



CHRIST
(DEEMED TO BE UNIVERSITY)
DELHI-NCR, INDIA

School of Commerce
Delhi NCR Campus

Syllabus
Bachelor of Business Administration
(F&A)
2020-21

CHRIST(Deemed to be University)
Delhi NCR Campus
www.ncr.christuniversity.in

Bachelor of Business Administration (Finance & Accountancy)

BBA (Finance and Accountancy) programme is designed for students who aspire to be strategic business leaders, new generation entrepreneurs and job creators with financial and entrepreneurial expertise to perform key roles as financial analysts and enterprise venture specialists with a vision for sustainable and inclusive growth at a global level.

Programme Objectives

- To provide a comprehensive coverage in the field of Global finance, Accounting and Auditing.
- To develop knowledge and skills in understanding and applying accounting standards, preparation and interpretation of financial statements of entities.
- To develop knowledge and skills required to work effectively in the global financial arena with expertise in investment, financing and risk management.
- To develop knowledge and understanding of audit and assurance engagement and its application in professional environment.
- To provide entrepreneurial expertise in terms of conception, design, organisation and management of new enterprises.
- To develop leadership and ethical skills in the context of strategic growth of an organisation.
- To introduce and develop research culture amongst students and to equip them with research skills necessary to conduct a structured and systematic research.
- Sensitize students towards ethical issues arising out of business and society interface.

Programme Outcomes (PO):

On completing the programme, the student will be able to

- PO1 Demonstrate knowledge of Conceptual and regulatory framework of International Financial Reporting.
- PO2 Apply procedural and disclosure requirements of Financial Accounting/Reporting as per international accounting standards
- PO3 Apply relevant knowledge in Financial Management to perform financial analysis enabling strategic financial decisions.
- PO4 Evaluate investment opportunities and applying knowledge of derivatives to risk management in international financial markets.
- PO5 Apply entrepreneurial expertise resulting in new generation Businessmen and Industrialists who in turn are job creators in society.
- PO6 Develop innovative and sustainable solutions to address social problems.
- PO7 Identify the legal and regulatory environment and its impact on international audit practice.
- PO8 Apply principles of professional ethics in demonstrating international audit practice.
- PO9 Apply the research skills and conduct independent research in the issues pertaining to business and society in a structured manner.

Programme Structure
Bachelor of Business Administration (Finance and Accountancy)
2020-21

Course Code	Title of the Course	Type of the Course*	Core/ Elective	No of Hrs	Credits	Marks
SEMESTER – I						
ENG121N	English – I	Theory	AECC	45	2	50
AEN121N	Additional English	Theory	AECC	45	2	50
HIN122N	Hindi	Theory	AECC	45	2	50
BBF131N	Financial Accounting	Theory	Core	60	4	100
BBF132N	Business Economics	Theory	Core	60	4	100
BBF133N	Cost Accounting	Theory	Core	60	4	100
BBF134N	Business Management & Organisational Behaviour	Theory	Core	60	4	100
BBF161N	Business Etiquette and Corporate Grooming	Theory	Core	60	4	100
HOL111N	Holistic Development – I	Theory	SEC	12	-	-
SEMESTER – II						
ENG221N	English – II	Theory	AECC	45	2	50
AEN221N	Additional English	Theory	AECC	45	2	50
HIN 222N	Hindi	Theory	AECC	45	2	50
EVS	Environmental Studies	Theory	AECC	-	2	-
BBF231N	Advanced Financial Accounting	Theory	Core	60	4	100
BBF232N	Business Mathematics and Statistics	Theory	Core	60	4	100
BBF233N	Indian Financial System	Theory	Core	60	4	100
BBF234N	Human Resources Management	Theory	Core	60	4	100
HOL211N	Holistic Education – II	Theory	SEC	12	2	-
BBF261N	Sustainability and Corporate Social Responsibility	Theory	GE	60	4	100
SEMESTER – III						
BBF311N	Ethics and Professional Skills	Theory	SEC	45	2	50
BBF331N	Global Commercial Law	Theory	Core	60	4	100
BBF332N	Taxation	Theory	Core	60	4	100
BBF333N	Financial Management	Theory	Core	60	4	100
BBF334N	Auditing	Theory	Core	60	4	100
BBF335N	Marketing Management	Theory	Core	60	4	100
HOL311N	Holistic Development – III	Theory	SEC	-	-	-
BBF361N	Commerce and Indian Society – I	Theory	GE	60	4	100
SEMESTER – IV						
BBF411N	IT in Business	Theory	SEC	45	2	50
BBF431N	Business and Corporate Law	Theory	Core	60	4	100
BBF432N	Research Methodology	Theory	Core	60	4	100

BBF433N	Financial Reporting	Theory	Core	60	4	100
BBF434N	Advanced Financial Management	Theory	Core	60	4	100
BBF435N	Performance Management	Theory	Core	60	4	100
HOL411N	Holistic Development – IV	Theory	SEC	12	2	-
BBF461N	Commerce and Indian Society – II	Theory	GE	60	4	100
SEMESTER – V						
BBF531N	Corporate Governance, Risk & Ethics	Theory	Core	60	4	100
BBF532N	Corporate Reporting	Theory	Core	60	4	100
BBF533N	Strategic Business Management	Theory	Core	60	4	100
Electives (One of The Two Areas)						
<i>Finance</i>						
BBF541AN	Investment Analysis and Portfolio Management	Theory	Elective – DSE	60	4	100
BBF542AN	Commodity and Derivatives Markets	Theory	Elective – DSE	60	4	100
BBF543AN	Project Appraisal and Financing	Theory	Elective – DSE	60	4	100
<i>Entrepreneurship</i>						
BBF541 BN	Entrepreneurship Management	Theory	Elective – DSE	60	4	100
BBF542 BN	Entrepreneurial Venture Planning and Communication Strategy	Theory	Elective – DSE	60	4	100
BBF543 BN	Social Entrepreneurship	Theory	Elective – DSE	60	4	100
SEMESTER – VI						
BBF631N	Advanced Audit and Assurance	Theory	Core	60	4	100
BBF632N	Advanced Performance Management	Theory	Core	60	4	100
BBF633N	International Business	Theory	Core	60	4	100
Electives (One Area Based on Previous Semester)						
<i>Finance</i>						
BBF641AN	Strategic Financial Management	Theory	Elective – DSE	60	4	100
BBF642AN	International Financial Management	Theory	Elective – DSE	60	4	100
BBF681AN	Research Project	Project		60	4	100
<i>Entrepreneurship</i>						
BBF641 BN	Family Business Management	Theory	Elective – DSE	60	4	100
BBF642 BN	Enterprise Planning and, Appraisal	Theory	Elective – DSE	60	4	100
BBF681BN	Research Project (Business Plan)	Project		60	4	100
Total						186

* Ability Enhancement Compulsory Course (AECC), Skill Enhancement Course (SEC), Discipline Specific Elective (DSE), Generic Elective (GE).

Mapping of Program Structure with Programme Outcomes (PO):

Title of the Course	Programme Outcomes
Financial Accounting	PO 1,3,4
Management Accounting	PO 2,5

Semester wise Syllabus

SEMESTER – I

Course Name: Financial Accounting		Course Code: BBF131N
Total Number of Hours: 60		Credits: 4
Course Description: This course revisits and strengthens fundamental accounting principles and processes, culminating in the preparation of the financial statements of a sole proprietorship business and for companies. It also provides an introduction to certain fundamental Indian and International Accounting Standards. Further, it extends their knowledge of accounting for the valuation of goodwill and shares and liquidation of companies.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Discuss and apply fundamental accounting concepts, principles and conventions.	
2.	Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business and a company	
3.	Prepare the Statement of Profit and Loss and the Balance Sheet of a company in the prescribed legal format, along with the applicable Notes to Accounts, on the basis of a Trial Balance and accompanying year-end adjustments	
4.	Discuss and apply principles and practices governing the valuation of goodwill and shares.	
Unit 1:	Overview of accounting principles and procedure	Hours: 14
<ul style="list-style-type: none"> Introduction to accounting; Double-entry system; Ind AS 1: Financial statements, purpose, general features (true and fair view, going concern, accrual basis, materiality and aggregation, offsetting, frequency of reporting, comparative information, consistency); Other assumptions and conventions (business entity, money measurement, conservatism). 		

	<ul style="list-style-type: none"> • Basic accounting procedure: journal entries, ledgers, cash book, capital and revenue expenditure/receipts, rectification of errors, trial balance, preparation of Statement of Profit and Loss and Balance Sheet: structure, contents; problems based on trial balance and adjustments. 	
Unit 2:	Preparation of financial statements for companies	Hours: 15
	<ul style="list-style-type: none"> • Meaning of financial statements; form and contents of Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013; general instructions for their preparation along with Notes to Accounts; problems based on Trial Balance and common year-end adjustments/ rectifications. • Treatment of taxes deducted at source, advance payment of tax, and provision for taxation. • Treatment of interim and final dividend, and corporate dividend tax; meaning of capital and revenue reserves; rules for declaration of dividend out of reserves; simple problems. • Computation and treatment of managerial remuneration, including computation of net profit under Section 198 of the Companies Act, 2013. 	
Unit 3:	Liquidation of companies	Hours: 8
	<ul style="list-style-type: none"> • Meaning of liquidation; types of liquidation • Secured creditors (fixed/floating charge); order of payment; computation of liquidator's remuneration; preferential creditors; pro-rata settlement • Problems on preparation of Liquidator's Final Statement of Account; treatment of capital surplus; return of capital to shareholders with different paid-up capitals • Meaning of contributory; 'B' List of contributories; simple problems 	
Unit 4:	Valuation of goodwill and shares	Hours: 9
	<ul style="list-style-type: none"> • Valuation of goodwill: meaning; circumstances for valuation of goodwill; factors influencing the value of goodwill; methods of valuation—average profit method, super profit method, capitalization of average profit method, capitalization of super profit method, annuity 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 • Rights issue and valuation of rights issue 	
Unit 5:	Fundamental International Accounting Standards and Recent Trends in Accounting	Hours: 14
	<p>HR Accounting, Inflation Accounting, Green Accounting, Carbon Accounting, Forensic Accounting, IASB- Conceptual Framework and Regulatory Framework, IAS-: Presentation of Financial Statements, IAS- 2: Inventories, IAS- 16: Property plant and Equipment, IAS- 38: Intangible Asset, IAS- 15: Revenue from contracts with customers (Five step model), IAS- 8: Accounting policies, Changes in Accounting Estimates and Errors. IAS- 23: Borrowing cost, IAS- 36: Impairment loss.</p>	

Essential References:	
1.	Jain S. P., & Narang K. L., (2013). Financial Accounting (19ed.). Mumbai: Kalyani
2.	Institute of Chartered Accountants of India. Indian Accounting Standards (IND ASs)
3.	BPP Learning media material
Recommended References:	
1.	Maheswari S. N., & Maheswari S. K. (2012). Financial Accounting. New Delhi: Vikas
2.	Arulanandam M.A., & Raman K. S. (2014). Advanced Accountancy (6ed.). Mumbai: Himalaya Publishing House

Course Name: Business Economics		Course Code: BBF132N
Total Number of Hours: 60		Credits: 4
Course Description: This course is designed to familiarize students with the basic concepts, theories and models of economics, which are relevant to business.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Define and remember basic concepts of Economics applicable to business	
2.	Explain and identify key factors affecting/ determining economic variables such as demand, supply, price of products and factors of products	
3.	Compare different market types and their functioning	
4.	Describe and evaluate theories of consumer behavior, production and factor price determination	
Unit 1:	Business Economics	Hours: 3
Meaning- characteristics – distinction between business economics and pure economics – scope of business economics – uses/objectives of business economics		
Unit 2:	Consumption Analysis	Hours: 6
Approaches to the study of consumer behaviour - cardinal approach - law of Equi-marginal utility, ordinal approach - indifference curve analysis - properties – consumer surplus – meaning - analysis – limitations		
Unit 3:	Demand and Supply (Market) analysis – I	Hours: 9
Demand (Determinants, Demand function) - Law of Demand – Variations in demand, Supply (Determinants, Supply function) – Law of Supply – Variations in Supply, Market equilibrium and changes in equilibrium (reference to product markets & factor markets), Interference with market prices - Minimum price & Maximum price and its effect, Market failure – meaning & types - Public goods – Externalities - Merit goods - Demerit goods.		

Unit 4:	Demand and Supply (Market) analysis – II	Hours: 10
Demand: Elasticity of Demand – Price elasticity of demand –factors determining elasticity of demand – its measurement and its application in business decisions, concepts of Income& Cross-Promotional elasticity of demand, Supply: Elasticity of Supply – factors determining elasticity of supply, Demand forecasting- Survey and statistical methods		
Unit 5:	Production Analysis	Hours: 7
Production Analysis: Production – Firm and Industry – Production function – Production runs or Periods (short run and long run) – Production in the short run – Law of variable proportions – Production in the long run – Returns to scale (increasing, constant and decreasing returns to scale) – Economies of scale and Diseconomies of scale.		
Factor Pricing: Marginal productivity theory of distribution, Rent - Recardian and modern theories of rent. Wages - Modern theory of wages, wage differentials and collective bargaining, Interest-Loanable fund and Liquidity preference theories of interest, Profit - Uncertainty and Innovation theories of profit.		
Unit 6:	Cost & Revenue Analysis	Hours: 5
Cost - Cost concepts (Absolute cost and opportunity cost, Accounting cost and Economic cost) – Fixed and Variable cost – TC, AC & MC, Cost-output relationship in the short run - Cost-output relationship in the long run.		
Revenue – TR, AR & MR - Revenue with no change in price – Revenue with change in price.		
Unit 7:	Market Structure	Hours: 12
Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry’s long run supply, producer surplus. Shut down point under perfect competition market, Monopoly: Behaviour of a monopolist in the short and the long run. Price discrimination by a monopolist-1st degree, 2nd degree and 3rd degree. Monopolistic competition, concept of excess capacity		
Unit 8:	Economics of strategy	Hours: 8
Understanding aggregate Demand and aggregate Supply. The Importance of Expectations: Exchange Rates, Exchange Rates regimes fixed and floating rate. Current macro Issues effecting business: Oil prices, Global Imbalances		
Essential References:		
1.	Dwivedi (2009): <i>Essentials of Business Economics</i> , Vikas Publishing House	
2.	Salvatore & Srivatsava (2012): <i>Managerial Economics</i> , 7 th Edition, Oxford University Press	

Recommended References:	
1.	Allen, Weigelt, Doherty & Mansfield (2012): Managerial Economics, 8 th Edition, W. W. Norton & Company
2.	Atmanada (2009): Managerial Economics, 2 nd Edition, Excel Books
3.	Dransfield (2009): Business Economics, Routledge
4.	Gillespie (2013): Business Economics, 2 nd Edition, Oxford University Press
5.	Gupta (2011): Managerial Economics, 2 nd Edition, TMH

