

# **School of Management BBD University, Lucknow**

## **Course Structure and Syllabus of Bachelor of Business Administration (Professional) Jointly with CIMA, UK**

**Effective from Batch 2015-16**

**1 Course Curriculum of Bachelor of Business Administration (Professional)**

**Version Control**

Version	2.0
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**Approved by Board of Studies of School of Management on 19<sup>th</sup> May 2015**

**BBA (Professional)**  
**Jointly with CIMA, UK**

The BBA(P) course in association with CIMA, UK is an undergraduate course which aims at providing inputs to the students relevant to business, industry and trade and works as an advantage to the students by giving them an International perspective. This course enables them to be able to function in different organizations and face the challenges arising there from. The course not only aims at providing knowledge and skills in different areas of management and accounting, but also provides inputs necessary for the overall development of the personality of the students.

Broadly, the course is of three years divided across Six Semesters. The structure of the Course is designed in a way that along with the Management studies, the students are prepared to appear for the CIMA Certifications. The papers for CIMA Certifications have been incorporated in the course curriculum in a way that during the duration of this course, the student can take the CIMA Certification exams for Certificate in Business Accounting, Diploma in Management Accounting and Advanced Diploma in Management Accounting.

Right from the beginning, the focus is on providing relevant inputs through case discussion/analysis, simulation games, note plays etc. keeping in mind the current industry scenario and the need of the hour. Proper emphasis has been given on theory and practical sessions so that the students are groomed with the right exposure for the practicalities.

The course structure also lays emphasis on field study. The third, fourth and fifth semester of the course require students to take up field study on papers taught during the respective semester. This is essentially done to give the students a hands-on practical exposure about the Management concepts and enables them to apply the acquired knowledge. At the end of these semesters the students are required to submit a 25 page report on the study conducted. They are also expected to make a brief presentation of the report. The evaluation will be based the report and presentation.

The sixth semester i.e., Final semester of the course comprises of Industrial Internship for the students. This will be an extensive internship aimed to give On Job Training to students. The entire course structure is designed in such a manner that it enables the students to be able to apply their knowledge and expertise and simultaneously get Industry exposure.

In addition, in every semester, students will be assessed out of 50 marks based on co-curricular activities, initiatives and general discipline as part of General Proficiency.

**Eligibility Criteria:**

60% or equivalent in plus 2 or equivalent with Mathematics/Business Mathematics as one paper; 5% relaxation for SC/ST students

**Field Study:**

The Field Study will be based on the course content of the respective semester on a problem/topic to be assigned by the School of Management under the supervision of a core faculty member of the department. It is meant to be completed in 10-14 working days.

The student will submit three copies of the Field Study report to the Dean/Head of the BBA(P) program. The number of pages in the report will be 50 or more. The report should be typed in A-4 size paper.

**Industry Project Report:**

In sixth semester, candidates will have to submit an Industry Project Report on a problem/topic (from the Specialization area) to be assigned by the School of Management under the supervision of a core faculty member of the department.

The report will contain the objectives and scope of the study. Research methodology, use, importance of the study, analysis of data collected, conclusions and recommendations. It will contain program certifying the authenticity of the report shall be attached therewith. The student will submit three hard bound copies of the report to the Dean/Head of the BBA(P) program. The number of pages in the report will be 75 or more. The report should be typed in A-4 size paper.

**BBA (Professional)**  
**Course Structure**

<b>Semester-1</b>									
<b>Course Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
Core	BBM2101	Principles of Management	4	0	0	40	60	100	4
Core	BBM2102	Business Economics I	3	1	0	40	60	100	4
Core	BBM2103	Business Mathematics	2	2	0	40	60	100	4
Core	BBM2104	Computer Fundamentals	4	0	0	40	60	100	4
Foundation	BBM2105	Financial Accounting	3	1	0	40	60	100	4
Core	BBM2106	Business Communication	2	2	0	40	60	100	4
Core	BBM2107	Computer Lab	0	0	4	40	60	100	2
Core	GP101	General Proficiency				100		100	1
<b>Total</b>								<b>800</b>	<b>27</b>

<b>Semester-2</b>									
<b>Course Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
Core	BBM2 201	Business Law	4	0	0	40	60	100	4
Core	BBM2 202	Business Economics II	3	1	0	40	60	100	4
Core	BBM2 203	Quantitative Techniques and Operations Research	2	2	0	40	60	100	4
Functional	BBM2 204	Management Accounting I	3	1	0	40	60	100	4
Core	BBM2 205	Corporate Governance & Ethics	4	0	0	40	60	100	4
Functional	BBM2 206	Organizational Behaviour	3	0	0	40	60	100	4
Core	BAS22 04	Environmental Studies*	3	0	0	40	60	100	2
Core	GP201	General Proficiency				100		100	1
<b>Total</b>								<b>800</b>	<b>27</b>

\*Course Outline of Environmental Studies shall be approved by Department of Chemistry, BBD University

<b>Semester-3</b>									
<b>Course Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
Core	BBM2301	Marketing Research	4	0	0	40	60	100	4
Core	BBM2302	Management Accounting II	4	0	0	40	60	100	4
Functional	BBM2303	Marketing Management	4	0	0	40	60	100	4
Core	BBM2304	Human Resource Management	4	0	0	40	60	100	4
Core	BBM2305	Management Accounting III	3	1	0	40	60	100	4
Core	BBM2306	Pricing And Product Decisions	3	1	0	40	60	100	4
Core	BBM2307	Field Study				100		100	4
Core	GP301	General Proficiency				100		100	1
<b>Total</b>								<b>800</b>	<b>29</b>

<b>Semester-4</b>									
<b>Course Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
Core	BBM2401	Management Information System	4	0	0	40	60	100	4
Core	BBM2402	Financial Operations I	3	1	0	40	60	100	4
Core	BBM2403	Taxation Laws	4	0	0	40	60	100	4
Core	BBM2404	Financial Management - I	3	1	0	40	60	100	4
Core	BBM2405	Production and Operations Management	3	1	0	40	60	100	4
Core	BBM2406	Financial Operations II	4	0	0	40	60	100	4
Core	BBM2407	Field Study				100		100	4
Core	GP401	General Proficiency				100		100	1
<b>Total</b>								<b>800</b>	<b>29</b>



<b>Semester-5</b>									
<b>Course Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
Core	BBM2501	Advanced Financial Management	3	1	0	40	60	100	4
Core	BBM2502	Business Policy & Strategy	4	0	0	40	60	100	4
Core	BBM2503	Project Planning & Evaluation	3	1	0	40	60	100	4
Core	BBM2504	Financial Management - II	3	1	0	40	60	100	4
Core	BBM2505	Budgeting And Management Control	3	1	0	40	60	100	4
Core	BBM2506	Advanced Financial Reporting	4	0	0	40	60	100	4
Core	BBM2507	Advanced Management Accounting	3	1	0	40	60	100	4
Core	GP501	General Proficiency				100		100	1
<b>Total</b>								<b>800</b>	<b>29</b>

<b>Semester-6</b>									
<b>Course Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
Core	BBM2601	International Financial Management	4	0	0	40	60	100	4
Core	BBM2602	Data Base Management System	4	0	0	40	60	100	4
Generic Elective		Elective I	3	1	0	40	60	100	4
Open Elective		Elective II**	4	0	0	40	60	100	4
Core	BBM2605	Industry Project Report				40	60	100	8
Core	GP601	General Proficiency				100		100	1
<b>Total</b>								<b>600</b>	<b>25</b>

\*\*List of open electives to be prepared centrally by BBD University. Students can opt for any course from this list except those offered by School of Management, BBD University.

	<b>Code</b>	<b>Course Title</b>
<b>Elective I</b>	BBM01	Consumer Behaviour
	BBM02	Direct & Digital Marketing
	BBM03	Advertising & Brand Management
	BBM04	Marketing of Services

**Course Title: Principles of Management****Course Code: BBM2101/BBA2204****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize students with:</p> <ul style="list-style-type: none"> <li>❖ Skills, competencies, techniques and knowledge needed to successfully manage an organization.</li> <li>❖ Short and long-term perspective for forming a strategic vision, setting objectives, crafting a strategy and then implementing it.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the management practices of business organizations in the dynamic global environment.</li> <li>2. Comprehend effective management planning and organizing staff.</li> <li>3. Understand contemporary management concepts and skills and put these concepts and skills into practice.</li> <li>4. Get an understanding of the basic principles of staffing and leadership.</li> <li>5. Investigate the ways of developing and maintaining organization's competitive advantage within a changing business environment.</li> <li>6. Identify the range of controlling tools available in the management.</li> <li>7. Reach a systematic understanding of management-related challenges.</li> <li>8. Apply conceptual tools and techniques in analyzing, evaluating and addressing management issues.</li> </ol>		

<p><b>Module I: Introduction</b></p> <p>Concept, nature, process and significance of management. Managerial levels, skills, functions and roles. Management Vs. Administration. Coordination as essence of management. Development of management thought: classical, neo-classical, behavioral, systems and contingency approaches.</p>	<b>30</b>	<b>1</b>
<p><b>Module II: Planning and Organizing</b></p> <p>Planning: Nature, scope and objectives of planning, Types of plans, Planning process, Business forecasting. MBO. Decision Making: Concept, types, process and techniques.</p> <p>Organizing: Concept, nature, process and significance. Principles of an organization: Span of Control, Departmentation &amp; Types of organization. Authority, Responsibility, Delegation and Decentralization, Formal and Informal Organization.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Staffing and Motivation</b></p> <p>Staffing: Concept, Nature and Importance of Staffing.</p> <p>Motivating and Leading: Nature and Importance of motivation, Types of motivation, Theories of motivation: Maslow, Herzberg, X, Y and Z. Leadership: meaning and importance, Traits of a leader, Leadership Styles: Likert's Systems of Management, Tannenbaum and Schmidt Model and Managerial Grid.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Controlling</b></p> <p>Nature and Scope of control, Types of Control, Control process, Control techniques: traditional and modern, Effective Control System.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Stoner, Freeman and Gilbert Jr., Management, Prentice Hall of India, New Delhi, 2003.</li> <li>2. Gupta, C.B., Management Concepts and Practices, Sultan Chand and Sons, New Delhi, 2003.</li> <li>3. Koontz, O Donnel and Weirich, Management, Tata McGraw Hill Publishing Company, New Delhi, 2001.</li> </ol>		

**Course Title: Business Economics I****Course Code: BBM2102****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Relevance and application of economic theories and concepts in managerial decision making.</li> <li>❖ The effect of macro-environment and organizational goals on the decision making of an organization.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Describe the scope of economics and business economics and become familiar to objectives of firm.</li> <li>2. Identify demand and the factors governing it and the methods of demand analysis and demand forecasting.</li> <li>3. Illustrate cost and its concepts and how they are classified on different basis.</li> <li>4. Describe about different market structure and the pricing decisions according to them.</li> <li>5. Define profit maximization and policies made and planning done to achieve the goal of profit maximization with customer satisfaction.</li> <li>6. Illustrate the goals and decision making process of firms.</li> </ol>		
<b>Module I : Introduction to Managerial Economics, Demand Analysis and Cost Analysis</b>  Introduction to Managerial Economics: Definition & Scope of Managerial Economics, Role & Responsibility of a managerial economist, Objectives of a firm.  Demand Analysis: Elasticity of Demands: Concept, Types, Measurement of elasticity of demand, Implications in decision making, Demand forecasting: Meaning & Significance,		<b>30</b>	<b>1</b>

<p>Characteristics of good forecasting.</p> <p>Cost Analysis: Cost concept, Classification of costs, Cost-output relationships. Economies &amp; diseconomies of scale. Cost control and reduction, Pricing decisions under different market structures (Perfect Competition, monopoly, monopolistic, oligopoly), Price determination, Managerial implications &amp; Methods.</p>		
<p><b>Module II : Macroeconomic context of Organization</b></p> <p>Macroeconomic context of Organization (Global Context): Concept of Globalization, Consequences for businesses and national economies, Influence on economic development &amp; Impact on Business, Global trade &amp; Development, Role of institutions promoting Global trade.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Goals and decisions of Organizations</b></p> <p>Goals and decisions of Organizations: Economic goals of stakeholders, Shareholder's wealth: Variables affecting it and impact in Management Decision making. Identifying stakeholders and their likely impact on goals of organization, Effect on management decisions, Distinguish between the potential objectives of management and those of shareholders, and the effects of this principal-agent problem on decisions concerning price, output and growth of the firm.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Industry Competition, Cost Behaviour &amp; Industry Structure</b></p> <p>Industry Competition, Cost behaviour &amp; Industry structure: Behaviour of a firm's unit costs in the short run and long run, Potential effects of long run cost behavior on prices, The size of the organization &amp; the number of competitors in the industry. Impact of prices and competition on e-business and globalization, Profit maximization.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Dwivedi, D.N., Managerial Economics, Vikas Publishing House, 2003.</li> <li>2. Chaturvedi, D.D. and S. L. Gupta, Business Economics, Brijwasi Publishers, 2003.</li> <li>3. Mehta, P. L., Managerial Economics, Sultan Chand &amp; Sons., 2003.</li> <li>4. Koutsoyiannis, A., Modern Micro Economics, Macmillan Press Ltd., 2003.</li> </ol>		

5. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company.



**Course Title: Business Mathematics****Course Code: BBM2103****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The application of mathematics in the business.</li> <li>❖ The analysis of data and building relationship among variables.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Identify the number of ways in which data can be selected and arranged.</li> <li>2. Calculate and identify the progressions.</li> <li>3. Present and analyze the business data.</li> <li>4. Express quantitatively the degree and direction of the co-variation or association between two variables.</li> <li>5. Use simple linear regression for building models of business data.</li> <li>6. Understand fundamentals of probability and various probability rules that help to measure uncertainty.</li> <li>7. Perform several analysis with respect to business decisions involving uncertainty.</li> </ol>		
<b>Module I : Principle of Counting and Mathematics Induction</b> Permutations and Combination: Concept of factorial, Principle of Counting, Permutation with restriction, Circular Permutation and Combination with restriction.  Mathematics Induction Principle. Sequences & Series: A.P., G.P. and H.P. Simple and compound interest, Present value using formulae and CIMA tables, Annuities and perpetuities, Interpretation of NPV and IRR.		<b>30</b>	<b>1</b>
<b>Module II : Analysis of Data</b> Analysis of Data: Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of frequency distribution: Graphics, Bars, Histogram. Measures of central tendency: Mean Median and		<b>30</b>	<b>1</b>

Mode. Partition values: Quartiles, Deciles and Percentiles. Measures of variation: Range, IQR, Quartile deviation, Standard deviation and Lorenz Curve.		
<p><b>Module III : Correlation Analysis &amp; Regression</b></p> <p>Correlation Analysis: Correlation Coefficient, Assumptions of correlation analysis, Coefficients of determination and correlation. Measurement of correlation: Karl Person's Methods, Spearman's rank correlation. Concurrent deviation of the correlation coefficient, Pitfalls and limitations associated with regression and correlation analysis, Real world application using IT tools.</p> <p>Correlation &amp; Regression: Scatter Diagram, Correlation Coefficient and the coefficient of determination between two variables, Regression equation between two variables, Dependent variable, and Independent variable. Trends in time series: Graphs, Moving averages and Linear regressions.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Probability</b></p> <p>Probability: Probability and its relationship with proportion and percentage, Simple &amp; Conditional Probability, Addition and multiplication rules of probability theory. Use of expected value tables in decision making, Limitations of expected values. Concepts of risk and uncertainty. Venn diagrams.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Thukral, J.K., Business Mathematics, BVP Publications- latest edition.</li> <li>2. Sancheti and Kapoor, Business Mathematics, latest edition.</li> <li>3. Chang, Business Mathematics, latest edition.</li> <li>4. Soni, R.S., Business Mathematics, latest edition.</li> <li>5. Bhardwaj, R.S., Mathematics for Economics and Business, Excel Books, 2000.</li> <li>6. Raghavachari, M., Mathematics for Management, Tata McGraw Hill, 2004.</li> </ol>		

