



JECRCTM
UNIVERSITY
BUILD YOUR WORLD

School of Management

Syllabi and Course Structure

**Master of Business Administration
International Finance (ACCA)**

Academic Programmes

Batch (2022-2024)

Total Credits for the Batch 2022-2024= 104 Credits

1. **Minimum Credit required = 104**
2. **Total Relaxation = *10% relaxation for Mooc, NPTEL & Swayam courses**
3. **No relaxation in Core and Fundamental subjects**
4. **Option can be availed in Specialization, Interdisciplinary and General subjects.**

Summary Sheet

Semester	1 st	2 nd	3 rd	4 th	Total	Min. Credit req. for degree
Credit	32	28	28	20	104	*10% relaxation for Mooc, NPTEL & Swayam courses

Type	Foundation	Core	Specialization	Interdisciplinary
Total Credit	24	48	16	08

Semester I

FIRST SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
MBA017A	Principles of Economics & Markets	4	-	-	4	F
MBA018A	Managerial Effectiveness & Ethics	4	-	-	4	F
MBA019A	Accounting & Finance	3	1	-	4	F
MBA020A	Organizational Behaviour & Human Resources Management	4	-	-	4	F
MBA021A	Quantitative Techniques & Analytics	4	-	-	4	ID
MBA022A	Information Technology for Management	4	-	-	4	ID
MBA023A	Entrepreneurship	4	-	-	4	F
	TOTAL	27	1		28	

Semester II

SECOND SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
MBA028A	Corporate & Business Law	4	-	-	4	F
MBA076A	Direct Taxation	3	1	-	4	C
MBA077A	Goods and Service Tax	3	1	-	4	C

MBA078A	Performance Management	3	1	-	4	C
MBA079A	Financial Reporting	3	1	-	4	C
MBA070A	Audit and Assurance	3	1	-	4	C
MBA080A	Financial Management	3	1	-	4	C
	TOTAL	22	6		28	

Semester III

THIRD SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
MBA032A	Analytics for Finance	4	-	-	4	C
MBA033A	Marketing Management & Research	4	-	-	4	F
MBA034A	Financial Markets	4	-	-	4	F
MBA081A	Strategic Business Reporting	3	1	-	4	S
MBA082A	Strategic Business Leader	3	1	-	4	S
MBA083A	Advanced Financial Management	3	1	-	4	S
MBA084A	Advanced Audit and assurance	3	1	-	4	S
	TOTAL	24	4		28	

Semester IV

FOURTH SEMESTER						Typ e
MBA100A	Dissertation	-	-	40	20	C
	TOTAL		-	40	20	

Program Educational Outcomes (PEOs): International Finance (ACCA)

- I. To develop competent, creative, and highly valued Accounting and Finance professionals in industry, academia or government.
- II. To develop the skill of applying concepts and practices used in businesses.
- III. To acquire the highest technical and professional standards in the world of accountancy.
- IV. To develop a strategic mindset and a strong financial know-how to approach business issue, along with the ability to adapt to rapidly changing environment
- V. To acquire skills in relation to global, ethical, societal, ecological and commercial awareness as is expected of practicing Accounting / management professionals.

Program Outcomes (POs): International Finance (ACCA)

PO 1: Learn & develop the ability to analyse and interpret scenarios in the field of accounting and finance, through training and practice of various concepts and scenarios required in the industry.

PO 2: Learn and develop the ability of decision-making in various scenarios relating to management, reporting, taxation, finance and business.

PO 3: Understanding the criticality of application of ethics as a professional and inculcating ethical values in daily practice of work.

PO 4: Understand and practice cost, management & strategic management techniques in the area of management and apply the concepts in functions of planning, decision-making & control to measure & evaluate the performance of business entities in various contexts.

PO 5: Learning, interpreting and applying the framework of direct and indirect taxation in India in the case of individuals, partnerships, companies and other types of assesses for the purpose of levying, computing and planning for taxation.

PO 6: To develop understanding of the process of carrying out the assurance engagement in context of a professional regulatory framework and to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

PO 7: To apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

PO 8: To acquire specialist knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.

PO 9: To acquire technical, ethical skills and professional skills expected of effective leaders and advisers to senior management and to grow coveted skills in governance, corporate strategy and change management including leading and managing teams

PO 10: To create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations.

PO11: To develop broad-based business skills and knowledge, development of general and specific capabilities, to meet the current and future expectation of the business and industry, economy at the national and global level.

PO 12: To achieve higher levels of proficiency and self-actualization, through the pursuit of life-long learning.

MBA I SEM

FIRST SEMESTER

Sub Code	Sub Name	L	T	P	C	Type
MBA017A	Principles of Economics & Markets	4	-	-	4	F
MBA018A	Managerial Effectiveness & Ethics	4	-	-	4	F
MBA019A	Accounting & Finance	3	1	-	4	F
MBA020A	Organizational Behaviour & Human Resources Management	4	-	-	4	F
MBA021A	Quantitative Techniques & Analytics	4	-	-	4	ID
MBA022A	Information Technology for Management	4	-	-	4	ID
MBA023A	Entrepreneurship	4	-	-	4	F
TOTAL		27	1		28	

Principles of Economics and Markets

SUBJECT CODE: MBA017A

CREDITS: 4

Course Objective

The objective of the course is, the fundamentals of economics and with relationship with business, to know and learn about the demand and Supply Analysis, to lean about the macroeconomic policies and financial investment markets.

Unit 1: The Economic Way of Thinking

Introduction to economics: concept of scarcity- trade-offs, opportunity cost, basic economic problems, microeconomics and macroeconomics, managerial economics-meaning and nature. Business Cycle: Business Cycle- Features, Phases, Causes and Measures for Controlling Business Cycles. Concept of Inflation, Deflation, FDI, National Income- Concepts and Measurements.

Sectoral Composition: Contribution of Agriculture, industry and services sector towards economic development, Government Initiatives to boost up each sector

Unit 2: Demand & Supply Analysis and Estimation

Demand Analysis- meaning of demand, determinants of demand, demand equation, Law of Demand, elasticity of demand, types of elasticity (numerical), measurement of elasticity, Demand forecasting- meaning, types and measurement, supply- meaning, determinants, Law of Supply, market equilibrium.

Unit 3: Production Analysis and Market Competition

Production-meaning, production function, laws of production-law of variable proportions and laws of returns to scale, isoquants, economies of scale; Cost analysis- Meaning of cost, Cost concepts, (problems), cost function- SR & LR, LAC curve; Breakeven analysis- BEP (numerical), Cost & Economies of scale.

Types of markets: perfect competition, monopoly, monopolistic competition and oligopoly; profit-maximization-alternative forms of organization; marginal revenue, marginal cost, and profit maximization, profit maximization by a competitive firm: short-run profit maximization by a competitive firm and long-run profit maximization. Oligopoly Market: Oligopoly-price searchers-meaning, cartels, conditions for cartel success; advanced pricing- extensions of oligopolistic pricing: limit entry pricing, price rigidity and kinked demand; price leadership, volume pricing.

Unit 4: Indian Economy

Introduction: Characteristics of Indian economy as developing economy, Economic growth vs Economic development, causes and solutions for economic development, Measurement of Development- Human Development Index (HDI) and other measurements.

Policy and Economic Reforms : Economic Policies- New Economic Policy (LPG); monetary policy, fiscal policy; Industrial Policy, Foreign Trade Policy, FDI, Economic reforms- current economic reforms (SAP-Structural Adjustment Programs), privatization, disinvestment, Demonetization, GST.

Economic Planning: Need for Finance Commission, Role and functions of Finance commission of India, need and importance of NITI Aayog, Functions of NITI Aayog.

Unit 5: Financial System

Over view: Over view of the Financial System, Financial Institutions, Financial Markets, Financial Instruments and Services, Role of financial Intermediaries, Source of Funds, Application of Funds, Role of Financial Regulatory and Promotional Institutions like RBI, SEBI, IRDA, PFRDA.

Financial Markets:

Monetary policy-Tools, Goals and Targets, structure of interest rates – Nominal and real interest rate, Money Market- instruments, utility, eligibility: Call, Notice & Term Money Market, Commercial Bills, Commercial Paper, Certificate of Deposits, T-Bills issue & yield-computation, Repo, market for financial Guarantees, Discount market, Government (Gilt-edged) Securities Market & design, Banking institutes, Insurance companies

Equities Market-Primary Markets –SEBI norms (ICDR regulations), exit routes, introduction to public issues, types of issues, appointing Merchant Bankers & other intermediaries, Filing DRHP & types of

prospectuses, book building mechanism, types of investors, ASBA, Secondary Markets-Purpose & procedures for listing (post-IPO); SEBI framework, role of stock exchanges-NSE, BSE, role of secondary market intermediaries, Depositories, Overview of Bond market and recent developments, Financial Services:

Various Savings plans, Non-Bank Financial intermediaries -Leasing, Hire purchase, Credit rating, Factoring, Forfeiting, Non-Bank Statutory Financial Organizations. Technology in Financial Services: Digital currencies, Emerging technologies, FinTech operational, technology, and regulatory risks, Block chain, Cryptocurrency and Bit coins, Cyber-security law in India, Big data and Chat bots, Role of Artificial Intelligence.