Course Name: Cost Accounting		Course Code: BBF133N
Total Number of Hours: 60		Credits: 4
Course Description: The course aims to provide conceptual understanding of cost accounting. It focuses on the computation of various components of cost, such as material, labour, and overheads. It also covers modules on specific cost accounting methods like job costing and contract costing, and process costing.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Discuss the basic concepts and classification of cost	
2.	Compute various components of cost	
3.	Apply the methods of cost accounting in ascertaining cost for different sectors	
4.	Discuss the reasons and need for reconciliation of cost and financial statements, and prepare reconciliation statements	
Unit 1:	Introduction to Accounting	Hours: 10
Introduction – Definition – Fundamental Principles –Scope, Functions and objectives – Merits & Demerits –Methods & Techniques-Cost Accounting and financial accounting comparison; Elements of Cost – Cost vs. Expense- Cost Centre, Cost Unit & Cost object- Classification of Cost- Costs for decision making - Installation of Costing system - Cost Sheet - Tenders and Quotations (Problems)		
Unit 2:	Materials	Hours: 8
Meaning and classification of material- Purchase Procedure& documentation - Store Keeping Functions; Inventory Control - Fixation of Levels- Periodical and Perpetual Inventory, ABC Analysis, EOQ (Problems); Stores issue - Methods of Pricing of materials – FIFO – LIFO - Simple and Weighted Average Methods. (Problems)		

Unit 3:	Labour	Hours: 8
Meaning & classification of Labour- Attendance and payroll procedure- Time Keeping - Methods of Time Keeping - Time Booking – Records - Idle Time - Causes for Idle Time - Treatment of Idle Time – Overtime – Labour Turnover—Labour Remuneration - Features of Good Wage System –Remuneration system and incentive schemes (Problems)		
Unit 4:	Overheads	Hours: 10
Meaning and definition –Classification of Overheads- Allocation & Apportionment of overheads (Primary Distribution) Apportionment of Service Department Costs to Production Departments (Secondary Distribution- Reciprocal basis). Absorption of Overheads - Methods - percentage of Direct Material Cost - Direct Labour Cost - Prime Cost - Direct Labour Hour Rate and Machine Hour Rate		
Unit 5:	Contract Costing	Hours: 8
Meaning and nature- Difference between Job Costing and Contract Costing – Preparation of Contract Accounts- Ascertainment of Profit/Loss on Contract – Work in Progress and Balance Sheet –Profits on incomplete Contracts-Cost Plus and Estimated Contracts (Problems)		
Unit 6:	Process Costing	Hours: 8
Meaning and nature- Preparation of process Accounts- Normal Loss - Abnormal Loss/gain - (Including Inter-Process Profit and Equivalent Production) Preparation of Process Accounts and Joint and By-Products		
Unit 7:	Reconciliation of Cost and Financial Accounts	Hours: 8
Need for reconciliation- Reasons for difference in profits- Reconciliation (Problems)		
Essential References:		
1.	Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. (2014) Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi	
2.	Arora M N – (2012) A Text book of Cost & Management Accounting, Vikas Publishing, New Delhi	
3.	Lal Jawahar, Srivastava Seema. (2013) Cost Accounting, 5thEdition, Tata Mcgraw-Hill, Delhi	

Recommended References:	
1.	Saxena V. K. (2014) Essentials of Cost Accounting, Sultan Chand and Sons, New Delhi
2.	Sharma & Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers
3.	Kishore. M. Ravi. (2014) Business Strategy and Strategic Cost Management, 1st Edition, Taxmann Publications, New Delhi

Course Name: Business Management and Organizational Behaviour		Course Code: BBF134N
Total Number of Hours: 60		Credits: 4
<p>Course Description: This paper intends to develop conceptual knowledge of Business management and Organizational Behaviour. The study approach enables students understand and analyze practical aspects of management and Organizational Behaviour to become skilled at the art of getting things done through people in a corporate business scenario.</p>		
<p>Course Outcomes: By the end of the course the learner will be able to:</p>		
1.	Discuss different schools of management thoughts.	
2.	Apply the concepts of planning, organizing, executing/leading and controlling for effective management	
3.	Apply the concepts of organisational behaviour to enhance organisational effectiveness	
Unit 1:	Introduction to Business Management & Principles	Hours: 6
<p>Management: Meaning, Major schools of Management thought - past to present, Nature and characteristics - Scope and functional areas of management in Organizations, Management as a science art or profession, Management & Administration.</p>		
Unit 2:	Planning	Hours: 12
<p>Introduction to Planning, Importance, purpose, Foundation of planning, Management by objectives (MBO), MBO process, Planning through MBO – practical insights, Strategic Planning Cycle, Planning Premises, Types of Planning Premises, Strategic Planning Process - Vision, Mission, Objectives, Types of objectives, Hierarchy of objectives, Max E. Douglas model for writing effective objectives, Situational analysis / Internal and External Analysis - SWOT, PESTEL, Michael Porter 5 forces analysis, Strategy Formulation, Dimensions of Plans – Repetitiveness; Time; Level; Scope; Broadness; Balanced Score Card (BSC), BSC vs. MBO.</p>		

Unit 3:	Organizing	Hours: 6
Introduction to Management Function of Organizing, Importance of Organizing, Steps in Organizing process, Organizing Staff/Employees, Organizational Design and Structure, Classification of Organization – Formal and Informal – Types of Organizational Structure – Formal (Line, Staff, Functional, Matrix, Project, Hybrid, Virtual, Network...) and Informal structure, Organizing job tasks and employees like great companies - specialization, Centralization, Decentralization, Formalization - Span of Control – Narrow & Broad – Authority & Responsibility.		
Unit 4:	Personality, Perception, Attitude and Behaviour	Hours: 9
Understanding individual behaviour, Personality – MBTI, The Big Five Model, Personality types in different cultures, Perception, Perceptual Process, Perceptual Distortions – Stereotyping, Halo Effect, Contrast Effects, Self-fulfilling prophecy, Projection, Contrast Effects, Impression Management, Attribution Theory, Attributions across cultures, Professional and Ethical behaviour, Ethics Vs Behaviour, Managing Negative Behaviour in the workplace, workplace bullying and sexual harassment, Employee Morale and Engagement.		
Unit 5:	Group Dynamics and Conflict Management	Hours: 4
Group Development, Stages of Group Development, Turning Groups into Effective Teams, Managing Work Teams, Types of Work Teams, Conflict Management Techniques, managing generational differences, Best practices for Organizing Tasks and Creating High Performance Teams.		
Unit 6:	Managing, Leading, and Motivating Teams	Hours: 10
Meaning and nature of directing - Leadership styles – Basic and Two-dimensional Leadership styles – Job Centered & Employee Centered, Management by Exception, Management by Walking around, Open Door Policy, Emotional Intelligence for Effective Leadership. Leadership across cultures, understanding individual behaviour, Motivating Employees – Theories of Motivation – Content and Process theories, Organizational Behaviour Models – Autocratic, Custodial, Supportive, Collegial, Managing cross-cultural motivational challenges.		
Unit 7:	Organizational Culture, Communication and Development	Hours: 6
Organizational Culture, Types of Organizational Culture, Organization Cultural Models – Edger Schein, Robert Cooke, Hofstede Model, Communicating with Emotional Intelligence, Effective Interpersonal Communication, Cross-cultural Communication - Lewis Model, Organizational Development.		
Unit 8:	Organizational Control and Change	Hours: 7
Meaning and importance - Relationship between Planning and Control, Steps in controlling – Controlling for Organizational Performance, Types of Control - (a) timing, (b) designing systems, (c) management levels, and (d) Responsibility, Methods of establishing control techniques, Strategy implementation and control, Organizational Change Management, Planning Organizational Change, Change Management Process, Personality & change		

management -eight personalities involved in Change Management Programme, Lewin's Model of Change Management.	
Essential References:	
1.	Charles W L Hill, Steven L McShane. Principles of Management, India: Tata McGraw Hill Education
2.	Koontz. (n.d.). <i>Principles of Management</i> . India: Tata McGraw Hill Education
3.	Lussier, R. N. (2012). <i>Management Fundamentals</i> (1st ed.). New Delhi, India: Cengage Learning.
4.	Stephen P.Robbins, M. C. (2012). <i>Management</i> (11th ed.). New Jersey: Pearson Education Inc.
Recommended References:	
1.	Bansal, R. (2008). <i>Stay Hungry Stay Foolish</i> . Ahmedabad: The Centre for Innovation, Incubation and Entrepreneurship, Indian Institute of Management.
2.	Beasley, N. I. (2012). <i>Inside Coca-Cola: A CEO's Life Story of Building the World's Most Popular Brand</i> . St. Martin's Griffin.
3.	Harvard Business Review. Publisher:Harvard Publishing, https://hbr.org
4.	Ramadorai.S. (2011). <i>The TCS Story and Beyond...</i> India: Penguin Books.

Course Name: Business Etiquette and Corporate Grooming		Course Code: BBF161
Total Number of Hours:60		Credits: 4
Course Description: The course in business etiquette and corporate grooming introduces concepts related to business etiquette and corporate grooming and its applications in the contemporary context.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Identify basic concepts related to business etiquette and corporate grooming.	
2.	Discuss the concepts in the context of effective writing and business correspondence.	
3.	Discuss its applications in different settings and appreciate the key minimum standards required by etiquette practice.	
Unit 1:	What does Business Etiquette mean?	Hours: 10
Different types of etiquette, understanding business etiquette, Minimum standards required by etiquette practice, Knowledge and appreciation of courtesy and good manners at work. Making introductions and greeting people, The Protocol of shaking Hands, Use of Business Cards, Remembering Names		

Unit 2:	What do you understand by Corporate Grooming?	Hours: 10
Grooming for success, Managing your visual Image, Body Language, Posture, Poise and elegance, Business style and professional image, Dress code, Guidelines for appropriate business attire, Presentation Skills		
Unit 3:	Professionalism at the Work Place	Hours: 8
How to behave in a professional manner, Civility at the Workplace, Cubicle and Workplace manners, the art of diplomacy, Responsibility and Accountability, Competence, Work Ethics, Time Management, Positive attitude, Effective polite verbal communication, General disability etiquette		
Unit 4:	Business Networking	Hours: 8
Meet and Greet, Importance of Small Talk, The Art of conversation, Rapport Building, Smart Ways to Follow up, Developing People Skills, How to be a Good Listener, How to ask the Right Questions, Meeting and Boardroom Protocol, In person meeting and virtual meeting etiquette, preparation and attendance, Setting out a meeting agenda, Minutes of a meeting.		
Unit 5:	Cross Cultural Business Etiquette	Hours: 6
Cross cultural communication, Multi-cultural etiquette, cultural sensitivity, Social Skills for the business savvy, globe trotters, the values and expectations of different cultures, determining which etiquette style is best suited to particular cultures.		
Unit 6:	Etiquette in the Digital world	Hours: 10
Email Etiquette, Phone Etiquette, Netiquette, Digital Etiquette, Virtual meeting etiquette, Dining Etiquette – General tips, Table manners, Restaurant Etiquette		
Unit 7:	Effective Writing Skills	Hours: 8
Principles of effective writing, 7 Cs of communication, Business Letters, types of business letters, Report writing – Process of writing, Types of reports, graphical representation of data and interpretation.		
Essential References:		
1.	Lillian H. Chaney, Jeanette S. Martin. The Essential Guide to Business Etiquette	
Recommended References:		
1.	Sarvesh Gulati(2012), <i>Corporate Grooming and Etiquette</i> , Rupa Publications India Pvt. Ltd.	
2.	Thomas Means (2009), <i>Business Communication</i> .	

SEMESTER – II

Course Name: Advanced Financial Accounting		Course Code: BBF231N
Total Number of Hours: 60		Credits: 4
<p>Course Description: This course extends the learners' knowledge in Financial Accounting by providing them with an overview of the legal requirements for the presentation of financial statements for Indian companies with respect to various forms of corporate reorganisations and special circumstances, internal reconstruction through capital reduction, business combinations, holding companies, and liquidation of companies.</p>		
<p>Course Outcomes: By the end of the course the learner will be able to:</p>		
1.	Record accounting entries giving effect to a scheme of capital reduction, and prepare the reconstructed Balance Sheet of a company.	
2.	Compute purchase consideration and account for business combinations in the books of the transferor and transferee companies.	
3.	Prepare a Consolidated Balance Sheet for a holding company with a single subsidiary after accounting for various inter-company adjustments.	
Unit 1:	Alteration of share capital	Hours: 12
<p>Bonus Shares: meaning; characteristics of bonus shares; circumstances for issue; statutory provisions, including SEBI guidelines; reserves available/ not available for issue of bonus shares; accounting treatment.</p> <p>Equity shares with differential rights, Introduction to accounting for employee stock options, Buyback of equity shares: meaning; advantages; limitations prescribed under the Companies Act, 2013; transfer to Capital Redemption Reserve; accounting treatment; preparation of Balance Sheet after buyback</p>		
Unit 2:	Redemption of preference shares and debentures	Hours: 10
<p>Redemption of preference shares: statutory provisions; arranging for cash for the purpose of redemption, including fresh issue of shares; transfer to Capital Redemption Reserve; treatment regarding premium on redemption; preparation of Balance Sheet after redemption.</p> <p>Redemption of debentures: liability to create Debenture Redemption Reserve (DRR); investment of DRR; methods of redemption—payment in lump sum, payment in installments, purchase in open market; simple problems</p>		

Unit 3:	Capital reduction and internal reconstruction	Hours: 8
Meaning of capital reduction; statutory provisions, Problems on accounting for a scheme of internal reconstruction based on capital reduction, including re-organization through surrender of shares, Preparation of Balance Sheet after reconstruction.		
Unit 4:	Accounting for business combinations	Hours: 16
Introduction; meaning of business combinations; accounting procedure, Computation of purchase consideration, Accounting entries in the books of the acquirer /transferor and acquirer/transferee companies		
Unit 5:	Preparation of consolidated financial statements	Hours: 14
Meaning of holding and subsidiary company; concept of 'control' vs. legal ownership; need to prepare consolidated financial statements, Pre-acquisition and post-acquisition profits and reserves; problems on computation of cost of control, minority Interest, and preparation of Consolidated Balance Sheet for a holding company with one subsidiary, Accounting treatment for: elimination of common transactions/mutual owing; unrealized profit on stock		
Essential References:		
1.	Study material issued by the Institute of Chartered Accountants of India	
2.	S. N. Maheshwari & S. K. Maheshwari – Advanced Accountancy	
3.	M. A. Arulanandam & K. S. Raman – Advanced Accountancy	
Recommended References:		
1.	S. P. Jain and K. L. Narang – Corporate Accounting	

Course Name: Business Mathematics and Statistics	Course Code: BBF232N
Total Number of Hours: 60	Credits: 4
Course Description: To provide basic knowledge of mathematical concepts and theories which will help students to increase their reasoning, analytical and problem solving skills and to enable students to grasp the fundamentals of Statistics for interpreting business data	
Course Outcomes: By the end of the course the learner will be able to:	
1.	Understand core concepts in mathematics and statistics.
2.	Apply statistical tools in practical data analysis situations.
3.	Discuss mathematical concepts related to finance.