**Course Title: Computer Fundamentals****Course Code: BBM2104****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>		<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Basic functioning of a computer.</li> <li>❖ Different operating systems.</li> <li>❖ The concept of networking.</li> </ul> The students should be able to: <ol style="list-style-type: none"> <li>1. Study the evolution of computers.</li> <li>2. Describe the complete details of computer components.</li> <li>3. Explain the different types of operating systems.</li> <li>4. Explain the networking concepts.</li> <li>5. Use various tools of Microsoft Office.</li> <li>6. Illustrate the importance and use of computer fundamentals.</li> </ol>		
<b>Module I : Basics of Computer, its evolution and Number System</b>  Basics of Computer and its evolution: Evolution of computer, Data, Instruction and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer: Hardware, Software, Human ware and Firmware, Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers On the basis of technology: Digital, Analog and Hybrid, On the basis of processing speed and storage capacity: Micro, Mini, mainframe and Super, On the basis of Purpose: General & Special. Different Generation of computers I to V, Types of software: System and Application, Compiler and Interpreter, Generation of language: Machine Level, Assembly, High Level, 4GL.  Number System: Decimal, Binary, Octal and hexadecimal and their inter conversion through Fixed Point Only. Binary Arithmetic: Addition, Subtraction, Multiplication and Division.		<b>30</b>	<b>1</b>
<b>Module II : Input and Output devices and Computer Memory</b>  Input and Output Devices: Keyboard, Mouse, Joystick,		<b>30</b>	<b>1</b>

<p>Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and its types: VGA, SVGA and XGA, Printer and its types: Impact and Non-Impact with example, Plotter.</p> <p>Primary Memory: ROM and its types namely, PROM, EPROM, EEPROM, RAM. Secondary memory: SASD and DASD Concept. Magnetic Disks: Floppy disks, Hard disks, Magnetic Tape. Optical disks: CD ROM and its types namely, CD ROM, CD ROM-R, CD ROM-EO, DVD ROM, Flash Memory.</p>		
<p><b>Module III : Operating System Concept, GUI and File Manipulation</b></p> <p>Operating System Concept: Introduction to operating system, Function of OS, Types of operating systems, Booting Procedure, Start-up sequence, Details of basic system configuration, Important terms like Directory, File, Volume, Label, Drive name, etc.</p> <p>Introduction to GUI using Windows Operating System: All Directory Manipulation, Creating directory, Sub directory, Renaming, Coping and Deleting the directory.</p> <p>File Manipulation: Creating a file, Deleting, Copying, Renaming a file.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Concept of Data Communication and Networking</b></p> <p>Concept of Data Communication and Networking: Networking Concepts, Types of Networking: LAN, MAN and WAN, Communication Media, Mode of Transmission : Simplex, Half Duplex, Full Duplex, Analog and Digital Transmission, Synchronous and Asynchronous Transmission, Different Topologies. Introduction to Spread Sheets, Microsoft Excel type spreadsheet, Advantages and disadvantages of spreadsheet software, when compared to manual analysis and other types of software application packages. Use of spreadsheet software in budgeting, forecasting, reporting performance, variance analysis, what-if analysis, discounted cash flow calculations.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <p style="text-align: center;">1. Leon and Leon, Introduction to Information Technology, Leon Tech World.</p>		

2. Microsoft Office-2000 Complete- BPB Publication.
3. Sinha, Kr. Pradeep and Preeti Sinha, Foundations of Computing, BPB.
4. Jain, V.K., Computers and Beginner.

**Course Title: Financial Accounting****Course Code: BBM2105****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with <ul style="list-style-type: none"> <li>❖ The concept of financial accounting.</li> <li>❖ The preparation of final accounts.</li> <li>❖ The usage of final accounts as a control tool.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Define the need for accounting records.</li> <li>2. Identify user groups and the characteristics of financial statements.</li> <li>3. Explain the approaches for creating accounting standards.</li> <li>4. Explain capital and revenue, cash and profit, income and expenditure, assets and liabilities.</li> <li>5. Identify alternative methods of valuing assets, and their impact on profit measures and statement of financial position values.</li> <li>6. Understand the role of accounting standards in preparing financial statements.</li> <li>7. Evaluate the control of Accounting Systems with the uses of Financial statements.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Concepts of Financial Accounting</b>			
Concepts of Financial Accounting: Need for Accounting Records, Distinguish between Financial and Management Accounts, Capital and Revenue, Cash and Profit , Income and Expenditure, Assets and Liabilities, Historical Cost Convention, Regulatory and Legal Framework for Financial Accounting, Role of Accounting Standards, Approaches to Creating Accounting Standards.		<b>30</b>	<b>1</b>
<b>Module II : Accounting Systems and Integrated accounts in a costing environment</b>			
Accounting Systems: Ledger Accounts and Supporting		<b>30</b>	<b>1</b>

<p>Documents, Double-Entry Book keeping, Cash and Bank accounts, Bank Reconciliation Statement, Petty Cash statements under an Imprest system, Nominal Ledger Accounts, Journal entries, Trial Balance, Accounts for Indirect Taxes, Payroll, a Non-Current Asset Register, Accounting Codes : Need &amp; Use of Coding Systems.</p> <p>Integrated accounts in a costing environment: Principles of manufacturing accounts and the integration of the cost accounts with the financial accounting system, Integrated accounts. Standard cost variances. Job, batch, and process costing, Ledger accounts for job, batch and process costing systems.</p>		
<p><b>Module III : Preparation of Accounts</b></p> <p>Preparation of accounts: Prepare Accounts Using Accruals and Prepayments, Bad Debts and Allowances for Receivables, Calculation of Depreciation and for Impairment values, Accounts for Inventories, Manufacturing Accounts, Income and Expenditure Accounts, Account for issue and redemption of Shares and Debentures, Prepare Financial statements from Trial Balance, Calculate basic Ratios.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Control of Accounting Systems and Financial statements for managers</b></p> <p>Control of Accounting Systems: Internal &amp; External Audit, Need for External Audit, Meaning of fair Presentation, Procedures for Internal Audit, Need for Financial Controls, Audit Checks &amp; Audit Trials, Nature of Accounting errors &amp; Correction of errors, Nature of Fraud, Methods of Fraud Prevention &amp; Detection.</p> <p>Financial statements for managers: Cost accounting Statements for management information in production companies, Service companies and Not-for-profit organizations. Gross revenue, Value-added, Contribution, Gross margin, Marketing, general and administration expenses.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Maheshwari, S.N. and S. K. Maheshwari, A n Introduction to Accountancy, Eighth Edition, Vikas Publishing House, 2003.</li> <li>2. Gupta, R.L. and V.K. Gupta, Financial Accounting: Fundamentals, Sultan Chand Publishers, 2003.</li> </ol>		

3. Monga, J.R., An Introduction to Financial Accounting, First Edition, Mayoor Paperbooks, 2005.
4. Monga, J.R., and Girish Ahuja, Financial Accounting, First Edition, An Introduction to Eighteen Edition, Mayoor Paperbooks, 2003.
5. Bhattacharya, S.K. and J. Dearden, Accounting for Manager – Text and Cases, Third Edition, Vikas Publishing House, 2003.
6. Maheshwari, S.N. and S.K. Maheshwari, Advanced Accountancy, Eighth Edition, Vol. I & II, Vikas Publishing House, 2003.



**Course Title: Business Communication****Course Code: BBM2106****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Project and report writing.</li> <li>❖ Skills required for effective presentation.</li> <li>❖ Drafting of resume.</li> <li>❖ Interview processes.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Prepare good and effective projects and reports.</li> <li>2. Develop proper voice modulation skills.</li> <li>3. Develop good presentation skills.</li> <li>4. Illustrate writing skills for various methods of business communication.</li> <li>5. Demonstrate orating skills in different activities.</li> <li>6. Develop confidence and positive body language.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Project Writing, Report writing and Proposals</b>			
Project and report writing, and proposals: Writing an effective report, Basics of project writing, Paragraph writing. Paper reading and Voice modulation, Basics of project presentation.		<b>30</b>	<b>1</b>
<b>Module II : Presentation &amp; Effective Listening</b>			
Making a presentation, The various presentation tools, along with guidelines of effective presentation, Boredom factors in presentation and ways to overcome them, Interactive presentation & presentation as part of a job interview. Art of effective listening. Professional Communication through new age mediums.		<b>30</b>	<b>1</b>
<b>Module III : Resume writing</b>			
Resume writing skills, Guidelines for a good resume. Facing an interview board: Proper body posture, Importance of gestures and Steps to succeed in interviews. Practice mock interview in classrooms with presentations on self, Self introduction: Highlighting positive and negative traits and dealing with people,		<b>30</b>	<b>1</b>

face to face.		
<p><b>Module IV : Leadership and Sessions on Current Topics</b></p> <p>Leadership: Quality of a leader, Leadership quiz with case study, Knowing skills and abilities. Introduction to group discussion techniques with debate and extempore, Increasing professionalism.</p> <p>Audio Video recording and dialogue sessions on current topics: Economy, Education system, Environment and Politics.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Wren &amp; Martin, English grammar and composition, 2003.</li> <li>2. Sinha, K. K., Business Communication, Galgotia Publishers, 2003.</li> <li>3. Robinson, David, Business Etiquette, Kogan Page.</li> <li>4. Rogets Thesaurus.</li> <li>5. Hand Book of Practical Communication Skills-Chrissie Wrought, published by Jaico Publishing House.</li> <li>6. Ray, Reuben, Communication today – Understanding Creative Skills, Himalaya Publishing House, 2001.</li> </ol>		

**Course Title: Computer lab****Course Code: BBM2107****Course Credit: 2**

<b>COURSE OBJECTIVE:</b>	To familiarize students with <ul style="list-style-type: none"> <li>❖ Power point and its application.</li> <li>❖ Electronic spreadsheet with special focus on MS-Excel.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Work efficiently on various applications of Microsoft office with special focus on power point.</li> <li>2. Create multimedia power point presentations.</li> <li>3. Add Hyperlink to PPTs.</li> <li>4. Prepare spreadsheets of data.</li> <li>5. Prepare bar graphs and charts of data.</li> <li>6. Create and analyze database.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction to PowerPoint</b> Introduction to PowerPoint: Making presentations, Slide Layout, Slide orientation and Slide transitions, Animations, Presentation views and Slide sorter. Slide master, Handout master, Notes Master and Narration. Adding Content, Images, Clip art, Hyperlink, Header and Footer, Slide number.		<b>30</b>	<b>1</b>
<b>Module II : Introduction to Electronic Spreadsheets</b> Introduction to Electronic Spreadsheets, Feature of MS-Excel, Entering Data, Entering Series and Editing Data, Cell Referencing, ranges, Formulae and Functions, Auto sum, Copying Formula and Formatting Data, Creating Charts, Creating Database, Sorting Data and Filtering.		<b>30</b>	<b>1</b>

**Course Title: Business Law****Course Code: BBM2201****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with <ul style="list-style-type: none"> <li>❖ Indian contract act, Sale of goods act, Negotiable instruments act, Companies act and Law of employment.</li> <li>❖ Comparison of English law with alternative Legal systems.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Identify the essential elements of a valid contract.</li> <li>2. Understand basic concepts of Indian Contract Act and Special Contracts.</li> <li>3. Describe rules related to Sale of Goods Act.</li> <li>4. Understand fundamental concepts of Negotiable Instruments Act.</li> <li>5. Understand the basic provisions of Indian Companies Act.</li> <li>6. Explain the sources of English law and describe elements of shari'ah law.</li> <li>7. Explain the law of employment and the protection available to an employee under law.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Indian Contract Act, Sale of Goods Act, and Negotiable Instruments Act</b> <p>Indian Contract Act, 1872: Essentials of valid contract, Discharge of contract, remedies for Breach of contract, Contracts of Indemnity, Guarantee, Bailment, Pledge and Agency.</p> <p>Sale of Goods Act 1930: Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, Rights of an unpaid seller.</p> <p>The Negotiable Instruments Act 1881: Essentials of Negotiable instruments, Kinds of Negotiable Instrument Holder and Holder in Due Course, Negotiation by endorsements, crossing of a cheque and Dishonour of a cheque.</p>		<b>30</b>	<b>1</b>

<p><b>Module II : The Companies Act</b></p> <p>The Companies Act 2013: Essential characteristics of a company, Types of companies. Memorandum and Articles of association, Prospectus. Shares: Kinds, Allotment and Transfer. Debentures. Essential conditions for a valid meeting, Kinds of meetings and Resolutions. Directors, Managing Directors: Their appointment, Qualifications, Powers and limits on their remuneration, Prevention of oppression and mismanagement.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Comparison of English law with alternative Legal systems</b></p> <p>Comparison of English law with alternative Legal systems: The sources of English law, Elements of the English legal system and The tort of negligence. Characteristics of the legal systems found in other countries. Describe elements of Shari'ah law. Describe the role of international regulations.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Law of employment</b></p> <p>Law of employment: Essential elements of an employment contract and the remedies available following termination of the contract. Explain how employers and employees are affected by health and safety legislation, Describe the consequences of a failure to comply with health and safety legislation. Explain the nature, legal status and administration of business organizations, The financing and management of companies limited by shares.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Maheshwari, S.N. and S.K. Maheshwari, A Manual of Business Law, 2 Edition, Himalaya Publishing House, 2004.</li> <li>2. Kuchhal, M. C., Business Law, Vikas Publishing House, New Delhi, 2004.</li> <li>3. Kapoor, N. D., Elements of Mercantile Law, Sultan Chand &amp; Sons, New Delhi, 2003.</li> <li>4. Gulshan S.S. and Kapoor, G.K., "Business Law including Company Law", 2003, New Age International Private Limited Publishers.</li> <li>5. Aggarwal S.K., "Business Law ,2003", Galgotia Publishing Company.</li> <li>6. Dr. Singh, Avtar, Company Law, Eastern Book Co. Lucknow, Bharat</li> </ol>		

Law House, Delhi, 2004.