Course Outcomes

CO1: Identify the relationship between economic theories and business decisions.

CO2: Evaluate business decisions based on Demand and Supply concepts.

CO3: Assess market competition and structure for different products.

CO4: Interpret various macroeconomic policies for better understanding of the economy.

CO5: Apply financial market norms towards investment decisions.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2		1				
CO2		2				2	
CO3							2
CO4				2			
CO5					2		

H = Highly Related; M = Medium L = Low

Text Books

- Ahuja, H.L. Advanced Economic Theory(Micro Economics), S.Chand&Co, New Delhi

References:

- Browning Edgar K. &Jacquel Line M. Browning, Micro Economics and application, Kalyani publishers, New Delhi.
- Gould John P. and Edward P.Lazear, Micro Economic Theory, All India Traveller Book-seller, New Delhi.
- Koutsoviannis Modern Micro Economics, Macmillan Press Limited, New Delhi.
- Dewett. K.K. Micro Economics, S.Chand&Co, New Delhi
- Price, M.C, Welfare Economics, Macmillian, London.
- Lipsey & Chrystal, Economics, Indian Edition, Oxford University Press.
- Dominick Salvatore, Micro Economics Theory and Application, Oxford University Press.

Managerial Effectiveness and Ethics

SUBJECT CODE: MBA018A

CREDITS: 4

Course Objective

The Objective of the Course is, to understand the competencies and skillsets, to know and learn about the effective reading, writing, speaking, listening and presentation skills and to learn the leadership skills for organizational building to create strong teams.

Unit 1: Communication and Presentation Skills

Effective Communication: Introduction, importance of communication, process of communication, types of communication, principles of effective communication, technology and business communication, addressing the barriers to communication. Oral and Non-verbal Communication, business etiquette.

Listening & Reading Skills, Written Communication: Written communication: memos, proposals, letter writing, circulars, notices, agenda and minutes of the meetings, report writing. CV and resume writing, Email writing and etiquette.

Presentation Skills: Learn to design effective & engaging presentations; Master powerful & effective verbal & non-verbal communication techniques; Gain insight into effective techniques for calming nerves; Create compelling PowerPoint presentations; Use videos and audio to enhance the experience

Unit 2: Assertiveness and Emotional Intelligence

Increase self-awareness; Deal more confidently and professionally with conflict and anger; make, refuse and accept requests more effectively; Handle inter-personal issues more confidently and effectively; three main categories of behavior within the assertiveness model: passive, aggressive and assertive, give and receive feedback more effectively.

Emotional Intelligence: Elements of Emotional Intelligence – Self Awareness, Managing Self, Motivation, Empathy, Social Skills; Review of your interpersonal skills, how to adapt and manage particular situations, use your emotions to your advantage, build stronger relationships, how to empathize with others, how to manage your stress levels, how to overcome challenging situations

Unit 3: Leadership Skills for Effectiveness

Understand the leadership skills necessary for effective managers; meaning of organization culture; building an organization culture; meaning of networking; building networking across various business functions, similarities and differences between leadership and management, Key managerial skills- Motivating others, delegating effectively, giving feedback.

Leadership Challenges: Understand leadership theories, leadership challenges and strategies, negotiation: meaning, importance, mapping leadership styles, expanding professional and personal networks.

Unit 4: Team Building and Conflict Resolution

Meaning of team building; explain the main features and roles of a team; Tuckman's stages of team development: forming, storming, norming, performing and adjourning, recognizing behaviors at every stage, team building through management games, how to handle a team, characteristics of high performing team, leadership resourcing and developing a team, why teams fail, work teams – cross functional team, virtual team, self-managed team.

Conflict Resolution: Gain a thorough understanding of the sources, causes and types of conflict; master all six phases of the conflict resolution process; understand the five main approaches to conflict resolution; apply conflict resolution approaches; use parts of the conflict resolution process to recognize and prevent conflict before it escalates; develop communication tools such as agreement frames and open questions

Unit 5: Role of Ethos in Management

History and relevance; meaning, principles practiced by Indian companies; role of Indian ethos in managerial practices; Indian heritage in business management, production and consumption; work ethos and values for Indian managers; ethics v/s ethos; Indian management v/s western management.

Ethos and Work Culture: Meaning, features, values for Indian, relevance of value based management in global change; impact of values on stakeholders: employees, customers, government, competitors and society; values for managers, trans-cultural human values in management and management education; secular v/s spiritual values in management; stress management through meditation and yoga; leadership changing scenario from Karta in a joint family to managers today; contemporary approaches to leadership; Karma, Laws of Karma.

Business Ethics in Management: Definition and nature of business ethics; need and benefit; ethical values; myths and ambiguity; ethical principles in business; theories of Ethics, Absolutism vs Relativism, Theological approach, Deontological Approach, Kohlberg's 6 stages of moral development; Ethical dilemma, characteristics; ethical decision making, reasoning, and resolution process; ethical culture in organizations; developing codes of ethics and conduct; ethical value-based leadership; understanding ethics in the context of Indian business; ethical dilemma in areas of Finance, HRM, Marketing and International Business

Course Outcomes

- CO1: Explain the competencies and skillsets needed for an effective manager.
CO2: Demonstrate effective reading, writing, speaking, listening and presentation skills to communicate effectively to audience in business situations.
CO3: Analyze and integrate leadership skills for organizational building.
CO4: Create strong teams with the necessary skills to achieve results.
CO5: Assess contribution of Indian culture and ethos to service, leadership and management.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3						
CO2			2				
CO3		2		2			
CO4					2		
CO5						2	2

H = Highly Related; M = Medium L = Low

Text & References:

- Fernando, Corporate Governance: Principal Policies & Practices, Pearson Education, New Delhi.
- Fernando, Business Ethics and Corporate Governance, Pearson, New Delhi.
- Business Benchmark (Upper-Intermediate) (2nd Edition) Guy Brook- Hart, Cambridge University Press, New Delhi.
- Successful Meetings (1st Edition) John Hughes and Andrew Mallett, Oxford University Press.
- Successful Presentations (1st Edition) John Hughes and Andrew Mallett, Oxford University Press.

Accounting and Finance
SUBJECT CODE: MBA019A
CREDITS: 4

Course Objective

The Objective of the Course is, to understand the basics of Cost and Financing Accounting, to know and learn about the labour costs and overheads and to understand the double entry system and to understand the concept of cost methods and planning control.

Unit 1: Basics of Cost and Financial Accounting

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques.

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness

Unit 2: Accounting for costs – Materials, labour and overheads

Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels –
 Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios
 Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

Unit 3: Accounting records, double entry accounting systems and Recording transactions:

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

Unit 4 - Trial balance, financial statements:

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, and activity and resource utilisation-Describe the principle of the equity method of accounting for Associate entities.

Unit 5: Methods and techniques of costing for different industries and planning and control

Costing methods for different industries

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

Costing techniques for planning and control

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

Course outcomes:

CO 1: Understanding the basics of cost and financial accounting and the related concepts, principles and terminologies.

CO 2: Understanding the application of costing for various cost components

CO 3: Understanding the accounting records maintenance rules and systems and record keeping aspects

CO 4: Use of costing techniques under different types of industries for different circumstances and evaluating the costing techniques facilitating planning and control of activities that drive the performance of an organisation.

CO 5: Understand the importance of preparation of trial balance and the different types of financial statements prepared for disclosure and further analytical purposes

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	2					
CO2			2				
CO3				2			
CO4				2	2		
CO5						2	2

H = Highly Related; M = Medium L = Low

Text Books & References:

1. An introduction by Eddie McLaney & Peter Atrill, Pearson publication.
2. Advanced accountancy by S. P Jain & Narang K L.
3. Accounting: All In one for Dummies by Wiley.

Organizational Behaviour and Human Resources Management

SUBJECT CODE: MBA020A

CREDITS: 4

Course Objective

The Objective of the course is, to equip students to analyse the organizational culture and conflict management and to impart the knowledge of leadership and motivational theories and to enable the students to evaluate the strategic human resource management and industrial relations emerging trends in IHRM.

Unit 1: Organizational Behavior

Introduction to Organizational Behavior, Meaning and Importance of OB, Historical developments, the importance of Interpersonal skills, Contributing Disciplines to OB, OB model, Challenges and Opportunities for OB, Workforce Diversity, Dynamics of diversity. Application of OB in organizations, OB in Global Context

Individual behavior: The basis for understanding Work Behavior. Factors responsible for Individual differences at workplace Attitudes- Meaning, components, Values- Meaning, Types of values, the importance of values in organization. Attitude, components, Factors affecting attitude formation, Ways to change employee attitude, Types of job-related attitudes, Job Satisfaction. Personality, Theories of personality, Personality traits that influence Work Behavior. Groups- Defining and classifying groups, need for group formation, Tuckman's stages of group development, Group properties – Norm, Status, Size, Composition, Cohesiveness, Group decision making Techniques, Cost of working in groups, Teams v/s Groups, Importance of teams in contemporary workplace

Unit 2: Motivation and Leadership

Motivation and Group dynamics: Theories of motivation - Content Theories - Need Hierarchy Theory, Hygiene Motivation Theory, Existence Relatedness Growth (ERG) Theory, Theory X-Y, Three needs theory. Process Theories- Equity Theory, Expectancy Theory, Application of motivation concepts at workplace settings – Discussion.