Unit 1:	Linear Programming	Hours: 8
Formulation of linear programming problems (LPP), Graphical solution to LPPs, transportation problems – North-west corner rule, Least cost method and Vogel’s approximation method, assignment problems.		
Unit 2:	Elementary calculus	Hours: 12
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. Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics and Commerce		
Unit 3:	Mathematics of finance	Hours: 6
Simple and compound interest. Annuities, types of annuities - Present values and accumulated values of these annuities.		
Unit 4:	Collection and presentation of data	Hours:6
Meaning of Statistics, collection of data – primary and secondary data, construction of table, frequency distribution of discrete and continuous variables, cumulative frequency distribution, representation of data using bar chart and pie chart, graphical representation of frequency distribution by histogram, frequency polygon and ogives		
Unit 5:	Measures of central tendency and dispersion	Hours: 6
Arithmetic mean, positional averages – mode, median and partition values –quartiles, deciles, and percentiles, measure of variations –Range, quartile deviation, mean deviation, standard deviation and their coefficient.		
Unit 6:	Correlation and Regression	Hours: 10
Meaning, types, probable error, Karl Pearson’s and Spearman’s rank correlation(excluding bivariate and multi correlation), Regression equation and coefficients, properties and coefficient of determination.		
Unit 7:	Index Numbers	Hours: 6
Classification, Construction of Index Numbers, methods of constructing Index Numbers, simple aggregative method, simple average of price relative method, weighted index method, Fisher Ideal method including time and factor reversibility tests		

Unit 8:	Probability	Hours: 6
Random experiment, sample space and event, addition and multiplication rules of probability, random variable - discrete and continuous, continuous distribution - normal distribution		
Essential References:		
1.	Dr. Arte AK & Prabhakar RV, 2011A textbook of Business Mathematics	
2.	Sancheti & Kapoor: Business Mathematics, 11 th Edition, Sultan Chand & Sons, New Delhi	
3.	Dr.Sancheti & Kapoor: Statistics Theory, Methods and Applications	
Recommended References:		
1.	Zamirudding Khanna: Business Mathematics	
2.	S.P.Gupta: Statistical Methods- Sultan Chand, New Delhi.	
3.	ELHANCE: Statistical Methods/Fundamentals of Statistics,5th edition, Kitab Mahal, Wholesale Division, New Delhi	

Course Name: Indian Financial System		Course Code: BBF233N
Total Number of Hours: 60		Credits: 4
Course Description: Introduce students to the structure of Indian Financial system and provide an overview of various financial services and functioning of financial markets		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Describe the structure of financial system and the functioning of specialised financial institutions and markets	
2.	Discuss the functioning of money markets and capital markets	
3.	Compare and contrast the functioning of primary and secondary markets	
4.	Analyze the role of various financial services in the economy and its importance	
5.	Analyze the RBI's framework for Non-Banking Finance Companies (NBFCs)	
Unit 1:	Financial System	Hours: 4
Introduction, Meaning, Objectives and importance, Functions, Structure of Indian Financial system - its Evolution		

Unit 2:	Money Markets	Hours: 4
Meaning, Functions, Players and intermediaries, Instruments - treasury bills, commercial paper, commercial bills, certificate of deposit, Call money market, Corporate funding through money market		
Unit 3:	Capital Markets	Hours: 3
Meaning, Relevance of capital market to corporate finance, Components of capital market, Primary and Secondary markets, Role of stock exchanges in India, SEBI and investor protection		
Unit 4:	Primary Market	Hours:10
Meaning, Constituents, Instruments, Financial intermediaries, Issue process, fixed pricing, Book building and its process, sourcing from international capital markets, Corporate requirements of listing and other issue procedures and regulations as prescribed under Companies Act and SEBI Regulations, Different types of Prospectuses used in corporate IPO, Marketing initiatives for IPO. Preparation of prospectus.		
Unit 5:	Secondary Market	Hours: 10
Meaning, Development of secondary markets in India, Constituents stock exchanges and its functions, Listing compliances as per SEBI guideline, Brokers, Functions of trading and settlement procedure-Stock Exchanges in India-BSE, NSE, OTCEI, Internet trading, Commodity, currency and other emerging exchanges .		
Unit 6:	Mutual Funds	Hours: 5
Organization, Regulatory frame work, Association of Mutual Funds in India, Types, Net Asset Value, Structure and size of investment.		
Unit 7:	Financial Services and Venture Capital Financing	Hours: 10
Merchant Banking: Project appraisal, Designing capital structure and instruments, Institutional placement, Debt syndication, Regulation of merchant bankers. Credit Rating: Introduction, Regulatory framework, Credit rating agencies, Rating process and methodology, Rating symbols, credit rating of money market instruments, venture capital services- meaning, types, process. Venture capital financing and Factoring services.		
Unit 8:	Banking and Non- Banking Financial Institutions	Hours: 14
Commercial banking, introduction, its role in project finance and working capital finance, Development Financial institutions (DFIs), Overview and role in Indian economy, Life and non-life insurance organizations in India, Nonbanking financial companies (NBFCs), Micro Finance institutions		
Essential References:		
1.	Bharati V. Pathak, Indian Financial System 2011-Pearson Education Delhi	
2.	M Y Khan, Indian Financial System 2010, McGraw Hill	
3.	E. Gardon & K. Natarajan: Financial Markets & Services.2000, Himalaya Publishing House, Mumbai	
4.	Meir Kohn: Financial Institutions and Markets 2011, Tata McGraw Hill	

Recommended References:	
1.	Jones Rabk J., Fabozzi Frank J. and Modigliani Franco. (2013) Foundations of Financial Markets and Institutions, 3rd edition, Pearson
2.	Vasanthadesai: The Indian Financial System 2010, HPH
3.	P N Varshney & D K Mittal: Indian Financial System 2011, Sulthan Chand & Sons
4.	Machiraju H.R. (2012) Merchant Banking, 4th edition, New Age International Ltd

Course Name: Human Resource Management		Course Code: BBF234N
Total Number of Hours: 60		Credits:4
Course Description: This course is designed to highlight the importance of HRM in organizations and familiarize students with the process & mechanism of managing human resources students with the concepts & application of human resource practices followed in organizations		
1.	To have an understanding of the basic concepts, functions and processes of human resource management	
2.	To evaluate and Design various organizational structure and understand how they are related to organizational success	
3.	Discuss the nature of job analysis, including what it is and how it's used	
4.	To be aware of the role, functions and functioning of human resource department of the organizations.	
Unit 1:	Perspectives in Human Resource management	Hours: 10
Meaning and definition of HRM – Purpose and Role of HRM – HR policies- traditional role of HR.		
Unit 2:	Meeting Human Resource requirements	Hours: 10
Job Analysis, Job Description, Human Resource Planning, Recruitment, Sources of Recruitment, selection Process, Methods – Interview, placement and Induction separation		
Unit 3:	Training and developing Employees	Hours:10
Training needs assessment, methods of training, types of training, development, performance appraisal, and various types of performance appraisal, career development.		
Unit 4:	Motivation and leadership	Hours:10
Motivation-moral-theories of motivation-Leadership-theories of Leadership-promotion-transfer Deviant workplace behaviour-Attrition.		

Unit 5:	Labour Relations	Hours:10
Overview of Industrial Relation- Industrial disputes- Negotiation-Discipline-Dispute settlement.		
Unit 6:	Recent Challenges in HR	Hours: 10
Recent developments in HR-Strategic Human Resource Management- Global trend & their influence on Practices.		
Essential References:		
1.	Edwin Flippo Personal management, 4th edition, Mei Ya publications	
2.	C.B Gupta Human Resource Management	
Recommended References:		
1.	V.S.P Rao Human Resource Management., Konark Publishers Pvt, New Delhi	
2.	Gray Dessler, Human Resource Management, 12th edition 2011, Dorling Kinderlsely, New Delhi	

Course Name: Sustainability and Corporate Social Responsibility		Course Code: BBF261N
Total Number of Hours: 261		Credits: 4
Course Description: This <i>course</i> aims to develop students' <i>sustainability</i> awareness and skills to enhance <i>sustainable</i> business value based on the 'triple bottom line' of people, planet and profit. It will focus on developing an understanding of the relationships between <i>CSR /Sustainability</i> and competitive strategy.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Understand the concept of sustainability and CSR	
2.	Learn emerging trends in sustainability practices and corporate social responsibility in the global and Indian context.	
3.	Build Leadership traits that hinges on Ethical Leadership.	

Unit 1:	Introduction to sustainability and CSR	Hours:10
Evolution of CSR, CSR models, drivers of CSR, arguments for and against CSR. Concept of sustainability and stakeholder management, CSR through triple bottom line and Sustainable Business		
Unit 2:	Sustainability Disclosure and Reporting practices in India	Hours: 10
Disclosure Practices of Global Reporting Initiatives (GRI), Sustainability Reporting in India, SEBI's ESG and business responsibility disclosures, Mandatory v/s Voluntary Environmental Disclosures, Benefits of sustainability reporting, Barriers / Challenges to Sustainability Reporting		
Unit 3:	Strategic Thinking and CSR	Hours: 10
Embedding CSR into Corporate Strategy, Action-based approach for linking CSR with strategy, Business-level CSR, CSR vision, mission, strategy, and tactics, Responsive CSR agendas Vs Strategic CSR agendas, CSR driven innovation, Integration of CSR into Strategic Decision Making process, Impact of value and culture on CSR, Integration of CSR into Investment Decisions.		
Unit 4:	International Frameworks for Corporate Social Responsibility	Hours: 10
Millenium Development goals (MDG), Sustainable development goals (SDG), UN Global compact principles, OECD guidelines for CSR.		
Unit 5:	CSR legislation in India	Hours: 10
Formation of CSR committee, responsibilities of CSR committee, CSR activities, CSR provisions under company act, CSR compliance and reporting standard, CSR audit.		
Unit 6:	Trends and opportunities in CSR	Hours: 10
Review current trends and opportunities in CSR.CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives.		
Essential References:		
1.	Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press,New Delhi	
2.	Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press	

3.	Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar
Recommended References:	
1.	Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
2.	Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

Semester - III

Course Name: Ethics and Professional Skills		Course Code: BBF311N
Total Number of Hours: 45		Credits: 2
Course Description: This course introduces students to broad ethical and professional values which underpin all the other professional skills and behaviours. It teaches how to maintain professional competence and pursue life-long learning. The course is designed to encourage open mindedness and innovative thinking. It also discusses personal and professional skepticism, commercial awareness, patterns and channels of communication and ethical and security issues around data analytics.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	To understand and demonstrate ethical and professional skills effectively in the workplace.	
2.	To maximize the quantity and quality of work output to make the most of scarce resources.	
3.	To design to create imaginative solution to gain competitive advantage within the context of suitability, feasibility and acceptability.	
4.	To analyse the business environment, externally and internally, to evaluate available data and information from a variety of sources.	
5.	To communicate effectively with others in a business environment, including clients, customers, colleagues and external authorities.	
6.	To articulate business questions, identify and manipulate relevant data and deeply analyse such data by applying appropriate techniques.	

Unit 1:	Ethics and Professionalism	Hours: 8
Ethics, Thinking about ethical Decisions, Rules v principles, ethical dilemma, Further considerations, personal ethics		
Unit 2:	Personal Effectiveness	Hours: 6
Personal effectiveness, Prioritising, organising and managing time effectively, using technology effectively, Organising meetings, using spreadsheets effectively, Big data analytics, Maintaining professional competence and lifelong learning		
Unit 3:	Innovation and Scepticism	Hours: 8
Innovation and scepticism, linear v lateral thinking, The four P's of Innovation, Innovation and competitive advantage, Promoting creativity in the Workplace, Professional scepticism and how to demonstrate it.		
Unit 4:	Commercial Awareness	Hours: 7
Commercial awareness and business acumen, Planning ahead and future Proofing, Professional self-awareness, Data analysis and manipulation.		
Unit 5:	Communication and Interpersonal Skills	Hours: 8
The communication process, Effective communication, Communicating in the workplace, Meetings, Emails, Report Writing, Presentations, Interpersonal skills, Networking		
Unit 6:	Data Analytics	Hours: 8
Introduction, The CRISP framework, Big Data and data analytics, Sources of data, Types of analytics, Data analytics methodologies, Mainstream tools and key applications for data analytics, Data visualisation and communication, Scepticism in data analytics, Ethical considerations in the use of data.		
Essential References:		
1.	Professional Communication Skills – A. M. Jain, Pravin Bhatia	
2.	Communication skills and Soft Skills, An Integrated Approach – E Suresh Kumar, P Srihari, J Savitri	
3.	Ethics and Professional Skills Module, ACCA	
Recommended References:		
1.	Ethics and Professional Skills Module, ACCA	
Course Name: Global Commercial Laws		Course Code: BBF331N
Total Number of Hours: 60		Credits: 4
Course Description: Designed to create awareness among students regarding the legal system, the course gives a broad understanding of the principles, sources, processes, personal laws, obligations and institutions of law that transcend national boundaries.		