**Course Title: Business Economics II****Course Code: BBM2202****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with <ul style="list-style-type: none"> <li>❖ The impact of price variable on the profitability of an organization.</li> <li>❖ The role of government in price fixation.</li> <li>❖ Financial system.</li> <li>❖ The different kinds of financial markets.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Calculate the level of output and price to maximize profits.</li> <li>2. Calculate price elasticity of demand and supply.</li> <li>3. Demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales.</li> <li>4. Explain the reasons for and effects of government intervention to stabilize prices.</li> <li>5. Understand financial system of the country.</li> <li>6. Explain the impact of surpluses and deficits on the participants of the financial system.</li> <li>7. Explain the functions of the main financial markets and institutions in facilitating commerce and development.</li> </ol>		
<b>Module I : Determination of prices</b> Determination of prices by market forces and the impact of price changes on revenue from sale, Price elasticity of demand and supply, Its determinants, Effect of price elasticity of demand on firm's revenue.		<b>30</b>	<b>1</b>

<p><b>Module II : Government Intervention</b></p> <p>Government Intervention: Cause of instability of prices in markets for primary goods, Impact of instability of prices on incomes of producers and stability of industry, Producer revenues, Market equilibrium, Impact of Government policies to influence market prices, Main sources of market failure &amp; policies available to deal with them.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : The Financial System</b></p> <p>The Financial System: Demand for finance and assets used for borrowing, Factors leading to liquidity surpluses &amp; deficits in the short, medium &amp; long run households, firms and governments. Role of financial assets markets and institutions in assisting organizations to manage their liquidity position and to provide an economic return to holders of liquidity.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : The Financial Markets</b></p> <p>The Financial Markets: The functions of the main financial markets and institutions in facilitating Commerce and Development, Financial and Economic functions of financial intermediaries. Role of Commercial banks in the process of Credit creation, Role of the ‘Central Bank’ in ensuring liquidity, Origins of the 2008 Banking Crisis and Credit crunch , Role of National and International Governmental Organisations in regulating and Influencing the Financial system, Role of Supra-National Financial institutions in stabilizing economies and encouraging growth.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Chaturvedi, D. D and Anand Mittal., Business-EconomicsII (GGSIPU Edition), Brijwasi Book Distributors,2005.</li> <li>2. Dwivedi, D. N., Macro Economics, Tata McGraw Hill, 2005.</li> <li>3. Mishra, S. K. and V. K. Puri, Modern Macro-Economics Theory, Himalya Publishing House, 2003.</li> <li>4. Edward Shapiro, Macro-Economics Analysis, Tata McGraw Hill, 2003.</li> </ol>		





**Course Title: Quantitative Techniques and Operations Research****Course Code: BBM2203****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Linear Programming and its practical application</li> <li>❖ Transportation problem, Assignment problem and Game Theory.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Explain how linear programming helps in business decision making.</li> <li>2. Demonstrate and solve linear programming problems and interpret such solutions.</li> <li>3. Explain transportation problem and its use in business decision making.</li> <li>4. Illustrate and solve transportation problems and interpret such solutions.</li> <li>5. Explain assignment problem and its application in business decision making.</li> <li>6. Solve assignment problems and interpret such solutions.</li> <li>7. Prepare optimal timetable for jobs, equipment, people, material, facilities and all other resources that are needed to support the production schedule.</li> <li>8. Demonstrate the role of game theory in scheduling.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Linear Programming</b>			
Linear programming problem: Formulation, Methods of solving, graphical and simplex, problems with mixed constraints. Duality: Concept, Significance, Usage and Application in business decision making.		<b>30</b>	<b>1</b>
<b>Module II : Transportation Problem</b>			
Transportation Problem: General structure of transportation problem, Solution procedure for transportation problem, Methods for finding initial solution, Test for optimality, Maximization Transportation problem.		<b>30</b>	<b>1</b>

<p><b>Module III : Assignment Problem</b></p> <p>Assignment Problem: Concept, problem approach of the assignment model, Solution methods of assignment problem, Maximization in an assignment, Unbalanced assignment problem, Restriction on assignment.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Game theory</b></p> <p>Game Theory: Decision analysis and Game Theory, Operations. Scheduling: Scheduling problems, Shop floor control, Gantt Charts, Principals of work centre scheduling, Principles of job shop scheduling, Personnel scheduling.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Gupta, S.P. and Gupta, P.K., Quantitative Techniques and Operations Research, Sultan Chand &amp; Sons.</li> <li>2. Vohra, N.D., Quantitative Techniques in Management 2003.</li> <li>3. Gupta, S.P. Statistical Methods, Sultan Chand &amp; Sons. 2004.</li> <li>4. Srivastava, U.K., Shenoy, G.V. and Sharma, S.C., Quantitative Techniques for managerial Decisions, New Age International Pvt. Ltd., (2002) 2nd Edition.</li> <li>5. S.D. Sharma, Operations Research, New Edition</li> <li>6. Sharma, J.K., Operations Research: problems &amp; solutions, Macmillan India Ltd., 2004 (2nd edition)</li> <li>7. Sancheti, D.C. &amp; Kapoor, V.K., Statistics-Theory, Methods and Applications, Sultan Chand &amp; Sons, 2004</li> </ol>		

**Course Title: Management Accounting I****Course Code: BBM2204****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Concept of Management Accounting.</li> <li>❖ Cost Volume and Profit Analysis.</li> <li>❖ Budgetary Control and Variance Analysis.</li> <li>❖ Capital Budgeting.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the concept and components of Management Accounting.</li> <li>2. Apply the various cost classification concepts.</li> <li>3. Identify cost behaviour and use this information in a range of decisions.</li> <li>4. Calculate breakeven point and its related quantities.</li> <li>5. Demonstrate the role of CVP analysis in decision making.</li> <li>6. Describe the features of different budgeting systems and calculate budget variances.</li> <li>7. Identify the relevant inflows and outflows in different situations.</li> <li>8. Define the concept of relevant inflows and outflows of funds to analyze long-term capital budgeting decisions.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Context Of Management Accounting</b> Management accounting: Definition & Purpose, The importance of Cost Control and Planning within organizations, Differences between Financial information requirements for Companies, Public bodies and Society, Role of the Management Accountant, Relationship between the Management Accountant and the Managers, The role of CIMA as a professional body for Management Accountant, Loans and mortgages, Sinking funds and savings funds, The concept of shareholder value.		<b>30</b>	<b>1</b>

<p><b>Module II : Cost Identification and Behavior</b></p> <p>Cost identification and behaviour: Methods for identifying Cost, Concept of Direct &amp; Indirect Cost, Historical Cost of an asset, Economic value of an asset to an organization , Cost statements for allocation and apportionment of Overheads: Direct, Variable and full costs of Products, Demonstrate Cost Behaviour, Fixed, Variable and Semi-variable Costs, Contribution concept and CVP analysis, Break-even charts, Profit volume graphs, Break- even point, Profit target, Margin of safety, Contribution/sales ratio, Relevant costs and cash flows, Make or buy decisions, Limiting factor analysis for a multi-product company that has limited demand for each product and one other constraint or limiting factor.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Budgetary Control Statements</b></p> <p>Budgetary Control Statements: Need for Budgetary Controls, Preparation of Financial budgets for Capital expenditure &amp; Depreciation, Master Budget, the Impact of Budgeted cash Surpluses and shortfalls on business operations, Budget Variance, distinguish between Fixed and Flexible budgets, Statement to reconcile Budgeted contribution with actual contribution.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Statements Of Variance Analysis</b></p> <p>Statements Of Variance Analysis: Difference between ascertaining Costs after the event and establishing Standard Costs in advance, Planned Standard Costs, Prices and Volumes being useful in setting a Benchmark, Standard costs for the Material, Labour and Variable overhead elements of the cost of a Product or Service, calculate Variances for Materials, Labour, variable overhead, Sales prices and Sales volumes, Preparation of Variance statements. Net present value, Internal rate of return and Payback methods.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand &amp; Sons, 2003 Fourteenth Edition.</li> <li>2. Khan &amp; Jain, Management Accounting, Tata McGraw Hill Publishing House, 2002 Third Edition.</li> <li>3. Maheshwari, S.N., Advanced Cost Accounting and Cost Systems, Shree</li> </ol>		

Mahavir Book Depot, 2003 Second Edition.

4. Horngren, Charles, Introduction to Management Accounting, Prentice Hall of India, 1999 Eleventh Edition.
5. Pandey, I.M., Management Accounting, Vikas Publishing House, 2003 Third Edition.

**Course Title: Corporate Governance & Ethics****Course Code: BBM2205****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The importance of Ethics in business.</li> <li>❖ The concept of corporate governance.</li> <li>❖ Company administration.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Explain the interaction of corporate governance with business ethics and company law.</li> <li>2. Distinguish between detailed rules based and principles based approaches to governance.</li> <li>3. Explain the effects of corporate governance on directors' powers and duties.</li> <li>4. Describe different board structures, the role of the board and corporate social responsibility.</li> <li>5. Describe the types of policies and procedures that constitute 'best practice.</li> <li>6. Explain the regulatory governance framework for companies and benefits to stakeholders.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Ethics &amp; Business and Need For Ethics</b> Ethics & Business: Importance of Ethics to Business, Values and Attitudes that provide Professional Accountants with a commitment to act in the Public interest and with Social responsibility, Need for a Framework of laws, Regulations and Standards in business and their application, Various means of regulating ethical behaviour, ethical dilemmas and conflicts of interest and their resolution.  Need For Ethics: The Need for Continual Personal Improvement and Lifelong Learning, Explain the need to develop the Virtues of Reliability, Responsibility, Timeliness, Courtesy and Respect, the Ethical Principles Of Integrity, Objectivity, Professional Competence, Due Care and Confidentiality, Reasons why CIMA		<b>30</b>	<b>1</b>

and IFAC each have a 'Code of Ethics for Professional Accountants.		
<p><b>Module II : Financing and management of companies</b></p> <p>Financing and management of companies limited by shares: Different types of shares, The procedure for their issue, Maintenance of capital principle and the reduction of share capital, Ability of a company to take secured and unsecured loans, the different types of security and the registration procedure. Appointment, Retirement, Disqualification and Removal of directors, Powers and duties of directors, Rules dealing with the possible imposition of personal liability upon the directors of insolvent companies. Rights of majority and minority shareholders. Division of powers between the board of a company and the shareholders. The qualifications, powers and duties of the company secretary.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Corporate Governance and Its Impact</b></p> <p>Corporate Governance: Define Corporate Governance, Explain the interaction of Corporate Governance with Business Ethics and company law, History of Corporate Governance internationally, Detailed rules based and principles based approaches to governance.</p> <p>Impact of Corporate Governance: On the Directors, their powers &amp; duties, Different Board structures, the Role of the Board and Corporate Social Responsibility, Describe the types of Policies and procedures that constitute 'Best Practice'. Explain the Regulatory Governance Framework for Companies and benefits to Stakeholders.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Company Administration</b></p> <p>Company Administration: Essential characteristics of the different forms of business organizations and the implications of corporate personality. Public and private companies. Establishing a company by registration or purchasing 'off the shelf', Articles of association. Advantages and disadvantages of carrying on business through the medium of a company limited by shares, Board meetings and general meetings of shareholders, Voting rights of directors and shareholders, Types of shareholder</p>	<b>30</b>	<b>1</b>

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**Suggested Readings:**

1. Laura P Hartman and Abha Chatterjee, Business Ethics, Tata McGraw Hill, 2007.
2. Velasquez, Business Ethics: Concepts and cases, Prentice Hall , 6<sup>th</sup> Edition.
3. Reed Darry, Corporate Governance , Economic Reforms and and Development, Oxford.
4. Mathur UC, Corporate Governance and Business Ethics, McMillan.



**Course Title: Organizational Behavior****Course Code: BBM2206****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Basic concepts of organizational behavior.</li> <li>❖ Different forms of organization.</li> <li>❖ Impact of group and culture on the overall well being of the organization.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Describe the concept of organizational behavior.</li> <li>2. Explain different types of organization.</li> <li>3. Understand the hierarchy of management.</li> <li>4. Describe the process of group formation, group structure, the role of individual in group and team working.</li> <li>5. Explain the key concepts and theories regarding to individuals and group.</li> <li>6. Explain the theories of group creation and development in workplace.</li> <li>7. Illustrate the models of change and its effects.</li> <li>8. Define organizational culture and conflict management.</li> </ol>		
<b>Module I : Introduction to Organization</b>		<b>30</b>	<b>1</b>
Introduction to Organization: Different Purposes of Organizations, Ownership: private sector, public sector, Motive: for-profit, non-profit, Mission and vision: shared values and beliefs, Creating value for stakeholders: control and coordination of resources to achieve goals and outcomes, efficient production of goods and services, facilitating innovation.  Different structures of organization, Mintzberg: technical core, technical support, administrative support, top and middle management, Organizational configuration: Contextual dimensions, Structural dimensions. The effect of Technology, Environment & Culture.			
<b>Module II : Introduction to Organizational Behaviour</b>		<b>30</b>	<b>1</b>

<p>Various forms and functional boundaries of the organization including externalization, Shared service centres (SSC) and Business process outsourcing (BPO): Closed and open systems, Vertical and horizontal structures, Outsourcing, Alliances, Virtual network structure.</p> <p>Concept and nature of Organizational behaviour, Contributing disciplines to the field of O.B., O.B. Models, Need to understand human behaviour, Challenges and Opportunities.</p>		
<p><b>Module III : Group Behaviour &amp; Team Development</b></p> <p>Group Behaviour &amp; Team Development: Concept of Group and Group Dynamics, Types of Groups, Formal and Informal Groups, Stages of Group Development, Theories of Group Formation, Group Norms, Group Cohesiveness, Group Think and Group Shift, Group Decision Making, Inter Group Behaviour, Concept of Team Vs. Group, Types of teams, Building and managing effective teams. Motivating team members.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Organization Culture, Conflict and Change Management</b></p> <p>Organizational Culture: Concept, Levels, Functions, Socialization, Creating and sustaining culture,</p> <p>Analysing organizational culture: The cultural web framework. Models for categorizing culture. Managing across Cultures, Empowerment and Participation.</p> <p>Managing Conflict: Sources, Types, Process and Resolution of conflict. Managing Change: Types of change, External and internal triggers for change, Stage model of change management, Principles of change management, Problem identification as a precursor to change, Reasons for resistance to change, Approaches to managing resistance to change.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Stephen P., Robbins, Organizational Behaviour, “Prentice Hall of India Pvt Ltd.”, New Delhi, 2003.</li> <li>2. Luthans, Fred, Organizational Behaviour, Tata McGraw Hill, New Delhi, 2003.</li> <li>3. Prasad, L.M., Organizational Behaviour, Sultan Chand &amp; Sons, 2003.</li> <li>4. Chhabra, T.N. &amp; Singh, B.P., Organization Behavior, Sultan Chand &amp;</li> </ol>		

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5. Khanka, S.S., Organizational Behaviour, Sultan Chand and Sons, New Delhi.
6. Joseph, Weiss, Organization Behaviour and Change, Vikas Publishing house, 2004.