Leadership: Meaning and importance, Leader v/s Manager, Traits of a leader*

Trait Approach to leadership – Traits of a leader, are leaders born or made? Behavioral Approach, Ohio and Michigan studies, Managerial Grid; Situational Approach - Fiedler's Contingency model, Hersey Blanchard situational leadership theory, Path Goal Theory, Contemporary leadership theories - Transactional, Transformational, Charismatic, Visionary Leadership. Leadership challenges in current context.

Power and Politics; Managing Conflict: Power – Meaning, Bases of power, Dependence – The key to power, consequences of power, Power tactics, Political tactics for increasing power base, Organizational Politics, Causes and consequences, Impact of power and politics in organizations. Meaning and importance of conflict in organizations, Views of conflict, functional and dysfunctional conflict, Conflict process and conflict handling styles, functional and dysfunctional conflicts, Conflict process.

Unit 3: Organizational Structure and Culture

Organizations and Organization Theory: Introduction to organizations, importance, evolution of organization theory and design, dimensions of organizational design, characteristics and design, and organizational configuration, Mintzberg's Organizational types, contemporary design Ideas.

Strategy, Organization Design and Effectiveness: The role of strategic direction in organization design, organizational purpose, strategic intent, operative goals, importance; SWOT framework for selecting strategy; Porter's competitive forces and strategies; strategies and organization design; other factors affecting organization design; The Balanced Scorecard Approach to Effectiveness; identifying company strategies and effectiveness criteria.

Organization Structure: Organization structure; information-sharing perspective on structure vertical information sharing, horizontal information sharing; organization design alternatives, reporting relationships; departmental grouping options, functional, divisional, geographic, and matrix structure, conditions for the matrix, horizontal structure characteristics; virtual networks and outsourcing; external and internal factors impacting organization structure, hybrid structure, applications of structural design, structural alignment, symptoms of structural deficiency, Organization design essentials.

Organizational Culture: Meaning, definition of organization culture, and importance of organizational culture; uniform cultures; strong vs weak cultures, creating and sustaining culture, creating an ethical and positive organizational culture; Internal and external conflict management, progressive corporate culture that enables Innovation and change.

Unit 4: Human Resource Management and Industrial Relations

Introduction to HRM, and Manpower Planning: Introduction to Human Resource Management, Evolution of HRM, Importance, HRM functions, Forces changing HRM, Human Resource Planning - Meaning, Process, HRP Models, Human Resource Forecasting methods, Challenges and relationship with other Human resource functions, Job analysis, Job Description, Job evaluation, Features of the competitive business environment (Globalization, Technology, E-commerce, Demographic changes, Diversity), Global Human Resource Planning, Quality of work life. Cultural awareness – Iceberg Model of Culture. Business trends in HR.

International HRM and Emerging Horizons of HRM: Concept, importance, an model of International HRM; Challenges of International HR Managers; Global HR practices; E-HRM; HRIS (Human Resource Information System); Measuring intellectual capital; Impact of HRM practices on organizational performance; contemporary issues in Human Resource Management.

Basics of Industrial Relations and HR Analytics: Basics of Industrial Relations – meaning and importance, trade unions, workers participation in management, collective bargaining, HR Analytics – Introduction, Evolution, Steps in HRA, Applications of HRA, how analytics helps in negotiation and bargaining

Unit 5: Talent Management

Recruitment and Selection: Recruitment - meaning and process, Purpose of Recruitment, Types of Recruitment - Internal - Job postings, Employee Referral Programs, Temporary worker pools and External recruitment – Virtual Job Fairs, Executive Search Firms, Employment agencies, Recruitment advertising. Factors affecting Recruitment, Recent Trends in Recruitment. Human Capital Management – Meaning and definition, ROI of HCM – Human capital ROI, Training Investment Value, Turnover Rates, Selection- meaning, selection procedure, Types of tests used in Selection, Consequences of selection decisions, Interview and Types of interviews. Placement and Induction.

Talent Management: Training- meaning, need and importance of training, Distinction between training and development, methods of training – On the Job & Off the Job, process of training, recent developments in training, Succession Planning, Strategies for Accelerating Development for succession, Performance appraisal, meaning, importance, various performance appraisal methods, Drawbacks of Performance Management System, challenges and limitations. HR Metrics – Meaning, Key HR metrics, 5 W's of measuring ROI (Who, When, What, Where, Why), ROI of L&D..

Employee Rewards: Employee Rewards -meaning, concepts and definitions, Objectives of giving compensation to employees, Components of remuneration, types of employee benefits, financial and non-financial benefits, factors affecting wage and salary, salary components, salary structure, employee welfare, safety issues in organizations, work life balance and factors attributing to increased awareness for work life balance, Work Life Balance Intervention.

Course Outcomes

CO1: Identify the challenges and opportunities in applying organizational behavior and develop understanding of self and others' behavior in organizations.

CO2: Describe the implications of motivational theories and the influence of different leadership styles on employees.

CO3: Develop an understanding of the principles and theory of organization; examine the reciprocal relationship between the organizational structure, strategies, and systems and the factors that impact organizational structures and design.

CO4: Comprehend the basic principles of strategic human resource management, and practices of talent acquisition and its management.

CO5: Develop the components of employee rewards and analyze the changing scenario of industrial relations and emerging trends in International Human Resource Management.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2						2
CO2		2					
CO3					2		
CO4			2			2	
CO5				2			

H = Highly Related; M = Medium L = Low

Text Books

- Stephen Robins, Organisational Behaviour PHI

References:

- K. Ashwathappa, Organisational Behaviour, Tata McGr
- Keith Davis, Organisational Behaviour, Tata Mc Graw-Hill
- Keith Davis, Human Behaviour at Work, Tata McGraw-Hill
- Greenberg, J. & Baron, R.A., Behaviour in Organizations, Pearson Education, 2005.
- John W. Newstrom and Keith Davis, Organizational Behaviour: Human Behaviour at Work, Tata McGraw Hill, New Delhi, 1993.
- Luthans, F., Organizational Behaviour, McGraw – Hill International Edition 2005.
- R. D. Agarwal, Organisation and Management, Tata McGraw Hill, New Delhi, 1995.
- Robbins, S.P., Organizational Behaviour,(11th Edn.), Prentice Hall India, 2005.
- Schermerhorn, J.R. Jr.; Hunt, J.G. & Osborn, R.N., Managing Organizational Behaviour, John Wiley & Sons, 1985.
- Srivastava, S.,Organizational Behaviour, Galgotia Publications, 2000.

HUMAN RESOURCE MANAGEMENT

Text:

Garry Dessler, Human Resource Management, Pearson Publications

References:

1. Edward, B Flippo, Personnel Management, Mc Graw hill International Ed.
2. Dale Yoder, Personnel Management and Industrial Relation,
3. Monappa& Sayiaddin, Personnel Management, Vikas Publishing Company
4. Desimone; Human Resource Development, Thomson Learning
5. VSP Rao, Human Resource Management, Excel Publications
6. K Aswathappa; Human Resource and Personnel Management; McGraw- Hill Companies
7. Bohlander; Managing Human Resources; Thomson Learning. Ed. 13 2004

Quantitative Techniques and Analytics
SUBJECT CODE: MBA021A
CREDITS: 4

Course Objective:

The objective of this course is, to understand basic mathematical tools and techniques for solving complex business problems and explain the role of descriptive statistics and associate the different aspects of probability, probability distributions and decision theory with business problems and hence solve them for better decisions and to describe various operation research techniques to get optimum solutions in business problems .