Focusing on current trends in the business world, the course is designed to provide international insights in the legal arena		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Understand the legal framework in which commercial organisations are undertaking business in a globalised environment.	
2.	Apply the core principles of law to business with a transnational approach.	
Unit 1:	Essential elements of the legal system	Hours: 8
Sources of law, court structure, operation of court, interpretation of statutes.		
Unit 2:	Contracts including sale contracts	Hours: 18
Definition, types and elements of Contracts-Offer and Acceptance-Consideration-Capacity of Parties-Free Consent Legality and Objects of consideration, Void agreements, Performance of contract, Discharge of Contract, Breach and Remedies, Privacy of Contract. Definitions, title to goods, contract of sale of goods, conditions and warranties, transfer of property. Performance of a contract of sale, rights of unpaid seller.		
Unit 3:	Law of torts	Hours: 8
Assault, battery, false imprisonment, detainee, duress, trespass, negligence, libel, defamation		
Unit 4:	Human rights act	Hours: 10
Interpretation by courts, declaration of incompatibility, remedial orders, ECHR articles, case laws		
Unit 5:	Employment contract law	Hours: 6
Employer and employee definitions, terms and conditions of employment contract, concepts of dismissal and remedies, case laws		
Unit 6:	Corporate Fraudulent and Criminal behaviour	Hours: 10

Fraudulent and criminal behaviour , Recognise the nature and legal control over insider dealing, Recognise the nature and legal control over market abuse, monopolistic practices, Recognise the nature and legal control over money laundering, Recognise the nature and legal control over bribery. ,Discuss potential criminal activity in the operation, management and liquidation of companies, Recognise the nature and legal control over fraudulent and wrongful trading, Benami transactions	
Essential References:	
1.	The New Global Law -Rafael Domingo
2.	Kapoor N.D, (2010) Elements of Mercantile Law, Sultan Chand & Sons, New Delhi
3.	Balachandran V &Thothardi, (2010), Business Law, Tata McGraw Hill Publishing Company Ltd
4.	Akhileshwar Pathak ,Legal Aspects of Business,5th edition,2013, Mc Graw Hill Education Pvt Ltd, New Delhi
5.	Sangeet Kedia, Economic and Commercial Laws: (CS exe program),2014, Pooja Law Publishing House
Recommended References:	
1.	Elements of Mercantile Law – N.D.Kapoor
2.	Shukla M. C. (2010), Mercantile Law, Vikas Publishing House. New Delhi
3.	Shukla M.C. (2009), Mercantile Law, Sultan Chand & Sons, New Delhi
4.	Relevant Bare Acts

Course Name: Taxation		Course Code: BBF332N
Total Number of Hours: 60		Credits: 4
Course Description: To familiarize the students with the Income Tax Act of India.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	To have working knowledge of application, taxability, sources, and computation of income as per the Income Tax Act.	
Unit 1:	The tax system	Hours: 6
Function and purpose of taxation in a modern economy – types of taxes – principal sources of revenue law and practice – tax avoidance and tax evasion. Residential status and scope of taxability based on Residential status.		

Unit 2:	Income tax liabilities	Hours: 12
Scope of income tax – income from employment – income form self-employment- property and investment income – computation of taxable income and income tax liability – exemptions and reliefs		
Unit 3:	Corporation tax liabilities	Hours: 8
Scope of corporation tax – taxable total profits – the comprehensive computation of corporation tax liability – effect of a group corporate structure for corporation tax purposes – use of exemptions and reliefs in deferring and minimizing income tax liabilities		
Unit 4:	Chargeable gains	Hours: 9
Scope of taxation of capital gains – computation of gains and losses – gains and losses on disposal of movable property, immovable property, shares and securities – use of exemptions and reliefs in deferring and minimizing tax liabilities arising on disposal of capital assets.		
Unit 5:	Inheritance tax	Hours: 8
Scope of inheritance tax – basic principle of computing transfers of value – liabilities arising on chargeable lifetime transfers and on the death of an individual – use of exemptions in deferring and minimizing inheritance tax liabilities. Clubbing, Deductions and Tax Liabilities Scope of other person’s income to be clubbed, Deductions – basic deductions applicable to Individuals, Tax liabilities – General rates & special rates, Tax Payments – Advance tax and Self-Assessment Tax, Returns filing.		
Unit 6:	National Insurance Contributions	Hours: 4
Scope of NIC – Class 1 and Class 1A contributions for employed persons – Class 2 and Class 4 contributions for self-employed persons, Social Security Contributions Scope of Basics of Provident Fund Contributions and Employee. State Insurance Schemes – Applicability, Rate of contributions, Employer and employee Contributions, Benefits.		
Unit 7:	Goods and Services Tax	Hours: 6
Scope of GST, Types of GST, Basics of - Valuation, Time of supply, Input Tax with restrictions, Computing GST Liability.		
Unit 8:	Obligations of taxpayers	Hours: 7
Systems for self-assessment and the making of returns – time limits for submission of information, claims and payment of tax – procedures relating to enquiries, appeals and disputes, penalties for non-compliance.		
Essential References:		
1.	Students guide to income tax – Vinod k Singhania, Taxmann publications	
2.	Students hand book on income tax – T.N.Manoharan, Snowwhite Application	
Recommended References:		
1.	Vinod k Singhania, Taxmann publications	

Course Name: Financial Management		Course Code: BBF333N
Total Number of Hours: 60		Credits: 4
Course Description: Objective of the course is to make the students familiar with the various techniques of Financial Management, which is being applied in the industry.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Explain essential principles of Financial Management	
2.	Forecast firm's financial needs and design optimum capital structure for business undertakings	
3.	Estimate optimum working capital and formulate strategies to manage working capital	
4.	Evaluate alternate investment proposals by applying techniques of capital budgeting and select the most profitable proposal	
5.	Analyse the impact of dividend policies on the value of the firm	
6.	Apply effective investment, financing and dividend decisions to maximise shareholders wealth	
Unit 1:	Introduction to Financial Management	Hours: 6
Meaning and Significance of Financial Management, Functions of Financial Management, Objectives of Financial Management - Profit Maximization and Wealth Maximization, Interface of Financial Management with other functional areas, Decisions of Finance, Organization of the Finance Function, Emerging Role of the Financial Manager in India, Overview of Indian Financial System.		
Unit 2:	Capital Budgeting	Hours: 16
Concept of Time value of Money, Concepts of capital budgeting, Basic principles in estimating costs and benefits of investments, Appraisal criteria for capital budgeting decisions - Payback period, Average rate of return, Net present value, Profitability Index, and Internal rate of return, Conflicts in appraisal.		

Unit 3:	Cost of Capital and Sources of Finance	Hours: 10
Cost of equity and retained earnings, cost of debt, cost of preferred stock, weighted average cost of capital, Factors affecting cost of capital, Long term financing - shares, Debentures, Warrants, Term loans, Lease financing, Hybrid financing, Venture capital financing, Sources of short term financing.		
Unit 4:	Capital Structure and Leverages	Hours: 10
Introduction, Factors affecting capital structure, Features of an optimal capital structure, EBIT -EPS Analysis, Introduction to Capital structure theories, Concept of Business and Financial Risk, Operating Leverage, Financial Leverage, Combined Leverage-suitability of Leverages for different business situations, Concept of Trading on Equity.		
Unit 5:	Working Capital Management	Hours: 10
Concept of Working Capital, Types of Working Capital, Operating Cycle, Importance of Working Capital, Dangers of Inadequate and Excessive Working Capital, Management of Working Capital, Factors determining Working capital, Estimation of Working Capital Requirements.		
Unit 6:	Dividend Policy	Hours: 8
Dividend Policy: Introduction, Dividend decisions and valuation of firms, Determinants of dividend policy, Bonus issues, stock split, Buy back of shares, Legal, Procedural and Tax aspect of dividend.		
Essential References:		
1.	Prasanna Chandra: Financial Management 2011-Tata McGraw-Hill publishing company	
2.	M.Y. Khan &P.K Jain: Financial Management 2012-Tata McGraw-Hill publishing company	
3.	James C.Van Horne: Fundamentals of Financial Management2001, Prentice- Hall India.	
4.	Ravi.M.Kishore: Financial Management2011-Taxman Publications	
Recommended References:		
1.	Financial Management: Theory & Practice Eugene Brigham, Michael Ehrhardt Cengage Learning, 2013	
2.	Financial Management Carlos Correia, David K. Flynn, Enrico Uliana Michael Wormald Juta and Company Ltd, 2007	
3.	Financial Management M. Y. Khan Tata McGraw-Hill Education, 2004	

Course Name: Auditing		Course Code: BBF334N
Total Number of Hours: 60		Credits: 4
Course Description: The course is designed to cover various facets of an audit assignment. It covers various legal requirements under the extant corporate laws and other techniques to gain understanding of the subject.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	To understand the concept of auditing and gain working knowledge of general audit procedures	
Unit 1:	Audit Framework and Regulation	Hours: 16
The concept of audit and assurance engagements – concepts of accountability, stewardship and agency – elements of assurance agreement – statutory audits – Corporate Governance – Audit Committees – Professional Ethics and Quality Control Procedures – Internal Audit – Differences between the external audit and the internal audit function.		
Unit 2:	Planning and Risk Assessment	Hours: 16
Assessing the risks of material misstatement – understanding the entity and its environment – materiality, fraud, laws and regulations – Test of Control – Substantive Testing – Audit Strategy – Audit Plan – Audit Documentation.		
Unit 3:	Internal Control	Hours: 6
Internal control systems, Internal control and management, The use and evaluation of internal control system by auditors, Test of control and communication on internal control.		
Unit 4:	Audit Evidence	Hours: 16
The use of assertions by auditors – audit procedures – the audit of specific items – receivables, inventory, payables, accruals, provisions and contingencies, bank and cash, tangible NCA, share capital, reserves and directors emoluments – audit sampling and other means of testing – computer assisted audit techniques – not-for-profit organization - Audit sampling and other means of testing		
Unit 5:	Review and Reporting	Hours: 6
Subsequent events – going concern – written representations –audit finalization and the final review. Audit reports – reports to management – internal audit reports, reports to shareholders, type of audit reports, CARO 2003 report.		
Essential References:		
1.	• Fundamentals of Auditing by Kamal Gupta, Ashok Arora published by Tata McGraw Hill	

2.	• Auditing by B N Tandon published by S Chandra & Co. Ltd, Delhi
3.	Auditing and Assurance by Aruna Jha Published by Taxmann Publications Pvt. Ltd
Recommended References:	
1.	Auditing and Assurance by Aruna Jha Published by Taxmann Publications Pvt. Ltd

Course Name: Marketing Management		Course Code: BBF335N
Total Number of Hours: 60		Credits: 4
Course Description Designed to familiarize students with basic concepts of marketing and the need & techniques of marketing		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Understand the market characteristics and the nature of competition in such markets	
2.	Develop skills in organizing for effective marketing and in implementing the market planning process	
3.	Develop an insight and knowledge base of the various underlying concepts driving marketing strategies	
4.	Apply concepts, theories, models, and tools in developing 4P's of marketing	
Unit 1:	Introduction	Hours: 12
Nature and scope of marketing- Importance of marketing as a business function - Marketing concepts, Selling V/S marketing - Marketing Environment – Marketing department - Marketing outsourcing 7 P's of marketing.		
Unit 2:	Markets and Segmentation	Hours: 10
Meaning of Market: Various types of markets and their characteristics. Concept of market segmentation and its Importance - bases for market segmentation. Target marketing and positioning-types of positioning - product differentiation.		
Unit 3:	Product	Hours: 8
Concept of product - consumer and Industrial goods -product planning and development packaging - role and functions - Brand name and Trademark - after sale service - product life cycle concept. Importance of price in the marketing mix, factor affecting price of a product / service		
Unit 4:	Marketing / Distribution Channels	Hours: 6
Concept and role - types of distribution channels - Factors affecting choice of a distribution channel - Retail Marketing-types - Promotion: Methods of promotion - optimum promotion mix, Social Marketing, Social Media Marketing & It's effectiveness.		

Unit 5:	Customer	Hours: 6
Meaning and importance, customer value and satisfaction, meaning and methods, retaining customers - customer profitability-customer relation management.		
Unit 6:	Consumer Behavior	Hours: 4
Nature, scope & significance of consumer behavior - factors affecting consumer behavior		
Unit 7:	Salesmanship & Selling Process	Hours: 4
Salesman - qualities of successful salesman - functions of a salesman - selling process.		
Unit 8:	Advertising & Publicity	Hours: 6
Meaning - importance of advertising -advertising media - ethics of good advertising. Define publicity, best practices, types of publicity, publicity techniques		
Unit 9:	Marketing Research & MIS	Hours: 4
Meaning - steps involved in marketing research- areas of marketing research.		
Marketing Information System (MIS): Need, Importance - Elements of good MIS - components of MIS. Experiential Marketing, Post-modern Marketing, Big data Analytics and it's use in Marketing process , Marketing sustainability and ethics		
Essential References:		
1.	Philip Kotler: Marketing Management (14 th Edition), Prentice Hall of India Ltd, New Delhi.	
2.	C B Gupta & N Rajan Nair: Marketing Management (14 th Edition), Sultan Chand & Sons, New Delhi	
Recommended References:		
1.	Marchannd & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, New Delhi.	
2.	Maurice & Mondell & Larry Rosenberg - Marketing Prentice Hall of India Ltd. New Delhi.	
3.	Mohammad Amanatuallh: Principles of Modern Marketing, Kalyani Publications, New Delhi.	
4.	Dr. C. N. Sontakki: Marketing Management, Kalyani Publications, New Delhi.	

SEMESTER – IV

Course Name: Information Technology in Business		Course Code: BBF411N
Total Number of Hours: 60		Credits: 4
Course Description: To have a thorough grasp of major theories and debates about new information and communication technologies and social change.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Have a thorough grasp of major theories and debates about new information and communication technologies and social change.	
2.	Identify various types of business applications according to their usage	
3.	Understand the ecommerce revolution and the role of internet	
4.	Get an insight about the potential of Indian industries to compete in the world market	
Unit 1:	System concepts and Information systems Environment	Hours: 5
Introduction – The systems concept: Definition – characteristics of a system – Important elements – A dynamic Personnel Information System Model - Information Systems- Information System activities and resources- Trends in Information Systems - Information Technology as a key Business Enabler and Driver.		
Unit 2:	Business Process Management and IT	Hours: 10
Introduction – Business Process Management – Need for BPM Implementation – Challenges in implementing BPA- Business Process reengineering. Information Technology – Major classification- IT in business –Marketing Systems – Manufacturing Systems – Human Resource Systems – Accounting Systems- Financial Management Systems – Cross functional Enterprise Applications.		
Unit 3:	Different Information Systems and its application in business	Hours: 10
Transaction Processing Systems- Decision Support System – Management Information Systems- Office Automation Systems – Knowledge System – Intelligence data systems – Business Intelligence Systems – A business Marketing Intelligence System Customer Relationship Management- Supply Chain Management-Knowledge Management System- Enterprise Resource Planning		

Unit 4:	Electronic / Mobile Commerce and Digital Disruptions	Hours: 20
Fundamentals, Types of e-commerce, e-commerce business model components (including revenue models) Digital disruption case studies, student presentations on their business ideas, e-commerce / digital marketing.		
Unit 5:	Fundamentals of Cyber security	Hours: 15
Cyber security fundamentals at the hardware and software levels, mechanisms available to prevent cybercrimes etc. Introduction to cyber security fundamentals at the hardware and software levels, mechanisms available to prevent cybercrimes etc.		
Essential References:		
1.	James A.O'Brien 2011: Management Information systems –Managing Information Technology in the Business Enterprise –TATA McGRAW-HILL edition.	
2.	Elias M.Awad 2006 : System Analysis and Design –Galgotia Publications	
Recommended References:		
1.	C.S.V. Murthy 2014: Management Information System – Himalaya Publications.	
2.	C.S.V. Murthy 2011: e-Commerce Concepts, Models , Strategies - Himalaya Publications.	

