans Guarantees, pledge, lien, mortgage, charge – subject matters of collateral security Corporate Securities Documents of title to goods Land and Buildings Book debts Life Policies Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

## **Unit 5: Electronic Banking and IT in Banks**

Introduction, IT Applications in Banking- Computer-Based Information Systems for Banking; Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Supply Chain Management; Customer Relationship Management; Integrated Communication Networks for Banks Security and Control Systems - Cybercrimes and fraud management Planning and Implementation of Information Systems

### **Books Recommended:**

1. Hajols. T. N (2009), "Money and Banking", Gopaljee Enterprises.
2. Muraleedharan, D (2009), "Modern Banking: Theory and Practice", PHI Learning Pvt. Ltd.
3. Rajesh, R, Sivagnanansithi, T (2009), "Banking Theory: Law and Practice", Tata McGraw Hill Publishing Company Ltd.
4. Shekhar, K C (2009), "Banking Theory and Practice", Vikas Publishing House Pvt. Ltd.

### **Project**

**Code: BBAR3203**

### **Course Objectives:**

To provide students live examples of the business with the help of real life documents and scenarios

### **Course Contents:**

Project file provided to the students

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