Unit 1:Descriptive Statistics

Introduction to statistics and analytics, need for analytics, data types and scales, sources of data, types of classification of data. Frequency distribution, grouped and ungrouped, frequency distribution, continuous distribution-diagrammatic and graphic representation: line diagram, bar diagram, rectangle diagram and pie diagram, Graphs- Histogram, frequency polygon, cumulative frequency curves, tabulation-one way and two way table. Various measures of central tendency, concepts and applications of Mean, Median, Mode, Geometric Mean and Harmonic Mean. Measure of Variation. Different measures of dispersion, significance of dispersion, requisites of a good measure of variation. Range, Inter-Quartile Distance, Standard Deviation, mean deviation, quartile deviation, Coefficient of variation

Unit 2: Introduction to Probability and Sampling

Basic Concepts, relevance to management decisions, rules of probability, relevance of permutation and combinations to probability, theoretical Probability Distributions: Binomial, Poisson and normal Distributions

Sampling and Sampling Distributions, Population and Samples, Types of Sampling: Simple Random, Stratified, Systematic and Cluster Sampling, Sampling Distributions, Standard Errors, Sampling from Normal Populations, Central Limit Theorem

Unit 3Hypothesis testing and Regression Analysis

Correlation analysis: significance of measuring correlation, correlation and causation. Karl Pearson's coefficient of correlations, rank correlation. Regression analysis: need for regression, types of regression models, simple linear regression, concepts of multiple regression. Hypothesis Testing-Basic Concepts, One Tailed and Two Tailed Tests, Type I and Type II Errors, One Sample Tests, Hypothesis Testing of Means when Population Standard Derivation is Known and when Unknown, Hypothesis Testing of Proportions for Large Samples, Two Sample Tests for Equality of Means for Large and small Samples, Equality of Means for Dependent Samples, Difference between Proportions for Large Samples. Concepts and applications, Chi-square as a test of (a) independence (b) goodness of fit. Analysis of variance (ANOVA) - one way and two-way classifications

Unit 4: Operations Research

Introduction to Operations Research, Application of LPP in Management, Advantages of LPP, Problem Formulation, Graphical Solution Procedure, Special Cases, Sensitivity Analysis. Transportation Problem: General Structure, Various methods for finding initial solution, Optimal Solution: Modified Distribution method; Variations: Unbalanced Transportation Problem, maximization case. Assignment Problem: General Structure, Finding Optimal Solution, Maximization problem, Restrictions on Assignments, Alternate Optimal solutions. Terminology; Networking Concepts; Rules for drawing network diagram; CPM Computations: CPM Terminology, Finding critical path – Different Floats; PERT Computations: Computation of earliest and latest allowable times, Probability of meeting the scheduled dates; Concept of Project Crashing, Time-Cost Tradeoff

Unit 5: Information Systems and Project Scheduling

Overview, introduction to computers– Hardware, Software, impact of IS in business, digital divide, concept of systems, components of IS. MS Word - Introduction, Insert Menu options, Formatting, Tables and borders, Image handling, Insert Function, Hyperlink, , Track changes, Formatting & editing restrictions, Mail merge, Macro, Tables, Print ,Document Protection, Bibliography, Citation. MS PowerPoint -Exploring the PowerPoint Window, Slide layouts, Formatting, Design template,

Outline and slide sorter views, Speakers notes, Header & footer, Master Slide, Insert Function, Slide transition, Animation, Action Buttons, Custom Show, Set up Show, Keyboard tips during slide show. MS Excel-

Introduction, Custom fill, protection, Mathematical operations, Range, Formulas, linking worksheets - workbooks, short cut methods, Tables and Graphs, Data Functions in MS Excel - Functions in excel (Mathematical, Text, Date/time, Financial, Statistical, Logical functions, VLOOKUP and HLOOKUP, Situation Analysis (Scenario), Creation of Trial balance, P&L Accounts and Balance sheets. Terminology; Networking Concepts; Rules for drawing network diagram; CPM Computations: CPM Terminology, Finding critical path – Different Floats; PERT Computations: Computation of earliest and latest allowable times, Probability of meeting the scheduled dates; Concept of Project Crashing, Time-Cost Tradeoff

Course Outcomes

CO1: Employ descriptive statistical techniques in managerial decision making.

CO2: implement and employ the use of probabilistic and sampling techniques with regards to problem solving.

CO3: Understand, classify and conceptualize various methods of hypothesis testing and regression modelling.

CO4: Describe and implement operation research techniques to make better business decisions.

CO5: Understand the concepts of managerial project scheduling and learn the usability of Microsoft Office suite effectively.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2						
CO2			2				
CO3							
CO4		2		2	2		
CO5						2	2

H = Highly Related; M = Medium L = Low

Text Books & References

- Anderson D.R; Sweeny D.J, Williams T.A, Statistics for Business and Economics, Cengage learning, 2002.
- Kazinier L.J., & Pohl N.F., Basic Statistics for Business and Economics, New York: McGraw Hill, 2004.
- Levin Richard I. & Rubin David S., Statistics for Management, Pearson Education India, 1998.
- Stephen .K.C., Applied Business Statistics: Text, Problems and Cases. New York: Harper and Row, 2002.
- Sharma, J.K., Business Statistics, Pearson Education India, 2007.

Information System for Managers

SUBJECT CODE: MBA022A

CREDITS: 4

Course Objective

The objective of the course is, to understand how information systems support business strategy, processes and how to analyses the framework of MIS (Management Information System) and how to access the business information systems and application of information system in a ERP.

Unit 1: Introduction

Management Information System Basics, Framework of MIS, Information Needs and its Economics, Systems Approach, Objectives of MIS, Advantages and Disadvantages of Information Systems,

Approaches of MIS Development, Constraints in Developing MIS, Limitations of MIS, Computer Based Information Systems.

Unit 2: Information Systems for Decision Making

Introduction, Transaction Processing System, Decision Making in MIS, Intelligence Support Systems, Decision Support System, Executive Information System, AI and Expert System, Office Automation System, Computer Hardware and Software for Information Systems, Data Communications and Client Server Computing.

Unit 3: Decision Support Systems

Definition, Evolution of DSS, Objectives of DSS, Classification of DSS, Characteristics and Components of DSS, Functions of a DSS, Development of DSS, Group DSS, Relationship between MIS and DSS, DSS Measures of Success in Organizations, Applications of DSS, Future Developments in DSS.

Unit 4: Information Systems in Business

Office Information Systems, Types of Office Automation Systems, Manufacturing Information System, Marketing Information System, Quality Information System, Financial and Accounting Information System, Research and Development Information System, Human Resource Information System, Cross Functional Information System.

Unit 5 :Applications of Information Systems

Strategic Management Information System, Information Resources Management, Enterprise Resource Planning, Role of IT in Enterprise Modeling, ERP Selection and Applications, ERP Implementation, Applications of IT in Business, E-Commerce, E-Business, Information and Internet Security, E-Governance.

Course Outcomes

CO 1: Develop an understanding of Management Information Systems, their advantages and functionality.

CO 2: Identify and conceptualize diverse Information Systems for Decision Making processes.

CO 3: Learn how to use Decision Support Systems in business scenarios and demonstrate their usefulness.

CO 4: Assess different types of Business Information Systems by identifying, classifying, and categorizing them.

CO 5: Explain and assess different uses of Information Systems in a business setting.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1			2				
CO2		2					
CO3					2		
CO4				2		2	2
CO5	2						

H = Highly Related; M = Medium L = Low

Text Books & References

1. Norton P, Introduction to Computers, Tata McGraw-Hill, 2010.
2. Potter T, Introduction to Computers, John Wiley & Sons (Asia) Pvt Ltd, 2010.
3. Morley D & Parker CS, Understanding Computers – Today and Tomorrow, Thompson Press, 2009.
4. Jawadekar, WS, Management Information System, Tata Mc Graw Hill, 2009
5. Mclead R & Schell G, Management Information Systems; Pearson Prentice Hall, 2009.
6. O’Brein, JA, Introduction to Information Systems; Tata Mc Graw Hill, 2009.

Entrepreneurship
SUBJECT CODE: MBA023A
CREDITS: 4

Course Objective:

The objective of the Course is, to expose the students to the entrepreneurial cultural and industrial growth and understand the scope of an entrepreneurship and to know the importance of business plan and major elements of business plan.

Unit 1: Introduction to Entrepreneurship

Introduction, importance of entrepreneurship, definitions of entrepreneurship, history and evolution of entrepreneurship, types of entrepreneurs, myths of entrepreneurship, women entrepreneurship in India. Qualities of successful entrepreneurs, motives and drives to take up entrepreneurship, careers in entrepreneurship, behavioral traits of entrepreneurs, entrepreneurial decision process

Learning Outcome: To understand the framework of entrepreneurial competence.

Unit 2: Stages in entrepreneurship development

Opportunity Recognition, Identify problems and unmet needs, develop solutions to address problems, identify market gaps, sensing market opportunities, evaluation of opportunities. Sources of ideas, idea generation methods, brainstorming, secondary research, creativity and innovation, idea vs. opportunity matching, selection of ideas, ideas to market place, idea testing with potential customers

Unit 3: Internal Environment Analysis

Identify the available resources, develop a unique selling proposition, identify strengths and weaknesses, assess the availability and advantage of resources, and assess the capability to attract investments. Elements of external environment, PEST to PESTEL to STEEPLE, identifying opportunities and threats in the external environment, matching internal environment factors to the external environment factors, political environment and government policies. Understand the existing competition both domestic and international, industry analysis using the tool Michael Porter's five forces, studying the competitor strategies

Unit 4: Business Plan

Meaning of Business Plan, Entrepreneurial Process, Importance of Business Plan, Components of Business Plan, Reasons for Failure of Business Plan, Business Model Canvas, Value Proposition, Criteria for selection of Product/Service. Market Analysis, Market Research, Feasibility Report, Market Segmentation, Developing the Product Mix, Developing the Marketing Mix, 4Ps and the 7Ps. Breakeven Analysis, Pro Forma Profit & Loss Statements, Pro Forma Balance Sheets, Cash flow and Funds Flow Statements. Incubation Centers, Approaching the Investors, Elevator Pitch, Seed capital, Angel Investors, Angel Networks, Venture Capitalists, Private Equity, LBO, Equity vs Debt Funding, Internal vs External Funds. Selection of Technology, Decision on Types of Processes, Plant Layout, Selection of Machinery, Capacity Planning, Quality Parameters, Make or Buy Decisions. Forms of Organization, Proprietorship, Partnership, LLP, Public Limited, Legal Issues, Organization Design, Organization Structure

Unit 5: Institutions that Support Entrepreneurship

Role of SMEs in India, Classification of MSMEs, Government Support to SMEs, Problems for Indian SMEs, Sickness in SMEs, Causes of Sickness, Remedial Measure. SIDBI, KVIC, NIESBUD, IDBI, NSIC, NEN, AWAKE, CEDOK

Course Outcomes

CO1: Define the concepts and explain the models of entrepreneurship.