Course Name: Business and Corporate Law		Course Code: BBF431N
Total Number of Hours: 60		Credits: 4
Course Description: This course looks to provide students with a basic knowledge of business and corporate laws in India.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Students will able to comprehend and apply the rules and regulations laid out by The Companies act and it's supporting enactments in India	
2.	Interpret statutory provisions related to commercial laws prevalent in India	
3.	Analyze legal issues arising in day-to-day business transactions	
4.	Discuss possible solutions to commercial law issues	

5.	Outline emerging reform in corporate legal provisions	
Unit 1:	Formation and constitution of business organisations	Hours: 8
LLP, Introduction to company act, types of companies, steps of incorporation, prospectus and types, doctrines and key concepts		
Unit 2:	Members and share holders	Hours: 12
Register, types, rights of members, oppression and mismanagement.		
Unit 3:	Board and its powers	Hours: 12
Board composition, committees, KMP and their remuneration, directors- types, rights and duties		
Unit 4:	Meetings	Hours: 12
Convening of meetings, agenda, resolution- circulation, types, quorum, notice, frequency, E-AGM		
Unit 5:	Liquidation and winding up of companies	Hours: 10
Explain the meaning of and procedure involved in voluntary liquidation, including members' and creditors' voluntary liquidation. Explain the meaning of, the grounds for, and the procedure involved in compulsory liquidation. Explain the order in which company debts will be paid off on liquidation. Explain administration as a general alternative to liquidation. Explain the way in which of an administrator may be appointed, the effects of such appointment, and the powers and duties an administrator.		
Unit 6:	Other Miscellaneous provisions	Hours: 6
Registration of charges, intercorporate loans, Related Party Transactions, Borrowing powers		
Essential References:		
1.	Dr. Avtar Singh: Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001	
2.	VS Dtey: Guide to Tax and Corporate Laws; Taxmann, 59/32, New RohtakRoad, New Delhi-110 005.	
3.	Companies Act (2013): Bare Act	

Recommended References:	
1.	VS Datey: Guide to Tax and Corporate Laws; Taxmann

Course Name: Research methodology		Course Code: BBF432N
Total Number of Hours: 60		Credits: 4
Course Description: Business and management research involves undertaking systematic research to find out decision outcomes. It is trans-disciplinary, and engages with both theory and practice. The course intends to provide comprehensive knowledge & skills about the research methods that are employed to investigate problems in business.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Explain the overall process of designing a research study from its inception to its report	
2.	Explain the overall process of designing a research study from its inception to its report	
3.	Conduct a literature review for a scholarly educational study	
4.	Conduct a literature review for a scholarly educational study	
5.	Develop a comprehensive research methodology for a research question	
6.	Organize and conduct research in a more appropriate manner	
7.	Discuss ethical issues in educational research, including those issues that arise in using quantitative and qualitative research	
Unit 1:	Introduction to Research	Hours: 10
Meaning, Objectives, Types of research, significance of research, research process, criteria of good research. Identification, selection and Defining research problem.		
Unit 2:	Research Design	Hours: 12
Meaning, Need for research design, features of a good design, Different Research Designs. Sampling Design: Census and sample survey, steps in sampling design, criteria of selecting a sampling procedure, characteristics of a good sample design, different types of sampling		

designs- Probability and Non Probability Sampling Design, Sampling v/s Non-Sampling Error; Determination of Sample Size.		
Unit 3:	Data Collection, measurement and scaling	Hours: 10
Qualitative methods of data collection, attitude measurement and scaling-types of measurement scale, attitude, classification of scales - Single Item v/s Multi Item Scales, Comparative v/s Non-Comparative scales, Continuous Rating Scales; Criteria for Good Measurement, questionnaire design.		
Unit 4:	Data Processing and Analysis	Hours: 20
Data Preparation, Field Validation, Data editing, Coding, Content Analysis, Classification and Tabulation of Data. Basic data analysis: Descriptive Statistics, Univariate and Bivariate Statistical Analysis (concepts), Parametric & Non-Parametric Tests; Null & Alternative Hypothesis, Error in Testing of Hypothesis, Critical Region, Degrees of Freedom, One Tailed & Two Tailed Tests, Standard Error; Procedure for Testing of Hypothesis. Parametric test, Non parametric test. Data analysis using SPSS.		
Unit 5:	Research Report Writing	Hours: 8
Ethics in research – plagiarism, Types of Research Report, Report Structure, Report Writing: Report Formulation, Citation and Referencing styles Guidelines for effective Documentation and visual representation (Graphs) and Research Briefing –Oral Presentation.		
Unit 6:	Research Report Writing	Hours: 8
Ethics in research – plagiarism, Types of Research Report, Report Structure, Report Writing: Report Formulation, Citation and Referencing Styles Guidelines for effective Documentation and visual representation (Graphs) and Research Briefing –Oral Presentation.		
Essential References:		
1.	Kothari C.K. (2004), Research Methodology – Methods and Techniques (New Age International, New Delhi)	
2.	Krishnswamy, K.N., Shivkumar, Appa Iyer and Mathiranjana M. (2006) Management Research Methodology; Integration of Principles, Methods and Techniques (Pearson Education, New Delhi)	

Recommended References:	
1.	Research Methodology Concepts and Cases, Deepak Chawla, Neena Sondhi, Vikas Publishing
2.	Business Research Methods, William Zikmund, Barry Babin, Jon Carr, Mitch Griffin, Cengage
3.	Business Research Methods, Naval Bajpai, Pearson Education
4.	Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill Publishing Company Ltd

Course Name: Financial Reporting		Course Code: BBF433N
Total Number of Hours: 60		Credits: 4
Course Description: To introduce students to concepts and principles underlining the preparation of Financial Information.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	To familiarize the student with the regulatory and managerial aspects of financial reporting.	
Unit 1:	A Conceptual Framework for Financial Reporting	Hours: 8
The need for a conceptual framework – Understandability, relevance, reliability and comparability – recognition and measurement – legal versus the commercial view of accounting – alternative models and practices – the concept of faithful representation		
Unit 2:	A Regulatory Framework for Financial Reporting	Hours: 6
Reasons for the existence of a regulatory framework – the standard setting process – specialized, not-for-profit, and public sector entities		
Unit 3:	Accounting Standards	Hours: 00
IAS 1,IAS 2,IAS 7,IAS 8,IAS 10,IAS 12, IAS 16,IAS 20,IAS 23,IAS 36, IAS 37,IAS 38,IAS 40,IAS 41,IFRS 3 (Goodwill),IFRS 15 (Basics of revenue recognition, 5 step model),IFRS 16 (Lessee accounting only)		

Unit 4:	Financial Statements	Hours: 10
Statement of cash flows – Accounting for inventory – Financial assets and financial liabilities – Leases – Provisions – contingent assets and contingent liabilities – statement of changes in equity - Basics of preparing financial statements & group accounting. IAS 33 EPS.		
Unit 5:	Reporting Financial Performance	Hours: 6
Regulatory requirements relating to the preparation of financial statements – taxation - structure and contents of financial statements presented under IFRS –identifying and reporting the results of discontinued operations – Earnings per share.		
Unit 6:	Analysing and Interpreting Financial Statements	Hours: 10
Limitations of financial statements – Computation of financial ratios – analysis and interpretation of an entity’s financial statements – limitations of interpretation techniques – specialized, not-for-profit and public sector entities.		
Essential References:		
1.	Financial Accounting and Reporting Collins.B and Mckeith.J	
2.	Financial Reporting and Analysis (3rd edition) Daniel.W. Collins, W.Bruce Johnson	
Recommended References:		
1.	Study material by BPP learning	
2.	Study material by Kaplan learning	

Course Name: Advanced Financial Management		Course Code: BBF434N
Total Number of Hours: 60		Credits: 4
Course Description: To apply the learning at a senior financial executive or advisor level relating to the financial management of an organization		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Explain and evaluate the role and responsibility of the senior financial executive.	
Unit 1:	Role and responsibility towards stakeholders	Hours: 10
The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Conflicting stakeholder interests, Ethical issues in financial management, Environmental issues and integrated reporting		

Unit 2:	Economic environment for multinational organisations	Hours: 10
Management of international trade and finance, Strategic business and financial planning for multinational organizations		
Unit 3:	Advanced investment appraisal	Hours: 10
Discounted cash flow techniques, Application of option pricing theory in investment decisions; Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions.		
Unit 4:	Acquisitions and mergers	Hours: 8
Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers.		
Unit 5:	Corporate reconstruction and re-organisation	Hours: 6
Financial reconstruction, Business re-organisation,		
Unit 6:	Treasury and advanced risk management techniques	Hours: 10
The role of the treasury function in multinationals, the use of financial derivatives to hedge against forex risk, the use of financial derivatives to hedge against interest rate risk, Dividend policy in multinationals and transfer pricing.		
Unit 7:	Emerging issues in finance and financial management.	Hours: 6
Developments in world financial markets, Developments in international trade and finance, Developments in Islamic financing.		
Essential References:		
1.	Prasanna Chandra: Financial Management 2011-Tata McGraw-Hill publishing company	
2.	M.Y. Khan &P.K Jain: Financial Management 2012-Tata McGraw-Hill publishing company	
3.	James C.Van Horne: Fundamentals of Financial Management2001, Prentice- Hall India.	
4.	Ravi.M.Kishore: Financial Management2011-Taxman Publications	
Recommended References:		
1.	James C.Van Horne: Fundamentals of Financial Management2001, Prentice- Hall India	

Course Name: Performance Management		Course Code: BBF435N
Total Number of Hours: 60		Credits: 4
Course Description: To make students familiar with modern costing technique adopted in industry.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Articulate the benefits of using a performance development plan and the consequences of not having one in place.	
2.	Distinguish the elements of an effective, integrated performance development system.	
3.	Provide a culture of respect and trust within the performance development process by effectively coaching and listening to your direct reports.	
4.	Identify best practices for handling challenging situations in performance management	
Unit 1:	Specialist Cost and Management Accounting Techniques	Hours: 13
Activity Based Costing (ABC) – ABC vs traditional methods of overhead absorption –target costing – life cycle costing in manufacturing and service industries – throughput accounting – throughput accounting ratio (TPAR) – environmental accounting.		
Unit 2:	Decision Making Techniques	Hours: 13
Relevant cost analysis – concept of opportunity costs – Cost Volume Profit (CVP) analysis – breakeven point – margin of safety – contribution to sales ratio – limiting factors – pricing decisions -price strategies – make or buy and other short term decisions – dealing with risk and uncertainty in decision making – simulation, expected values and sensitivity		
Unit 3:	Budgeting	Hours: 12
Objectives – budgetary systems – types of budgets – Quantitative analysis in budgeting – behavioural aspects of budgeting		
Unit 4:	Standard Costing and Variances Analysis	Hours: 12
Budgeting and standard costing – flexed budgeting – basic variances and operating statements – material mix and yield variances – sales mix and quantity variances – planning and operational variances - behavioural aspects of standard costing		

Unit 5:	Performance Measurement and Control	Hours: 12
The scope of performance measurement – divisional performance and transfer pricing – Return On Investment (ROI) and Residual Income (RI) - Performance analysis in not for profit organisations and the public sector – external considerations and behavioural aspects		
Essential References:		
1.	Performance Management, Herman Aguinis	
2.	Performance Management: Concepts, Skills and Exercises (Second Edition), Robert L Cardy, Brian Leonard	
3.	Program evaluation and Performance Measurement, James. C. David, Laura.R.C.Hawthron	
Recommended References:		
1.	Performance Management: Concepts, Skills and Exercises (Second Edition), Robert L Cardy, Brian Leonard	

Semester V

Course Name: Corporate Governance, Risk and Ethics		Course Code: BBF531N
Total Number of Hours: 60		Credits: 4
Course Description: To apply relevant knowledge skills and exercise professional judgement in carrying out the role of the accountant relating to governance internal control compliance and the management of risk within the organization.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Define governance and explain its function in the effective management of organizations.	
2.	Evaluate the professional accountant’s role in internal control review and compliance.	
3.	Apply excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.	
4.	Evaluate the effectiveness of the governance and agency system of an organisation and recognise the responsibility of the board or other agents towards their stakeholders, including the organisation’s social responsibilities and the reporting implications.	

5.	Select and apply appropriate information technologies and data analytics, to analyse factors affecting the organisation's value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.
6.	Analyse the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management.
Unit 1:	Professional Skills Hours: 5
Demonstrating effective Communication skills, Commercial acumen, evaluation skills, analytical skills and skepticism in business scenarios.	
Unit 2:	Risk and Internal Control Hours: 20
Identification, assessment and measurement of risk, Managing, monitoring and mitigating risk, Management and internal control systems, Audit and compliance, Internal control and management reporting, IT systems security and control, Cyber security.	
Unit 3:	Ethics Hours: 10
Professionalism, ethical codes and the public interest, Applying Ethical principles, Ethical dilemmas, Ethical threats & their mitigation, Fraud and Bribery and corruption	
Unit 4:	Stakeholder and Social Responsibility Hours: 7
Stakeholder analysis, Organisational social responsibility, Sustainability, Reporting to stakeholders, Integrated Reporting	
Unit 5:	Leadership and culture Hours: 8
Qualities of leadership, Strategic Leadership, Leadership and organisational culture, Elements of culture, Cultural Web in organisations	
Unit 6:	Governance Hours: 10
Agency, Governance scope and approaches, The board of directors, Public sector governance	
Essential References:	
1.	"The Smartest Guys in The Room" by Bethany McLean and Peter Elkind
2.	Strategic Business Leader by BPP publications
Recommended References:	
1.	Strategic Business Leader by BPP publications

Course Name: Corporate Reporting		Course Code: BBF532N
Total Number of Hours: 60		Credits: 4
Course Description: The course has been designed to impart knowledge of reporting process of companies' transactions		
Course Outcomes: By the end of the course the learner will be able to:		
1.	To understand the accounting practices relating to company.	
2.	To apply the accounting standards relating to company.	
Unit 1:	The professional and ethical duty of the accountant	Hours: 10
Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility		
Unit 2:	The financial reporting framework	Hours: 5
The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices		
Unit 3:	Reporting the financial performance of entities	Hours: 10
Performance reporting, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs).		
Unit 4:	Financial statements of groups of entities	Hours: 5
Group accounting including statements of cash flows, continuing and discontinued interests, Changes in group structures, foreign transactions and entities.		
Unit 5:	Specialised entities and specialized transactions	Hours: 5
Financial reporting in specialised, not-for-profit and public sector entities, entity reconstructions		
Unit 6:	Implications of changes in accounting regulation on financial reporting	Hours: 10
The effect of changes in accounting standards on accounting systems, proposed changes to accounting standards		