**Course Title: Marketing Research****Course Code: BBM2301****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Concept and relevance of marketing research. ❖ Marketing research process and report preparation.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Describe marketing research process and illustrate its applications. 2. Identify various types of experimental errors. 3. Apply sampling techniques in research process. 4. Formulate hypothesis. 5. Distinguish and select between different methods of data collection. 6. Prepare analysis and interpretation of research work. 7. Prepare a research report.		
<p><b>Module I : Introduction to Marketing Research and Research Design</b></p> <p>Introduction of Marketing Research: Definition, aims and objectives of marketing research, Applications of marketing research, Marketing information system, Evaluation and control of marketing research, Value of information in decision making, Steps in marketing research.</p> <p>Research Design: Formulating the research problem, Choice of research design, Types of research design and Sources of experimental errors.</p>	<b>30</b>	<b>1</b>	
<p><b>Module II : Sample and Sampling Design</b></p> <p>Sample and Sampling Design: Some basic terms, Advantages and limitation of sampling, Sampling process, Types of sampling, Types of sample designs, Testing of hypothesis, Determining the sample size, Sampling distribution of the mean.</p>	<b>30</b>	<b>1</b>	

<p><b>Module III : Data Collection, Data Processing and Tabulation</b></p> <p>Methods of data collection: Secondary data, Sources of secondary data, Primary data, Collection of primary data, Observation, Questionnaire, Designing of questionnaire, Interviewing.</p> <p>Data Processing and Tabulation: Editing, Coding, Problems in editing, Tabulation.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Data Analysis, Interpretation and Report Writing</b></p> <p>Data Analysis: Measurement of central tendency, Dispersion, Univariate analysis, Bivariate analysis, Multidimensional analysis I, Multivariate analysis II, Factor analysis, cluster analysis, multidimensional analysis, conjoint analysis.</p> <p>Interpretation and Report Writing: Interpretation, Types of research reports, Guidelines for writing a report, report format, Evaluation of research report.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Beri, G.C., Marketing Research, Tata McGraw Hill, 2003.</li> <li>2. Gupta, S.L., Marketing Research, Excel Books, 2004.</li> <li>3. Aaker, Marketing Research, John Willey &amp; Sons, 2001.</li> <li>4. Tull &amp; Hawkins, Marketing Research, Prentice Hall of India, 2000.</li> </ol>		

**Course Title: Management Accounting II****Course Code: BBM2302****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Cost accounting systems.</li> <li>❖ Budgeting and forecasting.</li> <li>❖ Variance analysis and its usage in decision making.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Describe costing methods and their results.</li> <li>2. Distinguish between various cost and variances.</li> <li>3. Demonstrate the effect of variance in firm's performance.</li> <li>4. Describe the consequence of "what if" scenario.</li> <li>5. Explain the purpose of forecast and budgeting and discuss budgets based on forecast.</li> <li>6. Apply TQM system in working.</li> <li>7. Explain the role of environmental costing.</li> </ol>		
<b>Module I : Cost Accounting Systems</b> Cost Accounting Systems: Compare and contrast marginal or variable, throughput and absorption accounting methods in respect of profit reporting and stock valuation, Reconciliation of budget and actual profit using absorption and/or marginal costing principles. Activity-based costing, Standard costing methods within costing systems, including the reconciliation of budgeted and actual profit margins. Standards in manufacturing and service industries with particular reference to the maximization of efficiency and minimization of waste, material, labour, variable overhead, planning and operational variances. Standards and variances in service industries, public services e.g. health and law enforcement, and the professions e.g. labour mix variances in consultancies, Price/rate and usage/efficiency variances for materials, labour and variable overhead, Subdivision of total		<b>30</b>	<b>1</b>

<p>usage/efficiency variances into mix and yield variances.</p> <p>Note: The calculation of mix variances on both individual and average valuation bases is required.</p>		
<p><b>Module II : Overhead expenditure, Volume variances and Financial accounting</b></p> <p>Fixed overhead expenditure and volume variances, Subdivision of the fixed overhead volume variance into capacity and efficiency variances, Sales price and sales volume variances on a unit basis related to revenue, gross profit and contribution, Sales mix and sales quantity variances, Application of these variances to all sectors including professional services and retail, Planning and operational variances, Variance analysis in an activity-based costing system.</p> <p>The interrelationship between variances, Criticisms of standard costing including its use in the contemporary business environment.</p> <p>Preparation and interpretation of reports using a range of internal and external benchmarks, Impact of just-in-time manufacturing methods on cost accounting and the use of 'back-flush accounting' when work-in-progress stock is minimal.</p> <p>Role of MRP and ERP systems in supporting standard costing systems, principles of environmental costing.</p> <p>Financial accounting: Ensuring accurate asset values, Efficient working capital management, Statutory reporting. Management accounting: Operational reporting of profit and loss. Cost control. Treasury management: Sourcing finance, Currency management, Effective taxation administration. Company secretary. Internal audit: Ensuring compliance, Fraud detection and Avoidance.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Forecasting and Budgeting Techniques</b></p> <p>Forecasting and Budgeting Techniques: Importance and role of forecasts and plans in resource allocation, Performance evaluation and control, Purposes of budgets, including planning, communication, co-ordination, motivation, authorization, control and evaluation, and their conflict. Time series analysis including moving totals and averages, Treatment of seasonality, Trend analysis using regression analysis and the application of these techniques in forecasting product and service volumes, Fixed,</p>	<b>30</b>	<b>1</b>

<p>variable, semi-variable and activity-based categorizations of cost and their application in projecting financial results.</p> <p>The use of budgets in planning and control e.g. rolling budgets and flexed budgets, The concepts of feedback and feed-forward control, Responsibility accounting and the link to controllable and uncontrollable costs, ‘What if’ analysis based on alternate projections of volumes, prices and cost structures, The evaluation of outturn performance using variances based on ‘fixed’ and ‘flexed’ budgets. Preparation of statutory reports, plans, forecasts, budgets.</p>		
<p><b>Module IV : Mechanics of budget construction and Environmental Costing</b></p> <p>Comparing the current position with forecast/budget expectations and indicate differences, Providing this in a timely and accurate manner, Provision of analysis to support decisions, Performance reporting, budget/ actual, Cost reporting, product/process. Ensuring systems in place to provide timely and accurate control information, The preparation of cost of quality reports including the classification of quality costs into prevention costs, appraisal costs, internal failure costs and external failure costs. The use of quality costing as part of a TQM system.</p> <p>Mechanics of budget construction: Limiting factors, Component budgets and the Master budget, and their interaction, Alternative approaches to budget creation, including incremental approaches, Zero-based budgeting and Activity-based budgets.</p> <p>Environmental Costing: The classification of environmental costs using the quality costing framework, The difficulties in measuring environmental costs and their impact on the external environment, Linking environmental costs to activities and outputs and their implication for decision making, The contribution of environmental costing to improved environmental and financial performance.</p>	<p><b>30</b></p>	<p><b>1</b></p>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Maheshwari, S. N., Principles of Management Accounting, Sultan Chand &amp; Sons, 2003, Fourteenth Edition.</li> <li>2. Khan &amp; Jain, Management, Accounting, Tata McGraw Hill Publishing House, 2002, Third Edition.</li> </ol>		



3. Pandey, I.M., Management Accounting, Vikas Publishing House, 2003 Third Edition
4. Maheshwari, S.N., Advanced Cost Accounting and Cost Systems, Shree Mahavir Book Depot, 2003 Second Edition.
5. Horngren, Charles, Introduction to Management Accounting, Prentice Hall of India, 1999 Eleventh Edition.

**Course Title: Marketing Management****Course Code: BBM2303****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The concept of marketing. ❖ Fundamentals of marketing mix and its practical application.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Demonstrate the purpose of the marketing function. 2. Describe different types of modern marketing areas. 3. Understand the elements of marketing mix. 4. Explain the role of emerging technologies and media in marketing. 5. Conceptualize marketing sustainability, ethics and social media strategies. 6. Describe and illustrate the effects of internal marketing.		
<b>Module I : Introduction to Marketing</b> Introduction to Marketing: Nature, Scope and Importance of marketing, Basic concepts, Marketing environment. Market Segmentation, Targeting and Positioning. Role of Marketing in the Business Plan of the organization. Difference among B2B, B2G & B2C marketing, consumer marketing, services marketing, direct marketing, interactive marketing, E-marketing and internal marketing.	<b>30</b>	<b>1</b>	
<b>Module II : Marketing Mix</b> Product: Product strategy, Product innovation and diffusion, Product development, Product lifecycle and product mix. Pricing Decisions: Designing pricing strategies and programmes, Pricing techniques. Place: Types of channels, meaning & importance, Channel strategies, Designing and managing value network and marketing	<b>30</b>	<b>1</b>	

channel, Managing retailing, Physical distribution, Logistics and supply chain management. Digital marketing.  Promotion: Advertising, Meaning and Importance, Types, Media decisions, Promotion- mix. Personal Selling: Nature, Importance and Process. Direct Marketing, Sales Promotion, push versus pull study. Marketing communications: viral, guerrilla and other indirect forms.		
<b>Module III : Marketing Sustainability, Ethics and Social Media</b>  Marketing sustainability and ethics, Marketing environment of a range of organizations, marketing in a not-for-profit context e.g. social context of marketing behaviour. Social marketing and CSR.  Social Media and its effect on the organization, Big data analytics & its use in marketing process: Predicting demand, Improving customer experiences, Monitoring multi-channel transactions, Identifying customer preferences.	<b>30</b>	<b>1</b>
<b>Module IV : Internal Marketing</b>  Internal Marketing as the process of training and motivating employees to support the firm's external marketing activities, Relationship marketing, Experiential marketing, Post modern marketing.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Kumar, Ramesh, Application Exercises in Management, Vikas Publishing House, 2004.</li> <li>2. Varshney &amp; Gupta, Marketing Management, Sultan Chand &amp; Sons, 2005.</li> <li>3. Kotler &amp; Armstrong, Principles of Marketing Management, Prentice hall India, 2003.</li> <li>4. Gandhi, T.C. Marketing, A Managerial Introduction, 2003.</li> <li>5. Gupta &amp; Suri, Case Studies in Marketing Mgt., Himalaya Publishing House, 2005.</li> </ol>		

**Course Title: Human Resource Management****Course Code: BBM2304****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Evolution and challenges of HRM.</li> <li>❖ Practical application of different theories related to HRM.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Describe the concept and importance of HRM.</li> <li>2. Demonstrate the purpose of the HR function and its relationships with other parts of the organization.</li> <li>3. Explain the contribution of HR to the sustainable delivery of organization's strategies.</li> <li>4. Apply the tools and techniques of HRM.</li> <li>5. Demonstrate the HR activities associated with developing employees.</li> <li>6. Demonstrate the role of manager in implementation of HR practices.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Introduction to HRM</b>			
Introduction: Concept, Nature, Scope, Objectives and importance of HRM, Evolution of HRM, Challenges of HRM, Personnel Management vs. HRM, Strategies for the New Millennium: Role of HRM in strategic management, Theories of behavioural aspects of control. Performance management and measurement frameworks, e.g. target setting, management by objectives, Balanced Scorecard. Trust and control, Human capital, Emotional quotient, Mentoring, ESOP, Flexi-time, Quality circles, Kaizen, TQM and Six Sigma. The relationship of the employee to other elements of the business, HR in different organizational form, project based, virtual or networked firms in different organizational contexts, Ethical code and the interface with HR practice.		<b>30</b>	<b>1</b>
<b>Module II : Acquisition of Human Resources</b>		<b>30</b>	<b>1</b>

<p>Acquisition of Human Resources: HR Planning, Forecasting, Personnel requirements. Retention, Absence and Leave, Employee turnover. Job analysis, Job description and Job specification. Recruitment: Sources and Process. Selection process: Tests and Interviews. Placement and Induction. Job changes: Transfers, Promotions/demotions, Separations. The psychological contract and its importance to retention, Equality and diversity practices.</p> <p>Issues relating to fair and legal employment practices e.g. recruitment, dismissal, redundancy, and ways of managing these.</p> <p>Practices related to the creation of opportunities for employees to contribute to the organization including, job design, communications, involvement procedures and principles of negotiation.</p>		
<p><b>Module III : Training and Development</b></p> <p>Concept and Importance of training, Types of training, Methods of training, Design of training programme, Evaluation of training effectiveness. Executive development: Process and techniques, Career planning and development, Disciplinary and grievance procedures in resolving poor performance.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Communication and Negotiation</b></p> <p>Communication and Negotiation: The communication process, Types of communication tools and their use, Ways of managing communication problems. The importance of effective communication skills for the Chartered Management Accountant. The importance of non-verbal communication and feedback. Developing effective strategies for influence/persuasion/negotiation, The process of negotiation, Negotiation skills.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Chhabra, T. N., Human Resource Management, Dhanpati Rai and Co. Pvt. Ltd New Delhi 2003.</li> <li>2. Dr. Gupta, C. B., Human Resource Management, Sultan Chand and Sons, New Delhi, 2003.</li> <li>3. Flippo, Edwin B., Personnel Management, Tata McGraw Hill.</li> <li>4. Rao, V S P, Human Resource Management, Text and Cases, Excel Books,</li> </ol>		

2004.

5. Aswathappa, K., Human Resource and Personnel Management (Text and Cases), Tata McGraw Hill Publishing Company, New Delhi, 2003.

**Course Title: Management Accounting III****Course Code: BBM2305****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Project appraisal techniques. ❖ Activity based management. ❖ Short term finance decisions of firm.		
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Analyze the project appraisal methods. 2. Evaluate techniques for analyzing and managing costs for competitive advantage. 3. Analyze information for use in short term decision making. 4. Demonstrate investment appraisal techniques and explain their results. 5. Explain the concepts of risk and uncertainty. 6. Describe the risk associated with the collection and use of information. 7. Explain the management of short term funds.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Project Appraisal</b> Project Appraisal: Investment decision making including origination of proposals, Creation of capital budgets, Go/no go decisions on individual projects and Post audit of completed projects, Identification and calculation of relevant project cash flows taking account of inflation, tax, and 'final' project value where appropriate.		<b>30</b>	<b>1</b>
<b>Module II : Evaluating Activity-based management</b> Evaluating Activity-based management: Activity-based costing to derive 'long-run' costs appropriate for use in decision making, Activity-based management and its use in improving the efficiency of repetitive overhead activities, Direct and activity-based cost methods in tracing costs to 'cost objects', such as customers or distribution channels, and the comparison of such		<b>30</b>	<b>1</b>

<p>costs with appropriate revenues to establish ‘tiered’ contribution levels, as in the activity-based cost hierarchy, Direct customer profitability and distribution channel profitability, Activity-based costing to derive approximate ‘long-run’ costs, Need for and method of discounting, Non-financial factors in long-term decisions, Use of annuities in comparing projects with unequal lives and the profitability index in capital rationing situations.</p>		
<p><b>Module III : Dealing with Uncertainty and Management of Short-term Finance</b></p> <p>Dealing with Uncertainty: The nature of risk and uncertainty, Sensitivity analysis in decision modeling and the use of computer software for “what if” analysis, Probabilistic models and interpretation of distributions of project outcomes, Expected value tables and the value of information, Decision trees for multi-stage decision problems.</p> <p>The effect of risk attitudes of individuals on decisions, Assignment of probabilities to key variables in decision models, Standard deviations, Maximin, maximax and minimax regret criteria, Payoff tables.</p> <p>Managing Short Term Finance: Working capital reporting and control, Inventories, Receivables, Payables, and Cash.</p> <p>Importance of cash flow and working capital management, Working capital ratios, Cash-flow forecasts over a twelve-month period, Measures to improve a cash forecast situation, Trade debtor and creditor information, Impact of alternative debtor and creditor policies, Impact of alternative policies for stock management.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Short-Term Funding</b></p> <p>Sources of short-term funding, Investment of short-term cash surpluses. Appropriate methods of finance for trading internationally. Financial impact of short-term funding and investment methods, Identification of surpluses or deficits from cash flow forecasts, Selection of appropriate short-term solutions, Principles of investing short-term including maturity, return, security and liquidity, Consideration of the strategic implications of short-term decisions.</p>	<b>30</b>	<b>1</b>



**Suggested Readings:**

1. Maheshwari, S. N., Principles of Management Accounting, Sultan Chand & Sons, 2003, Fourteenth Edition.
2. Khan & Jain, Management, Accounting, Tata McGraw Hill Publishing House, 2002, Third Edition.
3. Maheshwari, S.N., Advanced Cost Accounting and Cost Systems, Shree Mahavir Book Depot, 2003 Second Edition.
4. Horngren, Charles, Introduction to Management Accounting, Prentice Hall of India, 1999 Eleventh Edition.
5. Pandey, I.M., Management Accounting, Vikas Publishing House, 2003 Third Edition.