CO2: Recognize the various stages in entrepreneurship development.

CO3: Articulate the characteristics required to become successful entrepreneurs. Identify and appraise strategies for growth of new ventures.

CO4: Create alternative Business Plans, appraise them and conclude on the most suitable Business Plan. Also prioritize on the next best alternatives.

CO5: Understand the institutional support.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2						
CO2		2	2				
CO3					2		
CO4				2		3	
CO5							2

H = Highly Related; M = Medium L = Low

Text & References

1. Alexis Leon , Enterprise Resource Planning
2. Vinod K. Garg and N. K. Venkitakrishnan, Enterprise Resource Planning, Concepts and Practice

References:

1. Amrit Tiwana, Knowledge Management Toolkit
2. Ganesh Natarajan and Sandhya Shekhar, Knowledge Management, Enabling Business Growth
3. Sunil Chopra and Peter Meindl, Supply Chain Management, Strategy, Planning, and Operations
4. Kristin Anderson and Carol Kerr, Customer Relationship Management
5. James G. Barnes, Secrets of Customer Relationship Management

MBA II SEM

SECOND SEMESTER

Sub Code	Sub Name	L	T	P	C	Type
MBA028A	Corporate & Business Law	4	-	-	4	F
MBA076A	Direct Taxation	3	1	-	4	C
MBA077A	Goods and Service Tax	3	1	-	4	C
MBA078A	Performance Management	3	1	-	4	C
MBA079A	Financial Reporting	3	1	-	4	C
MBA070A	Audit and Assurance	3	1	-	4	C
MBA080A	Financial Management	3	1	-	4	C
	TOTAL	22	6		28	

**CORPORATE AND BUSINESS LAW
SUBJECT CODE: MBA028A**

CREDITS: 4

Course Objective:

To understand various laws applicable in India i.e. Contracts Act, Special Contracts, Partnerships, LLP's, companies etc. On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.

Unit – 1 (Law of Contracts, Special Contract, Indemnity & Guarantee)

The Indian Contract Act, 1872 - Definition of contract -Law of contracts - Nature of contract - Classifications - Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance. Special Contracts - Bailment and Pledge- Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee.Indemnity and Guarantee- Indemnity - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee.

Unit 2 (Law of Agency & Sale of Goods Act)

Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents-Relationship. **Sale of Goods Act, 1930** Formation of contract of sale - Essentials of contract of sale goods and their classifications- Conditions on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights

Unit 3 (The Indian Partnership Act 1932, The Limited Liability Partnership)

Nature- rights and duties of partners- Registration and dissolution of firms- **The Limited Liability Partnership Act 2008**- Introduction- nature and scope- features- incorporation and differences with other forms of organization.

Unit 4 – (Companies Act and its Basics)

- Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association. Promotion and formation of a company- Body Corporate - promoter- legal position-duties remuneration-Memorandum of Association – Articles of Association - Contents and alteration -Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies. Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus-Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights –DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares-Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue

Unit 5- (Membership in company and meetings)

Modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting -Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return-Directors - Types - legal position – Appointment - Duties – Disqualifications- DIN - Vacation of

Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings- Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee – related party-transactions - Corporate Social Responsibility- Winding up - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up- Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies.

Course Outcomes

CO1: Ability to apply knowledge of Indian Contract Act, Sale of Goods Act, Partnership Act and LLP. Ability to identify, and solve legal issues in connection with business.

CO2: Identify the fundamental legal principles behind contractual agreements.

CO3: Know about the concept of company and shares.

CO4: Know about the application of company law in India. Understand the use of the memorandum of association and article of association in a company, they also learn from this course.

CO5: Use of various documents and forms in a company. Understand the relationship between company and its stakeholders.

Direct Taxation **SUBJECT CODE: MBA076A** **CREDITS: 4**

Course Objective

The objective of the course is to understand the structure of Income tax in India, how the government levies and collects direct tax India. Understanding the various rules and methods of computation of such income that will be taxed and the benefits allowed to different entities in the process.

Unit 1: Introduction

Understanding the basic ideology behind the taxation regime in direct tax. Learning about the basic terms around which the structure is designed, definition of Indian territory for levying taxation, residential status, tax rate slabs, maximum marginal rate of tax and different sources of Income

Unit 2: Sources of Income

Understand the different sources of income and compute the income under each head of income – Income from Salaries (D.A, H.R.A, perquisites, exemptions u/s 10), Income from House Property (gross annual value, net annual value, unrealized rent, sec 24, standard deduction, municipal taxes), Profits and gains from Business and Profession (depreciation, disallowance, accrual, speculation income), Capital Gains (from shares & residential properties, deductions u/s 54 series), Income from Other Sources (dividends, interest, betting, gift). Each source of income is to be computed differently with different rules.

Unit 3: Clubbing, Set-off and other areas

Clubbing of income, specifically for spouse and minor child and other relations, Set-off of losses and carry forward of losses. Set-off of losses amongst the same source of income and that of different source of income. Exemptions from income tax, Agricultural income. TDS and advance tax

Unit 4: Total income, Tax liability and deductions

Computation of gross total income and net total income for individuals, partnerships, and companies. Computation of deductions available to the above-mentioned entities, mostly including 80C to 80U. Computation of tax liabilities including the applications of surcharge and minimum alternate tax

Unit 5: Return Filing and assessments

Filing returns, including belated return and rectifications in return. Sections 139 to 154 cover return filing and assessments. Cases that are filed with the court and those filed with appellate tribunals.

Course Outcomes

CO1: Understand the base and structure of direct taxation in India

CO2: Understand the various sources of income and compute the income chargeable to tax under each of them

CO3: Learn to compute the total income and tax liability for different legal entities

CO4: Learn to apply concepts that surround the five sources of income to complete the computation of total income and tax liability

CO5: Learn the rules for filing returns and assessments

Goods and Service Tax

SUBJECT CODE: MBA077A

CREDITS: 4

Course Objective

The objective of the course is an in-depth analysis and understanding of the GST Act. The course pays emphasis on the practical aspects of the GST and the working of the system for effective implementation of the same.

Unit 1: Introduction to Goods and Services Tax

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST - Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council - Structure, Power and Functions.

(Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E- commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory)

Unit 2: Tax Collection and Reverse Charge Mechanism

Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies, E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply- Intra state supply

Unit 3: Concept of time, place and value of supply & Import and Export

Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply, Value of Supply, Transaction value, and import and export of goods and services

Unit 4: Input Tax Credit & Payment of GST

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation- Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source – Refunds

Unit 5: Registration, Returns and Accounts and Assessment

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies- Returns - Accounts and Records- Forms for above - Assessment- An overview of various types of assessment.

Course Outcomes

CO1: Understand the need, constitutional background, fundamentals and benefits of GST.

CO2: Understand the concept of supply and applicability of GST under normal and reverse charge mechanism.

CO3: Assess the value on which GST is leviable and computation of GST.

CO4: Understand the meaning of turnover and the liability of registration under GST.

CO5: Understand the returns and assessments under GST.

Performance Management **SUBJECT CODE: MBA078A** **CREDITS: 4**

Course Objective

The objective of the course is, to understand the various factors that affect the performance of a company and the various ways to compute and apply the for the better outcome of the company. Concepts like Activity based costing, variance analysis, budgeting, relevant costing and areas of decision making are taught at this level.

Unit 1: Information, Technologies and System for Organizational Performance & Activity Based Costing

Managing Information - Role of Information Systems - Costs and Benefits of Information, Sources of Information, Information Systems and Data Analytics - Characteristics (Volume, Velocity, Variety) of Big Data, Characteristics of Transaction Processing Systems - Benefits of Big Data. Identify Appropriate Cost Drivers under ABC, Calculate Costs per Driver and per unit using ABC, Compare ABC and Traditional Methods of Overhead Absorption based on Production Units, Labor Hours or Machine Hours

Unit 2: Target Costing & Life Cycle Costing

Derive a Target Cost in Manufacturing and Service Industries, explain the difficulties of using target Costing in Service Industries and suggest how a Target Cost Gap might be closed. Identify the costs involved at different stages of the Life Cycle, derive a Life Cycle cost or profit in manufacturing and service industries, identify the benefits of Life Cycle Costing

Unit 3: Throughput Accounting & Environmental Accounting

Theory of Constraints, interpret a Throughput Accounting Ratio (TPAR), suggest how a TPAR could be improved, apply Throughput Accounting to a multi-product decision making problem. Discuss the issues business face In the Management of Environmental Costs, describe the different methods a business may use to Account for its Environmental Costs

Unit 4: Decision Making Techniques & Budgeting and Control

Relevant Cost Analysis, Cost Volume Profit Analysis, Limiting Factors, Pricing Decisions, make or buy and other Short-Term Decisions, dealing with Risk and uncertainty In Decision Making. Budgetary Systems and Types of Budget, Quantitative Analysis in Budgeting, Standard Costing, Material Mix and Yield Variances, Sales Mix and Quantity Variances, Planning and Operational Variances, Performance Analysis.