Unit 7:	The Appraisal Of Financial Performance And Position Of Entities	Hours: 5
The creation of suitable accounting policies, analysis and interpretation of financial information and measurement of performance		
Unit 8:	Current developments	Hours: 10
Environmental and social reporting, convergence between national and, international reporting standards, current reporting issues		
Essential References:		
1.	S. P. Gupta, Satyam Publication	
Recommended References:		
1.	S. P. Gupta, Satyam Publication	

Course Name: Strategic Business Management		Course Code: BBF533N
Total Number of Hours: 60		Credits: 4
Course Description: The aim of the syllabus is to demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant professional skills		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.	
2.	Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organisation's objectives and the safeguarding of organisational assets	
3.	Apply high level financial techniques from the Applied Skills exams in the planning, implementation and evaluation of strategic options and actions.	
4.	Enable success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change; initiating, leading	

	and organising projects, while effectively managing talent and other business resources.	
Unit 1:	Introduction to Strategy	Hours: 4
Introduction to Strategy, Concepts of Strategy, Types and levels of Strategy, Mission/Vision statement		
Unit 2:	Strategic Position	Hours: 12
Environmental issues, Competitive forces, The internal resources, capabilities and competences of an organisation		
Unit 3:	Strategic Choices	Hours: 15
Competitive Advantage, Strategic management models, Suitability, acceptability, feasibility		
Unit 4:	Financial Analysis	Hours: 6
Finance function, Financial analysis and decision making techniques, Cost and management accounting		
Unit 5:	Technology and data analytics	Hours: 8
Cloud and mobile technology, Big data and data analytics, E- business: value chain		
Unit 6:	Strategic Action	Hours: 15
Enabling success: organizing, Enabling success: disruptive technologies, Enabling success: talent management, Enabling success: performance excellence, Managing strategic change, Innovation and change Management, Leading and managing projects		
Essential References:		
1.	Business Analysis Howard Podesa & IIBA	
2.	Strategic Business Leader, BPP publications	
Recommended References:		
1.	Strategic Business Leader, BPP publications	

Course Name: Investment Analysis and Portfolio Management	Course Code: BBF541AN
Total Number of Hours: 60	Credits: 4
Course Description: This subject deals with investment analysis and portfolio management. Students are taught investment process, functioning of security markets, valuation of bonds, equity and risk management. Students are trained on fundamental	

analysis, technical analysis and efficient market hypothesis. In addition, portfolio theories and asset pricing models are discussed		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Explain the investment process and the functioning of security markets	
2.	Discuss various investment avenues and the concept of risk and return	
3.	Apply fundamental and technical analysis to analyze the investments	
4.	Value bonds, shares, futures and options	
5.	Identify underpriced /overpriced securities by applying Capital Asset Pricing Model (CAPM)	
6.	Evaluate the Performance of mutual funds	
7.	Construct optimum portfolio by applying portfolio models	
Unit 1:	Introduction to Investments	Hours: 5
Micro and macroeconomic concepts, Investment objectives, Process, Constraints, Investment strategy, investment v/s speculation, Arbitrage, Types of investors, Investment avenues		
Unit 2:	Risk Management	Hours: 10
Concept of risk and return, Measurement, Classification of Risks, Diversification, Statistical tools used in risk management, Techniques of risk mitigation, beta coefficient.		
Unit 3:	Investment Analysis	Hours: 10
Fundamental analysis – Economic, Industry and Company analysis, Technical analysis - Charting tools, Dow theory, tools of technical analysis, market structure, market indicators, Efficient market Hypothesis - Random walk, Forms of efficiency, Techniques for measuring efficiency, Empirical tests		
Unit 4:	Valuation of Bonds and Equity	Hours: 10
Concept, Bond valuation, Bond duration, Equity valuation, two stage and three stage models		
Unit 5:	Portfolio Construction	Hours: 15
Introduction, Portfolio theories, Portfolio risk management through diversification, Measuring portfolio efficiency, Markowitz model, Sharpe portfolio optimization model, Capital asset pricing model (CAPM), Arbitrage pricing theory		

Unit 6:	Portfolio Evaluation and Revision	Hours: 10
Overview, Calculating and averaging returns, Abnormal Performance and Risk Adjustments, Market Timing, Performance measures - Sharpe, Jensen, Treynor Model. Portfolio Revision and Management Tactical asset allocation, Portfolio optimization, Factor models of returns, Active-passive management		
Essential References:		
1.	Chandra Prasanna. (2013) Investment Analysis and Portfolio Management, 4th edition, Tata McGraw Hill	
2.	Ronald. J. Jordan and Donald E. Fischer. (2013) Security Analysis and Portfolio Management, 6th edition, Pearson	
3.	M. Ranganathan and R. Madhumathi. (2012) Security Analysis And Portfolio Management, 2nd edition, Pearson	
Recommended References:		
1.	S. Kevin. (2006) Security Analysis and Portfolio Management, 3rd edition, Prentice Hall	
2.	Bodie, Kane and Marcus. (2013) Investment Analysis, 10th edition, Tata McGraw Hill	
3.	Rustagi R P. (2013) Investment Analysis and Portfolio Management, 4th edition, Sultan Chand and Sons Educational Publishers, New Delhi	
4.	Frank K. Reilly and Keith C. Brown. (2002) Investment Analysis and Portfolio Management, 7th Edition, Cengage Learning Publishers	

Course Name: Commodities and Derivatives Markets	Course Code: BBF542AN
Total Number of Hours: 60	Credits: 4
Course Description: The aim of the course is to equip students with the knowledge of emerging commodities derivatives trading practices in India. Further, the regulatory framework of these markets will also be highlighted.	
Course Outcomes: By the end of the course the learner will be able to:	

1.	Understand the basics of commodities and derivatives markets	
2.	Discuss the trading, clearing and settlement mechanism in commodities and derivatives market	
3.	Explain the process of pricing and valuation of forwards and futures	
4.	Analyze the pay offs of each strategy	
5.	Value the options and create scenario analysis	
Unit 1:	Introduction to Derivatives Market	Hours: 5
Meaning, History and Origin, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Application of derivatives for risk management and speculation		
Unit 2:	Forwards and Futures	Hours: 5
Models of pricing futures- Cost of Carry model, Expected price Theory and Normal Backwardation theory models, Beta Management of Stock portfolios, Interest rate swaps- Pricing and valuation, Arbitrage using Futures on stocks and Indexes, Forward Rate Agreements (FRAs)		
Unit 3:	Options, Option Pricing Models and Swaps	Hours: 20
Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures and Options, Trading of Options, Valuation of Options Contract, Factors Affecting Option Premium, Payoff Charts and Diagrams for Option Contract, Basic Understanding of Option Strategies- strategies such as Straddle, strip, strap and strangle. Spread strategies such as call spread, put spread, butterfly spread, condor spread, iron butterfly and iron condor. Options Valuation - Binominal Model for valuation, Black and Scholes Model, Put call parity model of valuation		
Unit 4:	Functioning of Commodities Market	Hours: 25
Introduction to Commodities Markets: Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India, Commodity Exchanges		
Unit 5:	Trading, Clearing and Settlement in Derivatives Markets	Hours: 5

Meaning and concept, SEBI guidelines, trading mechanism, learning mechanism role of NSCCL, settlement mechanism, types of settlement, accounting and taxation aspect of derivatives trade.

Essential References:

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| 1. | Redhead Keith, Financial Derivatives - An introduction to futures, forwards, options and swaps |
| 2. | Yadav Surendra S, Jain PK, Foreign exchange markets: understanding derivatives and other instruments |
| 3. | Hull John C. - Options, Futures and other derivatives |

Recommended References:

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| 1. | <ul style="list-style-type: none"> Bhaskar P Vijaya, Mahapatra B - Derivatives simplified: An introduction to risk management |
| 2. | <ul style="list-style-type: none"> Bhalla V K - Financial Derivatives |

Course Name: Project Appraisal and Financi		Course Code: BBF543AN
Total Number of Hours: 60		Credits: 4
Course Description: This course intends to provide an overview of the Project Appraisal and Financing and familiarize students with the various management techniques in implementing and successful completion of the projects.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	<ul style="list-style-type: none"> Discuss the basic concepts of project appraisal and financing 	
2.	<ul style="list-style-type: none"> Explain project network techniques 	
3.	<ul style="list-style-type: none"> Analyze conceptual framework to evaluate projects 	
4.	<ul style="list-style-type: none"> Apply management techniques in implementing the project to its successful completion 	

Unit 1:	Project Management Concepts	Hours: 10
Concept of a project, categories of projects, Project life cycle phases, Generation and screening of project ideas, demand analysis, Technical analysis, Economic analysis, formulation of detailed project reports, importance of project management, types of project, project organizational structure Statement of Work, Work Breakdown Structure.		
Unit 2:	Project Planning and Scheduling	Hours: 15
Developing the project network using CPM/PERT, Limitations of CPM/PERT, PERT/CPM simulation, reducing project duration, Resource allocation method, splitting and multitasking, Multi project resources scheduling, Concept of critical chain scheduling		
Unit 3:	Project Financing	Hours: 10
Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, Debt Securitization		
Unit 4:	Project feasibility	Hours: 10
Technical and Financial Analysis, Social Cost Benefit Analysis and Detailed Project Report		
Unit 5:	Project Implementation and Control	Hours: 10
Organizing human resources and contracting, organizing systems and procedure for project implementation, working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control.		
Unit 6:	Project Review & Administrative Aspects	Hours: 5
Control of In-Program projects, post completion audits, Abandonment Analysis Administrative aspects of Capital Budgeting, Agency Problem, Evaluating Capital Budgeting systems of an organization		
Essential References:		
1.	Clifford F Gray, Erik W Larson, "Project Management-The Managerial Process" Tata Mcgraw-Hill Publishing Co Ltd	
2.	Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, Tata McGraw Hill	
3.	S.Choudhury, Project Management Tata McGraw Hill publishing Co., ltd.,	
4.	Vasanth Desai, Project Management, Himalaya Publishing House	
Recommended References:		

1.	Jack Meredith, Samuel J. Mantel Jr. "Project Management- A Managerial Approach" John Wiley and Sons
2.	John M Nicholas "Project Management For Business And Technology" Prentice Hall Of India Pvt Ltd

Course Name: Entrepreneurship Management		Course Code: BBF541BN
Total Number of Hours: 60		Credits: 4
<p>Course Description: This course looks at a new enterprise from a different perspective. The enterprise has already established its viability and is on a growth pattern. The planning of the enterprise and its growth pattern is closely looked at. Monitoring of the appraisal of the business as it grows is part of this process. Finally we look at the dynamics of financing and when to financiers look to exit the business.</p>		
<p>Course Outcomes: By the end of the course the learner will be able to:</p>		
1.	Understand the issues involved in entrepreneurship development	
2.	Evaluate opportunities for a new venture	
3.	Demonstrate the ability to prepare a business plan for a venture.	
4.	Get insights into their creative, entrepreneurial and team skills	
Unit 1:	Entrepreneurship Development Perspective	Hours: 12
<p>Introduction, importance and significance, Entrepreneurial Development - world perspective, Concept of entrepreneurship development, Evolution and growth - stages. Theories entrepreneurship Concept of Entrepreneur, Intrapreneur, Entrepreneurship and Manager, Attributes and Characteristics of successful entrepreneur, Developing entrepreneurial culture. Qualities of a successful entrepreneur.</p>		
Unit 2:	Role of Entrepreneur in Indian Economy	Hours: 12
<p>Developing economy with reference to self-employment, Successful Entrepreneurs case studies: Dhirubhai Ambani, Aditya Birla - background, growth as an entrepreneur, Case studies on entrepreneurial development in India planning and organizing and Entrepreneurial Venture: Life Cycle of and Entrepreneurial Venture; Business Research and Planning; Tools and Techniques to know the feasibility of a Venture; Steps in Planning and Organizing and Entrepreneurial Venture.</p>		

Unit 3:	The Nature and Importance of Entrepreneurs	Hours: 12
Nature and Development of Entrepreneurship, Definition of Entrepreneur, Entrepreneurial Decision Process, Role of Entrepreneurship in Economic Development, Entrepreneurial Careers and Education.		
Unit 4:	Risk Management Strategies for New Entry	Hours: 12
Risk Reduction Strategies for New Entry Exploitation, where to look for Growth Opportunities, Penetration Strategies, Market Development Strategies, Product Development Strategies, Diversification Strategies, Turnaround strategies. Tactical Planning in Small Businesses		
Unit 5:	Improving organizational process	Hours: 12
Improving organizational processes through Balance Score Card, driving performance Aligned Functional strategies and business strategy, Impact of Organizational Behaviour in small businesses, Managing Human Resources, designing reward systems, Measuring Individual performance, Operations Management in Small Business; Manage short-time assets; Techniques to manage and improve the operations of your business; Total Quality Management in Small Businesses. Growth Through New Products and New Customers determine how to best manage the portfolio of new products. Tactical Planning in Small Businesses, improving organizational processes through Balance Score Card, driving performance, Aligned Functional strategies and business strategy, Impact of Organizational Behaviour in small businesses, Managing Human Resources, designing reward systems Measuring Individual performance, Operations Management in Small Business; Manage short-time assets; Techniques to manage and improve the operations of your business; Total Quality Management in Small Businesses. Growth Through New Products and New Customers, determine how to best manage the portfolio of new products.		
Essential References:		
1.	M.lall, Entrepreneurship, Excel books	
2.	Vasant Desai, Dynamics of Entrepreneurial Development and Management- Himalaya Publishing House	
Recommended References:		
1.	Mathew J Manimala, Entrepreneurship at the Crossroads - Biztantra	
2.	Mohanty – Fundamentals of Entrepreneurship, Prentice Hall of India	

Course Name: Entrepreneurial Venture Planning and Communication Strategy		Course Code: : BBF542BN
Total Number of Hours: 60		Credits: 4
Course Description: To expose students to the concepts of new venture creation process.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Explain the concept and scope of entrepreneurship and venture capital	
2.	Evaluate a selection of frameworks used in the design and delivery of ventures.	
3.	Identify future challenges and directions that relate to entrepreneurship to effectively and efficiently respond to market changes.	
Unit 1:	Introduction	Hours: 10
Business Plan and Execution, Review Business Plan, VMOSA, The Scope of Entrepreneurship Research, New Venture options – New business, buy an existing venture, franchisee, Lean Start-up, assessing entrepreneurial behaviour, starting a new venture as a corporate entrepreneur, Steps to develop startup’s corporate culture, Organizational Development in startups.		
Unit 2:	New venture Analysis:	Hours: 12
Concept Planning, Feasibility Analysis, Planning the launch of venture, Designing the business, SWOT, PESTEL, Formulating strategy, Industry and market analysis, Porter’s five forces, potential strategies to position venture successfully Opportunity creation and recognition, Feasibility Analysis, Risk analysis, Lean start-up strategy, strategies for achieving/sustaining competitive advantage, Tools for identifying resource requirements and building capabilities, Designing the business model for competitive advantage, strategic partnerships, Resource building. Business idea, Opportunity Recognition, Product Planning and Development Process, Establishing Evaluation Criteria, Idea Stage, Concept Stage, Product Stage, Test Marketing Stage, Creativity, Innovation and entrepreneurship, Techniques for improving the creative process, Corporate Entrepreneurship, Intrapreneurial leadership characteristics.		
Unit 3:	The startups identity: Winning Startup Communication Strategy	Hours: 12
Elevator Pitches for make-it-or-break-it meetings, Reviewing sample elevator pitches of successful startups, and Practical exercise on How to write an effective elevator pitch?		