**Course Title: Pricing and Product Decisions****Course Code: BBM2306****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Pricing methodologies adopted by organizations and factors effecting the pricing decision.</li> <li>❖ Product and product mix decisions and variables influencing the decision.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Explain concepts of cost and revenue relevant to pricing and product decisions.</li> <li>2. Explain the issues that arise in pricing and conflict between marginal cost decisions.</li> <li>3. Illustrate the short term pricing decisions.</li> <li>4. Apply break even analysis in multiple product concepts.</li> <li>5. Describe relevant cost analysis to various types of short term decisions.</li> <li>6. Analyze product mix decisions, including circumstances where linear programming methods are needed to identify optimal solutions.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Pricing &amp; Product Decisions</b> Pricing & Product Decisions: Concept of Cost & Revenue relevant to pricing. Principles of decision making: The importance of strategic, intangible and non-financial judgements in decision-making. Identification of relevant cash flows, Conflict between Cost accounting for Profit Reporting and Stock Valuation and Information required for decision-making. Marginal Cost principle, Marginal and full Recovery of cost & related pricing decisions in the short and long-term.		<b>30</b>	<b>1</b>
<b>Module II : Short-term Pricing Decisions</b> Short-term Pricing Decisions: Product mix analysis in situations		<b>30</b>	<b>1</b>

<p>if there are limitations on product/service demand and production constraint, Multi-product break-even analysis, Break-even and profit/volume charts, Contribution/sales ratio, Margin of safety etc. Linear programming, Solution by graphical methods of two variable problems, together with understanding of the mechanics of simplex solution, shadow prices etc. Sensitivity analysis of CVP-based decision models.</p>		
<p><b>Module III : Pricing Strategies</b></p> <p>Pricing Strategies: Pricing based on profit maximization in imperfect markets, Financial consequences of alternative pricing strategies. Joint costs to be allocated to final products for financial reporting purposes and its limitations in decisions concerning process and product viability. The allocation of joint costs and decisions concerning process and product viability based on relevant costs and revenues.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Cost Planning and Analysis for Competitive Advantage</b></p> <p>Cost Planning and Analysis for Competitive Advantage: Evaluate techniques for analyzing and managing costs for competitive advantage and contrast value analysis and functional cost analysis. Benefits of just-in-time production, Total Quality Management and theory of constraints and the implications of these methods for decision-making in the ‘new manufacturing environment’, Kaizen costing, Continuous improvement and Cost of quality reporting, Learning curves and their use in predicting product /service costs. Target Cost. The value chain and supply chain management, Pareto Analysis. Lifecycle costing and its implications for marketing strategies.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Pricing decisions, Mark I. Alpert, Scott, Foresman.</li> <li>2. Pricing decisions in small business, W. Warren Haynes.</li> <li>3. Total Quality Management by Dale H. Besterfield, Pearson.</li> <li>4. Chary- Production and operation Management, Tata McGrawHill.</li> </ol>		

**Course Title: Management Information System****Course Code: BBM2401****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Organizational and managerial foundations of MIS.</li> <li>❖ Technical foundation for understanding Information Systems.</li> <li>❖ Role of Data and Information in enhancing business processes and management decision making across the enterprise.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Demonstrate the value of information systems in organizations.</li> <li>2. Define the purpose of MIS.</li> <li>3. Demonstrate ways of organizing and managing information systems in the context of the wider organizations.</li> <li>4. Explain the technical components and options for information technology and system design.</li> <li>5. Explain the role of emerging technologies e.g. Big Data digitization and their uses.</li> <li>6. Discuss about privacy on internet and net neutrality.</li> </ol>		
<b>Module I : Introduction to MIS</b> Introduction: Definition, Purpose, Objectives and Role of MIS in Business Organization with particular reference to Management Levels. MIS: Concept and Design, Growth and Development, Location of MIS in the Organization. Transaction Processing System, Decision Support System, Executive Information system, Expert System, and the recent developments in the field of MIS. Information system implementation as a change management process, Avoiding problems of non-usage and resistance. E-commerce, Digital markets, Social media, Digital goods,		<b>30</b>	<b>1</b>

Remote working, Hot desking.		
<p><b>Module II: System Concept and SDLC</b></p> <p>Concept of System, Types of Systems: Open, Closed, Deterministic, Probabilistic, etc. Relevance of choice of System in MIS, Integration of Organization Systems and Information Systems. System Development Life Cycle: System Analysis, Design and Implementation. MIS Applications in Business.</p> <p>System change over methods: Direct, parallel, pilot and phased. Information system outsourcing: Different types of sourcing strategies, client-vendor relationships.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Information Concepts and Big Data</b></p> <p>Information Concepts: Data and Information, Meaning and importance, Relevance of Information in Decision Making, Sources and Types of Information, Assessing Information needs of the Organization. Cost Benefit Analysis : Quantitative and Qualitative Aspects</p> <p>Enhancing decision making support using Big Data and analytics: Identifying business value related to customer requirements, Developing organizational blueprint, Building capabilities on business priorities, Ensuring measurable outcomes.</p> <p>Big Data and digitization: Addressing customer needs, Effective and speedy decisions.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Emerging Information System Trends in Organizations</b></p> <p>Emerging information system trends in organizations. The networked enterprise, Organizational benefits, Customer relationship management systems.</p> <p>Information technology: Enabling transformation, The emergence of new virtual forms of organization, Technology infrastructure.</p> <p>Choice of appropriate IT Systems: Database, Data warehousing &amp; Data mining Concepts, Centralized and Distributed Processing.</p> <p>Geographically dispersed virtual teams, Role of information systems in virtual teams and challenges for virtual collaboration. Managing knowledge, Enhancing internal and external</p>	<b>30</b>	<b>1</b>

<p>relationships. Ethical and social issues associated with information systems.</p> <p>The internet, intranet, wireless technology &amp; cloud technologies. Privacy and security. Net neutrality.</p> <p>Big Data information management: Large volumes of data, Complexity and variety of data, Velocity, Real time data.</p>		
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"><li>1. Javadekar, W.S., Management Information System, Tata McGraw Hill Publication, 2003.</li><li>2. Information Systems for Managers, Arora, Ashok and Akshaya Bhatia, Excel Books, New Delhi.</li><li>3. Managements Information System, Basandra, Suresh K. Wheeler Publishing New Delhi.</li></ol>		

**Course Title: Financial Operations I****Course Code: BBM2402****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize the students with:</p> <ul style="list-style-type: none"> <li>❖ Nature and calculation of corporate tax, domestic and foreign.</li> <li>❖ Key professionals for managing tax issues.</li> <li>❖ Conceptual and regulatory framework and the International Accounting Standards for tax compliance.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the importance of corporate tax, foreign and domestic.</li> <li>2. Distinguish between domestic and international tax laws.</li> <li>3. Explain the scope of IFRS and how they are developed.</li> <li>4. Describe the role of the external auditor in the context of the financial reporting information of incorporated entities and the content and significance of the audit report.</li> <li>5. Explain the key principles contained within the IASB's Conceptual Framework for Financial Reporting.</li> <li>6. Discuss the effectiveness of handling relationships between the finance function and other parts of the organization, supply chain, external experts and stakeholders.</li> <li>7. Produce corporate income tax computations from a given set of rules.</li> <li>8. Produce statement of changes in financial position in accordance with IAS.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Principles of Business Taxation and Foreign Tax Obligations</b>		<b>30</b>	<b>1</b>

<p>Principles of Business Taxation: Types and features of taxation and the irrelevance to an incorporated business in a particular country, Key administrative requirements and the possible enquiry and investigation powers of taxing authorities. The difference in principle between tax avoidance and tax evasion.</p> <p>Foreign tax obligations: reporting and liability, Sources of tax rules and the importance of jurisdiction. Corporate income tax calculations. Accounting rules and calculation for current and deferred taxation.</p>		
<p><b>Module II: Management of financial relationships and International Taxation Issues</b></p> <p>Management of relationships between the internal finance function and other internal parts of the organisation. The concept of the Chartered Management Accountant as a business partner in creating value. Transaction cost theory in the context of shared service centres and outsourcing, including contractual relationship, SLAs (service level agreements), Bounded rationality and co-creation with customers.</p> <p>Management of relationships with external professional advisors external e.g. accounting, tax and legal, auditors and financial stakeholders such as shareholders and other investors to meet organisational objectives and governance responsibilities.</p> <p>International taxation issues: The concept of corporate residence and the key bases of determining residence. Types of overseas operations: Subsidiary or branch and the implications of each on taxation. Issue of double taxation and the methods of gaining relief. Types of foreign taxation and the distinction between withholding tax and underlying tax.</p> <p>Note: Calculations will not be tested.</p> <p>Transfer pricing and related, ethical and taxation issues.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Corporate Income Tax Computations</b></p> <p>Corporate income tax computations: Distinction between accounting profit and taxable profit and the reconciliation between them. This will include: Identification and treatment of exempt income or income taxed under different rules, Identification and treatment of disallowable expenditure, Replacement of accounting depreciation with tax depreciation,</p>	<b>30</b>	<b>1</b>



<p>Calculation of tax depreciation allowances, Calculation of corporate income tax liability, Relief for trading losses.</p> <p>Capital tax computations: Principle of a capital tax computation on the sale of an asset, Allowable costs, Methods of relieving capital losses, Concept of roll over relief.</p>		
<p><b>Module IV: Financial Accounting and Reporting</b></p> <p>Financial Accounting and Reporting: The need and concept of regulatory regimes across countries, Potential elements in a national regulatory framework for published accounts, Role and structure of the International Accounting Standards Board (IASB) and the International Organization of Securities Commissions (IOSCO), The process leading to the promulgation of an IFRS, Ways in which IFRSs can interact with local regulatory frameworks. Role of the external auditor, the elements, types and significance of the audit report and types of qualification of that report. Role and structure of IFRS Interpretations Committee and IFRS Advisory council. Interaction of the local GAAP bodies with the IASB. Scope of specific standards in specialized circumstances: IAS26, IAS41, IFRS4, IFRS6, etc. Production of the statement of financial position, Statement of comprehensive income, Statement of changes in equity, Statement of cash flows, for a single incorporated entity in accordance with IAS1 and IAS7.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <p>1. CIMA Official Study Text, CIMA &amp; Kaplan Publishing</p>		

**Course Title: Taxation Laws****Course Code: BBM2403****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize the students with:</p> <ul style="list-style-type: none"> <li>❖ Fundamental concepts in direct and indirect taxes.</li> <li>❖ Computation of taxable income under various heads of income, exemptions from income, deductions and rebates.</li> <li>❖ Assessment of taxable income.</li> <li>❖ Practical aspect of computing central sales tax and service tax.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Discuss the features of the types of indirect and direct taxation that typically apply to an incorporated entity.</li> <li>2. Calculate various indirect taxes including VAT.</li> <li>3. Calculate the taxable income from Salary, House property, Business &amp; Profession, Capital Gains, Other sources.</li> <li>4. Apply the deductions and rebates available under different sections for calculating taxable income.</li> <li>5. Determine the taxable income of individuals and firms.</li> <li>6. Calculate the value of taxable service and sales tax.</li> </ol>		
<p><b>Module I: Introduction</b></p> <p>Definitions of direct taxation, Indirect taxation, Taxable person, Incidence and competent jurisdiction. Types of taxation: progressive, proportional and regressive.</p> <p>Features of different types of indirect taxation: Unit taxes, Ad valorem taxes, Excise duties, Property and wealth taxes, Consumption taxes, mechanism of value added tax in the context</p>		<b>30</b>	<b>1</b>

<p>of an incorporated entity.</p> <p>Features of different types of direct taxation: Tax on trading income, Capital taxes. Impact of employee taxation.</p> <p>Introduction to Income Tax Act 1961: Salient Features and Basic Concepts, Previous year, Assessment year, Person, Gross total income and Agricultural income. Residential status and incidence of tax, Fully exempted incomes.</p>		
<p><b>Module II: Income, Rebates and Reliefs</b></p> <p>Heads of Income: Salary, House Property, Business or Profession, Capital gains, Other sources. Clubbing of income. Deductions under Chapter VI related to individuals and firms. Assessment of individuals and firms including simple problems.</p> <p>Rebates and Reliefs, Set off and carry forward of losses, Deduction of tax at sources. Payment of advance tax. Law relating to maintenance of books, accounts and vouchers.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Central Sales Tax</b></p> <p>Central Sales Tax Act 1956: Salient features, Definition of sale and its different categories, Dealer, Sale price, Inter - state sale, Registration of dealers, Levy and collection of tax and penalties.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Service Tax</b></p> <p>Service Tax w.r.t. Finance Act 1994: Salient features, Taxable service, Registration and records required, Service tax return, Determination of the value of taxable service.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Singhania Dr., V. K. and Singhania Monica, Students Guide to Income Tax, Taxman Publications.</li> <li>2. Ahuja, Girish and Gupta Dr. Ravi, Systematic Approach to Income Tax, Bharat Law House.</li> <li>3. Datey V.S., Indirect Taxes-Law and Practice, Taxmann Publications.</li> <li>4. Government of India, Bare Acts (Income Tax, Service Tax, Excise and Customs).</li> </ol>		

**Course Title: Financial Management I****Course Code: BBM2404****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Major decision-making areas of managerial finance and some selected topics in financial theory.</li> <li>❖ Available corporate securities that firms can use to finance investment, short term and long term.</li> <li>❖ Evaluation of various projects using capital budgeting techniques.</li> <li>❖ Working capital management.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Describe the scope and objectives of financial management.</li> <li>2. Illustrate the different sources of financing.</li> <li>3. Discuss the potential for conflict within the role of the finance function.</li> <li>4. Analyse information for use in long-term decision making including consideration of tax, inflation and other factors.</li> <li>5. Discuss the financial consequences of dealing with long-run projects, in particular the importance of accounting for the 'time value of money'.</li> <li>6. Evaluate investment appraisal techniques and explain their results.</li> <li>7. Calculate working capital requirements and manage key components of working capital.</li> </ol>		
<b>Module I : Introduction</b> Financial Management: Meaning, Scope, Objectives of Financial Management. Profit Maximization Vs. Wealth Maximization, Liquidity Vs Profitability. Financial Management and other Areas of Management, Methods of		<b>30</b>	<b>1</b>

<p>Financial Management, Organization of Finance Function.</p> <p>Sources of Financing: Classification of Sources of Finance, Security Financing, Loan Financing, Project Financing, Loan Syndication. Book Building, New Financial Institutions and Instruments viz. Depositories, Factoring, Venture Capital, Credit Rating, Commercial Paper, Certificate of Deposit, Stock Invest, Global Depository Receipts.</p> <p>Types of short-term finance including trade payables, Overdrafts, Short-term loans and debt factoring. Types of cash investment including interest bearing deposits, short-term treasury bills and other securities.</p> <p>Potential conflicts: interdependence/independence, Short-term/long-term, Capital/revenue.</p>		
<p><b>Module II: Valuation, Capital Structure and Leverages</b></p> <p>Concept in Valuation: Time Value of Money, Valuation Concepts, Valuation of Securities viz., Debentures, Preference shares and Equity Shares.</p> <p>Capital Structure: Meaning, Concept of Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Capital Structure Theories, Factors Determining Capital Structure, Capital Structure Practices in India.</p> <p>Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital.</p> <p>Leverages: Concept, Types of leverages and their significance.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Relevant Cash Flows and Investment Decisions</b></p> <p>Relevant cash flows taking into account tax, inflation and other factors, and the use of perpetuities to derive 'final' project value where appropriate. The identification and integration of non-financial factors in long-term decisions.</p> <p>The process of investment decision making including origination of proposals. Creation of capital budgets. Go/no go decisions on individual projects where judgements on qualitative issues interact with financial analysis. Discounting, including the use of annuities in comparing projects with unequal lives and the profitability index in capital rationing situations. Capital</p>	<b>30</b>	<b>1</b>

<p>investment real options i.e.to make follow-on investment, abandon or wait.</p> <p>The strengths and weaknesses of: Payback, Discounted payback, Accounting rate of return (ARR), Net present value (NPV), Internal rate of return (IRR) and Modified internal rate of return based on a project's terminal value.</p> <p>Prioritization of projects that are mutually exclusive, and/or are subject to single-period capital rationing, and/or have unequal lives.</p>		
<p><b>Module IV : Working Capital Management</b></p> <p>Working Capital Management: Concept, Management of Cash, Management of Inventories, Management of Accounts Receivable and Accounts Payable, Over and under Trading. Interpretation of Inventory ratios either in comparison to prior periods, competitors or to the industry as a whole, taking into account the nature of the industry. Working capital cycle. Policies for the management of the total level of investment in working capital: Aggressive, moderate and conservative. Methods of trade receivables management, including credit control procedures. Methods of trade payables management and significance of trade payables as a source of finance and how this affects the relationship with suppliers. Financial impact of changing working capital policies. Identification of areas for improvement.</p> <p>Dividend, Bonus and Rights: Dividend Policy, Relevance and Irrelevance Concepts of Dividend, Corporate Dividend Practices in India.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Maheshwari S.N., Financial Management, Principles and Practice, Sultan Chand &amp; Sons, 9th Edition 2004.</li> <li>2. Khan M.Y, Jain P.K., Financial Management, Tata McGraw Hill, 2001, 3rdEdition.</li> <li>3. Pandey I. M., Financial Management, Vikas Publishing House, Revised Ed., 2003.</li> <li>4. Hampton, Joh J, Financial Decision Making, Prentice Hall of India, 4th Edition, 1998.</li> <li>5. Horne Van C. &amp; Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.</li> </ol>		