Unit 5: Performance Measurement and Control & External Considerations and the Impact on Performance

Performance Analysis in Private Sector Organizations, Divisional Performance and Transfer Pricing, Performance Analysis in Not-For-Profit Organizations and the Public Sector. Need to allow for

external considerations in Performance Management, ways in which external considerations could be allowed for in Performance Management, interpret performance in the light of external considerations

Course Outcomes

CO1: Develop Knowledge and Skills In the Application of Management Accounting Techniques.

CO2: Imparting Knowledge of Pricing Decisions.

CO3: Discussing the Techniques of Performance Analysis.

CO4: Interpretation of Budgeting Techniques.

CO5: Introduction to Information Systems and Data Analytics.

Financial Reporting **SUBJECT CODE: MBA079A** **CREDITS: 4**

Course Objective

The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Unit 1: Conceptual and Regulatory Framework for Financial Reporting

Need for conceptual framework and the characteristics framework and the characteristics of useful information - Recognition and measurement, Measurement bases in financial statements Specialized, not-for-profit and public sector entities – Regulatory framework, difference between principle based and rule based framework.

Unit 2: Application of accounting standards for business transactions

Asset based standards such as property, plant and equipment, Intangible assets, borrowing costs, investment property, impairment of assets, non-current assets held for sale and discontinued operations, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Understand the principles of recognising revenue of the business – learn recognising revenue for goods and services. Understand the 5-step revenue recognition model and application of IFRS 15 in the process of revenue recognition.

Unit 3: Application, preparation and presentation of single-entity financial statements.

Standards related to Incomes Taxes, Cash Flows, Government Grants, effects of changes in foreign exchange rates, Leases, Financial Instruments (excluding hedge accounting & impairment of financial assets), Earnings Per Share and Fair Value Measurement. Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and other comprehensive income and statement of financial position.

Unit 4: Preparation and presentation of consolidated financial statements.

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements, Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition - computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements.

Unit 5: Analysis of financial statements and current developments in practice.

Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs, Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average, limitation of interpretation techniques,

Course Outcomes

CO1: To understand the conceptual framework that is applicable to corporate entities & the course underpins the knowledge & understanding of various accounting standards

CO2: To learn application of accounting standards in preparation of financial statement & will learn how to prepare financial statements for individual entities for the use of shareholders.

CO3: To understand that the course underpins the knowledge & understanding of various accounting standards and the conceptual framework that are applicable to corporate entities.

CO4: To learn the basics of group entities and how to prepare financial statements for group entities & introduction to associate investment and accounting for associates in consolidated financial statements.

CO5: To learn to analyse and interpret the financial statement of an individual and group entity.

Audit & Assurance **SUBJECT CODE: MBA070A** **CREDITS: 4**

Course Objective

Audit and assurance covers a range of areas relating to an audit of financial statements including the scope of internal control and the role and function of internal audit. These include, evaluating internal controls, audit evidence, and a review of the financial statements

Unit 1: The audit framework and regulation

Describe the regulatory environment within which external audits take place-Discuss the reasons and mechanisms for the regulation of auditors- Describe good corporate governance requirements relating to directors' responsibilities and the reporting responsibilities of auditors. Define and apply the conceptual framework, including the threats to the fundamental principles of self-interest.

Unit 2: Audit Planning

Identify and explain the need for, benefits of and importance of planning an audit - Explain the quality control procedures, monitoring quality and compliance with ethical requirements.

-Explain and calculate materiality levels from financial information- Understanding the entity and its environment- Fraud, laws and regulations.

Unit 3: Internal control & audit tests

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls

Unit 4: Audit evidence

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit assertions-audit sampling – computer assisted auditing techniques – Explain the use of automated tools and techniques in the context of an audit including the use of audit software, test data and other data analytics tools – discuss and provide relevant examples of the use of automated tools and technique

Unit 5: Review and Reporting

Final Review procedures including subsequent events, going concern, written representations – auditor's report contents & types of audit opinion

Course Outcomes

- CO1: To understand the meaning and purpose of assurance engagements with reference to audit and appreciate the regulatory environment affecting audit
- CO2: To understand the concepts of audit risk and the importance of risk assessment as a backbone to contemporary auditing.
- CO3: To learn documentation and evaluation of internal controls, techniques & test of controls
- CO4: To understand and carry out audit procedures to obtain sufficient appropriate evidence over various classes of transactions and account balances.
- CO5: To learn the relevance of review procedures and concepts surrounding the auditor's report.

Financial Management
SUBJECT CODE: MBA080A
CREDITS: 4

Course Objective

The objective of the course is, to develop the knowledge expected to become a financial manager, developing skills required to manage the working capital, analysing investment proposal, arranging the finance, making dividend decisions so as to increase the value of firm and enabling to understand the business risk and risk management techniques.

Unit 1: Introduction to Financial Management

The nature and purpose of financial management, financial objective of a business organization, shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return, possible conflict between stakeholder objectives and balancing them, linkage of financial objective with corporate strategy, financial & other objectives of a not-for-profit organization. Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

Unit 2: Working Capital Management

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – Explain and apply relevant accounting ratios, cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques, management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol's model and Millar-Orr model, working capital financing strategies

Unit 3: Investment Appraisal Techniques

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis. Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method – risk adjusted discount rates

Unit 4: Sources of Funds, Capital Structure Theories and Business Valuation

Understand & evaluate various short-term & long-term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of fiancé for SME sector including venture capital, crowd funding and angel financing. Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories

including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory. Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt

Unit 5: Financial Risk Management

Sources of & factors influencing foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralized & decentralized treasury function. Tools of managing currency risks such as internal tools such as currency of invoice, netting, leading & lagging and external tools such as forwards, futures, options & swaps, money market hedging – Causes of interest rate fluctuations - managing interest rate risks through internal tools such as matching and smoothing, asset & liability management, forward rate agreements (FRA)

Course Outcomes

CO1: Understand and apply the role and purpose of finance functions and management in an organization

CO2: Discuss, evaluate and apply various working capital management techniques

CO3: To be able to apply various investment appraisal techniques

CO4: Application of principles of different business evaluation techniques and evaluate alternative sources of business finance

CO5: Explanation and application of risk management techniques in business.

III SEMESTER

THIRD SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
MBA032A	Analytics for Finance	4	-	-	4	C
MBA033A	Marketing Management & Research	4	-	-	4	F
MBA034A	Financial Markets	4	-	-	4	F
MBA081A	Strategic Business Reporting	3	1	-	4	S
MBA082A	Strategic Business Leader	3	1	-	4	S
MBA083A	Advanced Financial Management	3	1	-	4	S
MBA084A	Advanced Audit and assurance	3	1	-	4	S
	TOTAL	24	4		28	

Analytics for Finance
SUBJECT CODE: MBA032A
CREDITS: 4

Course Objective:

This subject illustrates the aspects of Financial Data Analysis. The students will gain exposure towards important financial concepts such as Optimization, Exchange Rate Analysis, Sharpe-Ratio, Mean-Variance Optimization and Trading Strategy Designing based on application-oriented study.

Unit 1 (Introduction to Financial Analytics)

Computational Intelligence, Mathematically Purity versus Fundamental Weakness, Need of Pragmatic & Practical Approach, Overview of Optimization Techniques, Analytics Laboratory, Financial Statistics, Financial Statistics with R.

Unit 2 (Security Analysis & Risk Measurement)

Return Analysis, Visualisation of Security Data, Adjusting Stock Splits & Mergers, Cleansing of Security Data, Analysing Exchange Rate, Normal Mixture Models, Generating Prices from Log Returns.

Unit 3 (Sharpe Ratio & Markowitz Mean-Variance Optimization)

Time Periods & Annualizing, Ranking Investment Candidates, The Quantmod R Package, Measuring Income Statement Growth, Quadratic Programming, Data Mining with Portfolio Optimization, Lasso and Ridge Regression for Penalties.

Unit 4 (Financial Data Clustering)

K-Means Clustering, Dissecting K-Means Algorithm, Gaussian Graphical Models, Covariance & Precision Matrices, Visualising Covariance, The Wishart Distribution, Glasso Algorithm, Decision Making Based on Clustering.

Unit 5 (Simulation of Trading Strategies)

Foreign Exchange Market, Chart Graphical Analytics, Momentum Indicators, Entries & Exits and Profitability, The State Machine, Simulation Summary.

Course Outcomes:

CO1: Conceptualise and enumerate the concepts of Financial Analytics.

CO2: Aggregate and implement different methods under Security Analysis and Risk Measurements.

CO3: Employ the use of Portfolio Optimization, Return Assessment based on different mathematical concepts such as Sharpe Ratio and Mean-Variances.