Professional persona pitch: Building your professional persona, Creating a unique and authentic elevator pitch. Perfecting pitch. How write an official resume for business plan and other communication materials. The resume snapshot should briefly describe the venture, then highlight elements of the entrepreneur's background that support the venture and enhance his/her credibility. Mission Statement and Vision Statement defining process.		
Unit 4:	Stakeholders Communication Analysis and Planning	Hours: 11
Brand Messaging for Early-stage Startups, Developing initial brand strategy, case studies of successful and failed startups.		
Customer segments, competitors, and community stakeholders might shape communication strategy. Findings must be based on research, with no generalizations or stereotypes.		
Target Customer Research: Analysing target customers, how do target customers communicate? What media target customers primarily consume? Who influences target customers? How they communicate (i.e., the language they prefer in writing or speaking). Rationale for selecting target segment(s). How tell a story that resonates with your target audience.		
Employer Brand Management: attract the right employees, interns		
Competing Brands Analysis: Identifying top five competitors, direct or indirect, and conducting in-depth analysis. Evaluating competitors branding communication, What media and messages they use		
Unit 5:	Social Media Communication Strategy:	Hours: 15
How startups can leverage the power of social media, How to build a social media plan, How to enhance the ability to connect with stakeholders, Online tools - Adobe Marketing Cloud for Creativity and Design strategy. Startup Branding Collaterals :Startup branding, preparing start-up collateral package - hands on approach .		
Essential References:		
1.	Edited by Alain Fayolle, Professor of Entrepreneurship and Director, Entrepreneurship Research Centre, EMLYON Business School, Ecully, France and Harry Matlay, Global Independent Research, Coventry, UK	
Recommended References:		
1.	Mathew J Manimala, Entrepreneurship at the Crossroads – Biztantra	
2.	Mohanty – Fundamentals of Entrepreneurship, Prentice Hall of India	

Course Name: SOCIAL ENTREPRENEURSHIP		Course Code: BBF543BN
Total Number of Hours: 60		Credits: 4
Course Description: To familiarize the students with social entrepreneurship theories, Impact Innovation and sustainability of a social enterprise.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	To be able to solve social problems through entrepreneurship.	
2.	To be a social change initiative which can be run like an efficient enterprise	
Unit 1:	History and theories of Entrepreneurship	Hours: 12
What are the origins of entrepreneurship? Exploring the entrepreneurship theories and the evolution of social entrepreneurship. The need to solve societal problems through entrepreneurship. Why Charity is not always a solution, and the resources at the bottom of the pyramid.		
Unit 2:	Analyzing and dissecting social issues	Hours: 12
Before exploring with the entrepreneurial mindset, it is important to understand the social cost of the problem at hand. Why does the problem exist in the first place? What is the root cause of the problem and what is currently being done to resolve it? Multiple case studies will be looked with the intent of looking at both current solutions which may be working or falling short. Most importantly it will be important to find out what is working and what is not and why.		
Unit 3:	Concept of Social Enterprise	Hours: 12
Social entrepreneurs look to create change. How do go about doing this? How does a business model look for a social enterprise? Who invests in a social enterprise? How does Corporate Social Responsibility and Government Funding go hand in hand with Social enterprise.		
Unit 4:	Psychology of a Social entrepreneur	Hours: 12
Leadership--What are the characteristics of social entrepreneurs' leadership? What are the traits of a social entrepreneurship? Are social change and entrepreneurship at odds with each other? Can a social change initiative be run like an efficient enterprise?		
Unit 5:	Impact Innovation and sustainability of a social enterprise	Hours: 12
How are social entrepreneurs funding their enterprises? How is the enterprise sustaining itself financially? Which tools are available to measure the impact and effectiveness of social enterprises? Social entrepreneurs are innovators who create change. How do they create and spread this innovation and change? Are there any differences between a social enterprise and another enterprise?		

Essential References:	
1.	The fortune at the bottom of the pyramid : CK Prahlad et, al
2.	Systems thinking for social change : David Stroh
Recommended References:	
1.	Handbook of Research on Social Entrepreneurship
2.	Edited by Alain Fayolle, Professor of Entrepreneurship and Director, Entrepreneurship Research Centre, EMLYON Business School, Ecully, France and Harry Matlay, Global Independent Research, Coventry, UK

Semester VI

Course Name: Advanced Audit and Assurance		Course Code: BBF 631N
Total Number of Hours: 60		Credits: 4
Course Description: This course is designed to enable students to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Recognise the legal and regulatory environment and its impact on audit and assurance practice	
2.	Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework	
3.	Assess and recommend appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments	
4.	Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing	
5.	Evaluate findings and the results of work performed and draft suitable reports on assignments	

6.	Understand the current issues and developments relating to the provision of audit-related and assurance services	
Unit 1:	Recap of basic concepts of auditing	Hours: 2
Engagement acceptance, audit risk and planning, evidence and reporting		
Unit 2:	Regulatory Environment	Hours: 8
International regulatory frameworks for audit and assurance services (International Standards in Auditing and other related standards) - Money laundering – money laundering offences-risk based approach- acceptable guidance- Laws and regulations – ISA 250 – Consideration of laws and regulations in an audit of financial statements		
Unit 3:	Professional and Ethical Considerations	Hours: 8
Fundamental principles- Code of Ethics for Professional Accountants – The conceptual framework- current issues surrounding ethics - Fraud and error- ISA 240 (the auditor’s responsibilities relating to fraud in an audit of financial statements) – Auditor’s liability-limiting auditor’s liability- the expectation gap		
Unit 4:	Quality Control and Practice Management	Hours: 8
Quality control (firm-wide) ISQC International Standards on Quality Control 1 – quality control for firms that perform audits and reviews of financial statements and other assurance and related services engagements- Elements of a system of Quality control. Applying ISQC1 proportionately with the nature and size of the firm. Advertising, tendering and obtaining professional work and fees. Professional appointments- Terms of audit engagements		
Unit 5:	Audit of historical financial information	Hours: 16
Planning and conducting an audit of historical financial information 1. Planning, materiality and assessing the risk of material misstatement – ISA 300 (Planning an audit of financial statements- ISA 315 (Identifying and assessing the risks of material misstatement through understanding the entity and its environment)- ISA 330 (the auditor’s response to assess the risks) – Audit risk, risk of material misstatement- Business risk approach- ISA 320 (materiality in planning and performing an audit) ISA 520 (Analytical procedures) 2. Evidence and testing considerations- ISA 500 (Audit evidence) ISA 530 (Audit sampling) – ISA 510 (Initial audit engagements- opening balances) ISA 230 (Audit documentation) ISA 550 (related parties) ISA 402 (Audit considerations relating to an entity using a service organisation) 3. Audit procedures and obtaining evidence- Matters relating to specific accounting issues- importance of financial reporting standards- audit of deferred tax- audit of inventories- financial instruments- audit of revenue- audit of leases- audit of retirement benefits – ISA 540 (Auditing accounting estimates including fairvalue accounting estimates and related disclosure)		

Unit 6:	Completion, review and reporting	Hours: 16
<p>Completion, review and reporting 1. Subsequent events and going concern ISA 560 , ISA 570 2. Completion and final review – Overall review of financial statements ISA 580 (Written representations) ISA 710 (Comparative information- corresponding figures and comparative financial statements), ISA 720 (Auditors responsibilities relating to other informations) 3. Auditor’s reports- ISA 700 (Forming an opinion and reporting on financial statements) ISA 701 (Communicating KAM in the independent auditor’s report) ISA 705 (Modifications to the opinion in the independent auditor’s report) ISA 706 (Emphasis of Matter paragraphs and Other Matter paragraphs in the independent auditor’s report) 4. Reports to those charged with governance and management – ISA 260 (Communication with those Charged with Governance) ISA 265 (Communicating deficiencies in internal control to those Charged with Governance)</p>		
Unit 7:	Current Issues and Developments	Hours: 2
<p>1. Professional and ethical developments 2. Other current issues- current developments in auditing standards, business practices, emerging technologies and their impact on the audit.</p>		
Essential References:		
1.	Audit and Assurance Essentials – Katharine Bagshaw, Wiley Publications	
2.	Advanced Audit and Assurance, BPP Publications	
Recommended References:		
1.	Advanced Audit and Assurance, BPP Publications	

Course Name: Advanced Performance Management		Course Code: BBF632N
Total Number of Hours: 60		Credits: 4
Course Description: To apply the knowledge strategic management accounting techniques different business contexts		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Use strategic planning and control models to plan and monitor organizational performance.	
Unit 1:	Strategic planning and control	Hours: 10
<p>Introduction to strategic management accounting, Performance management and control of the Organization, Changes in business structure and management accounting, Effect of Information Technology (IT) on strategic management accounting, Other environmental and ethical issues</p>		

Unit 2:	External influences on organizational performance	Hours: 10
Changing business environment, Impact of external factors on strategy and performance		
Unit 3:	Performance measurement systems and design	Hours: 10
Performance management information systems, Sources of management information, Recording and processing methods, Management reports, Marginal Costing, Absorption Costing and Overheads.		
Unit 4:	Strategic performance measurement	Hours: 10
Performance hierarchy, Strategic performance measures in private sector, Divisional performance and transfer pricing issues Strategic performance measures in not-for profit organizations, Non- financial performance indicators, The role of quality in management information, and performance measurement systems, Performance measurement and strategic human resource management issue, Performance measurement and the reward systems, Other behavioral aspects of performance Measurement		
Unit 5:	Performance evaluation and corporate failure	Hours: 10
Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure.		
Unit 6:	Current developments and emerging issues performance management	Hours: 10
Current developments in management accounting techniques, Current issues and trends in performance management Quantitative techniques- Simulation, Transportation and Assignment.		
Essential References:		
1.	Advanced Performance Management by Aubrey C Daniels	
Recommended References:		
1.	Advanced Performance Management by R K Sahu	

Course Name: International Business	Course Code: BBF633N
Total Number of Hours: 60	Credits: 4
Course Description: This course introduces students to concepts, practices and theories of international business. Provide an overview of international trade environment. The course explains the challenge of doing business in the face of different political, economic, social, technological and legal environmental factors. It will provide insights into theories explaining reasons for international trade, globalization, trade and culture, trade promotion	

and restriction tools adopted by governments of different countries, drivers of international trade. International capital markets, FDI promotion and restriction by host and home countries and market entry strategies		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Awareness about the foundations of basis of trade and gains from trade, opportunities and challenges involved.	
2.	Understanding the strategy parameters of International Business from an Indian perspective.	
3.	Apply concepts and principles of International Business in different global settings	
4.	Think critically and solve business problems and to develop international strategies.	
Unit 1:	Introduction to International Business	Hours:07
Evolution of international business, nature of international business, need & importance of International Business, stages of internationalization, (EPRG) approaches to international business, INTERNATIONAL TRADE THEORIES– Mercantilism, Absolute Advantage, Comparative Advantage, Factor Endowment, Competitive Advantage. Tariff and non-tariff and barriers. Introduction to Political, Economic, Social-Cultural & technological environment of international business.		
Unit 2:	Globalization	Hours: 06
Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, Socio-Cultural, Political & Legal and Economic Implications, Globalization and India. GATT and WTO		
Unit 3:	Modes Of Entering International Business	Hours: 07
International business analysis- modes of entry- exporting (direct and indirect) licensing, franchising, contract manufacturing, management contracts, turnkey projects, Joint ventures- Mergers and Acquisitions- Foreign direct investment -Comparison of different modes of entry		

Unit 4: 5=4:	Regional Economic Integration, Mncs And International Business	Hours: 08
Levels of regional economic integration. The benefits and drawbacks economic integration. Integration in Europe, Americas, Asia, Middle East and Africa. EU, EFTA, LAFTA, NAFTA, ASEAN, SAARC. Foreign Direct Investment		
Unit 5:	International Marketing Intelligence	Hours: 08
Information required, Sources of information, International marketing information System, International marketing Research.		
Unit 6:	Export Financing And International Payments	Hours: 08
Export credits, Method and sources of credit, Methods of payments in International Business, Financing techniques, ECGC, Exim bank and their role		
Unit 7:	Export Promotion, Export Import Documentation	Hours: 08
Important trade terms in International Trade: [Introduction: CIF, F.O.B, F.O.B Contract with additional services, F.O.B Contract (Buyer contracting with carrier), FAS, EX SHIP & Arrival Contracts, C& F, EX WORKS & EX STORE CONTRACTS, FOR CONTRACTS, SALE OF A CARGO & EX- QUAY Contracts. Export and import procedure, document required and their relevance		
Unit 8:	Business-Government Trade Relations	Hours: 08
Barriers to trade, motives for barriers. Protection of domestic jobs, preservation of national security, response to unfair trade practices, and gaining influence over other nations. Economic motives -protection of young (infant) industries. Protection of national identity. Subsidies, export financing, foreign trade zones, and special government agencies. Tariffs, quotas, embargoes, local content requirements, administrative delays, and currency controls.		
Essential References:		
1.	International Business, Wild, Wild and Han, 10th edition, 2014, Pearson's publication, NY, USA	
2.	International Business Environments, Daniels, Sullivan and Radenbaugh, Pearson's	
Recommended References:		
1.	Philip R. Cateora, John L. Graham - International Marketing	
2.	Warren J. Keegan, Global Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi.	
3.	Hill, C. (2011). International Business: Text & Cases. New Delhi: Mcgraw Hill.	

4.	Keegan, W.J. (2010). Global Marketing Management (9thedi). New Delhi: Prentice Hall of India,
5.	Varma, S. (2013). International Business (1stedi). Pearson.