**Course Title: Production & Operations Management****Course Code: BBM2405****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Different types of production processes, plant layout and material handling, operations planning and control, inventory management and quality management.</li> <li>❖ The appropriate tools and techniques needed for understanding the operational situation and also understanding the logistics management.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Demonstrate the contribution of operations management to the efficient production and delivery of fit-for-purpose goods and services.</li> <li>2. Understand the establishment and management of supply chains.</li> <li>3. Conceptualize lean management.</li> <li>4. Apply the statistical tool &amp; techniques to manage and control the quality.</li> <li>5. Explain and apply the facility layouts and location decisions in production system.</li> <li>6. Apply the tools and concepts of operations management to deliver sustainable performance.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction to Operation Management</b> Introduction to Operation Management: Need and significance of OM, Five P's of Production, Types of Transformation. Forecasting of Demand: Quantitative & Qualitative Techniques in Forecasting.  Waiting Line & Inventory Management: Economics of Waiting Line, Queuing System, Four Waiting Line Models along with		<b>30</b>	<b>1</b>

application. Inventory management and analysis, Inventory Models.		
<p><b>Module II: Relational Procurement And Operations</b></p> <p>Shift from price-based to relational procurement and operations, Relationship of operations and supply management to the competitiveness of the firm, Issues surrounding operations management in services. Importance of sustainability in operations.</p> <p>Supply chains in competition with each other, Role of supply networks, Demand networks as an evolution of supply chains. Design of products/services and processes and its relationship with operations and supply. Concept of Reverse Logistics. Ways to manage relationships with suppliers.</p> <p>Process design, tools and concepts of lean management, lean synchronization, Implementation of a quality programme.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Quality Management &amp; Statistical Quality Control</b></p> <p>Quality Management &amp; Statistical Quality Control: TQM, Quality Specification, Design Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka Yokes, Quality Award. Statistical Quality Control: Acceptance Sampling, AQL &amp; LTPD, P-Chart, X &amp; R Chart, Kaizen, Six Sigma.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Facility Location &amp; Layout and Process Technology</b></p> <p>Facility Location and Layout: Issues in Facility Location, Plant Location Methods, Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Four Basic Lay Out Formats, Assembly Line Balancing, Splitting Tasks, Problems in Facility Layout.</p> <p>The concept of CSR and sustainability in operations management.</p> <p>Process technology: CNC, Robots, AGV, FMS, CIM, Decision Support Systems, Expert Systems, Work study.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <p>1. N.J. Aquilano, R.B. Chase &amp; F.R. Jacob: Operation Management for</p>		



Competitive Advantage, Tata Mc Graw –Hill, 9th Edition.

2. R.C. Manocha: Production & Operation Management (Latest Edition).
3. S.P. Gupta, Statistical Method, Sultan Chand, Latest Ed.
4. E.S. Buffa, Modern Production Management, John Wiley Ed. 2002.
5. S.N. Charry, Production and Operation Management, Tata Mc Graw- Hill, 2000.
6. Paneerselvam: Production and Operation Management, Prentice Hall, 2003.
7. D.D. Sharma, Total Quality Management, Sultan Chand & Sons, Ed. 2002.

**Course Title: Financial Operations II****Course Code: BBM2406****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Reporting and interpretation of the financial position of the organization for the benefit of all stakeholders.</li> <li>❖ The ethical conduct in preparation of reports and corporate governance.</li> <li>❖ Conceptual and regulatory framework for financial reporting, both, national and international.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Prepare and interpret financial reports with the perspective of external stakeholders.</li> <li>2. Identify ethics involved in reporting and assessing of financial reports.</li> <li>3. Explain ethical conduct according to CIMA code.</li> <li>4. Explain contemporary transformation of finance function.</li> <li>5. Produce the primary financial reports of an individual entity incorporating accounting transactions and adjustments, in accordance with IFRS and IAS.</li> <li>6. Produce the consolidated statement of financial position and consolidated statement of comprehensive income in accordance with IFRS and IAS.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Stewardship and Control of Physical and Financial Resources</b>			
Stewardship and control of physical and financial resources within the organization, Interpreting and reporting the financial position of the organization for external stakeholders including statutory requirements and internal management, Collating and providing information to enable efficient asset management and		<b>30</b>	<b>1</b>

cost effective operation of the organization. Assisting and interacting with other functions in providing solutions to variances.		
<p><b>Module II : Ethics in Financial Reporting and Contemporary Finance Functions</b></p> <p>Ethics in Financial Reporting: Ethical principles in reporting and assessing information, Sources of ethical codes, Provisions of the CIMA Code of Ethics for Professional Accountants, Assurance and tax-related activities of the accountant. The need and scope of corporate governance regulation, Approach to corporate governance regulations in primary markets around the world in particular, the US and UK, key differences in approach across these markets.</p> <p>Contemporary transformation of the finance functions: Reconfiguration (bureaucratic to market oriented), Shared services (outsourced market orientation), Business Process Re-engineering (roles of process working), Relocation (retained/near-shore/off-shore), Segregation of the finance function (transactional/transformational activities), Business partners (support involvement)</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Regulatory Environment for Financial Reporting and International Standards</b></p> <p>Regulatory environment for financial reporting: Key elements of the regulatory environment for financial reporting including local corporate law, local and international conceptual frameworks, local and international financial reporting standards and other regulatory bodies. Rules-based versus principles-based approaches to accounting regulation. Key principles of the Conceptual Framework for Financial Reporting. Broad principles of accounting for fair values contained in IFRS13 Fair Value Measurement.</p> <p>International Standards: Application of the accounting rules contained in IFRSs and IASs governing Share capital transactions, dealing with Reporting Performance, Non-current assets, Employee benefits, Accounting for Government Grants, Events after the Reporting Period, their impairment, Inventories, Disclosure of related parties to a business, Construction contracts and related financing costs, Post-balance sheet events, Provisions,</p>	<b>30</b>	<b>1</b>

Contingencies, and leases (lessee only). The accounting rules contained in IFRSs and IASs.		
<p><b>Module IV : Provisions of various IFRS and IAS</b></p> <p>Provisions of IFRS10 and IAS28 in respect of power to control and significant influence. Exemptions from preparing consolidated financial statements, in accordance with IFRS10 and the requirements of IAS27. Principles of full consolidation and equity accounting in accordance with IFRS3 and IAS28. Production of: Consolidated statement of financial position, Consolidated statement of comprehensive income including the adoption of both full consolidation and the principles of equity accounting, in accordance with the provisions of IAS1. IAS28 Investments in Associates, IFRS3 Business Combinations and IFRS10 Consolidated Financial Statements. Presentation of Financial Statements.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <p>1. CIMA Official Study Text, CIMA &amp; Kaplan Publishing</p>		

**Course Title: Advanced Financial Management****Course Code: BBM2501****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Management's Role and Responsibility towards stakeholders.</li> <li>❖ Valuation methods and financial decisions relating to debt/equity, pay-outs, equity issuance.</li> <li>❖ Issues related to corporate risk management.</li> <li>❖ Developments in the international financial market.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand accountabilities of Management towards stakeholders.</li> <li>2. Generate a valuation range for a project or a company with different valuation approaches.</li> <li>3. Apply financial derivatives to hedge against forex risk and interest rate risk.</li> <li>4. Understand the value impact of capital structure.</li> <li>5. Conduct performance appraisal on the basis of financial reports.</li> <li>6. Understand issues related to dividend policy and transfer pricing in multinationals.</li> <li>7. Develop conversance with the emerging trends in the global financial market.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Management's role and responsibility towards stakeholders and Investment Appraisal</b>  Management's role and responsibility towards stakeholders, The role and responsibility of senior financial executive/advisor. Financial strategy formulation. Ethical issues in financial management, Conflicting stakeholder interests. Advanced investment appraisal: Concept of FCFF and FCFE, discounting of		<b>30</b>	<b>1</b>

cash flow, Valuation of Firm v/s valuation of equity, Use of free cash flows. Impact of financing on investment decisions and adjusted present values. Costs, Benefits and Risks analysis for projects. Linking investment with customer's requirements. Designing Capital Structure.		
<p><b>Module II: Capital Decision and Enterprise Performance Appraisal</b></p> <p>Modes of Capital: Seed capital, Angel Investment, Venture Capital, Private Equity and Capital markets. Modes of debt: Preference equity, Term loans, CC, Bonds, Debentures etc. Exotic capital instruments and their impact on financial reporting. Hybrid financing, Option pricing theory in investment decisions. International investment and financing decisions. Impact of capital investment on financial reporting. Enterprise performance measurement systems like Balanced Score Card, EVA &amp; V.A.R analysis.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Treasury and risk management</b></p> <p>Role of the treasury function in multinationals. Types of risk and its classification. Use of financial derivatives to hedge against forex risk. Use of financial derivatives to hedge against interest rate risk, Black-scholes model, other forms of risk. Dividend policy in multinationals and transfer pricing. Economic environment for multinationals. Management of international trade and finance. Strategic business and financial planning for multinationals.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Emerging Issues in Finance and Financial Management</b></p> <p>Development in world financial markets. Financial engineering and emerging derivative products. Developments in international trade and finance, relate their technical understanding of issues of strategic importance to the firm. Management of international trade and finance.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Stern, Joel, M., and Chew, Donald, H., (2003) -The Revolution in Corporate Finance, 4e, Blackwell Publishing ISBN 1-40510-781-2</li> <li>2. Chisholm, Andrew, M., An Introduction to Capital Markets – products,</li> </ol>		

- strategies and participants, Wiley Finance ISBN 0-471-49866-1
3. Koller, Tim, Goedhardt, Marc, and Weasels, David, (2005) -Valuation measuring and managing the value of companies, Wiley. ISBN 0-471-70221-8
  4. I Demirang and S Goddard, Financial Management for International Business, - McGraw Hill, ISBN 0077078691
  5. IM Pandey – Financial Management – Vikas Publishing

**Course Title: Business Policy & Strategy****Course Code: BBM2502****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ All essential aspects of business policy and strategic management.</li> <li>❖ The process of strategic management.</li> <li>❖ Strategy formulation for different forms of organization.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Identify role of Business Policy in corporate governance.</li> <li>2. Know, understand, and apply the strategic management process to analyze and improve organizational performance.</li> <li>3. Conduct and draw conclusions from external analysis of an organization's environment.</li> <li>4. Conduct and draw conclusions from internal analysis of an organization's capabilities.</li> <li>5. Formulate realistic strategies and develop implementation plans to execute those strategies.</li> <li>6. Understand Strategy development in different contexts.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Introduction of Business Policy</b> Introduction: Nature, scope and importance of the course on Business Policy, Evolution of this course. Forecasting, Long-range planning, Strategic Planning and Strategic Management. Defining strategy and strategic management. Core areas of strategic management. Levels of strategy within organizations. Stages in the rational approach to strategy developments.		<b>30</b>	<b>1</b>
<b>Module II : Environmental Analysis</b> Environmental Analysis: Porter's Five Forces model, Need, Characteristics and Categorization of environmental factors.		<b>30</b>	<b>1</b>



<p>Approaches to the environmental scanning process: Structural analysis of competitive environment, ETOP a diagnosis tool. 4-D and 7- S models to provide an overview of the project process and the nine key process areas to show what happens during each part of the process.</p> <p>The macro and micro environment: LONGPEST analysis and its derivatives, Globalization, Country and political risk factors, Emerging markets, Porter's diamond and its use for assessing the competitive advantage of nations.</p>		
<p><b>Module III: Analysis of Internal Resources and Competitor Analysis</b></p> <p>Analysis of Internal Resources: Strengths and Weakness, Resource Audit, Strategic Advantage Analysis, Value-Chain Approach to Internal Analysis. Methods of analysis and diagnosing Corporate Capabilities : Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile, SWOT analysis. The concept of competitive advantage. Generic competitive strategies. Value, Rarity, Inimitability and Non-substitutability as bases of competitive advantage. Achieving sustainable competitive advantage. Key concepts and the role of competitor analysis, Approaches to collecting competitor information. Sources, types and quality of competitor data. Analysing and interpreting competitor data. The application of Big Data to competitor analysis.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Product/Market Evolution and Issues in the Implementation of Strategy</b></p> <p>Product/Market Evolution: Matrix and Profit Impact of Market Strategy (PIMS) Model.</p> <p>Major Issues involved in the Implementation of Strategy: Organization structure, leadership and resource allocation. Intended, Emergent, Logical Incrementalism and Political approaches. Strategy development in different contexts, e.g. SMEs, public sector, not-for-profit organizations. Resource-based view: Resources and competencies, Internal value and dynamic capabilities. Strategy and Structure.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p>		

1. Ghosh, P. K., *Strategic Planning and Management*, Sultan Chand & Sons, New Delhi, 8th ed., 2000.
2. Kazmi, Azhar, *Business Policy*, Tata McGraw-Hill, New Delhi, 2000.
3. Suri R.K., *Business Policy & Strategic Management*, Brijwasi Publisher & Distributor, 2005
4. Thompson, Arthur A. and A. J. Strickland, *Strategic Management*, McGraw Hill, New York, 1999.
5. Ansoff, H.Igor, "Corporate Strategy", Penguin.
6. McCarthy, Minichiello & Curran, *Business Policy and Strategy: Concepts and Readings*, Richard D. Irwin and AITBS, Delhi, 4th ed., 1996
7. Jauch and Glueck, *Business Policy and Strategic Management*, McGraw-Hill.