CO4: Deploy clustering of financial data and implement several distributions including Wishart and Glasso Algorithms.

CO5: Understand and simulate various Trading Strategies under the Finance domain based on Momentum Indicators & State Machines.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M					M	
CO2		M		L			M
CO3				M		M	
CO4		M			M		H
CO5	M			M			H

H = Highly Related; M = Medium L = Low

Text Books

1. Bennett & Hugen (2016). Financial Analytics with R. Cambridge University Press.

References:

1. Penman (2019). Financial Statement Analysis & Security Valuation. McGraw-Hill.
2. Easton, McAnally, Sommers & Zhang. (2018). Financial Statement Analysis & Valuation. Cambridge Business Publishers.
3. David Clark and Mary Buffett (2008). Warren Buffett and the Interpretation of Financial Statements: The Search for the Company with a Durable Competitive Advantage. Scribner.
4. Helfert (2001). Financial Analysis: Tools & Techniques. McGraw-Hill

Marketing Management and Research
Subject Code: MBA033A
Credits: 4

Course Objective:

This course focuses on the practical application of marketing orientation, techniques and methods inside enterprises and organisations and on the management of a firm's marketing resources and activities. The learners will be provided with a solid grounding in marketing management, which includes engaging projects. The learners will be able to analyse consumer data, create marketing campaigns, develop digital / social media content and make successful marketing decisions. The learners will emerge with the experience and expertise to embark on managerial roles in marketing and the transferable skills to make an impact in any organisation.

Module 1: Introduction to marketing management

Definition of marketing – marketing planning and process – association of needs and offerings – selling and marketing – consumer behaviour and buying decision process – marketing mix – marketing research – customer relationship management – sales – marketing environment – developing marketing strategies and plans – value and value chain – marketing planning – components of a marketing plan.

Module 2: Marketing research

Marketing research, analysis and forecasting - information gathering and analysis - process of marketing research - research planning - types of research design - data collection - sample size analysis - forecasting - demand forecasting methods and logic - understanding consumers - factors influencing consumer behaviour and purchase decisions.

Module 3: Shaping the market offerings

Definition of product – definition of services - classification and attributes of products - differentiation and the 4Ps - steering the product life - product hierarchy - product system and mix – packaging, labelling, warranties and guarantees – pricing – types of prices – methods of pricing – new product development - distribution channel management – roles and types of channels – e-business – retailing and wholesaling – brand positioning – competition – brand identity – brand strength – brand equity – product life cycle.

Module 4: Communicating value

Integrated marketing communication – advertising – sales promotion – public relations and publicity – direct and interactive marketing – word of mouth of marketing – sales promotion – technology and marketing: social media marketing, e-marketing, search engine optimization, email marketing, display advertising, pay per click, blogging, social and business networking, product opinion sites, affiliate marketing, syndication on the internet, trust in internet marketing, ethical and legal issues.

Module 5: Marketing ethics

Marketing ethics - fundamental issues in the ethics of marketing - principles of ethical marketing - specific issues in marketing ethics - responsibilities of the marketer - ethical issues in political marketing - ethical challenges of social marketing - marketing in synchronisation and synonymity with social relevance - strategic businesses with social relevance.

Course Outcomes:

- CO1: The students will obtain a basic understanding of marketing and its various aspects.
- CO2: The students will be able to develop marketing strategies and plans.
- CO3: The students will learn to connect with the customer and build strong brands in the market.
- CO4: The students will be familiarised with the concept of digital marketing.
- CO5: The students will be able to appreciate the significance of ethics in marketing.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM
OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Philip Kotler and Kevin Keller; Framework For Marketing Management; Pearson.
2. Pingali Venugopal; Marketing Management: A Decision Making Approach; SAGE Response.
3. Rajendra Nargundkar; Marketing Research: Text and Cases; McGraw Hill Education.

Reference Books:

1. Alexander Chernev; Strategic Marketing Management; Cerebellum Press.
2. Anne E Beall; Strategic Market Research: A Guide to Conducting Research that Drives Businesses; independently published.
3. Al Ries and Jack Trout; Positioning: The Battle For Your Mind; McGraw Hill Education.

**Financial Market
Course code: MBA034A
Course credits:4**

Course objective

This course will aid the learners in understanding and familiarise the concepts of financial markets and system and their importance to an effective economy. It encompasses the knowledge about the financial intermediaries and regulatory bodies in the financial market. This module will cover knowledge about various financial instruments, their features and valuations. The course also sheds light on how financial markets in the real world operate and how various financial markets differ from one another in practice. Further, it develops knowledge of rising Foreign Capital, various methods of rising and regulations.

Module 1: Introduction to Financial Markets

Indian Financial System – Concept of Investment and Savings - Evolution of Financial System in India - Financial System and Economic Development – Financial System Structure – Credit Creation - Money Markets and their functions - Capital Markets and their functions

Module 2: Regulatory Bodies and Financial Intermediaries

The Reserve Bank of India and their Functions - The Securities and Exchange Board of India and their Functions - Stock Exchanges in India and their Objectives, Functions and Significance and its working - Major international stock exchanges – Financial Intermediaries - Commercial Banks – Insurance Companies – Mutual Funds – NBFCs - Developments – Functions of Financial Intermediaries – Role of Intermediaries in a Financial System

Module 3: Financial Instruments and Stock Market

Money Market Instruments - Capital Market Instruments – Primary Market and Secondary Market – Over the counter and Exchange Markets – Features and Valuation of Financial Instruments - Issue of financial instruments - Stock Market – Types and Functions - Primary issue, book building process, private placement, offer for sale, buy back of shares - Various innovative financial instruments Cryptocurrencies (e.g., Bitcoin) and Distributed ledger technology

Module 4: Financial Markets – Debt, Commodity, and FOREX Market

Debt Market and its types – Debt Market Instruments – Bonds – Debentures – Treasury Bills – Yield Curve – Interbank Markets - Operational Mechanism – Difficulties for development of Debt market – Commodity Market and its types – MCX, NCDEX and ICEX - Functions, administration, regulations and general mechanism – International commodity Market - Foreign Exchange Markets and its Instruments – Hedging - FOREX Derivative Markets – FX Futures, Options and FRAs

Module 5: Foreign Capital

Forms of foreign capital – FDI and FPI – FIIs - International financial instruments – ADR, GDR, IDR and Euro bonds - Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows – FERA and FEMA Acts

Course outcomes:

CO1: Understand the nature of financial markets, explain the principles by which financial markets operate and their importance to economy

CO2: Familiarise with participants of Financial Markets, regulatory body governing the financial markets and financial intermediaries

CO3: Explain the features of equity, debt, forex and commodity instruments

CO4: Comprehend the market operation mechanism of equity, debt, forex and commodity markets and current trends affect financial markets

CO5: Evaluate the role of foreign capital inflow, the methods to raise such finance and their regulations

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Mr. Rajiv Ranjan Singh, Basics of Financial Market, Karvy Publishing, 2017
2. Mr. Frederic S. Mishkin, Financial Markets and Institutions, Pearson Publishing, 2017
3. MR. Bhole, Financial Institutions and Markets: Structure, Growth & Innovation, McGraw Hill Education, 2017
4. M.Y. Khan, Indian Financial System, McGraw Hill Education, 2019

Reference books

1. Marc Levinson, The Economist Guide to Financial Markets, The Economist, 2015
2. Prathak Bharti, Indian Financial System, Pearson Publishing, 2018.
3. Siddhartha Sankar Saha, Indian Financial System: Financial Markets, Institutions and Services, McGraw Hill Education, 2020

Strategic Business Reporting

Subject Code: MBA081A

Credits: 4

Course Objective:

The paper aims to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders. Furthermore, it also focuses on the understanding of the corporate reporting practices in a globalised environment.

Module 1: Ethical Code of Conduct and Conceptual Framework

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – Importance of Conceptual Framework, Definition of elements of financial statements and their recognition & recognition criteria - Objective of financial reporting – Nature of qualitative characteristics of useful financial information- Role of prudence and Substance over form.

Module 2: Reporting of financial performance

Recognition of revenue for goods & services, 5 step model for revenue recognition, contracts, sale with right of return, agency, warranties - Non-current tangible & intangible assets recognition & derecognition- Income taxes including deferred taxes - Provisions & contingencies - Share based payments - Fair value measurement - Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) -Financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) - Employee benefits (including defined contribution plans & defined benefit plans) - Reporting requirement for SME's --Other reporting issues such as accounting for government grants, changes in accounting policy, estimates and prior period errors.

Module 3: Financial Statements of Group Entities

Group financial statements: Definition and application of business combination concept, Identifying the acquirer & applying the control principle, Cost of business combination, Principles of recognition & measurement of identifiable assets & liabilities in acquisition, Business combination achieved in stages, Circumstances when group financials must be prepared and situations in which group accounting can be exempted, Group financial statement including cash flows, Consolidating joint arrangements & associates.

Changes in group structure: Acquisition of subsidiary with a view to sale, Implications of loss of control over subsidiary on group accounts, Group accounts of a complex, Accounting for acquisition in stages, Disposal of entities with or without loss of control.