Course Name: Strategic Financial Management		Course Code: BBF 641AN
Total Number of Hours: 60		Credits: 4
<p>Course Description: This subject deals with Corporate Valuation, Mergers and Acquisitions. Students are taught the concepts of corporate valuation, corporate restructuring, shareholder value creation and financial engineering. Approaches to Value Based Management and different forms of corporate restructuring are discussed. Students are also trained to value Mergers and Acquisitions.</p>		
<p>Course Outcomes: By the end of the course the learner will be able to:</p>		
1.	Explain the concepts of corporate valuation, corporate restructuring, shareholder value creation and financial engineering	
2.	Discuss various approaches to measure and practice value based management	
3.	Carry out corporate valuation	
4.	Apply the valuation techniques to mergers and acquisitions assessment and decision-making	
5.	Identify an appropriate framework for shareholders value analysis	
6.	Analyze real-world cases in mergers and acquisitions	
Unit 1:	Strategic Financial Management	Hours: 08
Introduction, Constituents, Financial planning, Capital allocation and Corporate strategy		
Unit 2:	Corporate Valuation	Hours: 10
Introduction, Approaches - Adjusted Book Value Approach, Stock and Debt Approach, Comparable Companies Approach, Discounted Cash Flow Approach - Concept of Free Cash Flow to the Firm, Two and Three Stage Valuation Models, Valuation of Physical Assets, Valuation of Intangible Assets		

Unit 3:	Value Metrics	Hours: 10
Shareholder value creation - Traditional and modern approaches, Value drivers, Approaches to Value Based Management - Marakon Approach, Alcar Approach, Mc Kinsey Approach, Economic Value Added Approach, BCG HOLT Approach, Metrics for Measurement of Performance, Executive Compensation and Value Creation, Employee Stock Option Plans		
Unit 4:	Corporate Restructuring	Hours: 10
Introduction, Forms of corporate restructuring - Spin off, Split off, Split up, Leveraged Buyout, Divestiture and other forms of corporate restructuring		
Unit 5:	Mergers and Acquisitions	Hours: 15
Mechanics of Merger - Legal, Accounting and Tax, Valuation of Mergers and Acquisitions, Financing of Merger and settlement, Takeovers		
Unit 6:	Challenges in Strategic Financial Management	Hours: 15
Financial Management in Knowledge Intensive Companies and Public Sector Companies, Financial Management in Sick Units, Financial Innovations and Financial Engineering - Overview, Scope, Tools of Financial Engineering, Financial Engineering versus Financial Analysis		
Essential References:		
1.	Chandra Prasanna. (2014) Strategic Financial Management, 1st edition, Tata McGraw Hill	
2.	Tim Koller. (2010) Valuation: Measuring and Managing the Value of Companies, 5th edition, McKinsey and Company Inc.	
Recommended References:		
1.	David Frykman. (2010) The Financial Times Guide to Corporate Valuation, 2nd edition, Prentice Hall	
2.	Robert. F. Bruner. (2004) Applied Mergers and Acquisitions, 3rd edition, Wiley	
3.	Samuel C Weaver and Fred Weston J. (2010) Mergers and Acquisitions, 1st edition, Tata Mcgraw Hill	
4.	Chandra Prasanna. (2011) Corporate Valuation and Creation, 1st edition, Tata McGraw Hill	

Course Name: International Financial Management		Course Code: BBF 642AN
Total Number of Hours: 60		Credits: 4
Course Description: This course intends to provide an overview of the international finance including forex markets, risks and various avenues.		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Discuss about foreign exchange markets and international financial markets	
2.	Explain the various instruments traded in forex markets	
3.	Analyze international investment avenues	
4.	Analyze foreign exchange risks and risk management strategies	
5.	Evaluate and manage foreign exchange risk exposure	
Unit 1:	International Financial Environment	Hours: 10
Globalization, Importance of international transactions, importance of IFM, IMS, Exchange rate regime, Gold Standard, Fiat Currency, Demand and supply of forex, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.		
Unit 2:	Foreign Exchange Markets	Hours: 10
Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Direct and indirect quote, Spot rate and forward rates, Swap Points, Currency premium and discount, triangular arbitrage		
Unit 3:	Foreign Exchange Rate Determination	Hours: 10
Discussion on devaluation of Rupee, Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect		

Unit 4:	Managing Foreign Exchange Risk	Hours: 10
The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps		
Unit 5:	Corporate Exposure Management	Hours: 10
The Risk Management Process, Exposure Management, Transactions Exposure, Operations Exposure, Interest Rate Exposure, Financial Swaps and Credit Derivatives, Techniques of managing foreign currency exposures.		
Unit 6:	International Sources of Finance	Hours: 10
Bond Financing, Loan Financing, Equity Financing (GDR and ADR), International working capital management, Analysis of International Capital Budgeting, Cost of Capital of a Foreign Investment, Issues in Overseas Funding Choices		
Essential References:		
1.	Shapiro, Allen C., Multinational Financial Management, New Delhi, Prentice Hall India Pvt. Ltd.	
2.	Apte P.G., Multinational Financial Management, New Delhi, Tata McGraw Hill	
3.	Seth A.K., International Financial Management, New Delhi, Galgotia Publishing Company	
Recommended References:		
1.	Levi, Maurice, International Finance, New York, McGraw Hill Inc.	
2.	Eiteman, David K., Arthur Stonehill and Michael H. Moffett, Multinational Business Finance	

Course Name: Family Business Management	Course Code: BBF 641BN
Total Number of Hours: 60	Credits: 4
Course Description: This course is designed to look at existing Family businesses and how it can be taken to the next level. It looks at the traditions and dynamics of family businesses and how they compare to other enterprises. The protocols dynamics of a Family business will be explored in the context where professionals may be required. It will also look at the concept of expertise and competence creation within the Family business.	
Course Outcomes: By the end of the course the learner will be able to:	

1.	Understanding the business model of the Family business, its history and traditions.	
2.	Family businesses in various parts of the world, success stories and failures.	
3.	The new era of business, and how to use the success of the past to model the success of the future.	
4.	Where to use professional help. Understanding the core competency of the Family business and build on it. Understanding the Psychology and sociology of the Family business.	
Unit 1:	Introduction to Small Business Management:	Hours: 18
SME business dynamics, present scenario of SME & MSME in India and developed and other emerging markets – a case study approach. Five stages of small business growth management: Stage 1 – Existence; Stage 2 – Survival; Stage 3 – Success; Stage 4 – Take Off; Stage 5 – Resource Maturity; The characteristics of small business at each stage of development, strategies and tactical plans to navigate five stages of growth. Planning and execution across five growth stages. Entrepreneurial Venture and Managing Growth and other Challenges that Arise in and Entrepreneurial Venture.		
Unit 2:	Strategic Planning approach to Family Business	Hours: 16
Overview of current Family business practices, assessing strengths and weaknesses, from the owner strategy to business strategy to functional strategy, obstacles and opportunities for development of family business, growth strategies, entering International markets like the Mittlestand, strategies for internationalization of family businesses – case studies from Germany, etc., Vijay Govindrajan’s Three Box Model approach. IPO strategy		
Unit 3:	Family Business Leadership:	Hours: 12
Succession issues in family firms, Leadership Transition: replacing a parent, understanding demands of leadership, what makes leaders effective, preparing for leadership roles, overcoming impediments to leadership, Getting along in family businesses, addressing transitions and change, Gender and succession issues.		
Unit 4:	Business Process Management in Family Business	Hours: 12
Business Process Automation – Digital Marketing, ERP, Balance Score Card Tool, Aligning Human resource and business strategy, Improving organizational processes using Balance Score card approach, Corporate Governance issues, Best Practices Management, Case Studies.		

Essential References:	
1.	Family Businesses in Transition Economies: Management, Succession and ... edited by Léo-Paul Dana, Veland Ramadani
Recommended References:	
1.	Small Business Management - By Justin G. Longenecker, J. William Petty, Leslie E. Palich, Frank Hoy
2.	Small Business Ceo: Strategies to Navigate the Four Stages of Growth ,Jenny Stilwell

Course Name: Enterprise Planning, Appraisal		Course Code: BBF642 BN
Total Number of Hours: 60		Credits: 4
Course Description: This course looks at a new enterprise from a different perspective. The enterprise has already established its viability and is on a growth pattern. The planning of the enterprise and its growth pattern is closely looked at. Monitoring of the appraisal of the business as it grows is part of this process. Finally we look at the dynamics of financing and when to financiers look to exit the business		
Course Outcomes: By the end of the course the learner will be able to:		
1.	Under Venture capital and other financing opportunities	
2.	Risks and advantages of Venture capital	
3.	Bootstrapping, crowd sourcing and other sources of finance	
4.	Exiting an enterprise, valuation and prospects of growth	
Unit 1:	Creating a business model	Hours: 12
<p>Before seeking financing the student will seek to understand each element of the business model by working on them, Finding out whom the customer will be (along with the segments). The value proposition the business will provide will be explored in detail. Revenue streams will be validated within the model. The key resources and external business partners will be identified. The key activities the business will be identified in microscopic detail. Finally the cost structure of the product or service will be worked out in detail. The model should be compelling for any financier.</p>		

Unit 2:	Is Finance needed?	Hours: 12
<p>Can the business be bootstrapped? Leasing versus buying is explored? Is losing the control of business worth the finance? Is Debt Finance viable? Debt versus equity financing</p> <p>The impact on viability and growth in Finance planning.</p>		
Unit 3:	Crowd sourcing and innovative sources of financing	Hours: 12
<p>The history of crowd sourcing will be explored, as well as what products and services can raise funds in such a manner. The cost of crowd sourcing, and how it compares to debt or equity financing.</p>		
Unit 4:	Valuation and potential for growth	Hours: 12
<p>The valuation of the enterprise is analysed using various techniques, these techniques will be studied in detail. The present valuation, the future valuation based on exponential or incremental growth will be explored. In addition potential disruptors which can endanger the growth, value or even the existence of the enterprise will be looked. Case studies in valuation will be looked at. Acquisitions for valuation and sustenance will be looked at through various case studies such as Facebook's acquisition of Whatsapp and Google's acquisition of Adwords.</p>		
Unit 5:	Exit strategies	Hours: 12
<p>We will look at Initial Public Offering for primary exit strategies. Acquisition by other companies will also be looked at. The dynamics between venture capitalists and the promoters of the company will be explored. The case studies where venture capitalists want to exit through an acquisition as opposed to an IPO will also be explored. Removal of the promoters from the Company in cases such as Apple or Cisco will be case studies in this section.</p>		
Essential References:		
1.	<u>Fundraising Field Guide: A Startup Founder's Handbook for Venture Capital</u> <u>Carlos Espinal</u> and <u>Matthew Cobb</u>	
2.	The Kickstarter Handbook: Real-Life Crowdfunding Success Stories: Don Steinberg	
Recommended References:		
1.	The Oxford Handbook of Venture Capital (Oxford Handbooks) 1st , by <u>Douglas Cumming</u> (Editor)	

Pedagogy

A comprehensive array of pedagogical tools such as Lectures, Case Studies, Role Plays, Presentation's etc are used to facilitate effective learning. The highlights of the programme are:

- Emphasis on self-learning
- Focus on a Holistic Development
- Integrated approach to the functional areas of Management
- Strong Emphasis on Ethics and Values
- Emphasis on group work and team building
- Academic rigor and continuous evaluation
- Personality development through specially designed modules
- Strong support through Faculty Advisors and Counselors
- Active collaboration between the Department and Industry
- Practicing professionals as adjunct faculty

Evaluation Pattern

Department of Professional Studies follows a rigorous system of continuous evaluation, and the assessment events include quizzes, tests, assignments, mid-term and end-term exams, individual/group project work, presentations etc.

Students are evaluated for each course on the basis of written examination and continuous internal assessments. Each paper carries maximum of 100 marks and is evaluated as follows:

End Semester Examination (ESE)	50%
Mid Semester Examination (CIA-2)	25%
Continuous Internal Assessment (CIA - 1 & 3)	20%
Attendance	05%
Total	100%

- Written Examinations consists of:
 - Mid Semester Exam – 50 Marks (2 hours duration)
 - End Semester Exam – 100 Marks (3 hours duration)
- A student should secure a minimum of 40% Marks in the ESE to pass in that paper.
- In aggregate for each paper, for internal and end semester put together, at least 40 Marks out of 100 must be secured to pass in that paper.

Question Bank:

Subject wise Question Bank is prepared every semester to test the Conceptual, Application, Analytical and Problem-solving skills of the students. These question banks are prepared by the faculty member teaching the subject and duly verified by the subject expert.

Question Paper Pattern for the End Semester Examination:

The question paper pattern for the End Semester Examination is as follows:

Sections	Type	Marks
A	Conceptual / Descriptive Type questions	6 x 2 = 12
B	Conceptual / Descriptive Type questions	5 x 5 = 25
C	Analytical / Essay Type Questions	3 x 15 = 45
D	Case Study	1 x 18 = 18

- **Section A**
Conceptual / Descriptive Type questions **6 out of 8 questions** of **2 mark** each.
- **Section B**
Analytical / Essay type questions with choice – **5 out of 7 questions** of **5 marks** each
- **Section C**
Analytical/ Essay type questions with choice – **3 out of 5 questions** of **15 marks** each
- **Section D**
One Compulsory Question – **18 marks**

Continuous Internal Assessments (CIA):

CIA – 1 and 3 : Continuous Internal Assessment

Written (reports) – Group or Individual, Understanding of the subjects, Participative learning, Presentation and VIVA, Quiz, Multiple choice based test etc.

CIA – 2: Continuous Internal Assessment - Mid Semester Exam (MSE)

Mid Semester Exam marks will be taken for Internal Assessment. MSE marks will be reduced to 25 for this purpose. The question paper pattern for the Mid Semester Examination is as follows:

Sections	Type	Marks
A	Short Answer Questions	4 x 2 = 8
B	Conceptual / Descriptive Type questions	2 x 5 = 10
C	Analytical / Essay Type Questions	1 x 15 = 15
D	Case Study	1 x 17 = 17

Attendance:

The marks distribution for attendance is as follows:

95 – 100%	-	5 marks
90 – 94%	-	4 marks
85 – 89%	-	3 marks
80 – 84%	-	2 marks
76 – 79%	-	1 mark

Grading Pattern:

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

Percentage	Grade	Grade Point	Interpretation	Class
80 and Above	A+	4.00	Outstanding	First Class with Distinction
73-79	A	3.67	Excellent	First Class
66-72	A-	3.33	Very Good	First Class
60-65	B+	3.00	Good	First Class
55-59	B	2.67	Average	Second Class
50-54	C+	2.33	Satisfactory	Second Class
45-49	C	2.00	Pass	Pass Class
40-44	D	1.00	Pass	Pass Class
39 and Below	F	0	Fail	Fail