**Course Title: Project Planning & Evaluation****Course Code: BBM2503****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Financial feasibility of a project.</li> <li>❖ The entire process of project management.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the importance of Capital investments.</li> <li>2. Evaluate project propositions by using capital budgeting techniques.</li> <li>3. Evaluate a project to develop the scope of work, provide accurate cost estimates and to plan the various activities.</li> <li>4. Conduct and analyze market and demand through primary and secondary surveys, thereby, forecasting demand.</li> <li>5. Conduct technical analysis of the project.</li> <li>6. Identify the resources required for a project and to produce a work plan and resource schedule</li> <li>7. Monitor the progress of a project and to assess the risk of slippage, revising targets or counteract drift.</li> <li>8. Understand behavioral aspect of Project Management.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Overview and Introduction</b> Overview of Capital Investments: Importance and Difficulties, Types of Capital Investments. Phases of Capital Budgeting, Objectives of Capital Budgeting, Common Weaknesses in Capital Budgeting. Levels of Decision Making. Facets of Project Analysis, Feasibility Study. Financing of Projects: Capital Structure, Menu of Financing, Equity Capital, Preference Capital, Internal Accruals, Term Loans, Debentures, Working Capital,		<b>30</b>	<b>1</b>

<p>Advanced Miscellaneous Sources. Raising Venture Capital. Raising Capital in International Markets.</p> <p>Financial Estimates and Projections: Cost of Project, Estimates of Sales and Production, Cost of Production, Working Capital Requirement and its Financing. Means of Finance. Profitability Projections, Projected Cash Flow Statement, Projected Balance Sheet, Multi Year Projections.</p>		
<p><b>Module II: Market Analysis, Demand Analysis and Technical Analysis</b></p> <p>Market and Demand Analysis: Situational Analysis and Specification of Objectives. Collection of Secondary Information, Conduct of Market Survey, Characterization of Market. Demand Forecasting, Uncertainties in Demand Forecasting. Market Planning, Technical Analysis: Manufacturing Process/ Technology, Technical Arrangements, Material Inputs and Utilities, Product Mix, Plant Capacity, Location and Site, Machineries and Equipment, Structures and Civil Works, Environmental Aspects, Project Charts and Layouts. Schedule of Project Implementation, Need for Considering Alternatives.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Project Management</b></p> <p>Managing projects: Definition of project attributes. Time, cost and quality project objectives. The purpose and activities associated with the key stages in the project lifecycle. Examples of role of Project Management methodologies in project control e.g. PRINCE2, PMI. Key tools for project management, including Work Breakdown Schedule (WBS), Gantt Charts and Network analysis. Managing project risk. PERT charts. Scenario planning and buffering. Contribution of project management software. Project structures including matrix structure and their impact on project achievement. The role and attributes of an effective project manager. The role of the Chartered Management Accountant and other key players in projects. Managing key project stakeholders. The lifecycle of project teams. Leading and motivating project teams.</p> <p>Network Techniques: Development of Project Network, Time Estimation with Simple Practical Problem using EST, EFT, LST, LFT, Total Float, Determination of the Critical Path, Scheduling</p>	<b>30</b>	<b>1</b>

when Resources are limited, PERT Model, CPM Model, Simple Practical Problem of Crashing, Network Cost System.		
<p><b>Module IV: Project Review, Administrative Aspects and Risk Analysis</b></p> <p>Project Review and Administrative Aspects: Control of In-Progress Projects, Post Completion Audits, Abandonment Analysis, Administrative Aspects of Capital Budgeting, Agency Problem, Evaluating the Capital Budgeting System of an Organization. Risk Analysis: Firm Risk and Market Risk, Portfolio Related Risk Measures. Mean Variance Portfolio Construction, Portfolio Theory and Capital Budgeting. Capital Asset Pricing Model, Developing the Inputs Required for Applying CAPM, Empirical Evidence on Capital Asset Pricing Model, Capital Asset Pricing Model and Capital Budgeting.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Desai, Vasant, Project Management, Himalaya Publishing House, 2003.</li> <li>2. Chandra, Prasanna, Projects: Planning, Analysis, Financing, Implementation and Review, Tata McGraw Hill Publishing Company Limited, 200 Fifth Edition.</li> <li>3. Nagarajan, K., Project Management, New Age International (P) limited, Publishers, 2001.</li> <li>4. Maheshwari, S.N., Management Accounting &amp; Financial Control, Sultan Chand &amp; Sons, 2003 Fourteenth Edition.</li> </ol>		

**Course Title: Financial Management II****Course Code: BBM2504****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Preparation and analysis of full consolidated financial statements.</li> <li>❖ Principles of Accounting for Capital Reconstruction.</li> <li>❖ Issues related to recognition and valuation of assets.</li> <li>❖ Developments in external reporting.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Prepare the full consolidated statements of a company.</li> <li>2. Explain the principles of accounting for capital reconstruction schemes and financing in foreign currency.</li> <li>3. Analyze and interpret financial accounts using various accounting ratios.</li> <li>4. Identify issues in recognition and measurement of assets.</li> <li>5. Explain developments in external reporting.</li> <li>6. Identify the differences between IFRS and US GAAP and the measures designed to contribute towards their convergence.</li> </ol>		
<b>Module I: Group Financial Statements</b> Preparation of consolidated financial statements, The impact on group financial statements where there is an interest of minority, the interest in a subsidiary or an associate is acquired or disposed of part way through an accounting period to include the effective date of acquisition and dividends out of pre-acquisition profits, shareholdings, or control, are acquired in stages, intra-group trading and other transactions occurred, Concept of a joint venture and their accounting.		<b>30</b>	<b>1</b>

<p><b>Module II: Principles of Accounting and Interpretation of Financial Accounts</b></p> <p>Principles of accounting for a capital reconstruction scheme or a demerger. Foreign currency translation principles, The closing rate/net investment method and the historical rate method. Treatment of foreign loans, Financing foreign equity investments.</p> <p>Analysis and Interpretation of Financial Accounts: Full range of accounting ratios, Limitations of accounting ratio analysis and analysis based on financial statements. Analyses of financial statements in the context of information provided in the accounts and corporate report, Evaluate performance and position based on analysis of financial statements.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Issues in Recognition and Measurement</b></p> <p>Issues in Recognition and Measurement: Problems of profit measurement and alternative approaches to asset valuations, Measures to reduce distortion in financial statements when price levels change. Treatments of financial instruments in the issuer's accounts, i.e. liabilities versus equity and the implications for finance costs. Amortized cost, Fair value and Hedge accounting recognition and valuation issues concerned with pension schemes including the treatment of actuarial deficits and surpluses and share-based payments.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Developments in External Reporting</b></p> <p>Developments in External Reporting: Pressures for extending the scope and quality of external reports to include prospective and non-financial matters and narrative reporting generally Interaction of a business with society and the natural environment with reference to published accounts, Importance of social and environmental issues to stakeholders, Process of measuring, recording and disclosing the effect of exchanges between a business and society, Human resource accounting. Differences between IFRS and US GAAP and the measures designed to contribute towards their convergence.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <p style="padding-left: 40px;">1. CIMA Official : Financial Management 2010 By Jo Watkins</p>		





**Course Title: Budgeting and Management Control****Course Code: BBM2505****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ The relevance of budgeting as an effective tool for management control.</li> <li>❖ Behavioral issues related to budgetary control system.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Identify the role of Budgeting in management control and planning.</li> <li>2. Distinguish between various relevant costs according to the performance reports.</li> <li>3. Compare and contrast traditional and non-traditional approaches to performance measurement.</li> <li>4. Discuss the criticisms and behavioural aspects of budgeting in responsibility centres.</li> <li>5. Analyze the issues arising from the use of performance measures and budgets for control.</li> <li>6. Manage and control performance of various units of the organization in line with both short-term budgets and long-term strategy.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Budgeting and Management Control</b> Budgeting and Management Control: Control system concepts, The use of Budgets in Planning: ‘Rolling Budgets’ for Adaptive Planning. Responsibility Accounting and the use of Budgets for Control: Controllable Costs and Treatment of Uncontrollable Costs. The Conceptual Link between Standard costing and Budget Flexing. Evaluation of Projected Performance using Ratio analysis, “what if” scenarios and its impact on the Master Budget.		<b>30</b>	<b>1</b>
<b>Module II: Performance Reports and Behavioral issues in Budgeting</b>		<b>30</b>	<b>1</b>

Performance Reports: Recognizing issues of controllable/uncontrollable costs, variable/fixed costs and tracing revenues and costs to particular cost objects. Behavioral issues in Budgeting: Participation in budgeting and its possible beneficial consequences for Ownership and Motivation, Participation in budgeting and its possible adverse consequences for 'Budget Padding' and Manipulation.		
<b>Module III: Setting Budget Targets and Sensitivity Analysis</b> Setting Budget Targets for Motivation, Implications of Setting Standard Costs etc. Criticisms of Budgeting and the arguments for and against 'Beyond Budgeting'. Sensitivity analysis to identify the input variables that most affect the chosen measure of project worth e.g., Payback, ARR, NPV or IRR.	<b>30</b>	<b>1</b>
<b>Module IV : Budgetary Control</b> Budgetary Control: Impact of Budgetary Control Systems and Setting of Standard Costs on Human Behaviour, Role of Non-financial Performance Indicators, Comparison of Traditional Approaches to Budgeting, Balanced scorecard, Budgeting: Critical analysis.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Das Subhash Chandra, Management Control Systems, PHI Learning Pvt. Ltd.</li> <li>2. I M Pandey, Management Accounting, Vikas Publishing House Pvt Ltd.</li> <li>3. M Y Khan and P K Jain, Management Accounting: Text, Problems and Cases, Tata McGraw Hill.</li> </ol>		

**Course Title: Advanced Financial Reporting****Course Code: BBM2506****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize the students with:</p> <ul style="list-style-type: none"> <li>❖ Effective sources of the long-term finance required to fund the operations of organizations.</li> <li>❖ The various accounting standards for financial reporting.</li> <li>❖ The issues related to Additional Acquisition and Indirect Effective Holding.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate the characteristics of different types of long-term debt and equity finance.</li> <li>2. Calculate the cost of equity for an incorporated entity using the dividend valuation model.</li> <li>3. Calculate the post-tax cost of debt for an incorporated entity.</li> <li>4. Calculate the weighted average cost of capital for an incorporated entity.</li> <li>5. Produce primary financial statements in accordance with relevant international accounting standards.</li> <li>6. Discuss the nitty-gritty related to Additional Acquisition</li> <li>7. Analyze the impact of indirect effective holding.</li> <li>8. Evaluate the performance of an organization using various ratios.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<p><b>Module I : Long Term Debt-Equity Financing and Calculation of WACC</b></p> <p>Long Term Debt-Equity Financing: Characteristics of Ordinary and Preference Shares and Different Types of Long-term Debt. Operation of the Stock and Bond markets. Share and Bond issues. Role of Advisors.</p>		<b>30</b>	<b>1</b>

Calculation of WACC: Cost of Equity Using The Dividend Valuation Model, With and Without Growth in Dividends. WACC and its Use. Post-tax Cost of Bank Borrowings. Yield to Maturity of Bonds and Post-tax Cost of Bonds. Post-tax Cost of Convertible Bonds up to and including Conversion.		
<p><b>Module II: Financial Reporting</b></p> <p>Financial Reporting: Ethics in Financial Reporting. Production of Consolidated Statement of Comprehensive Income, Financial Position, Changes in Equity, Cash Flows, including the adoption of both full consolidation and the principles of equity accounting, in accordance with the provisions of IAS1, IAS27, IAS28, IFRS3, IFRS10 and IFRS11. IAS21 in respect of consolidating a foreign subsidiary and the calculation of the foreign exchange gains and losses in the period.</p> <p>The need for and nature of disclosure of interests (IFRS12), Contingent Assets and Liabilities (IAS37), Related party transactions (IAS2). Recognition and measurement of Revenue (IAS18) Operating and Finance Leases (IAS17), Financial Instruments (IAS32 and IAS39 excluding hedge accounting), IAS37, Share-based Payments (IFRS2), Deferred Taxation (IAS12).</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Provisions of IFRS3 and IAS33</b></p> <p>Additional Acquisition in the period resulting in a simple investment becoming a controlling interest (IFRS3). Calculation of the gain/loss on the disposal of a controlling interest in a subsidiary in the year (IFRS3). Adjustment to parent's equity resulting from acquiring or disposing of shares in a subsidiary (IFRS3). Calculate basic and diluted earnings per share (IAS33).</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Impact of Indirect Effective Holdings and Ratios for Profitability</b></p> <p>Impact of indirect effective holdings on the preparation of group financial statements.</p> <p>Ratios for Profitability, Performance, Efficiency, Activity, Liquidity and Gearing. Action that could be realistically taken by the entity's management to improve financial performance and strengthen financial position, taking into account ethical</p>	<b>30</b>	<b>1</b>

considerations and internal and external constraints. Inter-segment comparisons. International comparisons.		
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**Suggested Readings:**

1. David Alexander, Anne Britton, Ann Jorissen, International Financial Reporting and Analysis, Cengage Learning EMEA.
2. John Dunn and Margaret Stewart, Advanced Financial Reporting and Analysis, John Wiley & Sons, Ltd.
3. Hennie van Greuning, Darrel Scott, Simonet Terblanche, International Financial Reporting Standards: A Practical Guide, World Bank Publications.

**Course Title: Advanced Management Accounting****Course Code: BBM2507****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Responsibility, cost, revenue, profit and investment centres and their management.</li> <li>❖ Various types of risks affecting the strategy and operations of organizations.</li> <li>❖ Transfer Pricing and Budgeting.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Apply concept of Control and Responsibility Centers.</li> <li>2. Identify risks associated with an organization and strategies to mitigate them.</li> <li>3. Demonstrate behavioral consequences of performance measurement in an organization.</li> <li>4. Describe consequences of different approaches to transfer pricing for divisional decision making.</li> <li>5. Prepare and analyze reports by different dimensions.</li> <li>6. Describe the process involved in the development of a performance-based budgeting and measurement system.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Control &amp; Responsibility Centres</b> Control & Responsibility Centres: Responsibility Centres in Devising Organisation Structure and in Management Control, Use of Cost, Revenue, Profit and Investment Centres, Cost Information in Appropriate Formats for Cost Centre Managers, Revenue and Cost Information in Appropriate Formats for Profit and Investment Centre Managers, Alternative Measures of Performance for Responsibility Centres.		<b>30</b>	<b>1</b>
<b>Module II : Risk Management and Performance</b>		<b>30</b>	<b>1</b>

<p><b>Measurement</b></p> <p>Risk Management: Upside and Down Side Risk. The TARA Framework: Transfer, Avoid, Reduce, Accept. Business Risks. Ethical Implications and The Public Interest.</p> <p>Performance Measurement: Behavioural Consequences of The Use of Performance Metrics in Managing Cost, Profit and Investment Centres, Consequences of a Divisional Structure for Performance Measurement as Divisions Compete or Trade with each other.</p>		
<p><b>Module III: Consequences of Different Approaches to Transfer Pricing and Key Metrics for Financial Assessment</b></p> <p>Consequences of Different Approaches to Transfer Pricing for Divisional Decision Making, Divisional and Group Profitability, The Motivation of Divisional Management and the Autonomy of Individual Divisions, Potential Tax and Currency Management, Consequences of Internal Transfer Pricing Policy. Key Metrics for the Assessment of Financial Consequences Including Profitability, Liquidity and Asset Turnover Ratios, Return on Investment, Residual Income and Economic Value. Benchmarking.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Analysis of Reporting by Dimension</b></p> <p>Analysis of Reporting by Dimension: segment, product, channel. Implications of Setting Standard Costs etc. Performance Budgeting, Zero based budgeting, Criticisms of Budgeting and the Arguments for and against ‘Beyond Budgeting’.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Kaplan, R.S., Advanced Management Accounting, Prentice Hall, New Delhi.</li> <li>2. S. Mark Young, Anthony A. Atkinson, Rajiv D. Banker, and Robert S. Kaplan, Advanced Management Accounting, 3rd Ed., Pearson Education.</li> <li>3. Maurice L. Hirsch, Advanced Management Accounting, Cengage Learning EMEA.</li> </ol>		

**Course Title: International Financial Management****Course Code: BBM2601****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize the students with: <ul style="list-style-type: none"> <li>❖ Issues and dimensions of international business.</li> <li>❖ Techniques and concepts used in international financial management.</li> <li>❖ Analysis of risk exposures and risk management techniques of international business.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Discuss the role and practices of foreign exchange markets.</li> <li>2. Understand the International Financial and Economic environment.</li> <li>3. Explain the exchange rate determination and the role of global financial markets.</li> <li>4. Discuss the various modes of international financing and institutions.</li> <li>5. Appraise the financial risks faced by international businesses and the principles for managing these risks.</li> <li>6. Apply the principal financial management techniques in international business.</li> <li>7. Apply the working capital management principles in the global scenario.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: International Financial Environment</b> International Economic Environment: Issue and Dimensions. International Financial Flow, Comparative Cost Advantage Theory, Balance of Payment Framework. Indian Experiences in International Capital Market, Instruments of Sources of Finance in International Financial Market. ADR, GDR, EURO BOND etc.		<b>30</b>	<b>1</b>