Foreign subsidiaries: Principles of identifying the functional currency of a parent entity, Consolidation of a foreign subsidiary & associate, applying the rules for translation of foreign currency balances into functional currency of a parent, Accounting for foreign assets & liabilities.

Module 4: Interpretation of financial statements

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures including earnings per share and additional performance measures, impact of environmental, social, and ethical factors on additional performance measures - Practice of integrated reporting, concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments, Evolution of sustainability reporting, importance of effective sustainability reporting - Importance and need of segmental information, Disclosure of segmental information

Module 5: Potential changes in accounting regulations

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued. Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting, Management commentary

Course Outcomes:

- CO1: Describe the implications of professional and ethical duties and unethical practices of the accountant in the context corporate reporting
- CO2: Evaluate the principles and practice of financial reporting framework critically
- CO3: Generate reports on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS.
- CO4: Construct the financial statement of groups of entities showing the treatments of changes in group structure and cash flow statement as per relevant accounting standards
- CO5: Examine and interpret the implications of changes in accounting regulations and the current issues on financial reporting

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. ACCA approved study material by Kaplan.
2. Strategic Business Reporting, BPP Learning Media.

Reference Books:

1. B S Raman, Advance Financial Accounting, United Publishers
2. Financial Reporting, Taxmann Publishing.
3. Advanced Financial Reporting,CIMA,Kaplan

Strategic Business Leader
Subject Code: MBA082A
Credits: 4

Course Objective:

The objective is to demonstrate organisational leadership and senior consultancy and advisory capabilities and professional skills in a practical business environment. The subject further aims to demonstrate the application of various elements required to be considered in a practical business environment in order to facilitate the organisation to gain a strategic and competitive advantage in the age of digital transformation.

Module 1: Leadership, governance and professional skills

Qualities of leadership – leadership and organisational culture – styles of leadership – professionalism, ethical codes and the public interest – agency theory – stakeholder analysis and organisational social responsibility – governance scope and approaches – reporting to stakeholders – the board of directors – public sector governance – Professional skills – communication, commercial acumen, analysis, evaluation & scepticism

Module 2: Strategic analysis and management

Concepts of strategy – strategic drift – environmental issues – Pestel, Porter’s diamond – competitive forces – Porter’s 5 forces and customer and market segmentation, Porter’s Value chain, value networks – internal resources, capabilities and competences of an organisation – SWOT analysis - strategic choices – Ansoff Matrix, Strategic clock, Porter’s generic strategies, BCG Matrix, Ashridge Parenting matrix, use of internal development and business combinations, strategic alliances and partnering in achieving business growth

Module 3: Risk management and organisational control and audit

Identification, assessment and measurement of risk – Enterprise Resource Management approach – strategic and operational risks – assess attitude towards risk and risk appetite – severity and probability of risks – risk map – TARA framework – ALARP principle – role of risk manager - Management and internal control system – COSO framework – Audit and compliance – internal control and management reporting

Module 4: Technology, data analytics and change management

Cloud, mobile and smart technology - big data & data analytics - Machine Learning, Artificial Intelligence and robotics - E-business value chain - IT systems, security and control - Managing strategic change – leading and managing projects.

Module 5: Finance in planning and decision making and enabling success

Finance transformation – financial analysis and decision-making techniques – cost and management accounting – enabling success – organising, disruptive technology, talent management, performance management

Course Outcomes:

CO1: This course introduces the student with the leadership and ethical skills to set the tone at the top and promote a positive culture with the organisation and evaluate the effectiveness of governance and agency system of an organisation

CO2: The students will learn to evaluate the strategic position of the organisation as against the external environment and the availability of the internal resources to identify feasible strategic options.

CO3: The students will be able to analyse the risk profile of an organisation and of the strategic options identified and evaluate the management reporting and internal control and audit systems to ensure compliance and achievement of the organisation's objectives.

CO4: The students will gain insight into the latest technological developments and the impact on the business strategies and achievement of goals and objectives and apply techniques to effectively and efficiently manage the changes.

CO5: The students will gain insight into enabling success and performance excellence through innovation, management of talent and performance

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

3. Strategic Business Leader Study text – Kaplan Publishing.
4. Strategic Business Leader – Exam Kit – Kaplan Publishing
5. Strategic Business Leader – Study text - BPP

Reference Books:

1. Peter Drucker, Management: Tasks, Responsibilities, Practices, Harper Collins Publishers
2. Jacob Thomas. Strategic management – text and cases, Pearson Education India.
3. Fred R David, Strategic Management concepts – a competitive advantage approach, Perason Education India
4. Taxmann’s auditing and corporate governance – Anil Kumar and Loveleen Gupta.

Advanced Financial Management

Subject Code: MBA083A

Credits: 4

Course Objective:

Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals. Evaluate potential investment decisions and assess their financial and strategic consequences, both domestically and internationally. Assess and plan acquisitions and mergers as an alternative growth strategy. Evaluate and advise on alternative corporate reorganisation strategies. Apply and evaluate alternative advanced treasury and risk management

Module 1 Financial Management Function & Environment

Organisational Goals - Management of Financial Resources - Assessment of Organisational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter connection of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organisation - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

Module 2 Cost of capital & International corporate finance

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management.

Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO

Module 3 Advanced investment appraisal techniques including international investment appraisal

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fisher equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

Module 4 “Mergers & acquisitions” and “Re-organisation & Reconstruction”

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover - Business Reorganisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction -Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Module 5 Advanced risk management

Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

Course Outcomes:

CO1: Understand the role of a senior financial advisor in the global environment along with the finance function in a multi-national organisation.

CO2: Understand the different sources of finance & estimate the cost of capital.

CO3: Using advanced investment appraisal techniques including international investments.

CO4: Understand Financial evaluation of mergers & acquisitions for the stakeholders and reorganisation & reconstruction of business.

CO5: Understand Advanced risk management techniques

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							

CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. ACCA Kaplan AFM Study text and Revision kit 2021-22
2. Fundamentals of Financial Management by Eugene F. Brigham Joel F. Houston
3. Corporate Finance Theory and Practice by Maurizio Dallocchio, Yann Le Fur, Pascal Quiry, Antonio Salvi, Pierre Vernimmen

Reference Books:

1. Financial Management: Theory & Practice 14th Edition by Eugene F. Brigham and Michael C. Ehrhardt.
2. Corporate Finance: The Basics – Terence C.M. Tse.
3. Fundamentals of Corporate Finance – Richard A. Brealey, Stewart C. Myers, and Alan J. Marcus

Advanced Audit and Assurance

Subject Code: MBA084A

Credits: 4

Course Objective:

The aim of Advanced Audit and Assurance is to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments

Module 1: Regulatory Environment and Professional and Ethical Consideration

International regulatory frameworks for audit and assurance service: Need for laws, regulations standards, legal and professional framework - Money laundering: Definition, scope of criminal offence, prevention and detection, Customer due diligence and KYC - Law and regulations: Responsibility of management and auditors, compliance with laws and regulations, reporting, withdrawal - Code of ethics for Professional accountants - Fraud and error - Professional Liability

Module 2: Quality control and Practice management

Quality control (firm-wide) - principles and purpose of quality control - elements of a system of quality control- quality control procedures- advertising, tendering, and obtaining professional work and fees – Professional appointments-client acceptance - engagement acceptance (new and existing engagements) - preconditions for an audit - agreeing the terms of engagement

Module 3: Planning and conducting an audit of historical financial information

Planning, materiality and assessing the risk of material misstatement: Definition of materiality, business risk, audit risk, risks of material misstatement, analytical procedures– Evidence and testing consideration: Audit procedures, IT, analytical procedures – Audit procedure and obtaining evidence (for various items) – Using the works of others (evaluate the impact) – Groups audit

Module 4: Completion, Review and Reporting

Subsequent events and going concern: audit procedure, indicators of going concern, adequacy of disclosures – completion and final review: analytical procedures, Review – Auditor’s report: Unmodified audit report, factors, form and content, appropriateness, action, implications, paragraphs, material inconsistency – Reports to those charged with governance and management

Module 5: Other assignments

Audit related and assurance services – Specific assignments -Due diligence, Review of interim financial information, Prospective financial information , Forensic audits – The audit of social,

environmental and integrated reporting – The audit of performance information (predetermined objectives) in public sector – Auditing aspects of insolvency – Reporting and other assignments

Course Outcomes:

CO1: Recognize the legal and regulatory environment and its impact on audit and assurance practice. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.

CO2: Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments

CO3: Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing.

CO4: Identify and formulate the work required to meet the objectives of non-audit assurance assignments.

CO5: Understand the current issues and developments relating to the provision of audit-related and assurance services.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

6. ACCA Strategic Professional –Advanced Audit and Assurance study text - Kaplan
7. ACCA AAA Advanced Audit And Assurance Study Text – BPP

Reference Books:

5. S.K.Basu Auditing Principles & Techniques Pearson Education
6. Aruna Jha, Elements of Auditing, Taxmann

Semester IV

FOURTH SEMESTER						Type
MBA 100A	Dissertation	-	-	40	20	C
TOTAL			-	40	20	