<p><b>Module II: Foreign Exchange Risk Management, Markets and Instruments</b></p> <p>Foreign Exchange Risk Management: Foreign Exchange Markets and Instruments, Exchange Rate Determination, Foreign Exchange Risk, Management of Risk, Currency Risk Management, Country Risk Management, Factors Affecting Forecasting.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: International Working Capital Management</b></p> <p>International Working Capital Management: Concept and Financing Foreign Trade. International Financing Systems and Institutions, International Cash Management, International Receivables &amp; Inventory Management. Export Financing &amp; Import Financing: Modes of Payment, DA/DP, L/C, and Consignment Basis.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Multinational Business Financing and International Capital Budgeting</b></p> <p>Multinational Business Financing, Project Appraisal in International Context. Multinational Business Finance: Trends Towards International Operations, Changing Organization and Structure of Multinational Business. Reason for Foreign Investment: Benefits and Risks. Accounting Treatment of Foreign Subsidiaries. International Capital Budgeting: Evolution and Investment Opportunities, Financing The Project. Strategic Tie-up, Mergers and Takeovers.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. P. G. Apte, International Financial Management, Tata McGraw Hill.</li> <li>2. V. S. Somnath, International Financial Management, I. K. International Pvt. Ltd.</li> <li>3. Cheol S. Eun &amp; Bruce G. Resnick, International Financial Management, Tata McGraw Hill.</li> </ol>		

**Course Title: Data Base Management System****Course Code: BBM2602****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize the students with:</p> <ul style="list-style-type: none"> <li>❖ Data management concepts and database systems.</li> <li>❖ Representation of information with the relational database model.</li> <li>❖ Manipulation of data with an interactive query language and database programming.</li> <li>❖ Database development, database security, integrity and privacy issues.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the database foundation concepts.</li> <li>2. Install, configure, and interact with a relational database management system.</li> <li>3. Describe, define and apply the major components of the relational database model to database design.</li> <li>4. Utilize a database modeling technique for a single entity class, 1:1, 1:M and M:M relationship between entity classes, and recursive relationships.</li> <li>5. Learn and implement the principles and concepts of information integrity, security and confidentiality.</li> <li>6. Learn Schema Refinement and Normalization.</li> <li>7. Learn and apply the Structured Query Language for database definition and manipulation.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<p><b>Module I : Introduction to Database Systems</b></p> <p>Introduction to Database Systems: File System versus DBMS, Advantages of a DBMS, Describing and Storing Data in a DBMS, Queries in a DBMS, Structure of a DBMS, People dealing with Database, Introduction to Data Models, Architecture</p>		<b>30</b>	<b>1</b>

of DBMS.		
<p><b>Module II : Entity Relationship Model and Relational Model</b></p> <p>Entity Relationship Model: Overview of Database Design, Entities, Attributes and Entity Sets, Relationships and Relationship Sets, Additional Features of the ER Model, Conceptual Database Design with the ER Model, Entity versus Attribute, Entity versus Relationship.</p> <p>Relational Model: Introduction to Relational Model, Foreign Key Constraints, Enforcing Integrity Constraints, Querying Relational Data and Logical Database Design, ER to Relation. Introduction to Views, Destroying/altering Tables and Views, Codd's rules.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Schema Refinement &amp; Normal Forms</b></p> <p>Introduction to Schema Refinement, Functional Dependencies, Examples, Reasoning about functional dependencies, Normal forms, Decompositions, Normalization up to 3rd Normal Form.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Concept of Objects and SQL Queries</b></p> <p>Concept of Objects: Objects, Tables, Queries, Forms, Reports, Modules, Database Creation and Manipulation.</p> <p>SQL Queries: The form of a Basic SQL Query, Union, Intersect and Expect, Introduction to Nested Queries, Aggregate Operators, Null values.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Ramakrishnan, R. and J. Gehrke, Database Management Systems, McGraw Hill, Company, Higher Education, 2000.</li> <li>2. Elmasri, R. and S B Navathe, Fundamentals of Database Systems, Addison Wesley, 2000.</li> <li>3. Date, C. J., An Introduction to Database System, Vol. I &amp; Vol. II, Addison Wesley Publishing Company, 2000.</li> </ol>		

**Course Title: Consumer Behaviour****Course Code: BBM01/BBA01****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The process of consumer decision making and its determinants.</li> <li>❖ The concepts and theories essential for consumer analysis and the development of effective marketing strategies.</li> <li>❖ The psychological sides of the marketplace to better understand the why behind the buy.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Take a holistic view of the buyer.</li> <li>2. Understand the mental processes that guide consumer perceptions, attitudes, memory and choices.</li> <li>3. Analyze the differences in these processes as a consequence of social, cultural and group influences.</li> <li>4. Exhibit the knowledge of opinion leadership, innovation diffusion and various models to help understand buyer behaviour.</li> <li>5. Understand the intricacies involved in organizational buying process.</li> <li>6. Distinguish between consumer behaviour in domestic and global perspective.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Introduction</b> Defining Consumer Behaviour. Scope and Application of Consumer Behaviour. Evolution of Consumer Behaviour as a Field Of Study and its relationship with Marketing: Behavioural Dimension. The interdisciplinary nature of Consumer Behaviour. Profiling the consumer and understanding their needs. Relevance of Market Research with Consumer Behaviour. Approaches to Consumer Behaviour Research.		<b>30</b>	<b>1</b>
<b>Module II : Consumer Behaviour Theory, Application and its Determinants</b>		<b>30</b>	<b>1</b>

<p>Consumer Behaviour Theory and Its Application to Marketing Strategy: Consumer Buying Process, Extensive, Limited and Routine Problems-solving Behaviour.</p> <p>Internal Determinants of Consumer Behaviour: Needs, Motivation and Involvement, Information Processing and Consumer Perception, Learning, Attitude and Attitude Change, Personality, Psychograph, Values and Lifestyle.</p> <p>External Determinants to Buying Behaviour: Family and House Hold influences, Reference Groups and Social Class, Influence of Culture and Sub-culture.</p>		
<p><b>Module III: Opinion Leadership, Innovation &amp; Diffusion and CB Models</b></p> <p>Opinion Leadership, Innovation &amp; Diffusion: Opinion Leadership Process, Measurement and Profile, Opinion Leadership and Firms' Promotional Strategy, Innovation, Diffusion and Adaptation Process, Innovator as Opinion Leader.</p> <p>Models of Consumer and Individual Buying Behaviour. Models of Consumers Decision Making.</p> <p>Marketing, consumer behaviour and society. Consumption and persuasion: Issues of manipulation and long term impacts on society and children. Consumer materialism.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Organizational Buying</b></p> <p>Differences between: Industrial Markets &amp; Consumer Market and Organizational &amp; Consumer Buying. Buying Decisions in Organizational Buying Process: Types of Decision Making. Organization Buyer's Decision Making Process. Factors influencing Organizational Buying Behaviour. Decision Makers in Organizational Buying.</p> <p>Webster and Wind model of Organizational buying behaviour. The Sheth model of Industrial buying.</p> <p>Cross-cultural Consumer and Individual Buying Behaviour: Globalization of Consumer Markets and Market Implications, Impact of Information Technology on Consumer Behaviour.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <p>1. Schiffman and Kanuk, Consumer Behaviour, Prentice hall.</p>		

2. Loudon, D.A., Consumer Behaviour, Concepts and Application, Tata McGraw Hill.
3. Howard, John A., (1989).Consumer Behaviour in marketing Englewood Cliffs, New Jersey, Prentice Hall Inc.
4. Hawkins, D. I.,(1995). Consumer Behaviour Implications for Marketing Strategy, Texas, Business.

**Course Title: Direct & Digital Marketing****Course Code: BBM02/BBA02****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The scope of online and offline marketing.</li> <li>❖ The business and marketing objectives in today's challenging environment.</li> <li>❖ The effective and emerging trends of digital marketing and online advertising.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand direct and digital marketing strategies and its underpinning principles and concepts.</li> <li>2. Examine role and applications of marketing research, and the concept and practice of profiling, segmentation and targeting.</li> <li>3. Discuss multichannel marketing, customer behaviour, brands and integrated marketing communications.</li> <li>4. Develop the strategy, plan, implement and evaluate effective, integrated direct and digital marketing programmes.</li> <li>5. Examine ROI driven customer acquisition campaigns and key metrics.</li> <li>6. Gain a thorough understanding of the creative process from proposition to promotional delivery.</li> <li>7. Explore the direct &amp; digital future and looking at trends that shape the use of technology.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Direct Marketing</b> Direct Marketing: Introduction, Definition, Scope, Objectives, Growth and Benefits of Direct Marketing. Benefits to Buyers, Benefits to Sellers, New Direct Marketing approaches, Integrating the communication, Direct Marketing Media, Developing a positioning strategy, Managing the creative process, Copy appeals, Guidelines to create good copy, Improving the mailing package.		<b>30</b>	<b>1</b>

<p><b>Module II : Direct-Mail Marketing</b></p> <p>Forms of Direct Marketing: Direct-Mail Marketing, Catalog Marketing, Telephone Marketing, Direct-Response Television Marketing, Direct Response Radio marketing, Kiosk Marketing, Direct Response in print media, B2B Direct Marketing. New Digital Direct Marketing Technologies, Managing the lead generation program, Direct Marketing profitability, Direct Marketing testing and experimentation, Direct Marketing research and its future.</p>	<b>30</b>	<b>1</b>
<p><b>Module III : Introduction to Digital Marketing</b></p> <p>Introduction to Digital marketing and its Evolution, digital marketing for the 21st century, Importance and scope of digital marketing. Working of websites: dynamic, static, blogs. Search engine optimization marketing. Introduction to Search Engines: Google guidelines, Best Practices, Quality guidelines, Design guidelines, Search engine page results, familiarizing Google results. Working of Google: Search engine ranking methods, Techniques to get on top of Google, Meta tags best practices.</p> <p>Social media: Examples, Uses, Impact and benefits of social media. Analytics.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Digital Marketing Management</b></p> <p>Online Ads, Working of online ads: Interactive ads, Creative ads, Google Ad words, Online ad methods. Types of online advertisements: Face book ads, LinkedIn ads, Video ads, Text ads, Image ads, Local ads, Content network ads. Best practices, Campaign set up, Billing, Budget, Segment, Audience Effective Ads. Calculating ROI, Budget, Choosing ad partner.</p> <p>Digital Marketing Management: Role of web marketing manager, Web marketing department structure, Roles and responsibilities, Job description, Targets and goals. Digital Marketing Plan: Goals, objectives, KPI's, Market research, Value creation process.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. McDonald, William. J., (1998), Direct Marketing: An integrated approach , McGraw Hill, Singapore, 1st Edition,</li> <li>2. Stone, Bob., (1995), Successful Direct Marketing Methods, NTC Business BOOK, USA, 5th Ed.</li> </ol>		



3. Chaffey, Dave. and Chadwick, Fiona Ellis.,(2012), Digital Marketing: Strategy, Implementation and Practice, Pearson Education.

**Course Title: Advertising and Brand Management**

**Course Code: BBM03/BBA03**

**Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The use of advertising and branding tools in marketing.</li> <li>❖ The advertising and branding policies from development and execution perspectives.</li> <li>❖ The marketing communications in the contexts of classic and new media to develop integrated communication strategies.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Identify advertising decision areas.</li> <li>2. Understand the implications of current trends in advertising and promotion.</li> <li>3. Examine critical marketing factors that influence advertising decisions.</li> <li>4. Develop an advertising campaign plan that reflects an integrated marketing communications (IMC) perspective.</li> <li>5. Understand key issues in crafting and evaluating brand strategies.</li> <li>6. Discuss theories, models, and other analytical tools to make better branding decisions.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Introduction to Advertising</b> Introduction: Definition, nature and evolution of advertising. Functions, role and criticism of advertising. Social, economic and legal aspects of advertising. Advertising and Marketing Mix. Indian advertising industry.  Creative aspects of advertising: copy writing, advertising artwork, copy in conventional media and Cyberspace.		<b>30</b>	<b>1</b>
<b>Module II : Advertising Message, Objectives and Effectiveness</b>		<b>30</b>	<b>1</b>

<p>Advertising message: Message objectives, recall, attitude, emotions and feelings, Message tactics.</p> <p>Advertising Objectives: Goals and objectives, DAGMAR. Media strategy: budgeting, approaches and allocation. Media planning types, class, vehicle, scheduling and new media forms.</p> <p>Advertising effectiveness: Pre and post launch research. Advertising in the evolving marketing environment.</p>		
<p><b>Module III : Brand Concept</b></p> <p>Brand concept: Nature and Importance of Brand, Types of brands , Strategic Brand Management Process, Brand Identity perspectives, Brand identity prism and Identity levels. Concepts and Measures of Brand Equity, Brand Loyalty and Measures of Loyalty. Branding strategies: product, line, range and umbrella branding. Brand Image Dimensions.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Brand Positioning</b></p> <p>Brand Positioning: Concepts and Definitions, 3 Cs of positioning, Brand positioning and differentiation strategies, Repositioning, Celebrity Endorsements. Brand Extension, Managing brands over time, Brand reinforcement, brand revitalization, managing global brands, Branding in different sectors.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Wells W., Burnet J. and Moriarty S. (2007), Advertising: Principles &amp; Practice, Pearson Education.</li> <li>2. Keller K. L., (2008), Strategic Brand Management, Pearson Education.</li> <li>3. Belch, G. E. &amp; Belch, M. A., (2001), Advertising and Promotion, Tata McGraw Hill.</li> </ol>		

**Course Title: Marketing of Services****Course Code: BBM04/BBA04****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The understanding of foundation of marketing of services, bank marketing and its marketing mix.</li> <li>❖ A comprehensive description of hotel and tourism industry, its marketing and marketing of some selected services.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the basic concept of service marketing.</li> <li>2. Illustrate the difference between marketing of goods and services.</li> <li>3. Explain the marketing mix for services.</li> <li>4. Determine the significance of service quality and its measurement.</li> <li>5. Understand the impact of technology in service marketing.</li> <li>6. Identify the marketing mix of banking services.</li> <li>7. Identify and formulate the marketing strategies for Hotel and Tourism industry.</li> <li>8. Discuss the marketing tools and strategies of various other services.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I : Introduction</b> Basics of Service Marketing, Nature and Types of Services, Difference between Service and Goods, Unique Characteristics of Services, Importance of Service Quality and Service Components, Framework for Marketing of Service, Improving Services, Relationship Marketing. Environment for Service Marketing: Macro and Micro Environment, Understanding Service Customer- model of Service, Consumer Behaviour. Market Segmentation and Selection: Service Marketing Segmentation, targeting and Positioning.		<b>30</b>	<b>1</b>

<p><b>Module II: Service Marketing Mix and International MOS</b></p> <p>Service Marketing Mix: Need for Expanded Marketing Mix, Planning for Service Offer, Pricing, Promotion and Distribution of Services, Management of People, Process and Physical Evidence, Matching Demand and Supply of Services, Service Marketing Triangle.</p> <p>International Marketing of Services and GATT.</p> <p>The Service Based Business Plan. The Future of Marketing of Services. Technological Changes and The Services.</p>	<b>30</b>	<b>1</b>
<p><b>Module III: Banking and Tourism Marketing</b></p> <p>Bank Marketing: The Concept, Users of Banking Services, Structure of Bank Product, The Marketing Mix of Banking Services.</p> <p>Tourism Marketing: Introduction, Tourism Product, Salient Features of Tourism Product, Market Segmentation of Tourism, Formulation of Marketing Mix for Tourism Industry.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Marketing of Selected Services</b></p> <p>Marketing of Selected Services: Personal Care Service, Hospital Marketing, International Services, Education, Consultancy Services, Transportation Services and Communication Services.</p> <p>Hotel Marketing: The Concept, Hotel and Its Topology, Hotel Product, Market Segmentation of Hotel Industry, Formulation of Marketing Mix of Hotel Industry.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Donald, Cowell., Marketing of Service, Heinemann, London.</li> <li>2. Lovelock, C.H., Services Marketing, Prentice Hall, London.</li> <li>3. Jha, S.M., Services Marketing, Himalaya Publishing House, New Delhi.</li> <li>4. Akhtar, J., Management of Tourism in India, Ashish Publishing House, New Delhi.</li> </ol>		